

Rate of tax collection at source (TCS) to be collected by every electronic commerce operator for Intra-State taxable supplies

Notification No: 52/2018 - CT

Classification: Rates

Date: 20-09-2018

G.S.R.(E).— In exercise of the powers conferred by sub-section (1) of section 52 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby notifies that every electronic commerce operator, not being an agent, shall collect an amount calculated at a rate of half per cent. of the net value of intra-State taxable supplies made through it by other suppliers where the consideration with respect to such supplies is to be collected by the said operator.