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L&S Update

an e-update to clients from
Lakshmikumaran & Sridharan

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**Model GST Law - Supplies by
Aggregators**

Supplies by Aggregators

Deemed supply by Aggregators

- 'Aggregator' has been defined on lines similar to the existing provisions in service tax law to mean a person, who owns and manages an electronic platform, and by means of the application and a communication device, enables a potential customer to connect with the persons providing service of a particular kind under the brand name or trade name of the said Aggregator.
- Supply of branded services by aggregator has been deemed to be supply under the Model GST Law. 'Branded services' has been defined as services which are supplied by an electronic commerce operator under its own brand name or trade name, whether registered or not.

Liability to register

- An Aggregator who supplies services under his brand name or his trade name, will be liable to get registered without any minimum threshold limit.

Returns to be filed by Aggregator

- Aggregators are required to file the following Returns/Statements:
 - GSTR-1: Outward supplies of services by Aggregator
 - GSTR-2: Inward supplies received by Aggregator
 - GSTR-3: Monthly Return
 - GSTR-8: Annual Return

Emerging issue

- Whether provisions relating to Tax Collection at Source (TCS) as applicable on E-Commerce Operator will be applicable for Aggregators also?
- Whether Aggregators will be entitled to avail input tax credit in respect of eligible input, input services and capital goods used by them for making such supplies in view of the deeming supply provision? In the current regime they are required to pay under reverse charge.

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