

E-Commerce Operator

- Electronic commerce operator shall include every person who, directly or indirectly, owns, operates or manages an electronic platform that is engaged in facilitating the supply of any goods and/or services or in providing any information or any other services incidental to or in connection there with but shall **not include persons engaged in supply of such goods and/or services on their own behalf.**
- E-commerce operator would be required to collect TCS on amounts credited to the suppliers account
- File returns within 10 days

Comparative Analysis

Nature of Transaction	Existing Regime	GST Regime
Manufacture and Sale from Bangalore to Mysore – Intra State transaction	Excise Duty + VAT	CGST + SGST
Manufacture and Sale from Bangalore to Chennai – Inter State transaction	Excise Duty + CST at local rate / CST at concessional rate	IGST
PCS renders service to a client in Bangalore	Service Tax	CGST + SGST
PCS renders service to a client in Chennai	Service Tax	IGST
Import of Goods	Custom Duty + CVD + SAD	Custom Duty + IGST
Import of Services	Service Tax under RCM	IGST under RCM
Branch Transfer - Goods	ED + No VAT+ No CST Reverse 2% VAT Credit	CGST & SGST/ IGST

Comparative Analysis

Nature of Transaction	Existing Regime	GST Regime
Branch Transfer – Service	NIL/ No Reversal of CENVAT Credit	CGST & SGST/ IGST
Job Work	Central Excise or Service Tax	No tax upto 180 days
Free Samples – Distributed within Country	ED+ No VAT – Reversal of proportionate ITC	CGST + SGST / IGST
Free Samples – Outside the Country	No impact	No impact
Transaction between Principal and Agent (Consignment Sales)	ED + No VAT – Reversal of proportionate ITC	CGST + SGST / IGST
Branded Aggregator Service	Service tax by the Aggregator	CGST + SGST / IGST by the aggregator
E-commerce – Operator's activity	ST on service charged by the operator on Merchant	CGST + SGST / IGST on Service charges +

Returns to be filed in GST

GSTR-1

- Outward Supply
- File within 10 days after the end of the month

GSTR-2

- Inward Supply
- File within 15 days after the end of the month

GSTR-3

- Monthly Returns
- File within 20 days after the end of the month

GSTR-4

- Person registered under composition scheme
- File within 18 days after the end of the quarter

Returns to be filed in GST

GSTR - 5

- Return to be filed by Non - Resident
- Monthly returns - File within 18 days after the end of the month
- 7 days after expiry of registration

GSTR - 6

- Input Service Distributor
- Within 13 days after end of the month

GSTR - 7

- TDS/TCS Returns
- File within 10 days from the end of the month

GSTR - 8

- Annual Return
- 31st December following the end of the financial year

Annual Return

- Annual return needs to be filed online
- Annual return shall be filed by every registered taxable person other than
 - ❑ ISD
 - ❑ Deductor deducting TDS
 - ❑ Casual taxable person
- Audited statement of accounts and reconciliation statement to be submitted along with the Annual Return by certain taxable persons