

Commissionerate of CT and GST, Odisha (At Cuttack)
(Finance Department, Government of Odisha)

No. 16519 /CT

Dated 15/12/2018

POL-56/3/2017-policy (pt-2) **NOTIFICATION**

WHEREAS, Section 24(ix) of CGST/OGST Act, 2017 read with Rule 12 of CGST/OGST Rules, 2017, the e-Commerce Operators are required to be registered as TCS authority in each State/UT, where transactions through their electronic platform are being undertaken.

AND WHEREAS, some of the e-Commerce Operators have no physical presence in all the States/UTs.

AND WHEREAS, the registration application and process requires address of Principal Place of Business in every State/UT.

AND WHEREAS, in order to facilitate registration of e-Commerce Operators in those States/UTS, where they do not have presence but transactions are made by the Suppliers through their e-commerce platform, it has been decided that such e-Commerce Operators can be registered by furnishing details of their Head Office as Principal Place of Business in other States/UTs.

AND WHEREAS, in application for registration there is need for selecting a State Jurisdiction.

NOW THEREFORE, for ease of registration of non-resident e-Commerce Operators, "**Bhubaneswar II Circle**" is notified as the selected jurisdiction for registration of such e-Commerce Operators as TCS authority in the State of Odisha.

The application in such cases, shall be required to be processed based on the information furnished by the applicant and should not be rejected on the ground that the Principal Place of Business is not falling under the jurisdiction of registration processing officer.


(Saswat Mishra, I.A.S)
Commissioner of State Tax
Odisha, Cuttack

Dated 15/12/2018

Memo No 16520 /C.T

Copy forwarded to Praveen Kumar, AVP (Services), GSTN, 4th floor, World Mark - 1, Tower A, Aerocity, East Wing, New Delhi - 110037 for information and necessary action.


Commissioner of State Tax
Odisha, Cuttack

Dated 15/12/2018

Memo No 16521 /C.T

Copy forwarded to all Special Commissioners/Additional Commissioners (H.O)/All Addl. Commissioners and Joint Commissioners of all Territorial Ranges/ All Joint Commissioners and Deputy Commissioners in charge of Circles/ All CT & GST Officers in charge of Assessment Units for information and necessary action.


Commissioner of State Tax
Odisha, Cuttack

Memo No 16522 /C.T

Dated 15/12/2018

Copy forwarded to the Joint Commissioner (IT)/System Analyst for information. They are requested to take necessary steps for placing the notification in the CTD web-site for general information.

Commissioner of State Tax
Odisha, Cuttack

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