

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

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

(figure in Rs.)

| Invoice No. | Date | Merchant ID issued by e-commerce operator | GSTIN of supplier | Gross Value of supplies | Taxable value | Goods (G)/ Services (S) | HSN/ SAC | IGST | | SGST | | CGST | | Place of Supply (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.)

| GSTIN of Supplier | Original Invoice | | Revised/Original Invoice | | Merchant ID issued by e-commerce operator | GSTIN of supplier | Gross Value of supplies | Taxable value | Goods (G)/ Services (S) [other than branded] | HSN/SAC | IGST | | SGST | | CGST | | Place of Supply (State Code) |
|-------------------|------------------|------|--------------------------|------|---|-------------------|-------------------------|---------------|--|---------|------|--------|------|--------|------|--------|------------------------------|
| | No. | Date | No. | Date | | | | | | | Rate | Amount | Rate | Amount | Rate | Amount | |
| 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 |
| | | | | | | | | | | | | | |

6. Tax Collected at Source (TCS) Details

(figure in Rs.)

| Sr No. | Tax Period of payment to supplier | Merchant ID allocate by e-commerce portal | GSTIN of supplier | Name of supplier | 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.

| | |
|-------------|--|
| Declaration | <p>I _____ hereby declare that the information given in this statement is true, correct and complete in every respect. I further declare that I have the legal authority to submit this statement.</p> <p>Place:</p> <p>Date:</p> <p>Person)</p> <p style="text-align: right;">(Signature of Authorized</p> |
|-------------|--|