

ATTENTION

REGISTRATION OF E-COMMERCE OPERATORS

In view of Sec. 52 of WBGST/CGST Act, 2017 read with Rule 12 of WBGST/CGST Rules, 2017, the e-Commerce Operators are required to get registered as TCS in each State / UT, where transactions through their electronic platform are being undertaken.

It has been observed that some of the e-Commerce operators have no physical presence in all the States/UTs whereas, the registration application and process requires address of Principal Place of Business in every state/UT.

Therefore, in order to facilitate registration of e-Commerce Operators in those States / UTs, where they don't have physical presence but transaction are made by the suppliers through their e-commerce platform, it has been decided that such e-Com operators can be registered by furnishing details of their Head Office as Principal Place of Business in other States / UTs.

For this purpose, Registration application (GST REG-07) available on the GST System has been modified and such applicants are allowed to apply for Registration on their Head Office address, in case they don't have physical presence in the State/UT.

- ❖ For the e-Commerce Operators following changes have been made on GST Portal:
 - The “District” related field in Part-A of the application (REG-07) has been disabled.
 - On completion of Part-A of the application, the applicant will move to complete Part-B, where they will select the “jurisdictions” as notified by the concern states (list attached). The applicant may select central jurisdiction as the jurisdiction falling under State Headquarter, since such registration shall be processed by the Centre through CPC.
 - They are also expected to select State Jurisdiction as applicable.< Every State has to notify a specialised /dedicated Jurisdiction for such taxpayers and intimate to GSTN>. Till such notifications come, the e-com operators should select any one jurisdiction and the application should not be rejected merely on ground of the incorrect jurisdiction.
 - In the content fields of principal place of Business, the applicants shall mention address of their Head Office and attach the relevant documents as specified under registration application.

The application in such cases, shall be required to be processed based on the information furnished by the applicant and the same should not be rejected on the ground that the Principal Place of Business is not falling under the jurisdiction of registration processing officer.