**FAQs on Goods & Services Tax**

**8. Electronic Commerce**

**Q 6. Is an aggregator required to be registered under GST?**

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

**Q 7. What is Tax Collection at Source (TCS)?**

Ans. In terms of Section 43C(1) of the MGL, the e-commerce operator is required to collect (i.e. deduct) an amount out of the consideration paid or payable to the actual supplier of goods or services in respect of supplies of goods and / or services made through such operator. The amount so deducted/collected is called as Tax Collection at Source (TCS).

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

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