

Notify the rate of tax collection at source (TCS) to be collected by every electronic commerce operator for inter-State taxable supplies

Notification No: 02/2018-IT

Classification: Rates

Date: 20-09-2018

G.S.R.(E).— In exercise of the powers conferred by the second proviso to section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), read with 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 one per cent. of the net value of inter-State taxable supplies made through it by other suppliers where consideration with respect to such supplies is to be collected by the said operator.