**FAQs on Goods & Services Tax**

**8. Electronic Commerce**

**Q 12. Is the e-commerce operator required to submit any statement? What are the details that are required to be submitted in the statement?**

Ans. Yes, in terms of Section 43C (4), every operator is required to furnish a statement, electronically, of all amounts collected as TCS towards outward supplies of goods and/or services effected through it, during a calendar month within ten days after the end of such calendar month. The statement shall contain, *inter alia*, the details of the amount collected on behalf of each supplier in respect of all supplies of goods and/ or services effected through the operator and the details of such supplies during the said calendar month.

**Q 13. What is the concept of matching in e-commerce provisions and how it is going to work?**

Ans. As per section 43C (6), the details of supplies and the amount collected during a calendar month, and furnished by every operator in his statement will be matched with the corresponding details of outward supplies furnished by the concerned supplier in his valid return filed under section 27 for the same calendar month or any preceding calendar month. Where the details of outward supply, on which the tax has been collected, as declared by the operator in his statement do not match with the corresponding details declared by the supplier the discrepancy shall be communicated to both persons.

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