

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

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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: (Signature of Authorized Person)</p>
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