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L&S Update

an e-update to clients from
Lakshmikumaran & Sridharan

L&S GST Update No. 8 of 2017
31st March, 2017

**Electronic Commerce
Operator - Changes proposed
in the CGST Bill, 2017**

Changes proposed in the CGST Bill, 2017

Electronic Commerce Operator

The CGST Bill, 2017 was introduced in Lok Sabha on 27.03.2017. Some of the important changes proposed in the said Bill are as under: -

A. Electronic Commerce Operator (E-commerce operator)

- E-commerce operator defined as a person who owns, operates or manages digital or electronic facility or platform for supply of goods or services or both, including digital products over digital or electronic network.
- E-commerce operator required to collect tax at source (TCS) at the rate not exceeding 1% for the supplies made through it by other suppliers.

- E-commerce operator shall be liable to pay GST in respect of notified services supplied through it.
- Annual Return has to be filed before 31st December of next Financial Year. This return would include supplies made, supplies returned and TCS collected.

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