Lakshmikumaran & Sridharan attorneys

L&S Update

an e-update to clients from
Lakshmikumaran & **Sridharan**

L&S GST Update No. 4
15th June, 2016

Model GST Law – Electronic Commerce Transactions

Electronic Commerce transactions

Coverage

- Electronic Commerce Operator ("E-Commerce Operator") covers persons owning, operating or managing an electronic platform which facilitates the supply of any goods and/or services or provides information or any other services incidental to or in connection there with. But *excludes* persons engaged in supply of such goods and/or services on their own behalf from the definition of E-Commerce Operator.

Taxability on supplies made through E-Commerce Operator

- E-Commerce operator will be liable to pay GST on supply of services provided by them to the suppliers.
- Suppliers will be liable to pay GST on supply of goods and/or services made by them through the E-Commerce Operator.

Liability to register

- Suppliers supplying goods and/or services, other than branded services through E-Commerce Operator will be liable to get registered under Model GST law irrespective of threshold limit.
- E-Commerce Operator will be liable to be get registered under the Model GST law irrespective of threshold limit.

Tax Collection at Source (TCS)

- E-Commerce Operator are liable to collect TCS on the supplies of goods and/or services made by the suppliers through its platform.

Returns to be filed by E-Commerce Operators

- E-Commerce Operators are required to file the following Returns/Statements:

  1. GSTR-1: Outward supplies of services by E-Commerce Operator to Suppliers
  2. GSTR-2: Inward supplies received by E-Commerce Operator
  3. GSTR-3: Monthly Return
  4. GSTR-8: Annual Return
  5. Statement under section 43C (4) of the Model GST Law

Matching of supplies

- The supplies reported by E-Commerce Operator will be matched with the details given by the supplier in his Return for outward supplies (GSTR-1) and in case of mismatch, output liability of vendor will be re-determined.

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