

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

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**CIRCULAR NO. 183/2025-GST**

Dated Dispur the 17<sup>th</sup> January, 2025.

**Subject: Clarification in respect of input tax credit availed by electronic commerce operators where services specified under Section 9(5) of Assam Goods and Services Tax Act, 2017 are supplied through their platform -reg.**

**No. CT/GST-15/2017/1247.**— Reference is invited to Circular No. 120/2022– GST dated 19.01.2022 which clarified that electronic commerce operators (hereinafter referred to as “ECOs”) required to pay tax under section 9(5) of the Assam Goods & Services Tax Act, 2017 (hereinafter referred to as the “Assam GST Act”) are not required to reverse input tax credit (ITC) in respect of supply of restaurant services through their platform [notified services under section 9(5)]. In this regard, representations have been received seeking clarification regarding requirement of reversal of ITC, if any, in respect of supply of services, other than restaurant services, under section 9(5) of Assam GST Act.

2. The issue has been examined and to ensure uniformity in the implementation of the law across the field formations, the Commissioner, in exercise of its powers conferred under section 168 of the Assam GST Act, hereby clarifies the issue as below:

<b>Sl. No</b>	<b>Issue</b>	<b>Clarification</b>
1.	Whether electronic commerce operator, required to pay tax under section 9(5) of Assam GST Act, is liable to reverse proportionate input tax credit on his inputs and input services to the extent of supplies made under section 9(5) of the Assam GST Act.	<ol style="list-style-type: none"><li>1. ECO, required to pay tax under section 9(5) of Assam GST Act, is making supplies under two counts:<ol style="list-style-type: none"><li>i. Supplies notified under section 9(5) of Assam GST Act for which he is liable to pay tax as if he is the supplier of the said services.</li><li>ii. Supply of his own services by providing his electronic platform for which he charges platform fee /commission etc. from the platform users.</li></ol></li><li>2. For providing the services mentioned at 1 (ii) above, the ECO procures inputs as well as input services for which he avails Input Tax Credit.</li></ol>

Sl. No	Issue	Clarification
		<p>3. It has been clarified <i>vide</i> question no. 6 of Circular No. 120/2022– GST dated 19.01.2022 that the ECO shall not be required to reverse input tax credit on account of restaurant services on which he pays tax under section 9(5) of the Assam GST Act. It has also been clarified that the input tax credit will not be allowed to be utilized for payment of tax liability under section 9(5) and whole of the tax liability under section 9(5) will be required to be paid in cash.</p> <p>4. The principle, which has been outlined in question no. 6 of Circular No.120/2022– GST dated 19.01.2022, also applies to the supplies made in respect of other services specified under section 9(5) of the Assam GST Act.</p> <p>5. In view of this, it is clarified that Electronic Commerce Operator, who is liable to pay tax under section 9(5) of the Assam GST Act in respect of specified services, is not required to reverse the input tax credit on his inputs and input services proportionately under section 17(1) or section 17(2) of Assam GST Act to the extent of supplies made under section 9(5) of the Assam GST Act.</p> <p>6. It is further clarified that ECO will be required to pay the full tax liability on account of supplies under section 9(5) of the Assam GST Act only through electronic cash ledger. The credit availed by him in relation to the inputs and input services used to facilitate such supplies cannot be used for discharge of such tax liability under section 9(5) of the Assam GST Act. However, such credit can be utilized by him for discharge of tax liability in respect of supply of services on his own account.</p>

3. The above may be brought to the notice of all concerned.
4. Difficulties, if any, in implementation of the above instructions may be brought to the notice of the Commissioner at an early date.
5. The Circular shall be deemed to have been issued on 31.12.2024.

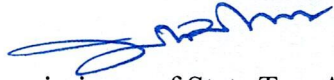
Sd/=  
( Jitu Doley, IRS., )  
Principal Commissioner of State Tax, Assam,  
Dispur, Guwahati

Memo No. CT/GST-15/2017/1247-A

Dated Dispur the 17<sup>th</sup> January, 2025

Copy to :

1. The Special Commissioner of State Tax (All) / Additional Commissioner of State Tax (All)/ Joint Commissioner of State Tax (All) / Deputy Commissioner of State Tax (All) / Assistant Commissioner of State Tax (All) / Superintendent of State Tax (All) for information and necessary action.
2. The Information Technology Officer, Office of the Commissioner of State tax, Assam for uploading it on the website of the Commissionerate for information of all concerned.
3. The P.S. to the Commissioner & Secretary to the Government of Assam, Finance (Taxation) Department, Dispur, Guwahati-6 for kind appraisal of Commissioner & Secretary.

  
Principal Commissioner of State Tax, Assam,  
Dispur, Guwahati