

	r	r	value of supplies made	supply returned	amount liable for TCS	d Tax	I Tax	T Tax
1	2	3	4	5	6	7	8	9
4A. Supplies made to registered persons								
4B. Supplies made to unregistered persons								

²[4.1. Amendments to details of supplies made through e-commerce operator by unregistered suppliers

Original details			Revised details		
Month	Enrolment no. of supplier	Enrolment no. of supplier	Gross value of supplies made	Value of supply returned	Net value of the supplies
1	2	3	4	5	6
] ²

³[5. Omitted]³

6. Tax payable and paid

Description	Tax payable	Amount paid
1	2	3
(a) Integrated Tax		
(b) Central Tax		
(c) State / UT Tax		

⁴[7. Interest, late fee payable and paid

Description	Amount payable	Amount paid
1	2	3
(I) Interest on account of TCS in respect of		
(a) Integrated tax		
(b) Central Tax		
(c) State/UT Tax		
(II) Late fee		
(a) Central tax		
(b) State / UT tax] ⁴		

8. Refund claimed from electronic cash ledger

Description	Tax	Interest	Penalty	Other	Debit Entry Nos.
1	2	3	4	5	6
(a) Integrated tax					
(b) Central Tax					
(c) State/UT Tax					
Bank Account Details (Drop Down)					

⁵[9. Debit entries in cash ledger for TCS, interest and late fee payment [to be populated after filing of statement]

Description	Tax	Interest	Late fee
1	2	3	4
(a) Integrated tax			
(b) Central Tax			
(c) State/UT Tax] ⁵			

Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature of Authorised Signatory

Name of Authorised Signatory
Designation /Status

Place:

Date:

Instructions:-

1. Terms Used :-

a. GSTIN :- Goods and Services Tax Identification Number

b. TCS :- Tax Collected at source

2. An e-commerce operator can file GSTR- 8 only when full TCS liability has been discharged.

3. TCS liability will be calculated on the basis of table 3 and table 4.

4. Refund from electronic cash ledger can only be claimed only when all the TCS liability for that tax period has been discharged.

5. Cash ledger will be debited for the refund claimed from the said ledger.

6. Amount of tax collected at source will flow to Part C of GSTR-2A of the taxpayer on filing of GSTR-8.

7. Matching of Details with supplier's GSTR-1 will be at the level of GSTIN of supplier.

Notes :

[1.](#) Sl. No. 3.1 and the entries relating thereto was inserted w.e.f. 01-10-2023 vide Notification No. 38/2023-Central Tax, dated 04-08-2023.

[2.](#) Sl. No. 4.1 and the entries relating thereto was inserted w.e.f. 01-10-2023 vide Notification No. 38/2023-Central Tax, dated 04-08-2023.

[3.](#) Sl. No. 5 was omitted w.e.f. 26-10-2023 vide Notification No. 52/2023-Central Tax, dated 26-10-2023. Prior to omission, it was as below :

5. Details of interest

On account of	Amount in default	Amount of interest		
		Integrated Tax	Central Tax	State /UT Tax
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>
<i>Late payment of TCS amount</i>				

[4.](#) Sl. No. 7 and the entries relating thereto was substituted w.e.f. 26-10-2023 vide Notification No. 52/2023-Central Tax, dated 26-10-2023. Prior to substitution, it was as below :

7. Interest payable and paid

Description	Amount of interest payable	Amount paid
<i>1</i>	<i>2</i>	<i>3</i>
<i>(a) Integrated tax</i>		
<i>(b) Central Tax</i>		
<i>(c) State/UT Tax</i>		

[5.](#) Sl. No. 9 and the entries relating thereto was substituted w.e.f. 26-10-2023 vide Notification No. 52/2023-Central Tax, dated 26-10-2023. Prior to substitution, it was as below :

9. Debit entries in cash ledger for TCS/interest payment [to be populated after payment of tax and submissions of return]

Description	Tax paid in cash	Interest
<i>1</i>	<i>2</i>	<i>3</i>
<i>(a) Integrated tax</i>		
<i>(b) Central Tax</i>		
<i>(c) State/UT Tax</i>		