

FAQs > Form GSTR-8

About Form GSTR-8

1. What is Form GSTR-8?

Form GSTR-8 is a Statement of TCS (Tax Collected at Source) to be filed by E Commerce Operators. Form GSTR-8 contains the details of taxable supplies and the amount of consideration collected by such operator pertaining to the supplies made by other suppliers through such e commerce operator and amount of TCS collected on such supplies.

2. Who needs to file Form GSTR-8?

Form GSTR-8 is to be filed by every E-commerce Operator who are registered under GST laws and required to collect TCS on outward supplies of goods and/ or services effected through the e-commerce Portal / platform (maintained by the e-commerce operator) made by taxable persons registered with it.

3. Is it mandatory to file Form GSTR-8?

Filing of Form GSTR-8 for every tax period is not mandatory. E-commerce operator is required to file Form GSTR-8 for a particular tax period, when goods are supplied through such operator and they have collected any TCS amount during the said tax period or they have to amend any details declared in earlier return on their own or on account of any details rejected by supplier which is auto-populated in Table 4 of the said return in that tax period.

Pre-conditions of Filing Form GSTR-8

4. What are the pre-conditions for filing Form GSTR-8?

Pre-conditions for filing of Form GSTR-8 are:

- E-commerce Operator should be a registered person and should have an active GSTIN during the tax period for which return is intended to be filed.
- E-commerce Operator should have valid User ID and password.
- E-commerce Operator should also have valid & non-expired/non-revoked digital signature (DSC) where DSC is applicable or a mobile number registered on portal to file return through EVC verification.
- E-commerce Operator has collected TCS amount.

Nil Form GSTR-8

5. By when do I need to file the Form GSTR-8 and is there any late fee for late filing?

The due date for filing Form GSTR-8 for a particular tax period is 10th day of the succeeding month or amended by Government by notification from time to time.

Currently there is no late fee for filing of Form GSTR-8 beyond the due date. However, interest will be charged in case of delay in discharging of TCS liability beyond the due date.

Filing Nil Form GSTR-8

6. From where can I as a taxpayer file Form GSTR-8?

Form GSTR-8 can be accessed on the GST Portal, post login in the Returns Dashboard by the taxpayer. The path is **Services > Returns > Returns Dashboard**.

7. Is there any Offline Tool for filing Form GSTR-8?

Yes. Form GSTR-8 return can be filed through offline mode.

8. Can the date of filing of Form GSTR-8 be extended?

Yes, date of filing of Form GSTR-8 can be extended by Government through notification.

9. Do I need to file Form GSTR-8 even if no TCS liability is there in the tax period?

If E-commerce operator do not have any TCS liability in any particular tax period and also there is no transaction that has been auto-populated in table 4 of GSTR-8 of that particular tax period due to rejection of TCS details by the supplier in TDS/TCS credit received table, filing of Form GSTR-8 will not be mandatory for the said tax period. Otherwise, it is mandatory to file Form GSTR-8 for a particular tax period in which TCS has been collected or details are auto populated in table 4.

Entering Details in Tables of Form GSTR-8

10. Form GSTR-8 comprises of which tables?

Form GSTR-8 comprises of following tables:

1. Table 3: Details of Supplies attracting TCS (Can be filled using the Offline Utility or online on the GST Portal)
2. Table 4: Amendment to details of supplies attracting TCS in respect of earlier statement (Can be filled using the Offline Utility or online on the GST Portal)
3. Table 5: Details of Interest on account of late payment of TCS amount (Auto calculated on GST Portal)
4. Table 6&7: Payment of Tax (Can be done only online on the GST Portal)

11. I am not able to amend TCS details in Table 4 of Form GSTR-8. Why?

Amendment of TCS details in Table 4 of Form GSTR-8 cannot be made when the TCS details have already been accepted by counter party, or the TCS details has already been amended once.

12. When can I amend TCS details in Table 4 of Form GSTR-8?

Amendment of TCS details in Table 4 is allowed only once in case original TCS details has not been accepted by the supplier in TDS/TCS credit table or the same has been rejected by the supplier. After amendment, it will go back to the supplier.

Once the TCS details have been accepted by the supplier, then no amendment of the same is allowed at E-commerce Operator's end.

13. Do I need to file Form GSTR-8 for the tax period, in which there are only rejected documents in table 4?

No, it is not necessary to file Form GSTR-8 for the tax period in which there are only rejected documents in table 4 and there is no TCS liability.

The E-commerce operator can file the statement for the tax period in which there is TCS liability and can amend the rejected documents of earlier statements in the said tax period itself.

For Example: Let us assume that E-commerce operator doesn't have any TCS liability for the month of April 2020, but there is a record rejected by the supplier. In such scenario, it is not necessary for that E-commerce operator to file Form GSTR-8 for April 2020.

In case E-commerce operator has TCS liability for the month of May 2020, then in that tax period he can take action on such rejected documents, in the month of May, 2020 and file Form GSTR-8 for May 2020.

14. Is there any limit on the number of times, details can be amended in Form GSTR-8?

In the table 4 (i.e. amendment table) of Form GSTR-8, there is no restriction in the limit on the number of times, details can be amended. You can amend the details in below scenarios:

a. **Uploaded by the e-commerce operator:** In case, e-commerce operator wants to amend the record on their own (filed in the earlier tax period), on which supplier has not taken any action, they can amend those records under "**Uploaded by the e-commerce operator**" tab.

b. **Rejected by supplier:** Under this option, details can be amended on rejection of the record by the supplier. After rejection of details by the supplier, records will be auto-populated in "**Rejected by supplier**" tab in Table 4 where e-commerce operator can amend and file the details.

TCS liability will be calculated in following manner on amendment of records:

- In case details in Form GSTR-8 are amended for first time: TCS liability = Last amended value - Original value.
- In case details in Form GSTR-8 are amended for second time: TCS liability = Last amended value - Previous amended value.

15. Can I enter the GSTIN of composition taxpayers in Table 4 of Form GSTR-8?

Yes, you can enter the GSTIN of Composition taxpayers in Table 4 of Form GSTR-8, if the same was reported in table 3 in any earlier tax period.

Filing & Paying Late Fee

16. How can I discharge my TCS liability?

TCS liability can be discharged through Electronic Cash Ledger only.

17. How can I offset my liabilities?

You can offset the liabilities by clicking the **6, 7. Payment of Tax** tile.

- If available cash balance in Electronic Cash Ledger is less than the amount required to offset the liabilities, then additional amount of cash payment will be required. You may create challan for that additional amount of cash required directly by clicking on the **CREATE CHALLAN** button at the bottom of page.
- If available cash balance in Electronic Cash Ledger is more than/equal to the amount required to offset the liabilities, no additional cash payment is required for offsetting liability.

Previewing & Signing Form GSTR-8

18. Can I preview Form GSTR-8 before filing?

Yes, you can view/download the preview of Form GSTR-8 by clicking on 'PREVIEW DRAFT GSTR 8' before filing on the GST Portal.

19. What are the modes of signing Form GSTR-8?

You can file Form GSTR-8 using DSC or EVC.

(a) Digital Signature Certificate (DSC)

Digital Signature Certificates (DSC) are the digital equivalent (that is electronic format) of physical or paper certificates. A digital certificate can be presented electronically to prove one's identity, to access information or services on the Internet or to sign certain documents digitally. In India, DSC are issued by authorized Certifying Authorities.

The GST Portal accepts only PAN based Class II and III DSC.

To obtain a DSC, please contact any one of the authorised DSC-issuing Certifying Authorities: http://www.cca.gov.in/cca/?q=licensed_ca.html

(b) Electronic Verification Code (EVC)

The Electronic Verification Code (EVC) authenticates the identity of the user at the GST Portal by generating an OTP. The OTP is sent to the mobile phone number of the registered mobile phone of Authorized Signatory filled in part A of the Registration Application.

Post Filing of Form GSTR-8

20. What happens after Form GSTR-8 is filed?

After Form GSTR-8 is filed:

- ARN is generated on successful filing of the Form GSTR-8 Return.
- An SMS and an email are sent to the applicant on his registered mobile and email id.
- The details provided in Table 3 and Table 4 are sent to counter-party for action (Accept/Reject).
- The return will be available in the Dashboard of tax officer