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L&S Update

an e-update to clients from
Lakshmikumaran & Sridharan

GST Update No. 27
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**Revised Model GST Law -
Electronic Commerce transactions**

Electronic Commerce transactions

- It may be recalled that a draft Model GST law was released earlier on the website of the Ministry of Finance (Department of Revenue), Government of India on June 14, 2016 inviting comments. A revised Model GST law has now been released on November 26, 2016.
 - The provisions in the revised Model GST law and the revisions made in respect of Electronic Commerce transactions are summarised below.
1. **Deletion of deemed supplies by aggregators:** The concept of aggregators and deemed supplies of branded services by an aggregator under his own brand name or trade name has been deleted under the Revised Model GST Law.
 2. **Electronic Commerce Operator liable for specified services:** Electronic Commerce Operator has been made liable to pay tax on certain specified categories of services, as may be notified. In case Electronic Commerce Operator does not have physical presence in the taxable territory, his representative in taxable territory shall be liable to pay tax. Further in case he does not even have a representative in taxable territory, he shall appoint a person in taxable territory for the purpose of paying tax.

- 3. TCS on net value of taxable supplies:** - Electronic Commerce Operator will be liable to collect tax at source on the net value of taxable value of supplies made through its portal. “Net value of taxable supplies” shall mean the aggregate value of taxable supplies of goods or services, other than services for which Electronic Commerce Operator is itself liable to pay tax made during a month by all registered taxable persons reduced by the aggregate value of taxable supplies returned to the suppliers during the said month.



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