

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

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>
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