

**GOVERNMENT OF ASSAM
OFFICE OF THE COMMISSIONER OF TAXES, ASSAM :: KAR BHAWAN
DISPUR, GUWAHATI-6**

& & &

ORDER No. 9/2018-GST

Dated Dispur, the 30th November, 2018

Subject : Registration of e-Commerce Operators as TCS

No. CT/GST-12/2017/83:- Under section 52 of Assam GST Act, 2017 r/w. Rule 12 of Assam GST Rules, 2017, e-Commerce operators are required to obtain registration as TCS in every state separately where they undertake transactions through their electronic platform. While processing the TCS application, an e-Commerce operator shall furnish the address of his Principal place of Business wherever its State Head office is located in the state.

However, some e-Commerce operators are making supply in Assam from outside the state through their electronic platform, but do not have their physical presence within the state. Such e-Commerce operators are also required to obtain state based registration in Assam. But, it is noticed that these e-Commerce operators are getting it difficult to obtain registration because in the field of **State jurisdiction** they have no option in the online registration form to select their principal place of business as they do not have such place to mention.

In order to do away with the difficulty, the GSTN portal is being updated to accommodate such e-Commerce operators under the advice of GST Law Committee. Accordingly, the applicants are required to process their application under the following procedures:


Such operators, who do not have physical presence in Assam, are required to apply for registration by furnishing details of their Head office located outside Assam as the Principal place of Business in the content field of the online application. In the content field of Principal place of Business, the applicants shall mention address of their Head office (outside Assam) and they shall attach the relevant documents in support of the address as specified under the registration application.

In order to inform all concerned, it is hereby notified that **Guwahati Unit-A, Circle 99 shall be the specialized/dedicated jurisdiction for the state of Assam** to centrally process such applications.

The applicants who do not have any place of business in Assam shall select **Guwahati Unit-A, Circle 99** as **State jurisdiction** in the online application form GST REG-07 in instead of respective Circle of Unit office.

On completion of Part-A of the application, the applicants will proceed to complete Part-B, where they will select **Guwahati Unit-A, Circle 99** as the "**jurisdictions**" as notified vide this order.

Inform all concerned.



(Anurag Goel, IAS)
Commissioner of State Tax, Assam
Dispur, Guwahati

Memo No. CT/GST-12/2017/83-A

Dated Dispur, the 30th November, 2018

Copy to:

- 1) Shri Praveen Kumar, AVP (Services), GSTN for information.
- 2) The Special Commissioner of State Tax, Assam / Additional Commissioner of State Tax, Assam (All) / Joint Commissioner of State Tax, Assam (All) for information.
- 3) The Deputy Commissioner of State Tax (All) for information.
- 4) The Assistant Commissioner of State Tax (All)/Superintendent of State Tax (All)/Inspector of State Tax (All) for information.


Commissioner of State Tax, Assam
Dispur, Guwahati

[Faint, mirrored text from the reverse side of the page is visible through the paper, including phrases like 'in order to be aware with the difficulty', 'the GSTN portal is being updated', and 'such operators who do not have physical presence in Assam, are required to']

