

Singapore Kolkata Banglore Mumbai New delhi

## When would E-commerce companies need not deduct TCS?

E-commerce operators are under a lot of stress and confusion with respect to the provision of co tax collection at source under the GST

However, tax is not required to be collected at source by e-commerce companies in many situations. What are they? Let's talk about it.

TCS is applicable on e-commerce operators only when taxable sale is made through it by **other** suppliers where **consideration** with respect to such sale is **collected by the e-commerce operator.** 

Therefore, if the e-commerce operator is supplying goods or services on its own behalf, then there would be no TCS applicable. This means that if the e-commerce operator is not listing its supplier on its website and is billing the customer in its own name, then it is supplying on its own behalf and there is no need for compliance of TCS provisions on GST.

This would specially be true for native businesses which have e-commerce to support the traditional business model and they can specially take a sign of breather. E-commerce operators are presuming that they would be required to collect 2% Tax from its suppliers under the new GST in every sale and supply situation.

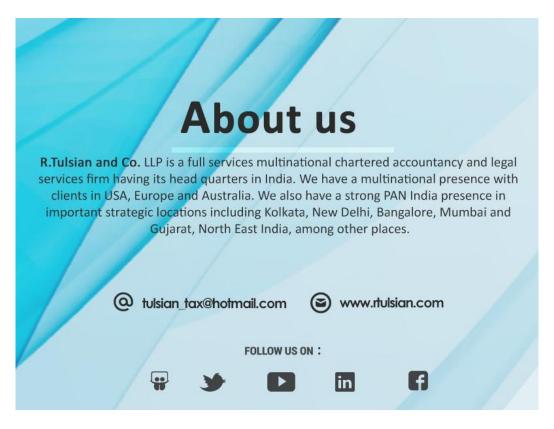
In the subsequent videos, we will talk about more provisions with respect to ecommerce operator.

In the meantime if you would like to watch, you can watch our videos on strategies with respect to marketing and supply chain on GST.

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## Keywords:

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