Form GSTR - 8

[See rule 67(1)]

Statement for tax collection at source

Year		
Month		

	1.	GST	IN										
Ī	2.	(a)	Legal name of the registered person	Auto Populated									
		(b)	Trade name, if any	Auto Populated									

3. Details of supplies made through e-commerce operator

(Amount in Rs. for all Tables)

GSTIN of the	Details of s	upplies made wh	ich attract TCS	Amount of tax collected at source							
supplier	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. Suppli	ies made to registe	red persons									
3B. Suppli	3B. Supplies made to unregistered persons										

4. Amendments to details of supplies in respect of any earlier statement

Original o	details		Revised details									
Month	GSTIN of	GSTIN of	Details of sup	plies made w TCS	hich attract	Amount o	f tax colle	cted at source				
	supplier	supplier	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 r	nade to regi	stered perso	ons									
4B. Supplies r	4B. Supplies made to unregistered persons											

5. Details of interest

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

6. Tax payable and paid

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

7. Interest payable and paid

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

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 (D	Prop Dov	wn)			

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
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:
 - 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.

Form GSTR -11

[See rule 82]

Statement of inward supplies by persons having Unique Identification Number (UIN)

Year		
Month		

1	UIN								
2.	Name of the person having UIN	Auto populated							

3. Details of inward supplies received

(Amount in Rs. for all Tables)

GSTIN of supplier		nvoice/I ote/Cred detail	it Note	Rate	Taxable value	Amount of tax							
	No	Date	Value			Integrated	Central	State/	CESS				
						tax	Tax	UT Tax					
1	2	3	4	5	6	7	8	9	10				
3A. Invoi	ices rec	eived											
3B. Debi	t/Credi	t Note re	eceived										
					·								