



Goods & Services Tax

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TCS collection by E-Commerce Operators

Whether TCS is required to be collected by e-commerce operators on supply of services by unregistered suppliers through their portal?

- As per Section 24(ix) of the CGST Act, 2017, every person supplying goods or services through an e-commerce operator is mandatorily required to register.
- However, vide Notification No. 65/2017-Central Tax dated 15th November, 2017 a person supplying services, other than supplier of services under section 9 (5) of the CGST Act, 2017, through an e-commerce platform were exempted from obtaining compulsory registration provided their aggregate turnover does not exceed INR 20 lakhs (or INR 10 lakhs in case of specified special category States) in a financial year.
- **Since such suppliers are not liable for registration, e-commerce operators are not required to collect TCS on supply of services being made by such suppliers through their portal.**

Source: FAQs on TCS Updated by Law Committee, GST Council

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