

Note: Tax liability in respect of invoices issued in this period shall be net of tax already paid on advance receipt/on occurrence of time of supply

13. Supplies made through e-commerce portals of other companies

Part 1- Supplies made through e-commerce portals of other companies to Registered Taxable Persons

(figure in Rs.)

Invoice No.	Date	Merchant ID issued by e-commerce operator	GSTIN of e-commerce portal	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

Note: Details of supplies made through e-commerce portal to registered Taxable Persons shall be reported in Table 5 of this return, which shall be pre-populated in this table based on the flag provided in the respective table at the time of creation of Return.

Part 2- Supplies made through e-commerce portals of other companies to Unregistered Persons

(figure in Rs.)

Sr No.	Merchant ID issued by e-commerce portal	GSTIN of e-commerce portal	Place of Supply (State Code)	Taxable value	IGST		CGST		SGST	
					Rate	Amt	Rate	Amt	Rate	Amt
1	2	3	4	5	6	7	8	9	10	11

Note: Details of supplies made through e-commerce portal to unregistered Taxable Persons shall be reported in the table by the Taxable Person in addition to the details which are already provided in Table 6 & 7 of this return, this shall not be included in the turnover again.

Part- 2A Amendment to Supplies made through e-commerce portals of other companies to Unregistered Taxable Persons

Sr No.	Original Details		Revised Details		Merchant ID issued by e-commerce portal	GSTIN of e-commerce portal	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

14. Invoices issued during the tax period including invoices issued in case of inward supplies received from unregistered persons liable for reverse charge

S.No.	Series number of invoices	From	To	Total number of invoices	Number of cancelled invoices	Net Number of invoices issued
1	2	3	4	5	6	7

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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.

Place:

Date:

(Signature of Authorized Person)

INSTRUCTIONS for furnishing the information

1. Terms used:

GSTIN: Goods and Services Taxable Person Identification Number

UIN: Unique Identity Number for embassies

HSN: Harmonized System of Nomenclature for goods

SAC: Service Accounting Code

POS: Place of Supply (State Code) of goods or services – State Code to be mentioned

2. To be furnished by the 10th of the month succeeding the tax period. Not to be furnished by compounding Taxable Person/ISD
3. Aggregate Turnover means as defined under the Goods and Services Tax Act, 20....
4. HSN/SAC is not mandatory for taxable person whose aggregate turnover is less than 1.5 crores. HSN shall be restricted to maximum 8 digits. If gross turnover in previous financial year is greater than Rs 5 crore, HSN should be minimum of 4 digits. If gross turnover in previous financial year is equal to or greater than Rs 1.5 crore and less than 5 crore, HSN should be minimum of 2 digit and would be mandatory from the second year of GST implementation. In case of Exports HSN should be 8 digits.