**FAQs on Goods & Services Tax**

**8. Electronic Commerce**

**Q 3. Is it mandatory for e-commerce operator to obtain registration?**

Ans. Yes. Section 19 r/w Schedule-III of the MGL, provides that the threshold exemption is not available to e-commerce operators and they would be liable to be registered irrespective of the value of supply made by them.

**Q 4. Whether a supplier of goods/services supplying through e-commerce operator would be entitled to threshold exemption?**

Ans. No. Section 19 r/w Schedule-III of the MGL, provides that the threshold exemption is not available to such suppliers and they would be liable to be registered irrespective of the value of supply made by them.

**Q 5. Who is an aggregator?**

Ans. Section 43B(a) of the MGL defines aggregator to mean a person, who owns and manages an electronic platform, and by means of the application and communication device, enables a potential customer to connect with the persons providing service of a particular kind under the brand name or trade name of the said aggregator. For instance, Ola cabs would be an aggregator.

Source:http://cbec.gov.in/resources//htdocscbec/deptt\_offcr/faqongst.pdf;jsessionid=825C7C194F0FC0652FFE5A809FE81F69

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