Department of Revenue Government of India Government of India/State Department of ---------

Form GSTR -8

*[See Rule ]*

**STATEMENT FOR E-COMMERCE OPERATORS**

1. **GSTIN: ------------- (to be auto-populated)**
2. **Name of the Taxable Person: (to be auto-populated)**
3. **Period: Month…………. Year ………**

# Details of the supplies to registered Taxable Persons made through the e-commerce operator

(figure in Rs.)

| **Invoic e No.** | **Dat e** | **Merchan t ID**  **issued by e- commerc e**  **operator** | **GSTIN**  **of supplie r** | **Gross Value of supplie s** | **Taxabl e value** | **Goods (G)/**  **Services (S)** | **HSN/ SAC** | **IGST** | | **SGST** | | **CGST** | | **Place of Suppl y (State Code)** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Rate** | **Amt.** | **Rate** | **Amt.** | **Rate** | **Amt**  **.** |
| **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **13** | **14** | **15** |



|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |

# 4A. Amendment to Details of the supplies to registered Taxable Persons made through the e-commerce operator

(figure in Rs.)

| **GSTI**  **N of Suppli** | **Origina l**  **Invoice** | | **Revised/Orig inal Invoice** | | **Mercha nt ID**  **issued** | **GSTI**  **N of suppli** | **Gross Value**  **of** | **Taxa ble value** | **Goods (G)/**  **Servic** | **HSN/S AC** | **IGST** | | **SGST** | | **CGST** | | **Place of**  **Supp** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **er** | **N**  **o.** | **Da te** | **No.** | **Date** | **by e- comme rce operato**  **r** | **er** | **suppli es** | **es (S) [other than brand**  **ed]** | **Ra te** | **Amou nt** | **Ra te** | **Amou nt** | **Ra te** | **Am t.** | **ly (Stat e Code**  **)** |
| **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **13** | **14** | **15** | **16** | **17** | **18** |
|  |  |  |  |  |  |  |  |  |  |  |  | |  | |  |  |  |

# (5) Details of the supplies to unregistered persons made through the e-commerce operator

(figure in Rs.)

| **Sr No.** | **Merchant ID issued by e-commerce portal** | **GSTIN of supplier** | **Place of Supply (State Code)** | **Taxable value** | **IGST** | | **CGST** | | **SGST** | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Rate** | **Amt** | **Rate** | **Amt** | **Rate** | **Amt** |
| **1** | **3** | **4** | **5** | **7** | **8** | **9** | **10** | **11** | **12** | **13** |
|  |  |  |  |  |  |  |  |  |  |  |



# (5A) Amendment to details of the supplies to unregistered persons made through the e-commerce operator

(figure in Rs.)

| **Sr No.** | **Original Details** | | **Revised Details** | | **Merchant ID issued by e- commerce portal** | **GSTIN**  **of supplier** | **Taxable value** | **IGST** | | **CGST** | | **SGST** | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **Tax period of supplies** | **Place of Supply (State**  **Code)** | **Tax period of supplies** | **Place of Supply (State**  **Code)** |  | **Rate** | **Amt** | **Rate** | **Amt** | **Rate** | **Amt** |
| **1** | **2** | **3** | **4** | **5** | **7** | **8** | **9** | **10** | **11** | **12** | **13** | **14** | **15** |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |

# Tax Collected at Source (TCS) Details

(figure in Rs.)

| **Sr No.** | **Tax Period of payment to**  **supplier** | **Merchant ID**  **allocate by e-**  **commerc**  **e portal** | **GSTIN**  **of supplier** | **Name of suppli er** | **Value on which TCS is collected** | **Nature of supply (B2B/B2C)** | **TCS\_IGST** | | **TCS\_CGST** | | **TCS\_SGST** | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Rate** | **Amt.** | **Rate** | **Amt.** | **Rate** | **Amt.** |
| **1** | **2** | **3** | **4** | **5** | **7** | **8** | **9** | **10** | **11** | **12** | **13** | **14** |
|  |  |  |  |  |  |  |  |  |  |  |  |  |

# 7. Liability payable and paid

**(figures in Rs.)**

| **Description** | **TCS\_IGST**  **Payable** | **TCS\_CGST**  **Payable** | **TCS\_SGST**  **Payable** | **Cash ledger Dr. No.** | **TCS\_IGST**  **Paid** | **TCS\_CGST**  **Paid** | **TCS\_SGST**  **Paid** |
| --- | --- | --- | --- | --- | --- | --- | --- |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| Tax Collected at Source (TCS) |  |  |  |  |  |  |  |
| Interest on delayed payment of TCS |  |  |  |  |  |  |  |
| Fees for late filing of return |  |  |  |  |  |  |  |
| Others (pls. specify) |  |  |  |  |  |  |  |
| **Total** |  |  |  |  |  |  |  |

**Notes –**

* 1. Taxable value is exclusive of exempted supplies.
  2. B to B supplies means supplies made to registered Taxable Persons. GSTIN of both supplier as well as recipient should have been mentioned on the invoice.
  3. B to C supplies means supplies made to persons other than registered.
  4. Invoice wise detail may be kept safely for a period prescribed in the Act.
  5. An e-commerce portal supplying goods through his own portal shall not be required to file this return in respect of such supplies.
  6. To be furnished by the 10th of the month succeeding the tax period
  7. To be furnished by e-commerce operator(s) providing facility of supplying goods and/or services, other than branded services, of other suppliers through his portal

**Usual declaration and signature.**