

**GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE**

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**LOK SABHA  
UNSTARRED QUESTION No.2043  
TO BE ANSWERED ON FRIDAY, DECEMBER 29<sup>th</sup>, 2017/PAUSHA 08,  
1939 (SAKA)**

**GST ON E-COMMERCE OPERATORS**

**†2043. SHRI ARVIND SAWANT:**

Will the Minister of FINANCE be pleased to state:

(a) whether the Government proposes to impose tax on foreign e-commerce companies under the Goods and Services Tax and additional taxation; and

(b) if so, the details thereof and the reasons therefor?

**MINISTER OF STATE FOR FINANCE**

**(SHRI SHIV PRATAP SHUKLA)**

(a) & (b) Yes. Supply of online information and database access or retrieval services by any person located in a non-taxable territory and received by a non-taxable online recipient is liable to GST. Section 14 of the IGST Act, 2017 refers.

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