



# ONLINE INFORMATION DATABASE ACCESS AND RETRIEVAL: OIDAR

OIDAR Services are a category of services whose Delivery is mediated through the internet & its supply is essentially automated involving minimum or zero human intervention also its supply is impossible without information technology.

## Examples of OIDAR services:

- Online gaming (Steam, Origin)
- Advertising on the internet
- Providing cloud services (Google Drive, One Drive)
- Providing data or information, retrievable or otherwise, to any person, in electronic form through a computer network;
- Provision of e-books, movies, music, software & other intangibles via the internet (Netflix, Amazon prime video/Music, Crunchyroll)

Also using the internet to communicate or facilitate service does not always mean that a business is providing OIDAR services.

Service	Whether provisions of service mediated by information technology over the internet or an electronic network.	Whether it is automated and impossible to ensure in the absence of Information technology	OIDAR Services
Online streaming Hotstar, Netflix	Yes	Yes	Yes
An online course consisting of pre-recorded videos and downloadable PDF's	Yes	Yes	Yes
Online Live Classes on different social media platforms YouTube	Yes	No	No
Manually Emailing Documents	Yes	No	No

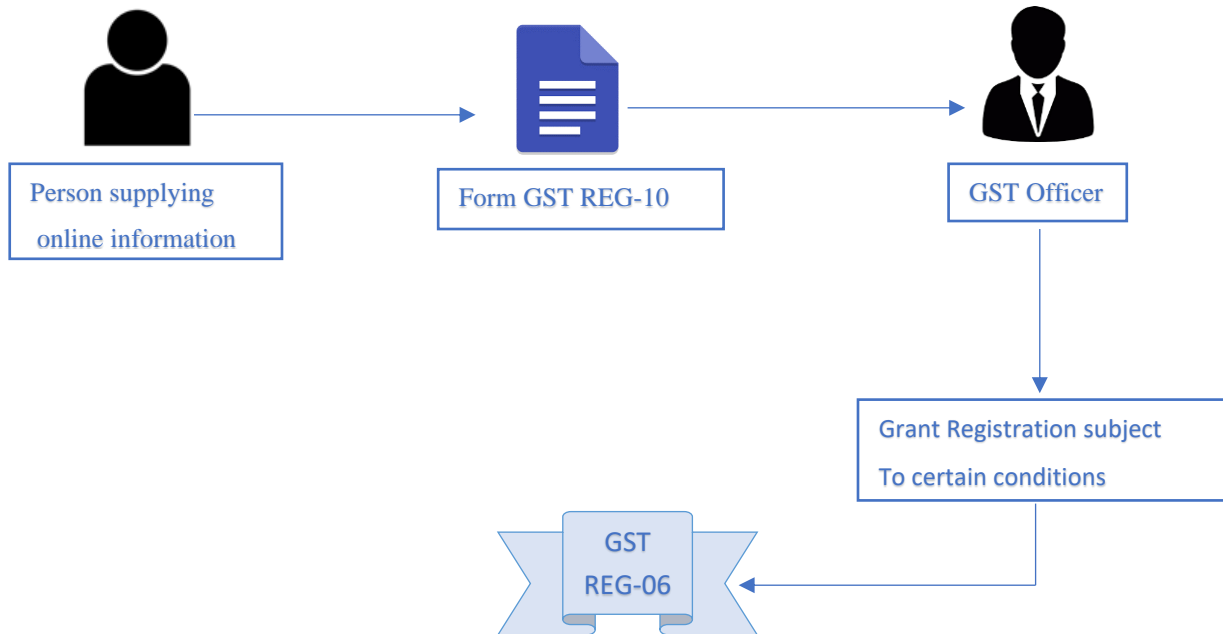
documents automatically emailed by provider's system	Yes	Yes	Yes
Document automatically downloaded from site	Yes	Yes	Yes
Online booking of Hotel accommodation	Yes	No	No
Physical repair services of Computers	No	No	No

## Registration: OIDAR

The supplier (or intermediary) of OIDAR services shall, for payment of Integrated tax, take a single registration under the GST regime through filling form GST REG-10.

In case the supplier is from overseas and they have a representative in the taxable territory(India), such a person shall get registered under the GST regime.

In case the supplier is from overseas and they do not have a physical presence in taxable territory(India). Then they may appoint a representative in Taxable territory(India), Such a representative will have to get registered under the GST regime.



## Registration Process [Key Points]: OIDAR

- Apply for a New Registration.

- From I am a drop down list, select the Non-Resident Online Services Provider as the type of taxpayer to be registered.

- Fill all the details required. Although filling Pan field is not mandatory but in case you want to mention PAN details & you don't have PAN, you can apply for PAN. To do so, click the here link.

Home Services GST Law Downloads Search Taxpayer Help e-Way Bill System New Return (Trial) English

Home Registration English

1 User Credentials 2 OTP Verification

### New Registration

\* Indicates mandatory fields

New Registration  Temporary Reference Number (TRN)

I am a \*

Non-Resident Online Services Provider

Legal Name of the Person \*

Enter Legal Name of the person

Permanent Account Number (PAN) of person

Enter Permanent Account Number (PAN)

ⓘ If you don't have PAN, Click here to apply  
Eg: A B C D E F G H I J K L M N O P Q R S T U V W X Y Z

Tax Identification number (TIN)/ Unique Number \*

Enter TIN or Unique Number of the entity of the country of Origin

Name of the Authorized Signatory \*

Enter Name of Authorized Signatory

ⓘ Details of Primary Authorized Signatory to be added

Permanent Account Number (PAN) of the Authorized Signatory

Enter Permanent Account Number (PAN)

Email Address of Authorized Signatory \*

Enter Email Address

ⓘ OTP will be sent to this Email Address

Mobile Number of Authorized Signatory

+91 Enter Mobile Number

ⓘ Separate OTP will be sent to this mobile number

Do you have a representative appointed in India? \*  Yes  No

Name of the representative appointed in India \*

Enter Name of the Representative

Permanent Account Number (PAN) of the representative in India \*

Enter Permanent Account Number (PAN)

Email Address of the representative in India \*

Enter Email Address

Mobile number of the representative in India \*

+91 Enter Mobile Number

Type the characters you see in the image below \*

Enter CAPTCHA characters

PROCEED

- Verify Your Application Via OTP & You will Receive Temporary Reference number(TRN).
- Fill all Required Details of Your business [ Country, Date of commencement, URL of Website, etc.]

Business Details
Authorized Signatory
Bank Accounts
Verification

\* indicates mandatory fields

### Business Details

State/UT District

**Centre**

Legal Name of the person  
**ANGAD JASBIRSINGH ARORA**

Permanent Account Number (PAN) of person

Tax Identification number (TIN)/ Unique Number  
**2332432432**

Country in which incorporated \*  
Germany

Date of commencement of the online service in India \*  
From 01/01/2018

Uniform Resource Locators (URLs) of the website through which taxable services are provided: \*

ⓘ Please enter valid URL only (eg.. http://www.google.com, https://www.google.co.in, gst.gov.in).

Enter URL ADD

Sl No	Name	Actions
1	www.supplierindia.com	<span style="border: 1px solid #007bff; padding: 2px 5px; color: white;">EDIT</span> <span style="border: 1px solid #dc3545; padding: 2px 5px; color: white; margin-left: 5px;">DELETE</span>

Center Jurisdiction ( ⓘ Refer the link ⓘ for Center Jurisdiction )

Commissionerate Code  
**Bengaluru West**

Division Code  
**WEST OIDAR SERVICES**

Range Code \*  
RANGE-AOIDAR

Do you have a representative appointed in India? \* Yes

### Authorized Representative

Name of the representative appointed in India  
**Subhamaya Nanda**

Permanent Account Number (PAN) of the representative in India  
**AJAPN4057F**

Email Address of the representative in India  
**SubhamayaNanda233@gmail.com**

Mobile number of the representative in India  
**+91-9812321213**

### Document Upload

Clearance certificate issued by Government of India DELETE

Proof of Non-Resident Online Service Provider \*

Select

ⓘ File with PDF or JPEG format is only allowed.

ⓘ Maximum file size for upload is 1 MB

Choose File No file chosen

BACK
SAVE & CONTINUE

- Fill details of Authorised Signatory.
- Fill details of Bank Account.
- At last select authorised signatory, then submit Your application & Verify it Via OTP. You will receive the acknowledgement in next 15 minutes on your registered e-mail address and mobile phone number. The

Application Reference Number (ARN) receipt is sent on your e-mail address and mobile phone number.

## Place of supply for OIDAR

In the case of Supply of OIDAR services, where the Supplier is located outside India, then the Place of supply is in India (IGST chargeable).

In the case of Supply of OIDAR services, where both the Supplier & Recipient are in India, the Place of supply will be the location of the recipient.

### Location of Recipient

For this service, the recipient will be deemed to be located in the taxable territory (i.e., in India) if any two of the following conditions are satisfied-

1. Location of address presented by the recipient through the internet is in India
2. Credit card or debit card (or any other card such as store value card) which the recipient uses to pay is issued in India
3. Billing address of the recipient of services is in India
4. The IP address of the device used by the recipient is in India
5. Bank of the recipient's account used for payment is maintained in India
6. Country code of the subscriber identity module card used by the recipient of services is of India
7. The location of the fixed landline through which the service is received by the recipient is in India.

The government can notify any service or circumstances in which the place of supply shall be the place of effective use and enjoyment of a service. This will be done in order

- prevent double taxation

- prevent non-taxation of the supply of a service
- for the uniform application of rules

## Supply of OIDAR Services through an Intermediary

If an intermediary located in outside India arranges or facilitates the supply of OIDAR services, from the service provider to the non-taxable online recipient.

then the intermediary will be deemed to be the recipient of such services.

But if the intermediary satisfies the following conditions then it will not be considered as a recipient–

- (a) The invoice issued by the intermediary identifies the service and its supplier in non-taxable territory.
- (b) The intermediary neither collects nor processes payment in any manner nor is responsible for the payment between the non-taxable online recipient and the supplier of such services.
- (c) The intermediary does not authorize the delivery.
- (d) The general terms and conditions of the supply are set by the service provider and not by the intermediary.

## Liability for Paying Tax

When Supplier is located outside India

- If the Recipient is registered under GST, then the recipient is liable to pay tax under RCM.
- If the Recipient is not registered, then the Supplier is liable to pay IGST on such a supply of services.

When the Supplier is located in India



- Supplier is liable to pay tax

## Filing of Returns

When the supplier is located Outside India & is providing Services to an unregistered person in India shall file return in FORM GSTR-5A on or before the 20<sup>th</sup> day of the month succeeding month.

if OIDAR services provided from India then normal return GSTR-1, GSTR 3B is to be filed.

## GSTR-5A –Table Summary

### Table 1

- GSTIN of the supplier

### Table 2

- Legal Name of the Registered Person & Trade Name (if any)

### Table 3

- Name of the Authorized representative in India filing the return

### Table 4

- Period i.e. Month & Year for which return is filed

### Table 5

- Taxable outward supplies made to consumers in India – including details of place of supply, the rate of tax, taxable value, integrated tax and cess

### Table 5A

- Amendments to taxable outward supplies made to non-taxable persons in India for the preceding period

### Table 6

- Calculation of interest, penalty or any other amount

### Table 7

- Tax Interest, Late Fee, and any other amount payable and paid

## **Late Fees for Delay in GSTR-5A**

In the Case of Normal return, the late fee is Rs.200 per day.

In the Case of Nil return, the late fee is Rs.100 per day.

## FAQ: OIDAR

### **Question 1. Who is required to be registered as OIDAR Service Providers?**

**Answer-** Every person supplying OIDAR services from a place outside India to a person in India, other than the registered person, is required to register in GST as a provider of OIDAR Services.

### **Question 2. What are the pre-requisites for registration in respect of such Non-Resident Online Services Providers?**

**Answer-** Such Non-Resident OIDAR Service Providers need to appoint an Authorised Signatory (Indian) in India possessing a valid PAN. That authorized person shall apply for registration at the GST portal on behalf of such Non-Resident Online Service Providers.

### **Question 3. What is GSTR-5A?**

**Answer-** Form GSTR-5A is a Return to be furnished by OIDAR services provider, of the services provided to un-registered persons or customers, from a place outside India to a person in India.

### **Question 4. Do all OIDAR Service providers have to file GSTR-5A?**

**Answer-** No, Non-Resident OIDAR who are providing services to unregistered recipients or Governments are required to file GSTR-5A.

### **Question 5. Can OIDAR services provider claim ITC in GSTR-5A?**

**Answer-** No, OIDAR services provider cannot claim any ITC in GSTR-5A.