

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																

3. Details of supplies made through e-commerce operator

(Amount in Rs. for all Tables) ¹[

GSTIN of the supplier	Details of supplies made which attract TCS			Amount of tax collected at source			Place of Supply (POS)
	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	8
3A. Supplies made to registered persons							
3B. Supplies made to unregistered persons							

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

 $1[$ [illegible]

5. 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				

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 (Drop Down)					

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

Date:

Name of Authorised Signatory

Place:

Designation /Status

Instructions:-

- Terms Used:-
 - GSTIN:- Goods and Services Tax Identification Number
 - TCS:- Tax Collected at source
- An e-commerce operator can file GSTR- 8 only when full TCS liability has been discharged.
- TCS liability will be calculated on the basis of table 3 and table 4.
- Refund from electronic cash ledger can only be claimed only when all the TCS liability for that tax period has been discharged.
- Cash ledger will be debited for the refund claimed from the said ledger.
- Amount of tax collected at source will flow to Part C of GSTR- 2A of the taxpayer on filing of GSTR-8.
- Matching of Details with supplier’s GSTR-1 will be at the level of GSTIN of supplier.

1. Substituted by Notification No. 12/2024 – CT, dated 10.07.2024.(w.e.f. 1st day of April, 2025, appointed vide Notification No. 09/2025-CT, dated 11.02.2025).