

FAQ

INTRODUCTION.....	2
QUESTIONS	2
1. WHAT IS TATA BUSINESS HUB LIMITED?	2
2. WHAT ARE THE DOCUMENTS I NEED TO SUBMIT TO GET MYSELF ONBOARDED ON THE PLATFORM?	2
3. WHAT IS THE INFORMATION I NEED TO PROVIDE TO GET MY PRODUCTS ONBOARDED ON THE PLATFORM?	3
4. AS A SELLER DO I HAVE TO BE REGISTERED AS A GST REGISTERED TAXPAYER?	3
5. WHAT ARE THE PROCESS CHANGES FOR ME AS A SELLER?.....	4
6. WHAT ARE MY OBLIGATIONS AS A SELLER?	4
7. WHAT ARE MY OBLIGATIONS AS A SELLER IF I AM NOT REGISTERED UNDER GST?	5
8. WHERE WILL THE GST TCS DEDUCTED BY TBH REFLECT ON MY GSTN PORTAL?	5
9. WILL THE BUYER OF GOODS / SERVICE BE REQUIRED TO DEDUCT TDS OF THE SELLER?	5
10. WILL I GET A UNIQUE INVOICE SERIES WHILE MAKING SUPPLIES ON THE TBH PLATFORM?	5
DISCLAIMERS	6
VERSION HISTORY.....	6

Introduction

This document is intended to help you with questions that you may have. A few topics covered under are extracts from the MOU you have signed with us. Please read this document along with MOU signed with TBH.

This document will be applicable only where Tata Business Hub Limited (TBH) is a facilitator of sales that are made by third party sellers listed on Tata nexarc.¹

Questions

1. What is Tata Business Hub Limited?

Tata Business Hub Limited (TBH) is an electronic commerce operator (ECO)² that owns and manages a platform where buyers and sellers can make digital transactions.

2. What are the documents I need to submit to get myself onboarded on the platform?

Following is the list of documents that are required to be submitted for onboarding:

SI no.	Details	Information
1	Legal name	Legal name would be as per statutory documents like PAN, GSTIN, trade license , etc.,
2	PAN	Accurate PAN of business
3	GSTIN	GSTIN from where billing will be done In case of multiple GSTINs for different services are different the same should be mentioned
4	Address for billing	Principal place of business as per GSTIN

¹ Facilitator could also be referred as an electronic commerce operator or an aggregator.

² ECO as per section 2(45) of Central Goods and Service Tax Act, 2017. Also please read Section 2(44) of Central Goods and Service Act, 2017 to refer to the definition of electronic commerce.

TATA BUSINESS HUB LIMITED
(CIN) U74999MH2020PLC348224

Registered Office:
Army and Navy building, 148 MG Road opposite
Kala Ghoda Fort Mumbai 400001

Phone: 6665 7686 | Facsimile 6665 8080

Email: tatabusinesshub@tata.com

Website: www.tatanexarc.com

3. What is the information I need to provide to get my products onboarded on the platform?

Following is the information that will be required to be submitted for product onboarding:

SI no.	Details	Information
1	Product title	Title that would be required to list the product for identification
2	Product description	A detailed explanation of the product for HSN/SAC identification
3	HSN/SAC code	6 digit code for the product
4	GSTIN for the product	GSTIN from where the product will be sold
5	Address from where the product will be sold	Address of shipping as per GSTIN for the product
6	Time of supply	Date to be considered for supply
7	GST rate	GST rate for the product as per SAC/HSN
8	Confirmation for GST paid as RCM	To confirm whether the GST payable for the product should be paid as RCM

4. As a seller do I have to be registered as a GST registered taxpayer? ³

- a. Compulsory registration required if you are selling physical goods.
- b. If you are selling services GST registration is required once you have crossed the turnover limit for compulsory registration.

³ Refer to Section 24 of the Central Goods and Service Tax Act, 2017.

TATA BUSINESS HUB LIMITED
(CIN) U74999MH2020PLC348224

Registered Office:
Army and Navy building, 148 MG Road opposite
Kala Ghoda Fort Mumbai 400001

Phone: 6665 7686 | Facsimile 6665 8080

Email: tatabusinesshub@tata.com

Website: www.tatanexarc.com

5. What are the process changes for me as a seller?

- a. **Invoice** – Invoice along with your credentials will be issued by TBH. TBH will issue invoices along with invoice series that will be followed for all sellers on the platform. However, you will continue to be responsible for signatures on the invoices (as applicable). Copies of invoices issued for your sales will be made available as an archive for your reference.
- b. **TDS compliance** – since you are selling your goods or services (as applicable) on TBH platform, the onus of deducting the TDS under the Income Tax Act, 1961 lies on us. Hence, we will deduct TDS under Section 194O of the Income Tax Act, 1961 from your settlement value and remit the same to the government. Proof of payment will be available via TDS certificate post the filing of quarterly return.
- c. **GSTR 1 compliance** – To assist you with your GSTR 1 compliance, a sales report containing all data of sales, invoices, value will be made available on the platform for you.
- d. **GST TCS compliance** – Since you are selling goods or services (as applicable) on TBH platform, the onus of deducting the GST TCS lies on us. Hence, we will deduct TCS under Section 52 of the Central Goods and Services Tax Act, 2017 from your settlement value and remit the same to the government. Proof of payment will be available via statement each month. The said TCS deducted will be reflected in your electronic cash ledger monthly.

6. What are my obligations as a seller?

Your obligations as a seller are indicated in various clauses of the MOU that has been signed with TBH. There are the following points to be noted:

- a. Information regarding GST registration (as applicable) should be made available to TBH.
- b. Seller should have discipline to file GST returns on time so that buyers are able to take input tax credit in a timely manner.
- c. As agreed in the MOU, non-compliance or late compliance or incorrect compliance will have a penalty in terms of reduced settlement value and impact on the rating and visibility on the platform.

TATA BUSINESS HUB LIMITED
(CIN) U74999MH2020PLC348224

Registered Office:
Army and Navy building, 148 MG Road opposite
Kala Ghoda Fort Mumbai 400001

Phone: 6665 7686 | Facsimile 6665 8080

Email: tatabusinesshub@tata.com

Website: www.tatanexarc.com



7. What are my obligations as a seller if I am not registered under GST?

Your obligations as a seller are indicated in various clauses of the MOU that have been signed with TBH.

Customers will receive commercial invoice on behalf of the seller even if seller is not GST registered.

In case the seller crosses the threshold limit and becomes eligible for GST registration TBH should be informed. In such cases, please refer to Q 5 & Q 6 above.

8. Where will the GST TCS deducted by TBH reflect on my GSTN portal?

The said GST TCS deducted by TBH under Section 52 of the Central Goods and Services Tax Act, 2017 will be reflected in your electronic cash ledger. However, the said GST TCS must be accepted by you on the GSTN portal before it reflects on your electronic cash ledger. The detailed process has been provided in the user manual issued by the GST Department and the said user manual can be accessed vide the following link:

https://tutorial.gst.gov.in/userguide/inputtaxcredit/index.htm#t=manual_tds_and_tcs_credit_received.htm

9. Will the buyer of goods / service be required to deduct TDS of the seller?

There will be no requirement on the buyer of goods / service to deduct any TDS on the transaction between buyer and seller since TBH is liable to deduct TDS u/s 194-O of the Income Tax Act, 1961.

10. Will I get a unique invoice series while making supplies on the TBH platform?

TBH will allocate a unique invoice series to every seller as is required under the GST laws.

Disclaimers

The above questions have been answered with certain assumptions made by TBH. The assumptions/observations/conclusions may or may not universally applicable. You cannot hold TBH responsible or quote these FAQs in any litigation in any court of law.

Version history

Version	Date of release
Version 1	June 2022

TATA BUSINESS HUB LIMITED
(CIN) U74999MH2020PLC348224

Registered Office:
Army and Navy building, 148 MG Road opposite
Kala Ghoda Fort Mumbai 400001

Phone: 6665 7686 | Facsimile 6665 8080

Email: tatabusinesshub@tata.com

Website: www.tatanexarc.com

