**FAQs on Goods & Services Tax**

**8. Electronic Commerce**

**Q 8. At what time/intervals should the e-commerce operator make such deductions?**

Ans. The timings for such collection/deduction are earlier of the two events:

(i) the time of credit of any amount to the account of the actual supplier of goods and / or services;

(ii) the time of payment of any amount in cash or by any other mode to such supplier.

**Q 9. What is the time within which such TCS is to be remitted by the e-commerce operator to Government account? Is the operator required to file any returns for this purpose?**

Ans. In terms of Section 43C(3) of the MGL, the amount collected by the operator is to be paid to the credit of appropriate government within 10 days after the end of the month in which amount was so collected. Further, in terms of Section 43C(4) of the MGL, the operator is required to file a Statement, electronically, containing details of all amounts collected by him for the outward supplies made through his Portal, within 10 days of the end of the calendar month to which such statement pertains.

The said statement would contain the names of the actual supplier(s), details of respective supplies made by them and the amount collected on their behalf. The Form and Manner of the said Statement would be prescribed in the GST Rules.

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

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