**FORM GSTR - 8**

*[See rule 67(1)]*

**Statement for tax collection at source**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Year |  |  |  |  |
| Month |  | | | |

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **1.** | GSTIN | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **2.** | (a) | Legal name of the registered person | Auto Populated | | | | | | | | | | | | | | |
|  | (b) | Trade name, if any | Auto Populated | | | | | | | | | | | | | | |

1. **Details of supplies made through e-commerce operator**

(Amount in Rs. for all Tables)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| GSTIN  of the supplier | Details of supplies made which attract TCS | | | Amount of tax collected at source | | |
| Gross value of supplies made | Value of supplies returned | Net amount liable for TCS | Integrated Tax | Central Tax | State /UT Tax |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 3A. Supplies made to registered persons | | | | | | |
|  |  |  |  |  |  |  |
| 3B. Supplies made to unregistered persons | | | | | | |
|  |  |  |  |  |  |  |

1. **Amendments to details of supplies in respect of any earlier statement**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Original details | | Revised details | | | | | | |
| Month | GSTIN  of supplier | GSTIN  of supplier | Details of supplies made which  attract TCS | | | Amount of tax collected at  source | | |
| Gross value of supplies made | Value of supply returned | Net amount liable for  TCS | Integrated Tax | Central Tax | State/UT Tax |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| 4A. Supplies made to registered persons | | | | | | | | |
|  |  |  |  |  |  |  |  |  |
| 4B. Supplies made to unregistered persons | | | | | | | | |
|  |  |  |  |  |  |  |  |  |

1. **Details of interest**

|  |  |  |
| --- | --- | --- |
| On account of | Amount | Amount of interest |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | in  default | Integrated  Tax | Central  Tax | State /UT  Tax |
| 1 | 2 | 3 | 4 | 5 |
| Late payment of TCS amount |  |  |  |  |

1. **Tax payable and paid**

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

1. **Interest payable and paid**

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

1. **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) | | |  |  |  |

1. **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 |
| 1 | 2 | 3 |
| (a) Integrated tax |  |  |
| (b) Central Tax |  |  |
| (c) State/UT Tax |  |  |

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

Place: Name of Authorised Signatory

Date: Designation /Status

**Instructions:-**

* 1. Terms Used :-
     1. GSTIN :- Goods and Services Tax Identification Number
     2. 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.