



Subject: Clarification on various issues faced by the registered persons supplying goods and services or both through electronic commerce operator (ECO)-reg. Ref: 1. CBIC Circulars 125/44/2019 dated 18.11.2019 2. Trade Circular No. 32T of 2021 dated 26.11.2021 read with CBIC Circular No. 166 dated 17.11.2021 Representations have been received from trade and industry stating that the registered persons supplying goods and services or both through electronic commerce operator (hereinafter referred to as “ECO”) are facing problems of capital blockage on account of pending refunds of excess balance in electronic cash ledger (ECL). It has been observed that such refunds have not been processed mainly for following reasons: Principal place of business (hereinafter referred to as “PPOB”)