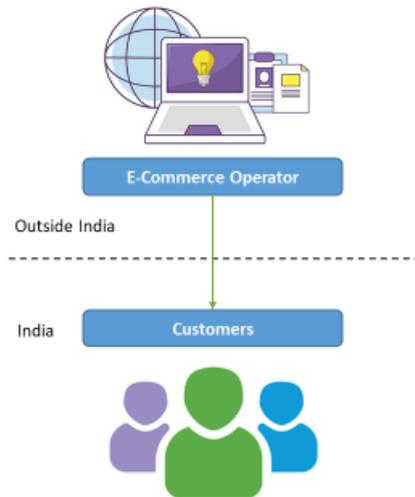


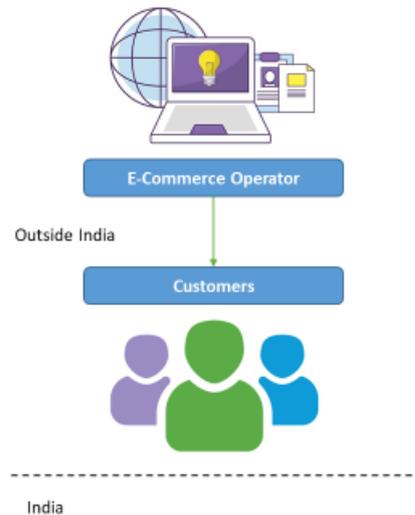
### Scenario No. 1



1. A non-resident E-commerce operator supplies goods in India to the customers in India.
2. E-commerce operator owns the goods.
3. Customer resident in India purchases goods worth INR 1,00,000 from E-commerce operator and pays the total amount to the E-commerce operator.

1

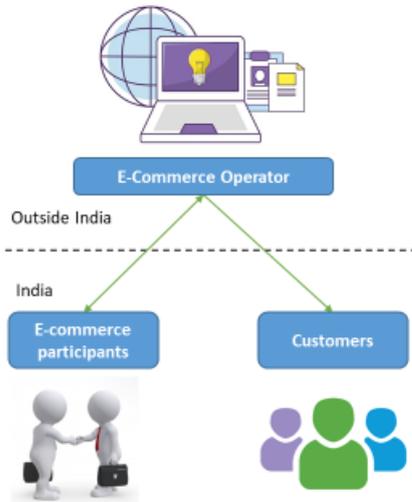
### Scenario No. 2



1. A non-resident E-commerce operator supplies goods outside India to the customers outside India.
2. E-commerce operator owns the goods.
3. Customer non-resident in India purchases goods worth INR 1,00,000 from E-commerce operator and pays the total amount to the E-commerce operator.

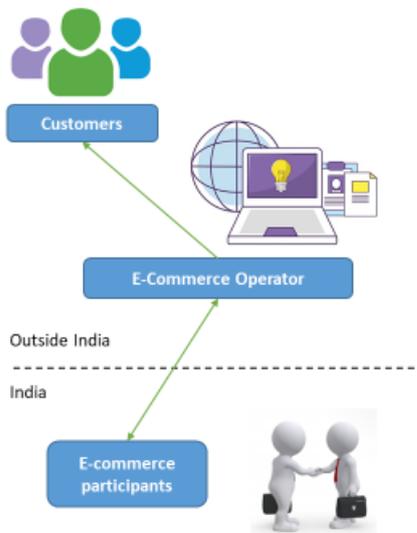
2

### Scenario No. 3



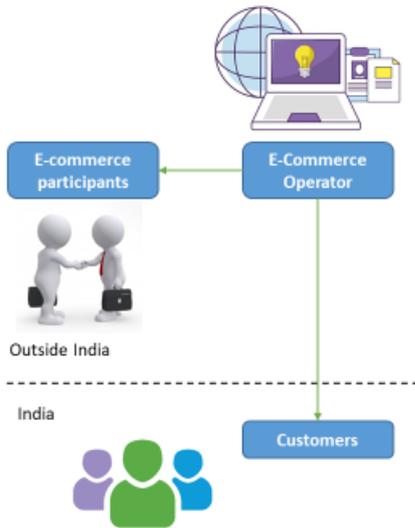
1. A non-resident E-commerce operator facilitates online supply of goods to the E-commerce participants.
2. Customer resident in India purchases goods worth INR 1,00,000 through E-commerce operator and pays the total amount to the E-commerce operator.
3. E-commerce operator retains INR 20,000 as its facilitation charges and remit the balance amount of INR 80,000 to the E-commerce participant.
4. E-commerce participant is resident in India.

### Scenario No. 4



1. A non-resident E-commerce operator facilitates online supply of goods to the E-commerce participants.
2. Customer non-resident in India purchases goods worth INR 1,00,000 through E-commerce operator and pays the total amount to the E-commerce operator.
3. E-commerce operator retains INR 20,000 as its facilitation charges and remit the balance amount of INR 80,000 to the E-commerce participant.
4. E-commerce participant is resident in India.

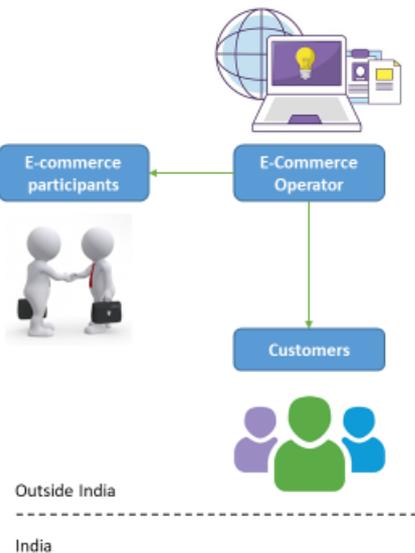
### Scenario No. 5



1. A non-resident E-commerce operator facilitates online supply of goods to the E-commerce participants.
2. Customer resident in India purchases goods worth INR 1,00,000 through E-commerce operator and pays the total amount to the E-commerce operator.
3. E-commerce operator retains INR 20,000 as its facilitation charges and remit the balance amount of INR 80,000 to the E-commerce participant.
4. E-commerce participant is non-resident in India.

5

### Scenario No. 6



1. A non-resident E-commerce operator facilitates online supply of goods to the E-commerce participants.
2. Customer non-resident in India purchases goods worth INR 1,00,000 through E-commerce operator and pays the total amount to the E-commerce operator.
3. E-commerce operator retains INR 20,000 as its facilitation charges and remit the balance amount of INR 80,000 to the E-commerce participant.
4. E-commerce participant is non-resident in India.

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