

Impact of Covid-19 on E-commerce

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Various restrictions were imposed to ensure social-distancing during lock down under guidelines released by Ministry of Home Affairs (MHA), from time to time. During this period delivery of essential goods, including food, pharmaceuticals, medical equipment were encouraged through e-commerce. Since, the pandemic is still ongoing, it is too early to make an assessment of the impact of the pandemic on the e-commerce sector.

E-commerce operators are liable to be registered irrespective of the value of supply made by them. The benefit of threshold exemption is not available to e-commerce operators. On specific categories of services the GST is payable by the electronic commerce operator if such services are supplied through them. The e-commerce operators are also required to collect Tax Collection at Source (TCS) at the rate of one per cent of the net value of taxable supplies made through them, where the consideration w.r.t such supplies is to be collected by such operators. Under GST Act, every registered person shall self-assess the taxes payable and furnish a return for each tax period as specified. Therefore, e-commerce operators are liable to pay GST like any other supplier of goods or services

This information was given by the Union Minister of Commerce and Industry, Shri Piyush Goyal, in a written reply in the Rajya Sabha today.

YB/ AP

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