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)
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- 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.)

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

						(
1						i .
						i
1						i .
1						i .
1						i .
1						

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

(figure in Rs.)

GSTI	Ori	gina	Revise	ed/Orig	Mercha	GSTI	Gross	Taxa	Goods	HSN/S	I	GST		SGST	CG	ST	Place
N of	l		inal Ir	ivoice	nt I	D N of	Value	ble	(G)/	AC							of
Suppli	Inv	oice			issued	suppli	of	value	Servic								Supp
er	N	Da	No.	Date	by c	e- er	suppli		es (S)		Ra	Amou	Ra	Amou	Ra	Am	ly
	0.	te			comme		es		[other		te	nt	te	nt	te	t.	(Stat
					rce				than								e
					operato				brand								Code
					r				ed])
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
														1			

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

(figure in Rs.)

Sr	Merchant ID issued by	GSTIN of supplier	Place of Supply (State	Taxable	IGST		CGST		SG	ST
No.	e-commerce portal		Code)	value						
	·		·	·	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 De	etails	Revised De	tails	Merchant issued by commerce		GSTIN of supplier	Taxable value	IG	ST	CG	ST	SG	ST
	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

(figure in Rs.)

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_IGST		TCS_IGST		TCS_IGST		TCS_IGST		TCS_IGST		TCS_IGST TCS_CGS		TCS_SGS'	
·	to supplier	commerc e portal			·		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	Ihereby 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.
	Place:
	Date: (Signature of Authorized
	Person)