

## **Tax Checklist for Amazon Web Services India Private Limited ('AWS India') Marketplace Sellers**

### **1. Required Documents and Information for Onboarding:**

- Legal name, trade name and principal place of business as per Goods and Services Tax ('GST') registration certificate
- GST identification number ('GSTIN') corresponding to the Legal address provided on your profile with AWS
- A valid Permanent Account Number ('PAN')
- A declaration regarding non-applicability of Withholding Tax (WHT) on Listing Fees
- Confirmation that your GSTIN is enabled for e-invoicing
- An authorization to AWS India to raise invoices (e-invoices to GST registered Buyers) for sales made by you through AWS India Marketplace, along with a declaration that you will be responsible for remitting the applicable GST to the Government
- Specimen signature to be affixed on the invoices that will be raised by AWS India for the sales you make through AWS India Marketplace

### **2. Invoice Formats**

- [Seller Commercial Invoice](#)
- [Seller Tax Invoice](#)
- [AWS Listing Fee Tax Invoice](#)

### **3. Tax-related FAQs**

- Refer below

## **Frequently Asked Questions ('FAQs') on tax and related aspects for Amazon Web Services India Private Limited ('AWS India') Marketplace**

### **FAQs for sellers:**

These FAQs are divided into the following sections for your ready reference:

- A. Onboarding on AWS India
- B. Listing on AWS India
- C. Invoicing on AWS India Marketplace
- D. Collection and remittance
- E. Reporting
- F. Seller Signatures
- G. FAQs for Channel Partner Private Offer (CPPO)
- H. Grievance redressal

## **A. Onboarding on AWS India Marketplace**

### **1. Who will be the Seller on Record ('SOR') on AWS India Marketplace?**

The Indian seller / authorized resellers (hereinafter referred to as 'seller' or 'SOR') who will list their products on the AWS India marketplace will be the SOR.

### **2. What documents and information do I need to publish to AWS India during the onboarding process?**

During onboarding, you'll need to submit the following documents and information:

- Legal name, trade name and principal place of business as per Goods and Services Tax ('GST') registration certificate
- GST identification number ('GSTIN') corresponding to the Legal address provided on your profile with AWS
- A valid Permanent Account Number ('PAN')
- A declaration on non-applicability of Withholding Tax (WHT) on Listing Fees
- A confirmation that your GSTIN is enabled for e-invoicing
- An authorization to AWS India to raise invoices (e-invoices to GST registered Buyers) for sales made by you through AWS India Marketplace, along with a declaration that you will be responsible for remitting the applicable GST to the Government
- Specimen signature to be affixed on the invoices that will be raised by AWS India for the sales you make through AWS India Marketplace

### **3. Is it mandatory to be registered under GST for selling on AWS India Marketplace?**

Yes, AWS India requires Sellers to be registered under GST to be onboarded as a Seller on the AWS India Marketplace.

### **4. Do I need separate GST registration for each State from where I make supplies?**

Yes, you need to obtain separate GST registrations in each state from where you want the invoice to be issued, and you need to update these details on the Tax Settings page with AWS.

Please note that one account can only be linked to one GSTIN. In case you wish to issue tax invoices using multiple GSTINs, you would need to create separate accounts.

### **5. If I am already onboarded on AWS Inc. Marketplace as a seller, do I still need to onboard on the AWS India Marketplace? What will happen if I update tax address mid-month from an outside India address to an India address?**

We recommend using a separate AWS account from your existing AWS Inc. Marketplace seller account to onboard onto AWS India Marketplace as a seller. You will need to complete the onboarding process by providing the necessary information in FAQ 2. Only then will you be allowed to create and list your offers. If you choose to update your location in Tax settings from non-India to India and have completed seller onboarding to AWS India Marketplace, please note the following:

1. Sales post onboarding to Indian Buyers will be via AWS India.
2. You will need to terminate all existing active agreements with Buyers outside of India.
3. You will not receive any disbursements from your existing sales outside of India.

---

Please refer to the AWS India MPO seller reference guide for more details.

**6. If I am already registered as a Buyer with AWS India, can I still use my existing account for onboarding as a Seller on AWS India Marketplace**

Our recommendation is to use/create a separate Seller account (other than your Buyer account) while registering on AWS India as a Seller. This is to avoid any wrong tax and invoicing treatment for the seller account related to any Organization structure changes.

**7. What will happen if I update my legal entity details, tax address, GST ID etc. after onboarding on AWS India Marketplace?**

If you update your legal entity, GSTID, tax address and other details after onboarding, you will be considered as a new seller onboarding on the AWS India Marketplace and you will have to undergo the entire onboarding process and provide necessary information in FAQ 2.

**8. Can I get details of AWS India legal entity which will list offerings?**

- Legal Name: Amazon Web Services India Private Limited
- PAN: AAJCA9880A
- Address: Block E, 14th Floor, Unit no. 1401 to 1421, International Trade Tower, Nehru Place, New Delhi-110019
- GSTIN from which invoices for listing fee will be raised by AWS India: 07AAJCA9880A1ZL

**B. Listing on AWS India Marketplace**

**9. Will AWS India charge any fee for listing products on the AWS India Marketplace?**

Yes, AWS India will charge a listing fee for listing of your products on its Marketplace.

**10. While listing, how should I disclose product price on the AWS India Marketplace? Should I list the products inclusive of taxes or exclusive of taxes?**

You should mention the product price exclusive of taxes. The tax rate and tax amount will be disclosed separately to the Buyer on the invoice.

**11. Will AWS India raise an invoice for charging listing fee?**

Yes, AWS India will raise an invoice on you (except cases where you are a reseller) for the listing fee along with the applicable GST (zero-rated in case you are located in an SEZ). Your tax details for the purpose of invoicing will be taken from the details provided on the Tax Settings page.

**12. What will be the format of invoice for listing fee? How will it be delivered?**

The format of invoice for listing fee charged by AWS India from you can be accessed at **Appendix – A**. The invoice for listing fee will be delivered to you via email. It will also be uploaded on your AWS India Marketplace account.

**C. Invoicing on AWS India Marketplace**

**13. Am I required to raise invoices for the purchases made by the Buyers through AWS India Marketplace?**

No, AWS India will raise invoices for your sales, basis the authorization received from you. However, you will continue to remain responsible for depositing applicable taxes to the Government and reporting the same in your GST returns.

**14. Since invoices are raised by AWS India, will the Buyer know from whom it is purchasing on AWS India Marketplace?**

Yes, we will indicate on our product detail pages and offer listing pages that the product is sold by you and the invoice will also contain your details (such as name, address, GSTIN etc.) as the seller.

**15. Who will ensure compliance with GST e-invoicing requirements?**

AWS India will comply with the GST e-invoicing requirements for supplies made by you through AWS India's Marketplace. However, AWS India will not generate e-invoices if you are registered as SEZ units, as SEZ units are exempt from e-invoicing requirement.

**16. Does AWS India need Seller's GST login credentials for generation of e-invoices?**

No, AWS India will not require Seller's GST login credentials to generate e-invoices. It will only require Seller's consent for allowing AWS India to generate the same.

**17. If I am not crossing the turnover threshold prescribed for issuance of GST e-invoices, will AWS India still generate e-invoices for the supplies made on AWS India Marketplace?**

Yes, AWS India will generate e-invoices irrespective of whether or not you are crossing the turnover threshold prescribed for GST e-invoicing. Therefore, you are required to enable your GSTIN for e-invoicing with the GST authorities. No e-invoice will be generated if you are registered as SEZ unit as SEZ units are exempt from e-invoicing.

**18. How will the invoicing take place if Seller's GSTIN is inactive / suspended at the time of invoice generation?**

AWS India will immediately notify you on your registered e-mail address as provided on the Tax Settings page. Until such issue is resolved, AWS India will not be able to generate the invoice. In such a case, AWS India will not be responsible for any delay in invoicing and / or collections.

**19. Once GSTIN is inactive / suspended, whether I will be allowed to transact on AWS India Marketplace?**

You are not allowed to sell any new paid products till you provide a valid GST ID. Your current disbursements will also be temporarily blocked.

**20. What will be the format of the invoice issued for the supplies made through the AWS India Marketplace?**

The sample invoice format can be accessed at **Appendix – A**.

**21. Who will be responsible for the details mentioned on the invoice?**

For invoicing, AWS India will use the Seller tax details provided by you on your Tax Settings page and product pricing details provided by you at the time of product listing. You will be responsible for ensuring accuracy of these details.

**22. How is it determined whether Integrated GST ('IGST') or Central GST ('CGST') and State GST ('SGST') is to be applied on the invoice?**

- Where Seller's GSTIN and Buyer's GSTIN belong to the same State, CGST and SGST will be applied.
- Where Seller's GSTIN and Buyer's GSTIN belong to different States, IGST will be applied
- Where either the Seller or the Buyer or both are located in SEZ, IGST will be applied irrespective of the above rules. However, in case supply is made to a Buyer located in SEZ, no GST will be charged from Buyer.
- Where Buyer has not provided GSTIN, the state mentioned by the Buyer will be used to determine whether IGST or SGST and CGST will be charged. If your State and Buyer state is different, IGST will be charged and in case of same state CGST and SGST will be applied

**23. Am I required to recover TCS from the Buyers under Income Tax laws on the sales I make to the Buyers on the AWS India Marketplace?**

No, you are not required to recover TCS under the Income Tax laws on the sales made on AWS India Marketplace.

**24. Who will be signing the invoices?**

The invoices generated by AWS India for supplies made by you through its Marketplace will carry digital or specimen signature provided by you at the time of onboarding. For any changes in the signature thereafter, you will be required to update the same in AWS records.

**25. How will the invoices be delivered to the Buyer? How will I get a copy of the invoices for records?**

Buyers will receive the invoice on their AWS Billing Console. The invoices will be delivered to you via email within two weeks from the date of the invoice.

**26. If there is any change in my tax details mid-month, how can updated details be used for issuance of invoices?**

Please update the changes on your Tax Setting page. AWS India uses the latest information provided by you on the Tax Settings page.

***D. Collection and remittance***

**27. Who will be responsible for collecting the consideration from the Buyers?**

AWS India will collect the payment from Buyers, make deductions for statutory levies, listing fee and remit the balance to you. Refer FAQ number 28 for a sample simulation.

**28. How will the settlement be made by AWS India on receipt of total transaction value from the Buyer?**

AWS India will retain the following components from the gross collection made from the Buyers, and remit the balance to you:

- **Tax at source under GST-TCS:** 0.5% on the transaction value<sup>1</sup> (split as 0.25% CGST + 0.25% SGST or 0.5% IGST, as applicable). The said GST-TCS will be deposited by AWS India with Government in your name, which will get added to your GST cash ledger upon its acceptance by you on GST portal.
- **Income tax WHT (Section 194-O of the Income Tax Act, 1961):** 0.1% on the transaction value. The said WHT will be deposited by AWS India. with Government in your name, which will get added in your Form 26AS (withholding tax statement).
- **Listing Fees** along with applicable GST, currently 18% (NIL where you are located in an SEZ) Please refer to the example below for ease of understanding:

Particulars	Ref.	Taxable/ Transaction value	GST	WHT	Total
Amount collected by AWS India from Buyer	I	1,000	180		1,180
Less: GST-TCS @ 0.5% sale price of ISV	II		5		(5)
Less: WHT @ 0.1% (Section 194-O of the Income Tax Act, 1961)	III			1	(1)
Less: Listing fee @ 2% of sale price (ISV)	IV	20	3.6		(23.6)
<b>Amount to be remitted by AWS India</b>	<b>V = I- IIII-IV</b>				<b>1,150.4</b>

*The amounts mentioned above (including listing fees) are just for discussion purposes.*

**29. Will I be required to withhold taxes on listing fees paid to AWS India?**

According to CBDT Circular No. 20 of 2023, e-commerce participants are not required to withhold tax on listing fees if the Marketplace entity is already withholding tax on the transaction proceeds under Section 194-O of the Income Tax Act, 1961. Since AWS India, as the processing party, withholds taxes on the net value charged on the invoice (amount payable by the Buyer excluding the GST amount) under Section 194-O, you are not required to withhold any taxes on the listing fees charged by AWS India.

You will be required to provide a declaration to AWS India at the time of onboarding stating that you will not withhold any taxes on listing fees charged by AWS India.

**30. If I withhold taxes on the listing fees and file WHT return, will I get a refund of these taxes from AWS India?**

No, AWS India will not refund these taxes. You will need to revise your withholding tax return if you have deposited WHT in AWS India's name.

---

<sup>1</sup> Transaction value is the amount payable by the buyer excluding the GST amount, returns and discounts.

**31. What if I don't revise the withholding return?**

If you don't revise your withholding return, the withholding tax will be your commercial cost.

**32. When will AWS India deduct WHT and where will it be reflected?**

For Anniversary invoices, AWS India will credit your account in its books of accounts at the end of each month (before making any payment to you), on the basis of the transaction value charged to the Buyers. Hence, WHT will be deducted by AWS India at the end of each month.

For Out of Cycle invoices, AWS India will credit your account in its books of accounts at the date on which invoice is generated, on the basis of the transaction value charged to the Buyers.

In both cases, WHT deducted by AWS India will get reflected in your Form 26AS.

**33. When will AWS India deposit GST-TCS and where will it be reflected?**

AWS India will deposit GST-TCS based on the date of invoice. The details of GST-TCS collected will be reported by AWS India in its Form GSTR-8 by 10<sup>th</sup> of next month of the invoice date along with deposition of GST-TCS with the Government.

The said GST-TCS will be reflected in your 'GSTR-2A' as well as 'TDS and TCS credit received' statement on your GST portal. The process for acceptance of GST-TCS by you on the GST portal is covered under FAQ number 45.

**34. Will I be required to provide any additional information to enable AWS India to deduct WHT or collect GST-TCS?**

Typically, the details required for deducting WHT or collecting GST-TCS will be available with AWS India (either on Tax Settings Page or the specific invoice details). In case any additional information is required during the course of remittance, we will reach you at your e-mail address updated on the Tax Settings page.

**35. Will GST-TCS be collected by AWS India in cases where Buyer is not registered under GST?**

Yes, GST-TCS will be collected for all sales made through AWS India Marketplace even if Buyer is not registered under GST.

**36. Will GST-TCS be collected by AWS India in case Buyer is located in SEZ under GST and supplies are zero-rated?**

Yes, GST-TCS will be collected by AWS India for all sales made through its Marketplace including the cases where the Buyer is located in an SEZ.

**37. Will AWS India deduct taxes (WHT or GST-TCS, as the case may be) on the sale amount that includes GST?**

No, WHT and GST-TCS will be applied on the transaction value, i.e., excluding taxes.

**38. If I furnish a Nil/Lower Deduction Certificate ('NDC/LDC') obtained from Indian Tax Authorities to AWS India, will AWS India grant relaxation from WHT?**

Yes, where you furnish the NDC/LDC to AWS India, the taxes under section 194-O will (a) not be withheld by AWS India in case of Nil certificate or (b) will be withheld at a rate prescribed in lower deduction certificate furnished by you. Please note that after receipt of NDC/LDC or any further info of change, AWS India will require 7 working days to implement the new WHT rates in our system.

**39. What is the Tax Deduction and Collection Account Number ('TAN number') of AWS India in case I wish to apply for an NDC/LDC?**

TAN number of AWS India is DELA29508D. Please ensure that LDC/ NDC has AWS India's (Amazon Web Services India Private Limited) name and TAN.

**Exceptional cases of partial payment, purchase return, discount, bad debt etc.**

**40. If the Buyer does not make any payment or makes only partial payment, how does it impact WHT and GST-TCS?**

AWS India will withhold / collect taxes (both WHT and GST-TCS) based on the transaction value regardless of actual payment received from the Buyer.

**41. How does the upfront discount I offered to the Buyer affect WHT and GST-TCS?**

WHT and GST-TCS will be calculated on the transaction value after deduction of any discounts you offer at the time of sale.

**42. What will the treatment of WHT and GST-TCS be in case the Buyer becomes a bad debt?**

- **WHT:** Any bad debts scenario will not have any impact on the WHT done by AWS India. Having said that, AWS India will recover the WHT amount from you in such a situation.
- **GST-TCS:** GST-TCS applies at the time of invoicing itself even if the payment is not realized later. Hence, in such a situation, GST-TCS will be collected from you.

**E. Reporting**

**43. What are the compliance obligations with respect to filing of GST returns and payment of taxes?**

The responsibility of AWS India is limited to issuance of tax invoices and compliance with GST e-invoicing requirements. As a GST registered seller, you remain responsible for filing your periodic GST returns and paying due taxes to the Government. An indicative list of GST compliances is provided below:

- **Monthly:** Returns in Form GSTR-1 and GSTR-3B, and payment of GST (in certain cases, quarterly filings may apply)
- **Annual:** Returns in Form GSTR-9 and 9C

**44. What all information will AWS India share to enable me to undertake my compliances? Is there a template?**

AWS India Marketplace will provide periodic statements that will include information about the sales transactions facilitated through the Marketplace such as Invoice-wise details of transaction concluded on the Marketplace along with applicable taxes, GST-TCS and WHT.

**45. Where can I view the GST-TCS collected by AWS India? How can I claim the credit of such GST-TCS in my GST returns?**

The GST-TCS collected in your name can be viewed in your account on the GSTN portal. Follow the path 'Returns -> TDS and TCS credit received'. From this page, you can accept/ reject the records and file the statement. On filing the statement, the accepted GST-TCS amount will be added to your Electronic Cash Ledger on the GSTN portal.

**46. How do I reconcile the WHT and GST-TCS communicated by AWS India with my records?**

The monthly reports discussed in FAQ number 44 above, shall provide adequate financial information regarding WHT and GST-TCS deducted by AWS India against each invoice raised. You may use the same for reconciliation purposes.

**47. What will be the proof of deduction of WHT by AWS India on the transaction value?**

You will be able to check the tax deducted by AWS India in your Form 26AS. AWS India will also provide a quarterly certificate evidencing the deduction and deposit of WHT with Indian government by 15<sup>th</sup> August (Q1), 15<sup>th</sup> November (Q2), 15<sup>th</sup> February (Q3) and 15<sup>th</sup> June (Q4).

**48. What will be the proof of collection and deposit of GST-TCS by AWS India?**

There is no concept of GST-TCS certificate under Indian GST Law. The GST-TCS collected by AWS India will appear on your GST portal as discussed in FAQ number 45 above.

**49. If any invoice has been raised as B2C due to non-updation of Buyer GSTIN on the Tax Settings page by him and later he requests for B2B invoice and provides GSTIN, what is to be done at my end?**

The invoice will be issued to the Buyer based on his details available on the Tax Settings page at the time of the issuance of invoice. If the Buyer has not provided any GSTIN details, a B2C invoice is issued. However, if the Buyer later provides GSTIN details and requests for B2B invoice, we will issue a credit note and B2B invoice to the Buyer. You will need to undertake necessary reporting in your GST returns.

**F. Sellers Signature**

**50. Why does AWS India requires Sellers to provide their signature at the time of Onboarding?**

As AWS India will be issuing Tax Invoice to the Buyer in your name, therefore your signature is required to be affixed on such Tax Invoice

**51. Is it mandatory to affix signatures on all the Tax Invoices?**

It is mandatory to affix signatures on Tax Invoices issued for B2C transactions (i.e. transactions where the Buyer is not registered with GST authorities) or has not provided his GSTIN. However, for invoicing purpose, distinction between B2B and B2C will be based on whether the Buyer has updated its GSTIN on AWS India tax settings page. If not, it will be considered B2C and tax invoice will need to be generated with signature of the Seller, to be a compliant invoice. Since AWS India has not enabled functionality to restrict such B2C transactions, it has been decided to collect your signatures and affix on all Tax Invoices.

**52. If I will undertake only B2B transactions on AWS India Market Place, then whether I am still required to provide my specimen signatures?**

Yes, you will be required to provide specimen signatures as explained in FAQ 51.

**53. What if I don't provide the specimen signature?**

If you do not provide specimen signatures, then AWS India won't be able to affix them on the Tax invoices issued for B2C transactions and thus the invoice issued for such transactions would be a non-compliant Tax Invoice under the GST law.

**54. If I am registered in a Special Economic Zone (SEZ), am I still required to share my specimen signatures?**

Yes, you will be required to provide specimen signatures even if you are registered in SEZ. In such cases, e-invoicing is not applicable, therefore there is no relaxation from affixing signatures on the Tax Invoices issued by SEZ Sellers.

**55. Whose signatures am I required to provide?**

Signatures of the person authorized by the Seller to sign invoices for them should be provided.

**56. How do I provide my specimen signature?**

A link to the SIM ticket will be provided at the time of onboarding, wherein you will receive an email and will be required to reply to provide your signatures.

**57. What safety measures are undertaken by AWS India to ensure that my signatures are not misused?**

AWS India will use the signatures shared by you only for the purpose of affixing them on the Tax Invoice issued with your name as the Seller. In line with the AWS Privacy Notice, we are bound by strict purpose-limitation principles and have robust internal safeguards to protect your personal information. We remain committed to handling your personal information securely and in accordance with applicable law. For more details, please refer to the [AWS Privacy Notice](#).

**G. FAQs for Channel Partner Private Offer (CPPO) Model**

**58. What is the invoicing flow if I get on-board as a channel partner (CP)?**

In case of CPPO, there are two sale transactions. First (Leg 1) Indian ISV selling to Indian CP, and the second transaction (Leg 2) Indian CP selling to Indian Buyer. Accordingly, there will be 2 invoices which will be generated for these sale transactions (refer table below for more details):

Particulars	Leg 1 (Indian ISV --> Indian CP)	Leg 2 (Indian CP --> Indian Buyer)	Listing fee invoice (AWS India --> ISV)
<b>SOR</b>	ISV	CP	AWS India
<b>Buyer</b>	CP	Indian Buyer	ISV
<b>Invoicing</b>	# Invoice 1*  Tax invoice (e-invoice, except where ISV is in SEZ) with applicable GST	# Invoice 2*  Tax invoice (e-invoice, except where CP is in SEZ or End Buyer is not GST registered) with applicable GST	Tax invoice* (e-invoice) with applicable GST will be issued by AWS India to Indian ISV
<i>* In addition to this, a commercial invoice / statement will also be issued to Buyers</i>			

AWS India will facilitate issuance of invoices for both the Legs (1 and 2) of transactions in the CPPO model and the details of respective SOR for each leg (as mentioned above) will appear as the Seller on such invoices.

**59. What are the deductions which will be made by AWS India before disbursing Sales Consideration to CP and ISV in a CPPO transaction?**

AWS India, as Marketplace Operator, will collect payment from buyers and remit it to the Sellers (ISV and CP, as applicable) after deducting GST-TCS, WHT, listing fee and other deductions (as applicable). Refer to the illustration below:

**Assumptions**

Sale Price by CP to Indian Buyer - INR 840 + 18% GST - INR 991.20

Sale Price by ISV to CP - INR 700 + 18% GST - INR 826

Particulars	Ref.	Taxable Value	GST	WHT	Total
Amount collected by AWS India from Buyer	A	840.00	151.20	-	991.20
<b>Less:</b> Amount charged by ISV from CP	B	700.00	126.00	-	826.00
<b>Less:</b> GST-TCS @0.5% of taxable value of CP	C		4.20		4.20
<b>Less:</b> WHT @0.1% of taxable value of CP	D			0.84	0.84
<b>Amount remitted to CP (A-B-C-D = E)</b>	<b>E</b>				<b>160.16</b>
Total due to ISV	B	700.00	126.00	-	826.00
<b>Less:</b> GST-TCS @0.5% of taxable value of ISV	F		3.50		3.50
<b>Less:</b> WHT @0.1% of taxable value of ISV	G			0.70	0.70
<b>Less:</b> Listing fee (assuming 10% of ISV price)	H	70.00	12.60	-	82.60
<b>Amount remitted to ISV (B-F-G-H = I)</b>					<b>739.20</b>

**60. How is topline revenue to be considered in a CPPO transaction for the CP.**

Issuance of Tax Invoice (e-invoice if applicable) which AWS India will facilitate on behalf of the CP will be of full value of service, with details (GST IN, address, PAN etc) of such CP as a seller on the invoice and will also be reported at full value with the Government e-invoicing portal for B2B transactions (except when CP is in SEZ). Considering these facts, please consult your auditor/ internal teams on appropriate accounting treatment of this transaction.

**61. What is the timing of receiving these invoices?**

The timing for receipt of invoices for Sellers and Buyer vary, as follows:

- 1 Sellers:** ISV and CP will be provided with Tax invoice/ e-invoices for their respective Sales via email within two weeks of the invoice date
- 2 Buyers:** The buyers (including CP for Leg 1 above) will be able to see the invoices on their AWS account (similar to cloud) and will also receive invoices on their registered email, if opted.

**62. Will there be any change in invoicing in case a customer buys professional services?**

No, there will be no change in invoicing in case a customer buys professional services. The invoicing inflow will be same as outlined in FAQ 58.

**63. Will the implications differ in case the CP shares the same TRN as that of end buyer?**

In case CP and the Indian Buyer share same TRN, the implications will be as follows:

<b>S. N</b>	<b>Particulars</b>	<b>Same TRN for Indian CP and Indian Buyer</b>
1	Invoicing	Commercial invoice/ statement. No GST will be charged, and no Tax Invoice will be issued
2	Collections	Collections will be made from Indian Buyer
3	Deductions from payment to CP	Amount charged by ISV to CP (with taxes) WHT @ 0.1% of commercial invoice
4	Remittance	Amount charged to Indian Buyer less deductions as per (3) above

**H. Grievance redressal**

**64. If I come across any discrepancies in any of the financial information / documents or have any query related to the transaction undertaken through AWS India Marketplace, how will that be addressed?**

The monthly reports discussed in FAQ number 44 above shall provide adequate financial information regarding the sales, collection, settlement, taxes, etc. for the transactions facilitated on the AWS India Marketplace.

If you come across any discrepancies or have any queries related to the transactions undertaken through AWS India Marketplace, such as:

- any discrepancy in the invoices raised by AWS India to Buyers for your supplies made through the Marketplace
- any discrepancy in the amount remitted to you by AWS India
- any discrepancy in the invoice issued by AWS India to you for the listing fee
- non-reflection of invoice raised by AWS India for listing fee in your IMS/ GSTR-2B as discussed above in the respective section in detail
- if you have not received the invoices issued by AWS India either for the supplies made by you on the Marketplace or for the listing fee or you are unable to download the same from AWS India Marketplace account
- mismatch in WHT appearing in your Form 26AS (available on income-tax portal) with the statement issued by AWS India
- mismatch in GST-TCS appearing in GST portal with the statement issued by us or reflecting on the GST portal
- any other queries regarding the supplies made by you or the listing fee charged to you. you may raise a ticket with AWS India.

Format of tax invoice for listing fee charged by AWS India

Signature valid

Digitally signed by DS AMAZON WEB SERVICES INDIA PRIVATE LIMITED 1  
Date: 2025.04.01 19:50:46 UTC



Email or talk to us about your AWS account or bill, visit [console.aws.amazon.com/](https://console.aws.amazon.com/) support



GST Invoice Summary

Account number:

423828422220

PAN Number:

NNNNNNNNN

GST Number:

29AAECF9304P1Z1

---

Invoice Number:	XXXXXXXXXXXXXXXXXX
Invoice Date:	February 2, 2024

---

---

TOTAL AMOUNT DUE ON March 3, 2024	Rs. 29,421.04
TOTAL GST	Rs. 4,487.96

---

Issued To:

ABC LIMITED

Address of ABC LIMITED

Place Of Supply:

Karnataka

State Code:

29

This GST Invoice is for the billing period January 1 - January 31, 2025

Greetings from Amazon Web Services India Private Limited (AWS India). We are writing to provide you with a GST Invoice for your use of AWS Marketplace services.

**GST Invoice Summary**

<b>AWS Marketplace Charges</b>	<b>Rs. 29,421.04</b>
<b>AWS Marketplace Fees</b>	Rs. 24,933.08
Credits/Discount	Rs. 0.00
<b>Net Charges (After Credits/Discount, excl. GST)</b>	<b>Rs. 24,933.08</b>
<b>Total GST Amount</b>	<b>Rs. 4,487.96</b>
IGST 18%	Rs. 4,487.96

\* Tax is not payable on reverse charge basis

<b>Detail</b>	
<b>AWS Marketplace Listing Fee Service</b>	<b>Rs. 29,421.04</b>
<b>Start Date 11/01/2025; End Date 11/30/2025</b>	<b>Rs. 29,421.04</b>
Charges	Rs. 24,933.08
Credits/Discount	Rs. 0.00
<b>Net Charges (After Credits/Discount, excl. GST)</b>	<b>Rs. 24,933.08</b>
<b>Total GST Amount</b>	<b>Rs. 4,487.96</b>
IGST 18%	Rs. 4,487.96

Amazon Web Services India Private Limited  
 Block E, 14th Floor, Unit Nos. 1401 to 1421 International Trade Tower, Nehru Place, New Delhi, Delhi, 110019  
 PAN No: AAJCA9880A  
 GST Number: 07AAJCA9880A1ZL  
 CIN: U72200DL2011FTC227638

The service provided is classifiable under the HSN 998599 – Other support services  
 An advanced electronic signature has been attached to this electronic tax invoice.

1  
2  
3  
4  
5  
6  
7

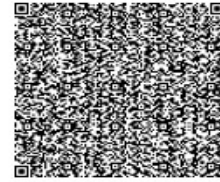
8  
9  
10  
11  
12

# Format of invoice for the supplies made by Sellers through the AWS India Marketplace

## Tax Invoice

### GST Invoice

Email or talk to us about your AWS account or bill, visit [console.aws.amazon.com/support](https://console.aws.amazon.com/support)  
More information regarding your service charges is available by accessing your Billing Management Console



Account number:  
**423828422220**

Place of Supply:

NNNNNNNN

State Code:  
29

Issued To:  
**XYZ PRIVATE LIMITED**  
**Address of XYZ PRIVATE LIMITED**

GST Number:  
XXXXXXXXXXXXXX

PAN Number:  
XXXXXXXXXX

### GST Invoice Summary

Invoice Number:	XXXXXXXXXXXXXXXXXX
Invoice Date:	February 2, 2024
TOTAL AMOUNT DUE ON March 3, 2024	Rs. 1,416,377.03
TOTAL GST	Rs. 254,947.87

Sold by:  
**ABC LIMITED**  
**Address of ABC LIMITED**

GST Number:  
AAAAAAAAAAAA

PAN Number:  
BBBBBBBBBB

The service provided is classifiable under the HSN 998315 – Hosting and information technology (IT) infrastructure provisioning services.

1 / 3

13

14

**This GST Invoice is for the billing period January 1 - January 31, 2024**

Greetings from Amazon Web Services India Private Limited (AWS India). We are writing to provide you with a GST Invoice for your purchases from [ABC LIMITED]. These charges have been applied to statement # 1572508345. Additional information regarding your bill, service charge details, and your account history is available on your Billing Management Console. If you wish to remit payment to AWS India utilizing this invoice, please include statement #1572508345 with your payment.

**GST Invoice Summary**

<b>Service Charges</b>	<b>Rs. 1,416,377.03</b>
Charges	Rs. 1,200,320.22
Credits/Discount	Rs. 0.00
<b>Net Charges (After Credits/Discount, excl. GST)</b>	<b>Rs. 1,200,320.22</b>
<b>Total GST Amount</b>	<b>Rs.216,056.81</b>
IGST 18%	Rs. 216,056.81

For **ABC Limited**

Authorized Signatory

\* Tax is not payable on reverse charge basis

Electronic funds transfer details	
Bank	Deutsche Bank AG, India
Account Name	Amazon Web Services India Private Limited
Account Number	2055291000
SWIFT Code	DEUTINBBBGL
IFSC Code	DEUT0797BGL



<b>Detailed Usage for Account # 127609776054</b>	<b>Rs. 980,701.30</b>
<b>[Service/Product Name]</b>	<b>Rs. 980,701.30</b>
Charges (Excl. gst)	Rs. 831,102.80
Credits/Discount	Rs. 0.00
<b>Net Charges (After Credits / Discount, excl. GST)</b>	<b>Rs.831,102.80</b>
<b>Total GST Amount</b>	<b>Rs.149,598.50</b>
IGST 18%	Rs.149,598.50



The service provided is classifiable under the HSN 998315 – Hosting and information technology (IT) infrastructure provisioning services.

2 / 3

<b>Detailed Usage for Account # 137982551423</b>	
	Rs. 435, 675.73
<b>[Service/Product Name]</b>	<b>Rs.435, 675.73</b>
Charges (Excl. gst)	Rs.369,217.42
Credits/Discount	Rs. 0.00
<b>Net Charges (After Credits / Discount, excl. GST)</b>	<b>Rs. 369,217.42</b>
<b>Total GST Amount</b>	<b>Rs. 66,458.31</b>
IGST 18%	Rs. 66,458.31

---

The service provided is classifiable under the HSN 998315 – Hosting and information technology (IT) infrastructure provisioning services.

3 / 3

Commercial Invoice

17



Account number:  
423828422220

Bill to Address:  
XXXXXX

ATTN: XXX  
Address XXXXXXXX

## Amazon Web Services Statement

Email or talk to us about your AWS account or bill, visit [aws.amazon.com/contact-us/](https://aws.amazon.com/contact-us/)  
Submit feedback on your Invoice Experience [here](#).

### Statement Summary

Statement Number: 1572508345  
Statement Date: February 2, 2024

TOTAL AMOUNT DUE BY March 3, 2024 **INR 1,416,377.03**  
(including taxes)

This Account Summary is for the billing period January 1 - January 31, 2024

Greetings from Amazon Web Services India Private Limited. We are writing to provide you with a **statement** of your use of **services purchased from AWS India Marketplace**. Additional information about your **statement**, individual AWS Marketplace charge details, and your account history are available on the Account Activity Page.

Summary	
<b>AWS Marketplace Charges (1 USD = 83.110280000 INR)</b>	<b>\$17,042.14</b>
Charges	\$14,442.50
Credits	\$0.00
GST	\$2,599.64
Total for this statement in USD	\$17,042.14
<b>Total for this statement (1 USD = 83.110280000 INR) <sup>1</sup></b>	<b>INR 1,416,377.03</b>

<sup>1</sup> INR total calculated using a conversion rate of 83.110280000.

Detail for Consolidated Bill	
<b>Product A provided sold by [ABC Limited]</b>	<b>\$11,800.00</b>
Lease Id - 6fe8f04a-5100-e1b795c45309; Start Date 1/01/2020; End Date - 11/30/2024	\$11,800.00
Charges	\$10,000.00
GST	\$1,800.00
<b>Product B sold by [ABC Limited]</b>	<b>\$5,242.14</b>
Lease Id - XXXNNNNN; Start Date 1/01/2020; End Date - 11/30/2024	\$5,242.14
Charges	\$4,442.50
GST	\$799.64

Usage and recurring charges for this statement period will be charged on your next billing date. The amount of your actual charges for this statement period may differ from the charges shown on this page. The charges shown on this page do not include any additional usage charges accrued during this statement period after the date you are viewing this page. Also, one-time fees and subscription charges are assessed separately, on the date that they occur. All charges and prices are in US Dollars.

Electronic funds transfer details:  
Account Name: Amazon Web Services India Private Limited  
Account Number: 2055291000  
IFSC Code: DEUT0797BGL  
Bank: Deutsche Bank AG, India  
SWIFT Code: DEUTIN33HAN30

**Please note: this is not a GST Invoice.** To view your GST invoice, please go to the Bills page in Billing and Management Console

1

Account number  
423828422220



## LINKED ACCOUNT ALLOCATION

To learn more about how charges are allocated across linked accounts visit  
<https://docs.aws.amazon.com/awsaccountbilling/latest/aboutv2/con-bill-blended-rates.html>

### Activity By Account

<b>happy-test1 (127609776054)</b>	<b>\$11,800.00</b>
Charges	\$10,000.00
Credits	\$0.00
GST	\$1,800.00
<b>happy-test2 (137982551423)</b>	<b>\$5,242.14</b>
Charges	\$4,442.50
Credits	\$0.00
GST	\$799.64
<b>Total allocated for this statement</b>	<b>\$17,042.14</b>

For [line item](#) details, please visit the Account Activity Page [aws.amazon.com](https://aws.amazon.com) |

Account number  
423828422220



### Summary for Linked Account

<b>happy-test1 (127609776054)</b>	<b>\$11,800.00</b>
Charges	\$10,000.00
Credits	\$0.00
GST	\$1,800.00
<b>Account 127609776054 total allocated for this statement</b>	<b>\$11,800.00</b>

### Detail for Linked Account

<b>Product A provided sold by [ABC Limited]</b>	<b>\$11,800.00</b>
Lease Id - 6fe8f04a-5100-e1b795c45309; Start Date 1/01/2020; End Date - 11/30/2024	\$11,800.00
Charges	\$10,000.00
GST	\$1,800.00

For [line item](#) details, please visit the Account Activity Page [aws.amazon.com](https://aws.amazon.com)

If you have any questions regarding payment for this statement, please email [aws-in-receivables-support@email.amazon.com](mailto:aws-in-receivables-support@email.amazon.com)

---

**Electronic funds transfer details:**

Account Name: **Amazon Web Services India Private Limited**  
Account Number: 2055291000  
IFSC Code: DEUT0797BGL  
Bank: Deutsche Bank AG, India  
SWIFT Code: DEUTINBBBGL

---

This message was produced and distributed by Amazon Web Services India Private Limited (AWS India) (formerly known as Amazon Internet Services Private Limited), Block E, 14th Floor, Unit Nos. 1401 to 1421 International Trade Tower, Nehru Place, New Delhi, Delhi, 110019. AWS will not be bound by, and specifically objects to, any term, condition or other provision which is different from or in addition to the provisions of the AWS Customer Agreement or other agreement between AWS and you governing your use of our services (whether or not it would materially alter such AWS Customer Agreement or other agreement) and which is submitted in any order, receipt, acceptance, confirmation, correspondence or otherwise, unless AWS specifically agrees to such provision in a written instrument signed by AWS. Your use of Amazon Web Services products and services is governed by the AWS Customer Agreement unless you purchase these products and services from an AWS Value Added Reseller.

The current AWS Customer Agreement is available at <https://aws.amazon.com/agreement/>. You can see more information about these changes at <https://aws.amazon.com/agreement/recent-changes/>.

Account number  
423828422220



### Summary for Linked Account

<b>happy-test2 (137982551423)</b>	<b>\$5,242.14</b>
Charges	\$4,442.50
Credits	\$0.00
GST	\$799.64
<b>Account 137982551423 total allocated for this statement</b>	<b>\$5,242.14</b>



### Detail for Linked Account

<b>Product B sold by [ABC Limited]</b>	<b>\$5,242.14</b>
Lease Id - XXXNNNNN; Start Date 1/01/2020; End Date - 11/30/2024	\$5,242.14
Charges	\$4,442.50
GST	\$799.64

For [line item](#) details, please visit the Account Activity Page [aws.amazon.com](https://aws.amazon.com)