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

	1			1	1	1	1					(fig	gure in Rs.)
Dat	Merchan	GSTIN	Gross	Taxabl	Goods	HSN/	IC	GST	SC	ST	CG	ST	Place
e	t ID	of	Value	e value	(G)/	SAC							of
	issued by	supplie	of		Services		D (D (D (Suppl
	e-	r	supplie		(S)		Rate	Amt.	Rate	Amt.	Rate	Amt	у
	commerc		s									•	(State
	e												Code)
	operator												
2	3	4	5	6	7	8	9	10	11	12	13	14	15
		e t ID issued by e- commerc e	e t ID of issued by supplie e- r commerc e	e t ID of Value issued by supplie of e- r supplie commerc e s	e t ID of Value evalue issued by supplie of e- r supplie commerc s e operator	e t ID of Value e value (G)/ issued by supplie of Services e- r supplie (S) commerc e operator	e t ID of Value evalue (G)/ SAC issued by supplie of Services e- r supplie (S) commerc e operator	e t ID of Value e value (G)/ SAC issued by supplie of Services (S) e- r supplie (S) commerc s e operator	e t ID of Value evalue (G)/ SAC issued by supplie of Services (S) e- r supplie (S) commerc e operator	e t ID of Value of SAC issued by supplie of supplie of Services (S) e- r supplie s supplie of s - r supplie s - r s - s - s - s - s - s - s - s - s	e t ID of Value e value (G)/ issued by supplie of supplie (S) e- r supplie s e operator	e t ID of Value of SAC issued by supplie of supplie of Services (S) e- r supplie supplie supplie supplie of supplie of supplie supplie (S) e operator	Dat e Merchan t GSTIN of Gross Value of supplie e- e Taxabl e value of s Goods (G)/ Services (S) HSN/ SAC IGST SGST CGST Rate e r supplie s s s s (G)/ Services SAC Rate Amt. Rate Amt. Rate Amt. Rate Amt. Rate Amt. Rate Amt. Sac

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

GSTI N of Suppli	1	gina oice		ed/Orig nvoice		ID		Gross Value of	Taxa ble value	Goods (G)/ Servic	HSN/S AC	I	GST	S	GST	CC	GST	Place of Supp
er	N 0.	Da te	No.	Date	by comr rce opera 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	chant ID issued by GSTIN of supplier nmerce portal		Taxable value	IG	ST	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

Sr No.	Original Do	etails	Revised De	tails	Merchant ID issued by e- commerce	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)	- portal			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

Sr No.	Tax Period of payment	Merchant ID allocate by e-	GSTIN of supplier	Name of suppli er	Value on which TCS is collected	Nature of supply (B2B/B2C)	TCS	S_IGST	TCS_	CGST	1	(figure in Rs.) 5_SGST
	to supplier	commerc e portal		CI			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	TCS_CGST	TCS_SGST	Cash	TCS_IGST	TCS_CGST	TCS_SGST
	Payable	Payable	Payable	ledger Dr. No.	Paid	Paid	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.

laration	Ihereby declare that the information gi	iven in this statement is true, correct and complete in
	every respect. I further declare that I have the legal authority	y to submit this statement.
	Place:	
	Date:	(Signature of Authorized
	Person)	
	laration	every respect. I further declare that I have the legal authorit Place: Date: