

MAY
2025

CA FINAL INDIRECT TAX

Interlinked Handnote on
TCS | ECO | 9(5)



"Study IDT
Like **Never
Before**"

For quick video of
interlinked analysis,
refer to the
YOUTUBE CHANNEL

CA SIDDHESH VALIMBE

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TCS | ECO | 9(5)

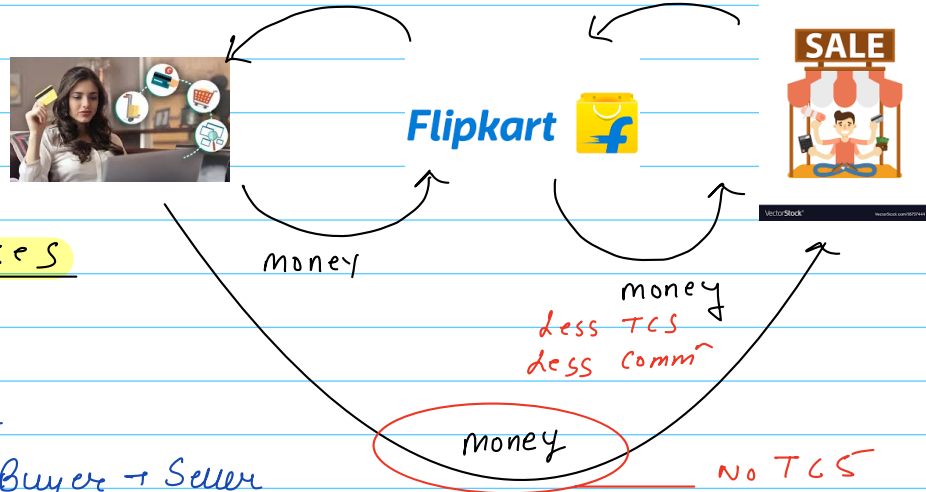
(funny Interlinked)



Section 52 : TGS

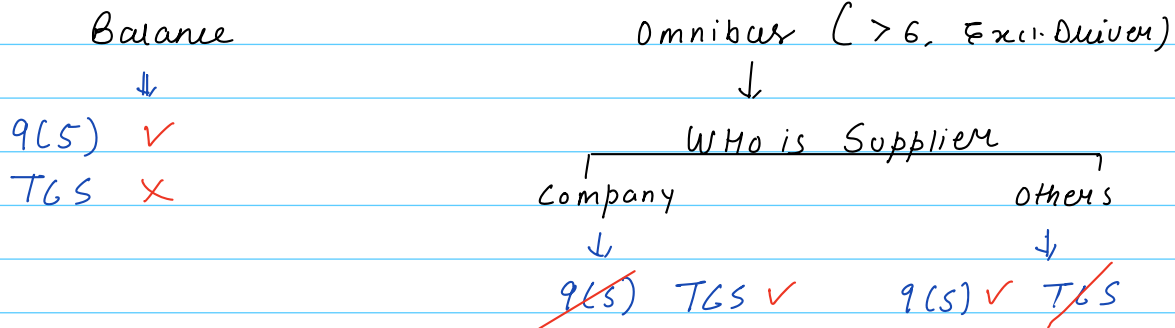
⑤ No TGS In 4 CASES

- ① 9(5) - 4 Services
- ② Seller → own Account
- ③ Payment directly by Buyer → Seller
- ④ Eco = Agent



4 CASES : Notified Services 9(5) ~ Eco deemed = Supplier

1) Passenger Transport (RAPIDO / OLA / UBER)



2) 3) Accomodation (Hotel, Inn...)

House keeping, Plumbing, Carpenter

Except when Supplier liable for Reg u/s 22(1)

i.e Not in 9(5), TGS ✓

4) Restaurant Service $\xrightarrow{9(5) \times \text{ TCS } \checkmark}$ Except if located on Specified Premises
 ↓
 Hotel Accommodation, declared
 Tariff of any unit $> ₹7500$
 Per day

Other Imp TCS Points

- ✓ Rate = 0.5% on Net Supply (Ignore if negative) | Actual Receipt of Cons x
- ✓ Composition Scheme $\rightarrow$ Goods allowed | Services not allowed if TCS
- ✓ GSTR-8 by 10th, Every month $\downarrow$ Conditions $\rightarrow$ *

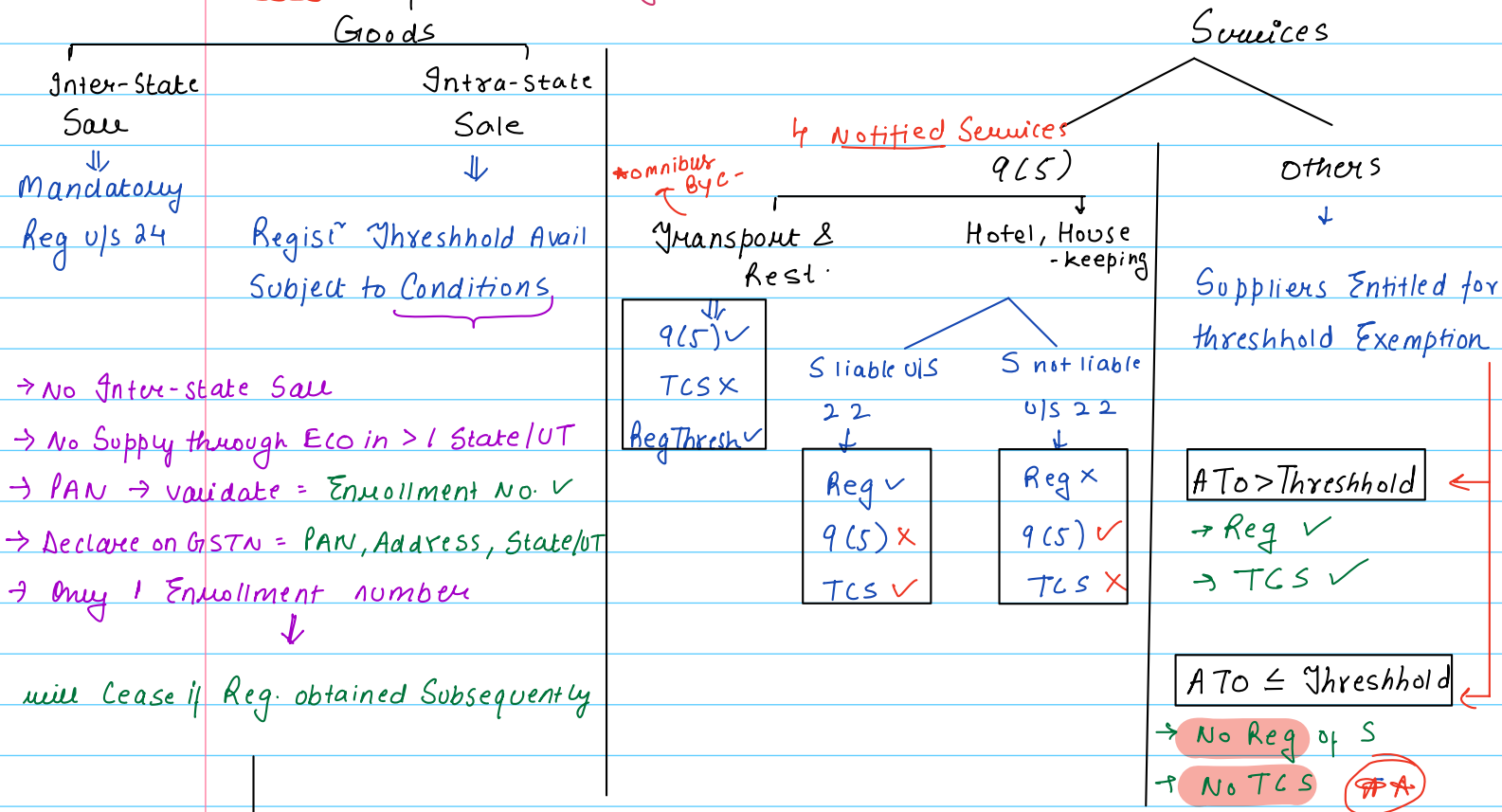
Ch-8

Registration Link

ECO required to collect TCS | Pay 9(5) Tax = Mandatory Reg o/s 24

9(5) N/A

Registration CHART ~ SUPPLIERS



ECO Compliances (Intra State - Goods - Eco)

- allow Sale only if Enrollment No. allotted
- allow only Intra-State Sale
- No TCS
- Details in GSTR-8 → Gov - Em - Sale
Reg - } Check

Balance POINTS

Link with Composition Scheme

- Supply of Goods through Eco allowed ~~Services~~
 - only Intra Sale
 - TCS will apply (composition = Type of Reg)
 - GSTR-8 Reporting

w.r.t 9(5) Notified Services

- If no physical presence but a Representative → he shall pay GST
- If no physical presence, no Representative → Appoint a person in India

Exemptions Ch Link

Passenger Transport

- Non AC Contract Carriage
- Non AC Stage Carriage
- Vessel Public Transport
- Metered Cab, Auto, E-Rikshaw

If through ECO: 9(5)

↓
{ Taxable } ✓