

**Press Information Bureau**

Ministry of Information and Broadcasting, Government of India



Economy

Frequently Asked Questions (FAQs) on simplified registration schemes for ECO sellers

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S. No.	Question	Answer
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1.	What is the simplified registration scheme for sellers supplying goods through electronic commerce operators (ECOs)?	The Simplified Registration Mechanism for small sellers on the electronic commerce operators' platform is an optional registration scheme for such suppliers, <i>inter alia</i>, with the following features: • Sellers intending to pass ITC less than Rs. 2.5 lakh in a month (excluding stock transfer) can declare ECO's warehouse as their principal place of business (PPOB) in the State/UT in which they do not have physical presence. • Mandatory biometric based Aadhaar authentication and physical verification in their home State. • Registration under this scheme shall be used for supplying goods exclusively through ECO's platform. • Single registration against a PAN can be obtained in a State/UT. • Registration to be sought on prior concurrence from ECO for declaring it's warehouse as PPOB.
2.	What conditions must be fulfilled to obtain registration under the scheme?	The following conditions must be met to obtain registration under the scheme: • The person must intend to make supplies of goods only through electronic commerce operators, who are required to collect tax at source under section 52 of the CGST Act, 2017. Thus, non-ECO supplies can not be made through such registration. • The total output tax liability comprising Central tax, State or Union territory tax and integrated tax on supplies made to registered persons, other than to those persons registered on the same PAN, must not exceed Rs. 2.5 lakh per month. • The electronic commerce operator must give consent to the registered person for declaring his warehouse as the Principal Place of Business (PPOB).

3.	How can I apply for registration under the scheme?	You need to apply in FORM GST REG-01 on the common portal for registration in a State or Union territory opting for registration under rule 14B of CGST Rules, 2017.
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		- You must declare the GSTIN obtained against the same PAN in your home-State. - You must provide the address and particulars of the warehouse of the ECO, which is to be declared as the Principal Place of Business in that State or UT and you must also provide details of any other ECO warehouses in that State or Union territory to be declared as Additional Places of Business (APoB). - He must have regular registration other than the under this scheme or rule 14A of CGST Rules, 2017.
4.	How will my application be processed under the scheme?	- The application will be forwarded to the concerned ECO, whose warehouse is declared to be used as PPOB in that State/UT, or APoB, for consent within 7 working days. - On receipt of consent, the application will be forwarded to the jurisdictional officer of the home State for biometric-based Aadhaar authentication, photograph and verification of original documents and physical verification of the PPOB in the home State, where such authentication or verification has not already been done. - Upon verification, registration will be granted electronically by the common portal. - The application will be rejected electronically if the verification is not successful.

5.	What particulars related to PPOB or APoB will be shown in the registration certificate issued to a seller under the simplified scheme?	The registration certificate will contain the details of the ECO warehouses declared as the Principal Place of Business or Additional Place of Business in that State/UT, along with the address of the Principal Place of Business in the home State.
6.	What will happen if the ECO does not give its consent to have its warehouse registered as the PPOB or APOB within 7 days?	The simplified registration scheme shall be available to a seller supplying goods through an ECO only upon the ECO's consent to have his warehouse registered as the PPOB or APOB of the seller in the concerned State. Thus, in case consent is not given by the ECO, the application of the seller will be deemed to be rejected.
7.	I have obtained registration under	If you have obtained registration in the home State only under rule 14A of CGST Rules, 2017 and intend

rule 14A of the CGST Rules, 2017. Can I obtain registration under the simplified registration scheme for sellers supplying goods through ECOs in another State or Union territory?	to obtain registration under the scheme under rule 14B of CGST Rules in another State or Union territory, you must first submit a withdrawal application in FORM GST REG-32 to withdraw from the option under rule 14A in the home State before applying for registration in another State/UT under this scheme under rule 14B.
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8.	Can I withdraw from the scheme?	Yes. A person registered under this scheme under rule 14B may withdraw from the option availed under the scheme by submitting an application in FORM GST REG-32.
9.	How can I amend the registration obtained under the scheme?	If the address of the ECO warehouse declared as the Principal Place of Business or Additional Place of Business is to be amended, you need to apply in FORM GST REG-14 on the common portal. The provisions relating to ECO consent will apply and, upon receipt of consent of ECO, the relevant address in respect of Principal Place of Business or Additional Place of Business, as the case may be, will stand amended. For any other change in the registration certificate, the certificate shall stand amended to the extent applied for, upon submission of the application in FORM GST REG-14 under rule 19 of the CGST Rules.
10.	What are the obligations of a registered person (seller/supplier) under the scheme?	• A person registered under this scheme must maintain the books of account and other records, including electronic data, at the Principal Place of Business in the home State for each registration obtained in different States or Union territories against the same PAN. • He will be required to submit the same when demanded by the proper officer of the state where he has obtained registration under Rule 14B. • Where the ECO withdraws his consent, the registered person must submit FORM GST REG-14, within 30 days of the ECO's intimation of withdrawal of consent, to change the Principal Place of Business or Additional Place of Business, as applicable, in that State/UT.

11.	What are the obligations of an electronic commerce operator under the scheme?	• The registration application made under the scheme will be forwarded on the common portal to the ECO for his consent to permit his warehouse to be declared as the Principal Place of Business or Additional Place of Business in that State/UT. ECO must take a decision on the same within 7 working days from the date of receipt of application. • The ECO must appoint an authorised representative in each State or Union territory for arranging and providing information required by the tax authorities from the person registered under the scheme. • If the ECO withdraws his consent for use of his warehouse as the Principal Place of Business or Additional Place of Business, he must intimate the said withdrawal on the common portal.
12.	In what circumstances registration obtained under the scheme under rule 14B will be cancelled?	The registration will be deemed to be cancelled electronically by the common portal and communicated in FORM GST REG-38 if the ECO withdraws permission for using his warehouse as PPoB in that State/UT and the registered person does not apply for amendment of registration details within 30 days of the withdrawal; or if the registration in the home State, on the basis of which registration under the scheme was obtained, is cancelled.
13.	How many registrations can I obtain in a State or Union territory under the scheme?	Under this scheme, a single registration can be obtained against a PAN in a State or Union territory.

14.	Do I need to display my GST registration certificate and GSTIN at the ECO warehouse?	No. A person registered under this scheme is not required to display the registration certificate and GSTIN on the name board at the ECO warehouse.
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