



The Institute of Chartered Accountants of India
GST & Indirect Taxes Committee

GOODS & SERVICES TAX UPDATE-194

1. Special procedure to be followed by an electronic commerce operators required to collect tax at source under section 52 in respect of supplies of goods made through it by Composition taxpayers

With effect from 01.10.2023, following procedure shall be followed by an electronic commerce operator who is required to collect tax at source under section 52 in respect of supply of goods made through it by a composition taxpayer-

- i) It shall not allow any inter-State supply of goods made through it by the said persons;
- ii) It shall collect tax at source under section 52(1) in respect of supply of goods made through it by the said persons and pay to the Government as per provisions of 52(3);
- iii) It shall furnish the details of supplies of goods made through it by the said persons in Form GSTR-8 electronically on the common portal.

[Notification No.- 36/2023-CT dt. 04.08.2023](#)

2. Special procedure to be followed by an electronic commerce operators required to collect tax at source under section 52 in respect of supplies of goods made through it by specific unregistered persons

With effect from 01.10.2023, following procedure shall be followed by an electronic commerce operator who is required to collect tax at source under section 52 in respect of supply of goods made through it by a person who is exempted from taking registration under section 23(2) vide *Notification No. 34/2023- Central Tax, dated the 31st July, 2023* i.e., persons making supplies of goods through an electronic commerce operator who is required to collect tax at source under section 52 and having an aggregate turnover in the preceding

financial year and in the current financial year below the threshold limit prescribed under section 22(1) of the CGST Act subject to certain other conditions:

- (i) It shall allow the supply of goods through it by the said person only if enrolment number has been allotted on the common portal to the said person in accordance with the *Notification No.- 34/2023- CT dt. 31.07.2023*;
- (ii) It shall not allow any inter-State supply of goods made through it by the said person;
- (iii) It shall not collect tax at source under section 52(1) in respect of supply of goods made through it by the said person; and
- (iv) It shall furnish the details of supplies of goods made through it by the said person in the statement in FORM GSTR-8 electronically on the common portal.

Where multiple electronic commerce operators are involved in a single supply of goods through electronic commerce operator platform, “the electronic commerce operator” shall mean the electronic commerce operator who finally releases the payment to the said person for the said supply made by the said person through him.

[Notification No.- 37/2023-CT dt. 04.08.2023](#)

***Vice – Chairman
GST & Indirect Taxes Committee***

***Chairman
GST & Indirect Taxes Committee***

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