

Section - 9(5)

ECO is

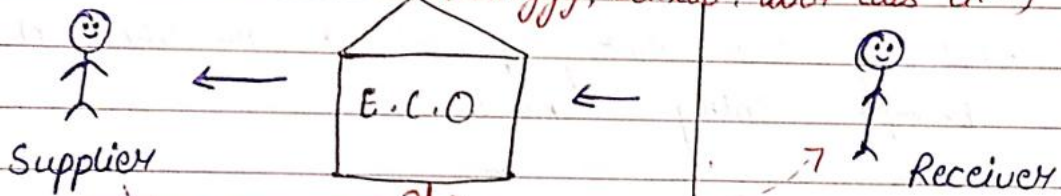
liable to pay GST.

→ Passenger Transportation*
(Uber, ola, Rapido, Red Bus etc..)

→ Providing Accommodation
(OYO, Booking.com, Make my trip etc..)

→ House Keeping
(Urban Co)

→ Restaurant Services
(swiggy, zomato, uber eats etc..)



Restaurant situated
in hotel where Room
rent upto 7500/- day.

↓
E.C.O. is
liable

Restaurant
situated in a hotel
where room rent
More than 7500/-

per day.

↓
Supplier is
liable.

- All types of Goods
- Services other than
4 Specified services

↓
Always Supplier is liable
to pay GST

- Sec 9(5) shall not Apply
- ECO will collect TCS @ 1% (0.5% CGST + 0.5% SGST)
(subject to Registration)

*** Amendment in Passenger Transportation :**

→ **old Entry**

Service by way of Transportation of passengers by Radio taxi, Motor Cab, Motor cycle, Omni bus or any other Motor Vehicle

→ **change in old law**

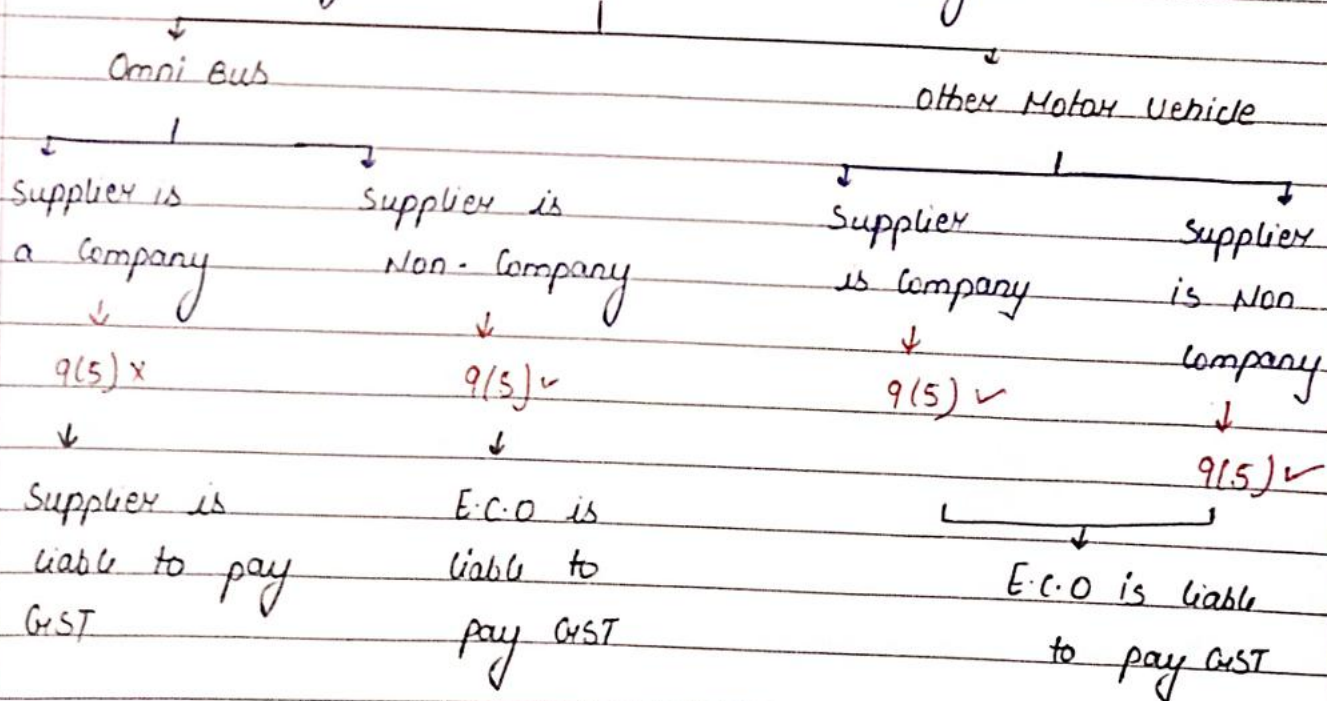
Same as above Except Omnibus.

→ **New Entry**

Services by way of Transportation of passenger by an Omnibus except person supplying such service through E.C.O is a company.

• **CRUX of Above Entry**

Passenger Transportation Service through E.C.O



Note No # 1 where an electronic commerce operator does not have a physical presence in the taxable territory, any person representing such electronic commerce operator, shall be liable to pay tax.

Note No 2 where an electronic commerce operator does not have a physical presence in the taxable territory and also he does not have a representative in the said territory electronic commerce operator shall appoint a person in the taxable territory shall be liable to pay tax.

