

# IMPACT OF GST LAW WITH REFERENCE TO ECOMMERCE INDUSTRY IN INDIA

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DOI: [doi.org/10.55662/ITLR.2023.2101](https://doi.org/10.55662/ITLR.2023.2101)

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## ABSTRACT

Article 366(12A) defines the Goods and Services Tax (GST) as any tax on the supply of goods, services, or both, except taxes on the delivery of alcoholic drinks for human use. In the new Article 366(26A), the word “service” means something other than “products.” Article 366(12) states that all materials, things, and articles are considered to be products.

The government considers the GST to be more of a tax reform than a change to the current Indian tax system. They are evaluating all the pros and cons of the indirect taxation system. India was one of 123 countries in the world that used the Value Added Tax (VAT) system. Finance minister P. Chidambaram created plans for VAT and presented them to the Centre and the States on January 17, 2005. VAT replaced the Central Excise Tax at the national level and the Sales Tax System at the state level, which made a significant change to the tax collection process.

In 2014, it was proposed that the GST be implemented in India starting from June 2016. The GST is implemented in a “double” way, with one part handled by the Centre (CGST) and another by the State (SGST). The tax base is almost the same for both the federal government and the states. On July 1, 2017, the GST was implemented in India, with three main models: (i) Central GST, (ii) State GST, and (iii) Dual GST.

The E-commerce industry in India has been contributing more and more to the Indian economy. To make the most out of a mature and profitable E-commerce industry, retail E-commerce businesses need a stable indirect tax plan to address tax assessment issues they have been facing.

The implementation of GST is also expected to resolve many supply chain problems that E-commerce companies have been facing, leading to faster shipping and returns and reduced administrative work. This will also help businesses and E-commerce sites improve their supply chain methods by focusing on making better storage and organizational decisions driven by cost and service.

**Keywords:** Goods and Services Tax (GST), Article 366(12A), Value Added Tax (VAT), Central Excise Tax, Sales Tax System, CGST, SGST, Dual GST, E-commerce industry, tax assessment, supply chain, shipping, returns, administrative work, supply chain methods, storage, organizational decisions, cost, service, Indian tax system, tax reform, indirect taxation system, P. Chidambaram, Centre, States, tax collection process.

## **INTRODUCTION**

The taxation of online businesses and electronic commerce is a major concern for international organizations, tax authorities, and national agencies. In its most developed form, electronic commerce allows unidentified buyers to pay anonymous sellers in electronic currency for a combination of merchandise, services, and licenses. The payee may be located anywhere with access to a computer, and public restrictions have no effect. The current debate over the taxation of online businesses or electronic commerce is similar to the uncertain academic and administrative debate that occurred in the 1980s regarding mail-order transactions. However, the additional inquiry pertaining to online business or electronic commerce is how to reconcile national financial restrictions with the borderless universe of the internet. Governments are currently losing millions of dollars in tax revenue due to the proliferation of online businesses within their jurisdictions, and tax authorities are finding it increasingly difficult to stem this hemorrhage. Multiple taxes on income, production and consumption of products and services, transportation, and various other activities of earning and disbursing money have resulted from India's federal government structure.

Innovation has altered the global perspective on conducting business, and by 2025, the value of India's electronic commerce market is projected to reach \$1 trillion. The Indian e-commerce market is expected to reach US\$200 billion by 2026, up from US\$38.5 billion in 2017<sup>i</sup>, due to

rising internet usage and increased online retail. In addition to e-commerce pioneers, conventional businesses are progressively enhancing their digital presence. Rapid advances in technology will repeatedly necessitate modern directives or legal interventions.

The e-commerce industry in India has been progressively contributing to the Indian economy, and a stable circuitous duty course of action is required as a panacea for a number of expense evaluation ailments encountered by e-commerce business entities in the retail space in order to reap the benefits of a thriving and profitable e-commerce industry.

Furthermore, the implementation of GST is anticipated to resolve numerous store network issues confronted by e-commerce organizations, including faster shipment and returns and a reduction in administrative and record-keeping work. This will also assist associations and web-based business entities in enhancing store network strategies, with an emphasis on enhancing warehousing and association decisions that are primarily cost and administration driven. The dual structure of the Goods and Services Tax (GST) will also result in the simplification and disentanglement of the expense framework, making it easier and quicker for those who sell across state lines, thereby reducing the burden on consumers. In this context, current research focuses on the “Impact of the GST law on the Indian e-commerce industry.”

## **MEANING OF E-COMMERCE**

OECD (2011)<sup>ii</sup> defines e-commerce as a web-based business transaction involving the sale or procurement of products or services, conducted over computer networks by strategies expressly designed to obtain or submit requests. The products or services are requested through these methods; however, the payment and final delivery do not need to be conducted online. An online business transaction may involve businesses, families, individuals, governments, and other public or private organizations. To be included are orders placed via the Internet, extranet, or electronic information commerce.

Online business is the buying or selling of goods or services that is done over computer networks using methods designed to get or send requests. Even if a product or service is sold electronically, the price and official movement of the product or service do not have to be

coordinated on the web. A business transaction on the web can happen between businesses, families, individuals, states, and other public or private groups<sup>iii</sup>.

Next to the Industrial Revolution in the middle of the 20th century, the rise of electronic business could be the most significant event in the history of money. While Europe and the U.S. were the main winners of the Industrial Revolution, there are strong signs that India, along with the U.S. and China, will be the major beneficiaries of the electronic exchange change. This is because India has a large number of skilled people who can perform technical work. To achieve its business goals, the Indian business is using growth as a driving force. In doing so, it has been focusing on how the benefits of new technology and the risks that come with having a business depend on it change.

Orders placed over the web, extranet, or an electronic data exchange are part of these electronic trades. The method for placing the solicitation describes this type of trade. Orders made by phone, fax, or handwritten notes are always forbidden. Online business organizations may use some or all the following:

- i) Sites where people can buy things online and have them shipped directly to them.
- ii) Offering or taking part in online business places, which track business-to-customer or customer-to-customer deals that can't be touched.
- iii) Business-to-business buying and selling.
- iv) Getting pieces of information from web contacts and web-based media and using them.
- v) Electronic data exchange between businesses.
- vi) Sending email or fax messages to customers who have already been contacted and set up.
- vii) Going into shopping to get new products and services out there.
- viii) There was a rush of online business for the first time in a long time, which caused a surge in online business. In 2010, the industry alone saw a 50 percent increase. With the second wave of online business in India in the early 2000s, new ways of shopping online, like group-buying sites, secret deals clubs, and comparison-shopping platforms, began to grow. During this decade, there were also many

impressive mergers and acquisitions, with money coming in from some of the most important investment sources in India and around the world.

- ix) People are affected by the web. Customers have become more demanding as they have learned more about new products and services. The speed of the web has changed every aspect of business, whether it's how customers feel about a company, how they feel about its accessories, or how supply chain leaders manage the chain of stores<sup>iv</sup>.

### **CROSS-BORDER E-COMMERCE TAXATION**

Due to the rise of cross-border online business transactions, various tax-related issues have emerged, such as the following:

- i) Is it necessary to develop new guidelines and norms to determine the nature and character of compensation obtained from cross-border online transactions?
- ii) Is there a need for a new definition and meaning of permanent establishment (PE) in India for the purpose of expense evaluation?
- iii) Is there a need to modify the premise of tax collection, such as tax on residence or pay accumulated, emerged, and received in India?
- iv) Should principles of assessment fairness be adhered to when considering tax collection from online business transactions?
- v) Are final consumers acquired or not?
- vi) Is jurisdiction an issue associated with online business transactions?
- vii) Copyright infringement.

On a global scale, e-commerce transactions pose numerous problems related to security, jurisdiction, and taxation. The fundamental principle of tax collection is to avoid bias, which requires that charge collection rules should not influence financial decisions. As a result, financially comparable compensations should be treated similarly, regardless of whether they are from conventional business coordination methods or online transactions.

To achieve international agreement on e-commerce problems, the Organisation for Economic Cooperation and Development (OECD)<sup>v</sup> has been working on ways to address them. The

OECD has suggested some rules that governments should follow and has also laid out new rules for how taxes should be collected from online business deals. These rules are:

- i) Governments should create a stable environment for electronic business to grow, work to eliminate unnecessary barriers to trade, and intervene when necessary to protect important public interests in the digital world, as they do in the real world.
- ii) When government action is necessary, it should be proportionate, direct, solid, clear, and impartial.
- iii) Governments should seek a middle ground<sup>vi</sup>.

To address e-commerce taxation issues, two things need to be clarified: first, the type of income generated from e-commerce transactions (e.g., royalty, business profit, or fees for technical services); and second, the definition of PE in the source country and how to allocate profits to it.

## **RESEARCH PROBLEM**

The internet-based business industry in India has been growing rapidly and contributing significantly to the Indian economy. In order to leverage the benefits of this growing industry, e-commerce companies in the retail space require a consistent indirect tax approach to address certain tax issues they are facing.

The implementation of GST is also expected to resolve several supply chain problems that e-commerce companies have been encountering, leading to quicker shipping and returns and reduced bookkeeping. This will also assist companies in improving their supply chain systems by focusing more on making better warehousing and organizational decisions based on cost and service. The two-tiered structure of GST will also simplify and enhance the tax structure, making it easier and quicker for people to sell across state lines and reducing the burden on buyers.<sup>vii</sup>

## **E-COMMERCE TRANSACTIONS**

Electronic commerce has replaced traditional collaboration. The word “e” represents the choice and acceptance of electronic innovation, while “trade” represents business activities like buying and selling goods and services online. E-commerce includes storing, creating, renting, selling, and shipping goods via the Internet. E-commerce has opened doors and created opportunities for people from all walks of life, including initiatives like Karshaka Information Systems Services and Networking (KISSAN), an e-commerce and e-administration initiative by the Department of Agriculture, Kerala, which provides farmers with online pesticide, seed, crop board, and marketing information.

## **STATUTORY PROVISIONS UNDER GST LAW**

Relevant provisions in this context are Section 2<sup>viii</sup> includes definitions, including subsections (41-48), 50, 52, 56, 64, 65, 85, 86, 89, 102, and section 9, Article 265 of the Constitution of India.

Section 52 of the CGST<sup>ix</sup> –

**Tax Collection at Source** This section allows for duty to be levied at the source under certain conditions. The section describes in detail the tax collectors who are directed by the Central Government to collect tax at the source, the rate of tax collection, and the method for settling the tax collected. The amount of assessment collected is recorded in the Electronic Cash Ledger of the person from whom the expense was collected. Normal CGST, UTGST, and SGST Act provisions have been dissected in this manner.

Analysis of Section 52 in conjunction with Other Statutes and Regulations:

1. Every e-commerce operator will collect TCS at a rate of no more than 1% of the net value of transactions for which they collect consideration of the inventory. Please note that if there is a return of goods to suppliers, the corresponding amount will be deducted from the gross value, and TCS will only be charged on the resulting net amount.
2. The amount collected will be paid to the Central/State Government separately within ten days of the end of the month in which the collection is made.

3. If the e-commerce operator fails to collect the burden under sub-segment 1 of Section 52 or collects a sum that is less than the sum required to be collected under said sub-segment or where they fail to pay to the public authority the sum collected as expense under sub-segment 3 of Section 52, they will be subject to punishment under clause (vi) of sub-segment 1 of Section 122 of the Act, which may extend to Rs. 25,000 in addition to
4. The e-commerce operator must file Form GSTR-8 within ten days of the end of the month in which the supplies are made, detailing the outward supplies of goods or services or both made through it, as well as the provisions returned through it and the amount collected in sub-segment 1.
5. 5) The E-Commerce administrator must gather details of the duty collected at the source under Section 52 of Form GSTR-8 and make them available to the supplier electronically in Part D of Form GSTR-2A. A similar provision exists for Form GSTR-2.
6. 6) As per Section 52(5) of the CGST Act, E-Commerce operators must file the Annual Statement by December 31st following the end of the fiscal year, which is March 31st of the relevant year.
7. 7) The amount of tax collected by the E-Commerce operator is reflected in the supplier's Electronic Cash Ledger once the operator has filed the relevant monthly return.
8. 8) If there is a discrepancy between the information provided by the E-Commerce operator in their monthly returns and that provided by the suppliers who sell goods or services through the operator, the appropriate authorities may conduct a cross-check inquiry. Either party may correct the inaccurate information. If the supplier fails to make the necessary corrections, they may be penalized for non-compliance. The negligent supplier (who under-reported their turnover) must pay any short settlement with interest, as per Section 50.
9. 9) Any authority holding the rank of Deputy Commissioner or higher may issue a notice to an E-Commerce operator requesting information on (a) supplies of products or services made through the operator during a specific period, or (b) stock of merchandise



held by the suppliers who sell goods or services through the operator in warehouses or stockrooms overseen by the operator.

10. 10) The E-Commerce operator must respond to the notice within 15 days of receiving it. If the operator fails to provide the required details, they may be fined up to Rs. 25,000/-, as per Section 52(14) of the Act.<sup>x</sup>
11. 11) The UTGST Act of 2017 adopts the provisions of the CGST Act regarding Tax Collection at Source, subject to its own provisions.

### **DEALS THAT FALL UNDER SECTION 14 OF THE IGST ACT OF 2017**

Since GST is a consumption-based tax, any goods that are consumed in India, such as those in the public domain, are subject to GST. However, consider a web-based business exchange where the entity carrying out the exchange is not based in India and has no physical presence there, but still provides services to non-business individuals in India. We know that when the service beneficiary is in India, but the service provider is outside of India, the beneficiary is responsible for paying the fee under RCM. Since a non-financial expert is not at risk of registration, would they have to sign up for long-term registration to free themselves from the RCM (Reverse Charge Mechanism) obligation? The correct answer is “NO.” Section 14 of the IGST Act makes the entity providing the service liable for registration and payment of fees in these situations.

Section 14(1) of the IGST Act<sup>xi</sup> states that if a person in a non-taxable territory provides online information and database access or retrieval services that are received by a non-taxable online recipient, the person who provided the services in the non-taxable territory is responsible for paying integrated tax on such a supply of services.

Online information and database access or retrieval (OIDAR) services are those whose delivery is mediated by information technology over the internet or an electronic network and whose nature makes their supply largely automated with little human intervention, and impossible to ensure without information technology. This includes electronic services such as

- a) advertising on the internet;
- b) providing cloud services;

- c) providing e-government services;
- d) providing e-health services;
- e) providing e-commerce services.

A non-taxable online recipient is any government, local authority, government authority, or person who is not registered and receives online information and database access or retrieval services for any reason other than commerce, industry, or any other business or profession in the taxable territory.

### **IMPACT OF GST ON E-COMMERCE**

In general speech, electronic trade is called “business exchanges that are led electronically.” Although this description may sound simple, electronic commerce started as online retail in the stock-and-sell model, but it has now revolutionized the way people conduct business, making it more efficient and productive than traditional methods. The success of companies like Flipkart, Myntra, Paytm, Amazon, Make My Trip, and eBay has caught the attention of everyone, from old-school financial experts to new business owners and even governments. Online transactions have led to new ways of getting goods and services to people, making everything cheaper without lowering the quality of their goods. In this study, we have compiled some of these models and will examine how the Goods and Services Tax (“GST”) affects them<sup>xii</sup>.

Taxation on cross-border e-commerce transactions in India has been a challenge due to the absence of actual presence of suppliers, administrative difficulties in tracking and collecting expenses, and the scope of GST burdening. The expansion of the digital economy and internet business associations has had a global impact, including online enrollment-based services, online recommendation of products/services/software, web gaming, hotel/flight reservations, and more, such as Netflix, Amazon, Flipkart, Uber, Airbnb, MakeMyTrip, and Nintendo. With effect from 1 April 2020, India has substantially widened the scope of “Equalisation Levy” to encompass such cross-border web transactions. The Finance Act, 2020, which was approved by the President of India on March 27, 2020, amended the arrangements of Equalisation Levy,

and increased its level to introduce a 2% levy on e-commerce supplies or services utilised by a non-web-based business operator<sup>xiii</sup>.

Concerns have been raised regarding a fair playing field in the global market between locally located brick-and-mortar stores and foreign online service providers. One can only hope that the Base Erosion and Profit Shifting (BEPS) Action Plans<sup>xiv</sup> will reach a global consensus by 2020, as intended. Given the divergent interests of 'host jurisdictions' and 'market jurisdictions,' it would require an enormous amount of concerted political will to reach a global consensus on taxation rules. Until then, nations, including India, will continue to implement unilateral measures for taxing digital participants to protect their revenue interests.

### **Electronic Commerce Operator (ECO):**

Under GST, OIDAR and ECO have been introduced. ECO includes anyone who owns or manages a high-tech office or electronic trading platform. According to this, an ECO is required to accomplish charge assortment at source (Tax Collected at Source) @ 1% for its items and endeavours from a defined client. For designated services such as radio-taxi and convenience perks, the ECO must release 100% of the basic provider's GST liability. However, the complicated advanced player appraisal system still has ambiguities:

- i. Service aggregators may qualify as both an OIDAR specialised organisation and an ECO, requiring two GST registrations.
- ii. While a rearranged and single enrollment system exists for OIDAR specialist co-ops, an ECO is required to enlist in all States where the underlying provider exists. Therefore, depending on the specific activities, ECOs may have the difficult commitment to enlist in all States in India and comply with the related procedural requirements. Unfamiliar online business managers who don't have a physical presence in a State may need to assign experts to enroll.
- iii. When an ECO agrees to release 100% of the provider's expenditure risk for certain services, it is unclear how additional procedural standards like receipt issuance must be consented to.
- iv. The timing of an ECO's expense collection is unclear. According to CBIC's online business flier, the administrator should make the selection during the month the beneficiary pays the thought sum. However, the FAQ states that the ECO must charge

at source “when the inventory is made through it.” It is unclear if this should be the date when the provider makes the real (hidden) supply to a definitive client, when the client completes the online exchange on the ECO’s site and makes the online installment, or when the basic stockpile is supplied (which may be the date of receipt or supply). Since an ECO’s monthly assertion will match the worried provider’s legal return for that month or any first month, this perspective is crucial. If a befuddle remains unresolved, the uncoordinated money will be added to the provider’s yield responsibility with interest.

## **JUDICIAL PRONOUNCEMENTS**

In the case of K.K. Ramesh (Petitioner) vs. The Union of India, The Secretary, Office of the GST Council Secretariat, New Delhi and The Commissioner, Commercial Tax Officer, Cheupakkam, Chennai<sup>xv</sup>, the Madras High Court found that the Petitioner had filed a writ petition after the authority responsible for enforcing the GST law dismissed their enrollment application for failing to provide clarification on errors in their records. The Petitioner, who was aggrieved by the dismissal of their enrollment application, filed this writ petition in the Hon’ble High Court.

According to the Respondents’ submissions, the Hon’ble High Court allowed the Petitioner to file a new enrollment application with the necessary documents. If the Petitioner files a new application, it will be considered, and the competent authority will decide on the matter. Based on the contextual analysis, it appears that a candidate whose GST enrollment application has been rejected may submit a new application.

In the case of Rajeevan V.N. (Petitioner) vs. The Central Tax Officer-1 Circle, Cochin And Jose Thomas, Kottayam, (Respondent)<sup>xvi</sup>, the Kerala High Court found that the Petitioner-Assessee was unable to record GST profits due to the temporary ID and secret phrase not working. Additionally, the Petitioner-Assessee was deemed ineligible for enlistment. The Applicant-Assessee cannot initiate the enrollment process or file the GST return due to the temporary ID and secret key being non-functional. The Hon’ble High Court advised the Respondent-Department to refrain from taking coercive recovery actions until the judgment is

issued. The Hon'ble High Court has not yet made a decision, but it has advised the Respondent-Department not to take action against enrolled individuals who were unable to comply with GST regulations due to non-functioning temporary IDs and secret phrases.

In *M/s KTL (P) Ltd. (Petitioner) vs. Union of India*<sup>xvii</sup>, the High Court of Judicature at Allahabad found that the Petitioner-Assessee was unable to submit Form GST TRAN-01 because the Respondent-Department's computerized system was not working. The Petitioner-Assessee supported this petition of mandamus to broaden the headings of Form GST TRAN – 01. The Petitioner-Assessee, who couldn't complete Form GST TRAN – 01 due to Respondent-Department electronic problems, is entitled to temporary credit. The Respondent Department will restart the gateway and allow the Petitioner-Assessee to fill out Form GST TRAN – 01 within 14 days of the Honourable High Court's instruction. The High Court of Judicature at Allahabad ordered the Respondent-Department to physically assist the Petitioner-Assessee if the entryway isn't restarted. The Petitioner can pay fees on the standard electronic system used for credit consideration. The contextual investigation suggests that the Department cannot deny temporary credit when the enlisted available individual couldn't document Form GST TRAN – 01 due to technical concerns. The office should ensure that such enlisted available individual is eligible for temporary credit by reopening the entry or physically processing the temporary credit application.

In the context of management fees, the Indian judiciary has established the following principles:

- i. Documentary evidence is essential to establish the authenticity of expenses incurred for the payment of management fees/intra-group charges.
- ii. It is challenging to provide concrete evidence of the day-to-day advice provided by various group centers to group companies, but this can be inferred from the manner in which business is conducted.
- iii. The company's legitimate business requirements must be evaluated from the company's perspective. The tax authority has no authority to dictate the necessities of a business.
- iv. When calculating ALP, the tax authorities cannot challenge the taxpayer's business acumen. It is up to the taxpayer to determine how to conduct its business.

- v. The TPO (Transfer Pricing Officer) cannot calculate the transaction's ALP (Arm Length Price) on an ad hoc basis. The provisions of section 92C (1)<sup>xviii</sup> require the use of one of the prescribed methodologies for calculating the Arm's Length Price of international transactions. vi. The benefit test is required for determining the arm's-length price of intra-group services. 'Benefit' must be identified from the assessor's perspective; it must be potential, reasonable, and foreseeable; it may not be quantifiable in monetary terms alone; it may be strategic but cannot be incidental.

To ensure conformance with the arm's-length standard, management fees must be thoroughly analyzed and meticulously documented. Emerging jurisprudence on the subject suggests that a robust document attesting to the receipt of management services would go a long way toward avoiding or minimizing exposure in this area. Given the complexities involved and the level of in-depth analysis required, it is prudent for taxpayers to be well-prepared in advance.

## **CONCLUSION**

Today, web commerce is rapidly gaining traction. Online business can be defined as the leader of any business activity that utilizes the Internet as a medium. The scope of online commerce is dynamic and consistently expanding. Given the unfamiliar foreign direct investment (FDI) and managerial principles in existence, the online business marketplace game plan has been the best model in India.

More importantly, it is uncertain whether these laws will be able to legitimately assess based on extraterritoriality. In conclusion, while the law seeks innovation, it is essential for businesses to discover the stratified complexities of the legal system, manage the complexities, and live with the ambiguities.

The introduction of the Goods and Services Tax (GST) law altered the fundamental guidelines governing how e-commerce is conducted in India. The Organisation for Economic Co-Operation and Development (OECD), G20-Twenty OECD Participating Nations in its project BEPS (Base Erosion and Profit Sharing) Action Point 1 have completely expressed that the entire economy is digitalizing, and that it would be difficult, if not impossible, to ring-fence the digital financial framework.

After due discussion and deliberation with its member nations, the OECD & G20 would not deliver a solution on Taxation of the Digital Economy until the year 2020. Due to the delay in providing solutions, individual countries have begun unilaterally taxing the Digital Economy within their taxing jurisdictions, based on the original proposal put forth by OECD and G20.

In light of the foregoing, India must tread carefully along this path to burden the Digital Economy, like a bumblebee that extracts nectar from a flower without injuring the flower itself. India should also devise its tax assessment strategy on the digital economy in one or more of the aforementioned ways, so that the web-based business industry is not burdened by taxes and can develop and prosper to its full potential.

## ENDNOTES

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<sup>viii</sup> The Income Tax Act. (1961). Act No. 43 of 1961.

<sup>ix</sup> Government of India. (2017). Central Goods and Services Tax Act, 2017. Section 52.

<sup>x</sup> Government of India. (2017). Integrated Goods and Services Tax Act, 2017. Section 52(14).

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<sup>xii</sup> Van Leemput, E., & Wiencek, E.A. (2017). The Effect of the GST on Indian Growth. Board of Governors of the Federal Reserve System. Retrieved from <https://www.federalreserve.gov/econres/notes/ifdp-notes/effect-of-the-gst-on-indian-growth-20170324.htm>.

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<sup>xiv</sup> Organisation for Economic Co-operation and Development (OECD). (2019). Base Erosion and Profit Shifting: Action 10 - Revised Guidance on Profit Splits. OECD/G20 Base Erosion and Profit Shifting Project. Retrieved from <https://www.oecd.org/tax/beps/beps-actions/action-10-revised-guidance-profit-splits.pdf>.

<sup>xv</sup> Ramesh, K. K. (Petitioner) vs. The Union of India, The Secretary, Office of the GST Council Secretariat, New Delhi and The Commissioner, Commercial Tax Officer, Cheupakkam, Chennai (Respondent). [2018 (3) TMI 1451]. Madras High Court.

<sup>xvi</sup> Rajeevan V.N. (Petitioner) vs The Central Tax Officer -1 Circle, Cochin And Jose Thomas, Kottayam 2018 (2) TMI 1717 (Ker).

<sup>xvii</sup> M/s KTL (P) Ltd. (Petitioner) vs Union of India, (Respondent) 2018 (3) TMI 679 (All).

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<sup>xviii</sup> M/s. Eaton Power Quality Private Ltd., Pune, Stay Order No. Ref. No. SA/41/2015, Income Tax Appellate Tribunal, Mumbai Bench, September 14, 2015. Available at: [https://itat.gov.in/files/uploads/categoryImage/-24134001183383524311351REFNOSA\\_41\\_of\\_2015.pdf](https://itat.gov.in/files/uploads/categoryImage/-24134001183383524311351REFNOSA_41_of_2015.pdf).

