

Government of India Ministry of Finance Department of Revenue Central Board of Indirect Taxes and Customs GST Policy Wing To, The Principal Chief Commissioners/ Chief Commissioners of Central Tax (All) The Principal Directors General/ Directors General (All) Madam / Sir, Sub: Clarification in respect of input tax credit availed by electronic commerce operators where services specified under Section 9(5) of Central Goods and Services Tax Act, 2017 are supplied through their platform -reg. Reference is invited to Circular No. 167/23/2021 – GST dated 17.12.2021 which clarified that electronic commerce operators (hereinafter referred to as “ECOs”) required to pay tax under section 9(5) of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as “CGST Act”) are not required to reverse input tax credit (ITC) in