

CBIC clarifies on TCS liability in case of multiple E-commerce Operators in one transaction

Jul 17, 2023

CBIC clarifies that where multiple E-commerce Operators (ECOs) are involved in a single transaction of supply of goods or services or both through ECO platform and where supplier-side ECO himself is not the supplier, the compliances u/s 52, including TCS collection, is to be done by the supplier-side ECO; Illustrates that Buyer-side ECO will neither be required to collect TCS nor will be required to make other compliances u/s 52 with respect to this particular supply; Further, in a situation where supplier-side ECO is himself the supplier, CBIC explains, “In such a situation, TCS is to be collected by the Buyer-side ECO while making payment to the supplier for the particular supply being made through it”: CBIC Circular