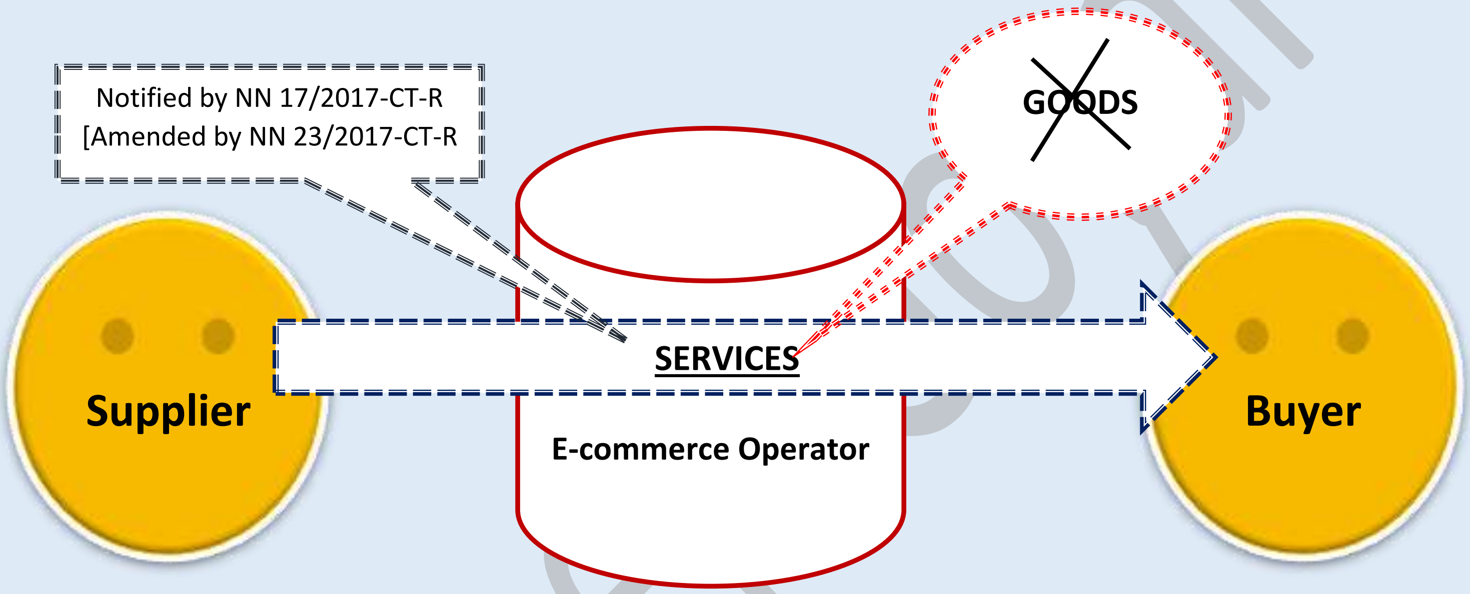
GOODS OR SERVICES OR BOTH SUPPLIED THROUGH E-COMMERCE OPERATOR- WHO IS RESPONSIBLE TO PAY TAX

I.SERVICES

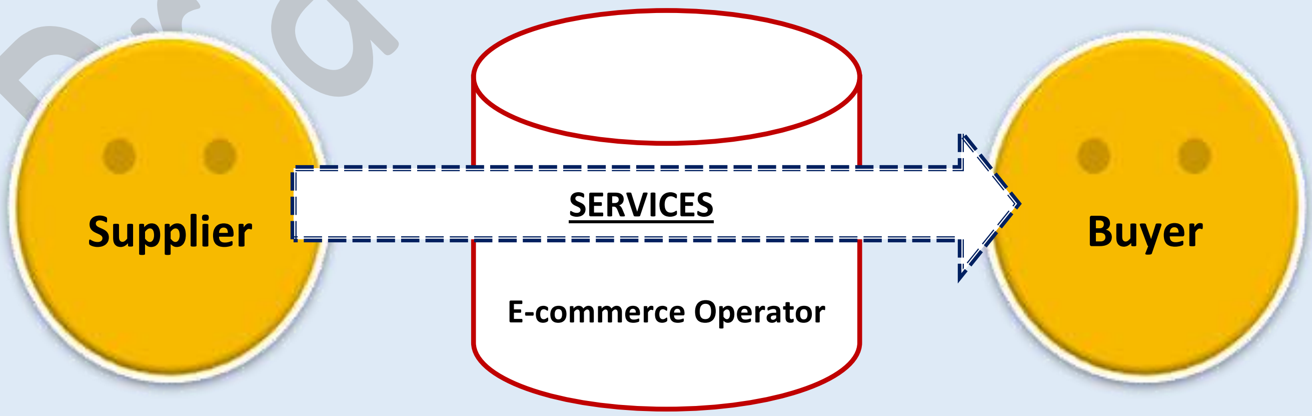
A. NOTIFIED SERVICES
[Tax be paid under Reverse Charge Mechanism]

UNDER SECTION 9(5)- E-COMMERCE OPERATOR IS LIABILE TO PAY UNDER REVERSE CHARGE.



B. SERVICES [OTHER THAN NOTIFIED U/S 9(5)
[Tax be paid under Forward Charge Mechanism by supplier]

UNDER SECTION 9(1)- NORMAL PROVISIONS- SUPPLIER WILL CHARGE TAX, COLLECT FROM RECIPENT & PAY TO GOVERNMENT

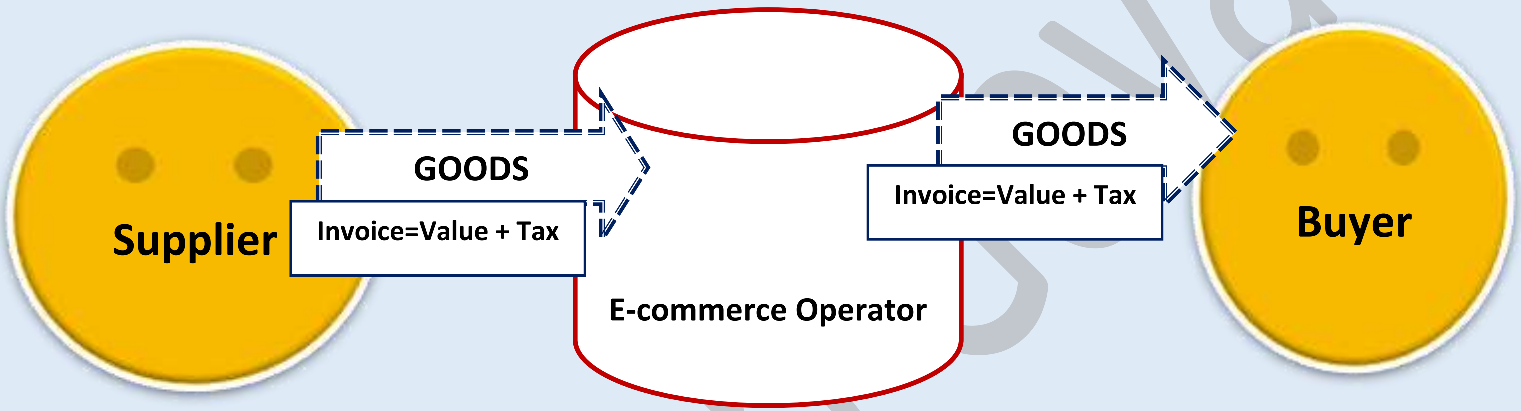


II. GOODS

A. WHERE OPERATOR AS AN AGENT

(who carries on the business of supply or receipt of goods or services or both on behalf of Supplier)

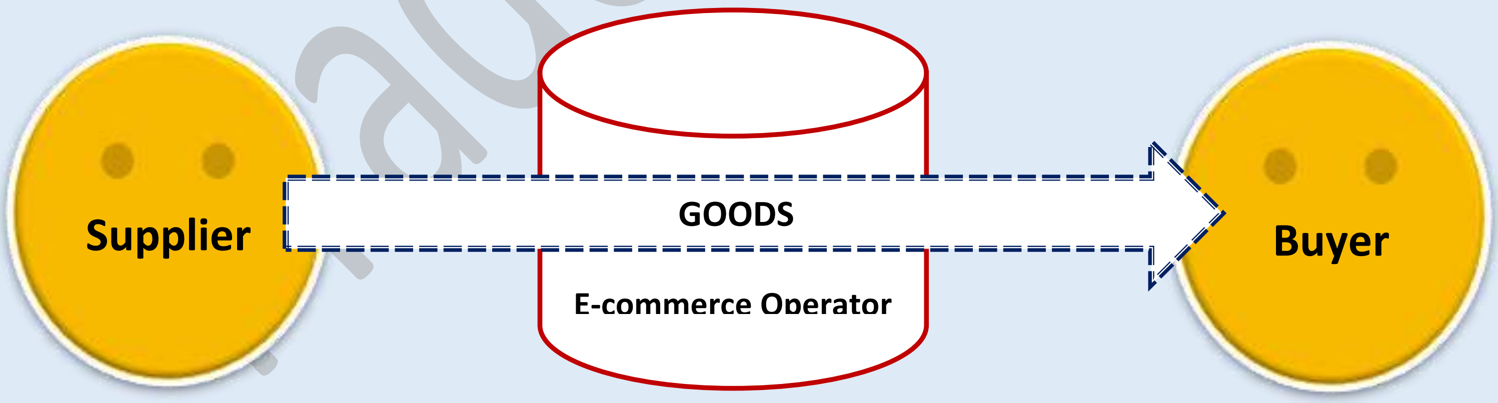
UNDER NORMAL PROVISIONS SECTION 9(1)- SUPPLIER WILL CHARGE GST FROM E-COMMERCE OPERATOR AND E-COMMERCE OPERATOR WILL CHARGE FROM BUYER. SUPPLIER AND E-COMMERCE OPERATOR WILL PAY THEIR TAXES AFTER TAKING ITC ON INWARD SUPPLIES



B. WHERE OPERATOR IS NOT AN AGENT

(Supplier is using its platform only for supply of goods to buyers)

UNDER NORMAL PROVISIONS SECTION 9(1)- SUPPLIER WILL CHARGE GST FROM BUYER



Except II-A above, Electronic Commerce Operator required to collect TCS-GST at the prescribed rate where the consideration with respect to such supplies is to be collected by the operator under section 52.