**FAQs on Goods & Services Tax**

 **8. Electronic Commerce**

**Q 10. How can actual suppliers claim credit of this TCS?**

Ans. Such TCS which is deposited by the operator into government account will be reflected in the cash ledger of the actual registered supplier (on whose account such collection has been made) on the basis of the statement filed by the operator. The same can be used at the time of discharge of tax liability in respect of the supplies by the actual supplier.

**Q 11. Is the e-commerce operator required to furnish information to the Government?**

Ans. Yes. In terms of section 43C(10), an officer not below the rank of Joint Commissioner may require the operator to furnish details relating to:

(i) supplies of goods / services effected through the operator during any period;

(ii) stock of goods held by actual supplier making supplies through such operator in the godowns or warehouses belonging to the operator and registered as additional place of business by the actual supplier.

The operator is required to furnish the above information within 5 working days from the date of service of notice asking such information. In case of failure to furnish such information, the penalty could be extended to Rs. 25,000/- .

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

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