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**CGST/SGST**

Charging Section-  
Section 9 of the  
CGST/SGST Act,  
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**IGST**

Charging Section-  
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# LEVY & COLLECTION OF CENTRE/STATE GOODS AND SERVICES TAX

[SECTION 9 OF CGST ACT, 2017]

Payable by Every  
Taxable Person

CGST will be levied on

- All **Intra-State supply** of Goods And Services or both **except Alcoholic Liquor** for human consumption.
- Value determined under section-15
- RATE – as may be notified by the Govt. (NOT EXCEEDING 20%)

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The central tax shall be levied with effect from such date as may be notified by the Government on supply of :

Petroleum crude  
High speed diesel

Motor spirit  
Natural gas & Aviation turbine Fuel

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The Government may, on the recommendations of the Council, by notification, specify categories of supply of goods or services or both, the tax on which shall be paid on **Reverse charge** basis by the recipient of such goods or services or both. [Section 9(3)]

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# LEVY & COLLECTION OF CENTRE/STATE GOODS AND SERVICES TAX

[SECTION 9 OF CGST ACT, 2017]

The central tax in respect of the supply of taxable goods or services or both by an **unregistered supplier to a registered person** shall be paid by such person on **reverse charge basis** as the recipient. [Section 9(4)]

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The Government may, on the recommendations of the Council, by notification, specify categories of services the tax on **intra-State supplies** of which shall be paid by the **electronic commerce operator** if such services are supplied through it. [Section 9(5)]

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If E-Commerce operator doesn't have physical presence in the taxable territory then tax will be payable by Representative of e-commerce operator.

However, if representative is also not present in the taxable territory, then by a person appointed by E-commerce operator shall be liable to pay tax. [Proviso to Section 9(5)]

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# LEVY AND COLLECTION OF INTEGRATED GOODS AND SERVICES TAX

[SECTION 5 OF IGST ACT, 2017]

Payable By  
Every Taxable Person

IGST Shall be levied on

- All Inter-State supplies of goods or services or both (other than Alcoholic Liquor for human Consumption.
- Value determined under Sec-15 of CGST.
- RATES – as may be notified by the Government [ NOT EXCEEDING 40% ]

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The IGST on **goods imported into India** shall be levied and collected in accordance with the provisions of section 3 of the Customs Tariff Act, 1975 on the value as determined under the said Act at the point when duties of customs are levied on the said goods under the Customs Act, 1962. [Proviso to Section 5(1)]

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The Integrated tax shall be levied with effect from such date as may be notified by the Government on supply of :

Petroleum crude  
High speed diesel

Motor spirit  
Natural gas & Aviation turbine Fuel

# LEVY AND COLLECTION OF INTEGRATED GOODS AND SERVICES TAX

[SECTION 5 OF IGST ACT, 2017]

The Government may, on the recommendations of the Council, by notification, specify categories of supply of goods or services or both, the tax on which shall be paid **on reverse charge basis** by the recipient of such goods or services or both. [Section 5(3)]

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The integrated tax in respect of the supply of taxable goods or services or both by an **unregistered supplier to a registered person** shall be paid by such person on **reverse charge basis** as the recipient. [Section 5(4)]

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# LEVY AND COLLECTION OF INTEGRATED GOODS AND SERVICES TAX

[SECTION 5 OF IGST ACT, 2017]

The Government may, on the recommendations of the Council, by notification, specify categories of services the tax on **inter-State supplies** of which shall be paid by the **electronic commerce operator** if such services are supplied through it. [Section 5(5)]

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If E-Commerce operator doesn't have physical presence in the taxable territory then tax will be payable by Representative of e-commerce operator.

However, if representative is also not present in the taxable territory, then by a person appointed by E-commerce operator shall be liable to pay tax. [Proviso to Section 5(5)]

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# **Provisions on E-commerce Operators**

# ELECTRONIC COMMERCE

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**Meaning of term  
“electronic  
Commerce” and  
“electronic  
commerce operator”**

[Section 2(44) and  
2(45), CGST Act]

“Electronic commerce” means the supply of goods or services or both, including digital products over digital or electronic network.

“Electronic commerce operator” means any person who owns, operates or manages digital or electronic facility or platform for electronic commerce. Examples: Amazon, Flipkart, Snapdeal etc.

**Non- Availability of  
Composition Scheme**

[Section 10(2), CGST  
Act]

A registered person who is engaged in making any supply of goods through an electronic commerce operator who is required to collect tax at source under section 52.

**Compulsory  
registration**

[Section 24, CGST Act]

Every electronic commerce operator shall be required to be registered under the CGST Act irrespective of his aggregate turnover.

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# Important Provisions for E-Commerce Operators [Section 52 of the CGST Act]

## A. Collection of Tax at Source

<b>Requirement to collect tax at source</b> [Section 52(1)]	<p>Every electronic commerce operator (referred to as the “operator”), not being an agent, shall collect an amount calculated at a rate not exceeding 1% of the net value of taxable supplies made through it by other suppliers where the consideration with respect to such supplies is to be collected by the operator.</p> <p><b>Note:</b> “Net value of taxable supplies” shall be calculated as follows:</p> <div style="border: 1px solid black; padding: 10px; margin: 10px 0;"> <p style="text-align: center;"><b>Net value of taxable supplies = (Aggregate value of taxable supplies of goods or services or both* made during any month by all registered persons through the operator) – (Aggregate value of taxable supplies returned to the suppliers during the said month)</b></p> </div> <p>*[other than specified services as notified under section 9(5)]</p>
<b>Payment of amount collected at source</b> [Section 52(3)]	<p>The tax so collected shall be paid to the Government by the operator within 10 days after the end of the month in which such collection is made, in the prescribed manner.</p>

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# Important Provisions for E-Commerce Operators [Section 52 of the CGST Act]

## B. Furnishing of Details

### Submission of Monthly Statement

[Section 52(4), Relevant Rule 8 of the GST Return Rules]

Every operator shall furnish a statement in **FORM GSTR-8**, electronically, containing the details of outward supplies of goods or services or both, including the supplies returned through it, and the amount collected under section 52(1).

Time Limit: Within 10 days after the end of such month.

### Annual Statement

[Section 52(5)]

Every operator shall furnish an annual statement, electronically, containing the details of outward supplies of goods or services or both, including the supplies returned through it, and the amount collected at source, during the financial year.

Time Limit: Before the 31<sup>st</sup> day of December following the end of such financial year.

### Rectification of statement

[Section 52(6)]

If the operator discovers any omission or incorrect particulars in the monthly statement, other than as a result of scrutiny, audit, inspection or enforcement activity by the tax authorities, he shall rectify the same in the statement to be furnished for the month during which such omission or incorrect particulars are noticed.

Interest to be paid in accordance with section 50(1).

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# Important Provisions for E-Commerce Operators [Section 52 of the CGST Act]

## B. Furnishing of Details

<b>Time limit for rectification</b> [Section 52(6)]	Earlier of- a) Due date for furnishing of the return for the month of September following the end of the financial year, or b) Actual date of furnishing of relevant annual statement
<b>Supplier can take credit of TCS paid by the operator</b> [Section 52(7)]	The supplier who has supplied the goods or services or both through the operator shall claim credit, in his electronic cash ledger, of the amount collected and reflected in the monthly statement of the operator, in the prescribed manner.
<b>Matching of statement with the credit taken</b> [Section 52(8)]	The details of supplies furnished by every operator in the monthly statement in FORM GSTR-8 shall be matched with the corresponding details of outward supplies furnished in FORM GSTR-1, by the concerned supplier registered under this Act in such manner and within such time as may be prescribed. (Refer Rule 19 of Return Rules)
<b>Discrepancy between details of operator and supplier</b> [Section 52(9)]	Any discrepancy, between the details of outward supplies furnished by the operator in the monthly statement and the corresponding details furnished by the supplier under section 37, shall be communicated to both persons. (Refer Rule 20 of Return Rules)

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# Important Provisions for E-Commerce Operators [Section 52 of the CGST Act]

## B. Furnishing of Details

### Consequence of non-rectification of discrepancy

[Section 52(10)]

In case the amount in respect of which any discrepancy is communicated is **not rectified** by the supplier in his valid return or the operator in his statement for the month in which discrepancy is communicated, the **amount shall be added to the output tax liability** of the said supplier, where the value of outward supplies furnished by the operator is more than the value of outward supplies furnished by the supplier, in his return for the month succeeding the month in which the discrepancy is communicated. (Refer Rule 20 of Return Rules)

### Liability to pay tax along with interest thereon

[Section 52(11)]

The concerned supplier, in whose output tax liability any amount has been added under section 52(10), shall pay the tax payable in respect of such supply **along with interest**, at the rate specified under section 50(1) on the amount so added from the date such tax was due till the date of its payment.

### Time limit to furnish details

[Section 52(13)]

The information as required by the notice shall be furnished within 15 working days of the date of service of such notice.

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# Important Provisions for E-Commerce Operators [Section 52 of the CGST Act]

## B. Furnishing of Details

### **Notice to furnish details**

[Section 52(12)]

Any authority not below the rank of Deputy Commissioner may serve a notice, either before or during the course of any proceedings under this Act, requiring the operator to furnish such details relating to—

- (a) supplies of goods or services or both effected through such operator during any period; or
  - (b) stock of goods held by the suppliers making supplies through such operator in the godowns or warehouses, by whatever name called, managed by such operator and declared as additional places of business by such suppliers,
- as may be specified in the notice.

### **Consequence of failure to furnish details**

[Section 52(14)]

Any person who fails to furnish the information required by the notice shall be liable to a penalty which may extend to Rs. 25,000/- without prejudice to any action that may be taken under section 122.

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# Relevant Rule 19 of Return Rules:

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**The following details shall be matched-**

- a. GSTIN of the supplier;
- b. GSTIN or UIN of the recipient, if the recipient is a registered person;
- c. State of place of supply;
- d. invoice number of the supplier;
- e. date of invoice of the supplier;
- f. taxable value; and
- g. tax amount

For all supplies where the supplier is not required to furnish the details separately for each supply, the following details shall be matched-

- a. GSTIN of the supplier;
- b. State of place of supply;
- c. Total taxable value of all supplies made in the State through e-commerce portal; and
- d. Tax amount on all supplies made in the State.

Note: Where the time limit for furnishing FORM GSTR-1 under section 37 has been extended, the date of matching of the above mentioned details shall be extended accordingly.



# **Relevant Rule 20 of Return Rules:**

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## **Communication and rectification of discrepancy between details of operator and supplier:**

- (1) The discrepancy shall be made available to the supplier electronically in FORM GST MIS-5 and to the e-commerce portal electronically in FORM GST MIS-6 through the Common Portal on or before the last date of the month in which the matching has been carried out.
- (2) The supplier may make suitable rectifications in the statement of outward supplies to be furnished for the month in which the discrepancy is made available.
- (3) The operator may make suitable rectifications in the statement to be furnished for the month in which the discrepancy is made available.

If the discrepancy is not rectified, an amount to the extent of discrepancy shall be added to the output tax liability of the supplier in his return in FORM GSTR-3 for the month succeeding the month in which the details of discrepancy are made available and such addition to the output tax liability and interest payable thereon shall be made available to the supplier electronically on the Common Portal in FORM GST MIS -5.

The background of the slide features a bokeh effect with out-of-focus light circles in shades of gray. A solid dark gray horizontal band runs across the middle of the image, serving as a backdrop for the text.

# THANK YOU!

For your concentration.