

# **TDS and TCS Returns in GST**

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# Agenda Points



**Return for TCS – GSTR 8**

**Return for TDS – GSTR 7 and 7A**

**Queries and discussion**

# **GSTR 8**

## **Return for Tax Collected at Source (TCS)**



# Introduction

## Selling through e-commerce can include:

- Retailing – e.g. Bata, Zara, Patanjali
- Marketplace – e.g. Amazon, Flipkart, Snapdeal
- Aggregators – e.g. uber, Ola, Goibibo, Oyo
- Group buying – e.g. Little, Nearbuy
- Digital downloads – e.g. iTunes
- Training – e.g. Coursera, SimpliLearn, EdX
- Auction commerce – e.g. eBay



## Definitions – Section 2 of CGST Act, 2017

Electronic  
Commerce  
- 2 (44)

Electronic commerce means supply of goods and/or services including digital products over digital or electronic network

Electronic  
commerce  
operator - 2 (44)

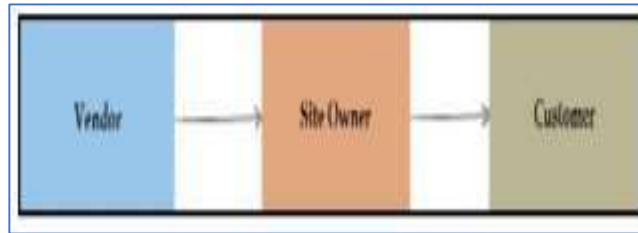
Electronic commerce operator means any person who owns, operates or manages digital or electronic facility or platform for electronic commerce

Aggregator

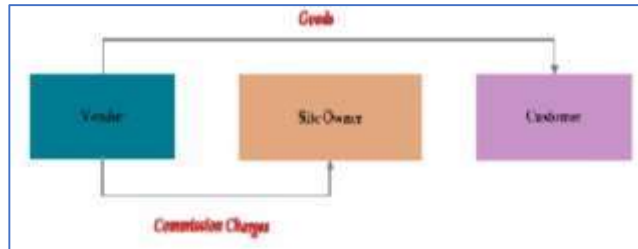
means a person, who owns and manages an electronic platform, and by means of the application and a communication device, enables a potential customer to connect with the persons providing service of a particular kind under the brand name or trade name of the said aggregator.

# Various Models of E-Commerce

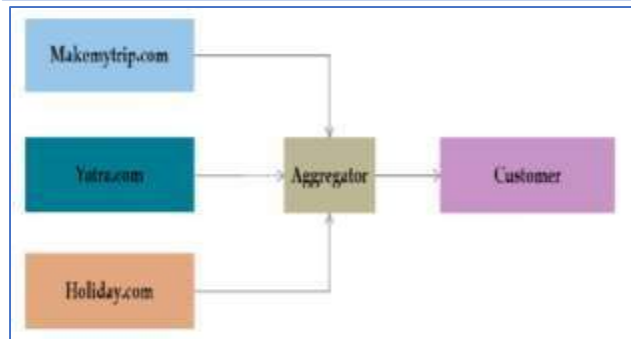
## Principal 2 Principal (P2P)



## Principal 2 Agents (P2A)



## Aggregator



### 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.

### 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.

### 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.

### 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***. 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.

### **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.

### **Explain the contents of Form GSTR-8**

Form GSTR-8 comprises of following tables:

1. Table 3: Details of Supplies attracting TCS
2. Table 4: Amendment to details of supplies attracting TCS in respect of earlier statement
3. Table 5: Details of Interest on late payment of TCS amount (Auto calculated on GST Portal)
4. Table 6&7: Payment of Tax

### **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.

### **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.***



**Do I need to file Form GSTR-8 for 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 Apr 20, 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 20, then in that tax period he can take action on such rejected documents, in the month of May, 20 and file Form GSTR-8 for May 20.

**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.

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

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

### 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.

### How can I discharge my TCS liability?

TCS liability can be discharged through Electronic Cash Ledger only.

### How can I offset my liabilities?

You can offset the liabilities by clicking **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.

### 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.

# **GSTR 7 & 7A**

## **Return for Tax Deducted at Source (TDS)**



### What is Form GSTR-7?

Form GSTR-7 is a return which is to be filed by the persons who deduct tax at the time of making/crediting payment to suppliers towards inward supplies received. Tax deductor has legal obligation:

- To declare his TDS liability for a given period (monthly) in Form GSTR-7;
- Furnish details of the TDS deducted under three major heads viz., Central tax, State/UT tax and Integrated tax in accordance with that return;
- File correct and complete return within stipulated time frame, given the fact that the TDS credit will be available to the counter party taxpayer (supplier) upon filing of TDS return in Form GSTR-7 by the Deductor (i.e., person liable to deduct TDS); and Issue TDS certificate to the deductee.

### Who needs to file Form GSTR-7?

As per section 51, following persons/entities/establishments are required to deduct TDS.

1. a department or establishment of the Central Government or State Government;
2. local authority;
3. Governmental agencies; and
4. such persons or category of persons as may be notified by the Government on the recommendations of the Council.

### By when do I need to file the Form GSTR-7?

The due date for filing Form GSTR-7 is 10th day of the succeeding month.

### From where can I as Deductor file Form GSTR-7?

Form GSTR-7 can be accessed on the GST Portal, post login in the Returns Dashboard by the taxpayer. The path is **Services > Returns > Returns Dashboard**.

### **What are the pre-conditions for filing Form GSTR-7?**

Pre-conditions for filing of Form GSTR-7 are:

- Tax Deductor should be registered as Tax Deductor and should have a valid/active GSTIN.
- Tax Deductor should have valid User ID and password.
- Tax Deductor should have active & non-expired/ revoked digital signature (DSC) in case return is filed through DSC.
- Tax Deductor has made payment or credited the amount to the supplier's account.

### **Do I need to file Form GSTR-7 even if no TDS is deducted in the tax period?**

It is not mandatory to file nil return, in such case.

### **How can I discharge my TDS liability?**

TDS liability can be discharged through Electronic Cash Ledger only at the time of filing return.

### **Can the deductee take action on the TDS credit declared by me?**

The deductee can accept/ reject the TDS details auto-populated to TDS and TCS Credit received table of his/her return. Taking action by deductee is mandatory for crediting the amount of TDS to cash ledger.

### **When TDS amount will be credited to deductee's Electronic Cash Ledger?**

TDS amount will be credited to deductee's Electronic Cash Ledger only after his/ her accepting of TDS and TCS credit received (which is auto populated on filing of returns by the deductor) and filing of this relevant form.

**What will happen if the TDS credit entry is rejected by the deductee?**

TDS credit entries rejected by the deductee will be auto-populated into Table 4 of Form GSTR-7 and the relevant details will be required to be amended by the deductor in Form GSTR-7 of next tax period. Post correction of such details in Form GSTR-7, the data will automatically flow to concerned GSTIN (supplier) for accepting or rejecting it.

This process will be repeated until TDS details are accepted by counter-party.

**Note:** *If details are auto populated in table 4 under 'rejected by deductee' tab interest will be levied on differential amount, if TDS amount is increased*

**I made no deductions during the tax period, however there is a rejected record in that tax period, do I need to file the return?**

***No, it is not necessary to file return for a tax period in which you have not made any deductions, even if there are rejected records in that month.*** The record will be auto-drafted in the subsequent tax period for which you intend to file the return, wherein you would be able to amend the rejected records in Table-4 of Form GSTR-7.

For example: Let us assume that the deductor doesn't have any TDS deductions for the month of April, 2020, but there is a rejected record in that tax period. In such case, it is not necessary to file Form GSTR-7 for April, 2020 by the deductor.

In case the deductor has tax liability for the month of May, 2020, then in that tax period, the deductor can take action on such rejected records and file Form GSTR-7 for May 2020.

### **Is there any late fee or interest levied on filing of GSTR-7 return beyond the due date?**

Yes, late fee and interest are charged on filing of Form GSTR-7 beyond the due date. However, Form GSTR-7 need not be filed, if you have not deducted tax at source in a particular tax period.

For example: Let us assume that the deductor doesn't have any TDS deductions for the month of April, 2020, in such case it is not necessary to file Form GSTR-7 for April 2020.

### **How can I offset my liabilities?**

You can offset the liabilities by clicking the table **5&6. Payment of Tax** tiles.

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 is required for offsetting liability.

### **Can I preview the Form GSTR-7 before filing?**

Yes, you can see the preview of Form GSTR-7 by clicking on 'Preview Draft GSTR 7' before filing on the GST Portal.

### **What is Form GSTR-7A?**

Form GSTR-7A is a system generated TDS Certificate which is generated once deductor furnishes a return in Form GSTR-7 on the GST Portal and the deductee accepts the details uploaded by deductor and files his return. This TDS Certificate will be available for both Deductor and Deductee.

### **How can I download the TDS certificate?**

To download the TDS certificate, access the [www.gst.gov.in](http://www.gst.gov.in) URL. Login to the GST Portal with valid credentials. Navigate to **Services > User Services > View/Download Certificates** option.

### **I have more than one certificate available for download under GSTR-7A certificates. Do I need to download them individually?**

Yes, you need to download them individually for each GSTIN.

### **What is TDS Certificate?**

A TDS certificate is a certificate generated in Form GSTR-7A on the basis of information furnished in return by Deductor in his Form GSTR-7.

### **How many TDS Certificates are issued per GSTIN?**

A single TDS certificate is issued per GSTIN for all the supplies, on which tax has been deducted for every GSTR-7 return filed.



### **Is the signature of Tax Deductor required in TDS Certificate?**

Form GSTR-7A is system generated TDS certificate and signature of Tax Deductor is not required.

### **What are the pre-conditions for generation of TDS certificate in Form GSTR-7A?**

Precondition for generation of TDS certificate is that deductor furnishes a return in Form GSTR-7 on the GST Portal and the deductee accepts the details uploaded by deductor and files his return.

### **Do I as a taxpayer have to file Form GSTR-7A?**

No, you don't have to file Form GSTR-7A.

### **Can I as a taxpayer (Deductor or Deductee) download and keep a copy of my TDS Certificate for future reference?**

Yes, you can view and/or download TDS Certificate in post-login mode on the GST portal.

# Thank you

Thanks for your Patience and Time



# Manual > GSTR-7

## How can I create and file details in Form GSTR-7?

To create and file details in Form GSTR-7, perform following steps:

[A. Login and Navigate to Form GSTR-7 page](#)

[B. Enter details in various tiles](#)

[C. Payment of Tax](#)

[D. File Form GSTR-7 with DSC/ EVC](#)

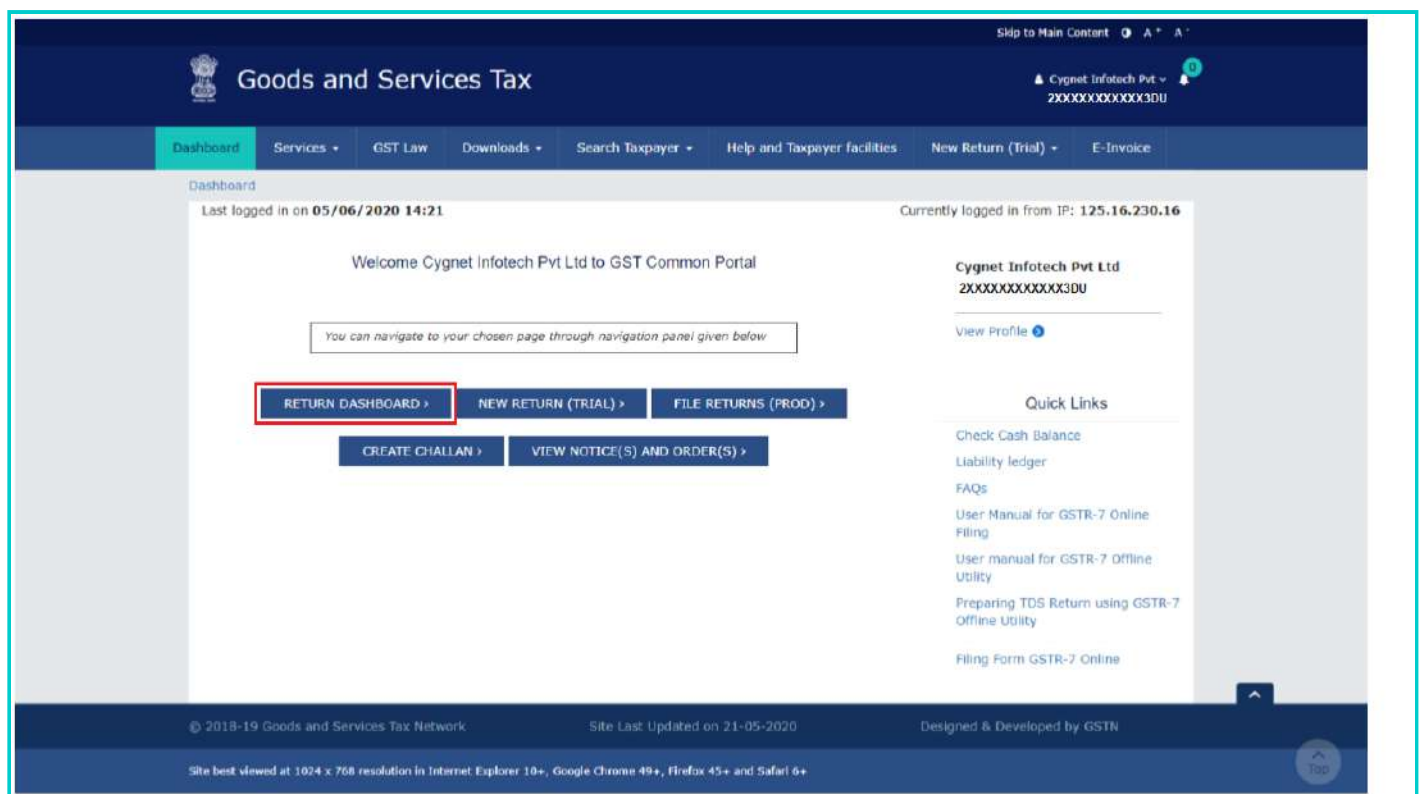
[E. View Debit entries in Electronic Cash Ledger for tax payment](#)

[F. Download Filed Return](#)

### A. Login and Navigate to Form GSTR-7 page

1. Access the **www.gst.gov.in** URL. The GST Home page is displayed. Login to the GST Portal with valid credentials. Click the **Services > Returns > Returns Dashboard** command.

Alternatively, you can also click the **Returns Dashboard** link on the login Dashboard.



2. The **File Returns** page is displayed. Select the **Financial Year & Return Filing Period** (Month) for which you want to file the return from the drop-down list. Click the **SEARCH** button.

Goods and Services Tax

Cygnat Infotech Pvt. Ltd. 2XXXXXXXXXX3DU

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Dashboard Returns English

File Returns

Financial Year \* 2018-19 Return Filing Period \* May

SEARCH

Indicates Mandatory Fields

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3. The **File Returns** page is displayed. In the GSTR-7 tile, click the **PREPARE ONLINE** button if you want to prepare the return by making entries on the GST Portal.

**Note:** Please read the important message in the box carefully.

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Financial Year \* 2018-19 Return Filing Period \* May

SEARCH

Indicates Mandatory Fields

**Help**

1. It is not mandatory to file a "NIL" GSTR-7 return, you may not file GSTR-7 for a particular tax period if -  
 (a) There is no tax deducted at source during the tax period; and  
 (b) You do not wish to make any changes in records declared in earlier returns.  
 2. GSTR-7 can be prepared online and filed online. It can also be prepared on Offline Tool and then uploaded on the Portal.

**Return for Tax Deducted at Source GSTR7**

Due Date - 10/06/2018

PREPARE ONLINE PREPARE OFFLINE

**Important Message**

**Prepare Online :-**  
 Deductor with less than or equal to 500 records per table (Table 3 and Table 4) may make use of this facility.  
**Steps to be taken:**

- Click on 'Prepare Online';
- Fill the TDS details (Table 3) and amendments to TDS details (Table 4) related to previous periods;
- Click on 'Compute Liabilities'; and
- Click on 'Proceed to File' and File GSTR-7.

**Prepare Offline :-**  
 Deductor with more than 500 records per table (Table 3 and Table 4) can prepare their return by using the offline utility and subsequently upload on GST Common Portal.  
 You can download the GSTR-7 offline tool from the 'Downloads' section in the pre-login page on the portal. You should have downloaded the Offline Tool and installed it on your computer.

- Click on 'Prepare Offline';
- Click on 'Download' to download auto-drafted GSTR-7 details, if any;
- Follow instructions in 'GSTR-7 offline tool' to add details and generate JSON file for upload; and
- Click on 'Upload' to upload JSON file and file the return with help of instruction available on GSTR-7 dashboard

Deductor having records upto 500 can also use offline utility for filing GSTR-7.

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4. The **GSTR-7 - Return for Tax Deducted at Source Return** page is displayed.

The screenshot shows the GSTR-7 - Return for Tax Deducted at Source page. The header includes the GSTN logo, 'Goods and Services Tax', and user information: 'Cygnnet Infotech Pvt Ltd' and '2XXXXXXX3DU'. The navigation bar has links for Dashboard, Services, GST Law, Downloads, Search Taxpayer, Help and Taxpayer facilities, New Return (Till), and E-Invoice. The breadcrumb trail is Dashboard > Returns > GSTR-7. The page title is 'GSTR-7 - Return for Tax Deducted at Source'. Below this, there's a summary section with fields for GSTIN (2XXXXXXX3DU), Legal Name (Cygnnet Infotech Pvt Ltd), Trade Name (GSTN), FY (2019-20), Return Period (May), and Status (Not Filed). A 'Due Date - 10/06/2019' is also shown. A section titled 'Steps to prepare your GSTR-7 return online' lists five steps. Below this is the 'GSTR-7 -TDS Details' section with an important notice. It contains three main tiles: '3. Details of the tax deducted at source', '4. Amendments to TDS Details', and '5&6. Payment of tax'. Each tile has a table with 'No. of records:0'. The '3. Details of the tax deducted at source' tile has a sub-table with columns for Integrated Tax, Central Tax, State/UT Tax, and Total Amount Paid to Deductee. The '4. Amendments to TDS Details' tile has a similar sub-table. The '5&6. Payment of tax' tile has a sub-table with columns for Tax payable, Interest payable, Late fee payable, and Total amount paid. Below these is a tile for '8. Debit entries in electronic cash ledger for TDS/interest payment' with a sub-table for Tax to be paid (₹), Interest, and Late Fees. At the bottom, there's a 'Steps to file your GSTR-7 return' section with six steps. A navigation bar at the bottom includes buttons for 'BACK TO RETURNS DASHBOARD', 'DOWNLOAD GSTR-7 DETAILS (EXCEL)', 'PREVIEW DRAFT GSTR-7', 'COMPUTE LIABILITY', and 'PROCEED TO FILE'. The footer contains copyright information for 2018-19, site last updated date, and design/development by GSTN.

## B. Enter details in various tiles

Click on the tile names to know more and enter related details:

5 (a) [3. Details of the tax deducted at source](#): To add details of the tax deducted at source

5 (b) [4. Amendments to TDS Details](#): To amend details of the tax deducted at source in respect of any earlier tax period

### 5(a) 3. Details of the tax deducted at source

5.1. Click the **3. Details of the tax deducted at source** tile to add details of the tax deducted at source.

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[Skip to Main Content](#)

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2XXXXXXXXXX3DU

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Dashboard Returns GSTR-7

English

**GSTR-7 - Return for Tax Deducted at Source**

GSTIN - 2XXXXXXXXXX3DU  
FY - 2019-20  
Due Date - 10/06/2019

Legal Name - Cygnnet Infotech Pvt Ltd  
Return Period - May

Trade Name - GSTN  
Status - Not Filed

**Steps to prepare your GSTR-7 return online**

1. Click on 'Table 3' or 'Table 4' box whichever is applicable and add relevant details;
2. Summary of added details would be available on the relevant box;
3. Click on '**Preview Draft GSTR-7**' button to view summary of added details in PDF format;
4. You can also download all added details as an excel file by clicking on '**Download GSTR-7 details (Excel)**'; and
5. After adding and confirming the details, follow filing process as indicated at the bottom of this page.

**GSTR-7 -TDS Details**

**3. Details of the tax deducted at source**

**No. of records:0**

Integrated Tax	Central Tax
₹0.00	₹0.00
State/UT Tax	Total Amount Paid to Deductee
₹0.00	₹0.00

**4. Amendments to TDS Details**

**No. of records:0**

Integrated Tax	Central Tax
₹0.00	₹0.00
State/UT Tax	Total Amount Paid to Deductee
₹0.00	₹0.00

**5&6. Payment of tax**

Tax payable	Interest payable
₹-	₹-
Late fee payable	Total amount paid
₹-	₹-

**8. Debit entries in electronic cash ledger for TDS/interest payment**

Tax to be paid (₹)	Interest
₹0.00	₹0.00
Late Fees	
₹0.00	

**Steps to file your GSTR-7 return**

1. Click on Compute Liabilities ; for computation of tax and interest, if any;
2. "Proceed to File" button would be enabled once liabilities are computed and reflected in Table 5&6 box;
3. Click on "Proceed to File" to pay liabilities and file the return;
4. Additional details can be added even after clicking on 'Compute Liabilities' or 'Proceed to file' button, then you would be required to follow steps 1 to 3 again to file the return;
5. Click on '**Download Filed GSTR-7 (pdf)**' button to view summary of filed details in PDF format; and
6. You can also download all filed details as an excel file by clicking on '**Download GSTR-7 details (Excel)**'

BACK TO RETURNS DASHBOARD

DOWNLOAD GSTR-7 DETAILS (EXCEL)

PREVIEW DRAFT GSTR-7

COMPUTE LIABILITY

PROCEED TO FILE

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5.2. Click the **ADD** button.



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Dashboard Returns GSTR-7 TDS

GSTIN - 20XXXXXXX3DU  
FY - 2019-20  
Due Date - 10/06/2019

Legal Name - Cygnit Infotech Pvt Ltd  
Return Period - May

Trade Name - GSTN  
Status - Not Filed

TDS DETAILS

No Record found for the provided Inputs.

ADD BACK TO GSTR-7 DASHBOARD

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Note: You can click the **HELP** link to view Help related to this page. Click **CLOSE**.

### Supplies attracting TDS

1. Declare details of TDS for each Deductee. Tax is to be deducted on the value excluding tax.
2. GSTIN of the deductee cannot be declared more than once.
3. Negative values are not allowed to be declared in this table.
4. At least one tax column should be entered out of three tax columns (IGST or CGST and SGST/UTGST) Total tax amount should be equal to 2% of the amount shown as "Total amount paid to deductee on which tax is deducted".
5. Enter values in the Text box 'Search by GSTIN' to search for particular GSTIN.

CLOSE

5.3. In the **GSTIN of Deductee** field, enter the GSTIN of Deductee.

5.4. Enter the **amount paid to deductee on which tax has been deducted**.

5.5 (a). If deductor and deductee are having different State-code, then you need to enter the details for **Integrated Tax**.

**Note:** If GSTIN of supplier and POS is different, then TDS will be deducted in the form of IGST. If GSTIN of supplier and POS is same, then TDS is deducted in the form of CGST/SGST. If POS lies in the State of Supplier and deductor is located in another State/UT, then no TDS will be deducted, as the tax on the invoice will be CGST and SGST/UTGST and not IGST.

**Note:**

- Declare details of TDS for each Deductee. Tax is to be deducted on the value excluding tax.

- GSTIN of the deductee cannot be declared more than once.
- Negative values are not allowed to be declared in this table.
- Tax should be entered in at least one tax column out of three tax columns (IGST or CGST and SGST/UTGST). Total tax amount should be equal to 2% of the amount shown as "Total amount paid to deductee on which tax is deducted".

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Dashboard Returns GSTR-7 TDS Add

English

**TDS Details - ADD**

GSTIN of Deductee \* Receiver Name Amount paid to deductee on which tax is deducted (₹) \*

Integrated Tax (₹) Central Tax (₹) State/UT Tax (₹)

SAVE BACK

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5.5 (b) If deductor and deductee both are having same State-code, then GST Portal will allow entry of all the 3 taxes, IGST/CGST/SGST.

**Note:** If Deductor and deductee are located in SEZ, then the IGST need be levied irrespective of place of supply. At least one tax column need to be entered out of three tax columns (Integrated Tax, Central Tax and State/UT Tax).

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Dashboard Returns GSTR-7 TDS Add

English

**TDS Details - ADD**

GSTIN of Deductee \* Receiver Name Amount paid to deductee on which tax is deducted (₹) \*

Integrated Tax (₹) Central Tax (₹) State/UT Tax (₹)

SAVE BACK

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5.6. Click the **SAVE** button.



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Dashboard Returns GSTR-7 TDS Add

**TDS Details - ADD**

GSTIN of Deductee \* 27AABMH6447A1ZA

Receiver Name FINANCIAL POWER SOFTWARE TECHNOLOGY

Amount paid to deductee on which tax is deducted (₹)\* ₹3,10,000.00

Integrated Tax (₹)

Central Tax (₹) ₹3,100.00

State/UT Tax (₹) ₹3,100.00

SAVE BACK

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5.7. You will be directed to the previous page and a message is displayed that TDS details added successfully. You need to give separate entries of TDS details for each of the deductee.

**Note:** You can view certain number of records by selecting a number from **Records to view per page** drop-down list. You can also search any record by providing **GSTIN** or **Trade/Legal name of deductee**.

5.8. Here, you can also edit/delete the added details (under Actions column). Click the **BACK TO GSTR-7 Dashboard** button to go back to the Form GSTR-7 Dashboard page.

Goods and Services Tax

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Dashboard Returns GSTR-7 TDS

GSTIN - 27AABMH6447A1ZA  
FY - 2019-20  
Due Date - 10/05/2019

Legal Name - Cygnit Infotech Pvt Ltd  
Return Period - April

Trade Name - GSTN  
Status - Not Filed

**TDS DETAILS**

TDS Details Added Successfully.

Processed TDS Details

Records to view per page: Select 5 10 15 20 25 30 35

GSTIN of Deductee	Trade name/Legal name of deductee	Amount of tax deducted at source			Actions
		Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	
27AABMH6447A1ZA	FINANCIAL POWER SOFTWARE TECHNOLOGY PRIVATE LIMITED	0.00	3,100.00	3,100.00	<a href="#">Edit</a> <a href="#">Delete</a>

ADD BACK TO GSTR-7 DASHBOARD

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5.9. You will be directed to the GSTR-7 Dashboard landing page and the **3. Details of the tax deducted at source** box in Form GSTR-7 will reflect the number of TDS entries added along with total tax amount and total amount paid to Deductee.

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A<sup>-</sup>

# Goods and Services Tax

[Cygnit Infotech Pvt Ltd](#)  
 2XXXXXXXXXX3DU

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Dashboard > Returns > GSTR-7
English

**GSTR-7 - Return for Tax Deducted at Source**

GSTIN - 2XXXXXXXXXX3DU	Legal Name - Cygnit Infotech Pvt Ltd	Trade Name - GSTN
FY - 2019-20	Return Period - May	Status - Not Filed
Due Date - 10/06/2019		

Steps to prepare your GSTR-7 return online

- Click on 'Table 3' or 'Table 4' box whichever is applicable and add relevant details;
- Summary of added details would be available on the relevant box;
- Click on '**Preview Draft GSTR-7**' button to view summary of added details in PDF format;
- You can also download all added details as an excel file by clicking on '**Download GSTR-7 details (Excel)**'; and
- After adding and confirming the details, follow filing process as indicated at the bottom of this page.

**GSTR-7 -TDS Details**
\*\* Important Notice: If the TDS records are more than 500 , Please check here  
[User Manual](#)

**3. Details of the tax deducted at source**

No. of records:1	
Integrated Tax	Central Tax
₹0.00	₹3,100.00
State/UT Tax	Total Amount Paid to Deductee
₹3,100.00	₹3,10,000.00

**4. Amendments to TDS Details**

No. of records:0	
Integrated Tax	Central Tax
₹0.00	₹0.00
State/UT Tax	Total Amount Paid to Deductee
₹0.00	₹0.00

**5&6. Payment of tax**

Tax payable	Interest payable
₹-	₹-
Late fee payable	Total amount paid
₹-	₹-

**8. Debit entries in electronic cash ledger for TDS/interest payment**

Tax to be paid (₹)	Interest
₹0.00	₹0.00
Late Fees	
₹0.00	

Steps to file your GSTR-7 return

- Click on Compute Liabilities ; for computation of tax and interest, if any;
- "Proceed to File" button would be enabled once liabilities are computed and reflected in Table 5&6 box;
- Click on "Proceed to File" to pay liabilities and file the return;
- Additional details can be added even after clicking on 'Compute Liabilities' or 'Proceed to file' button, then you would be required to follow steps 1 to 3 again to file the return;
- Click on '**Download Filed GSTR-7 (pdf)**' button to view summary of filed details in PDF format; and
- You can also download all filed details as an excel file by clicking on '**download GSTR-7 details (Excel)**'

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#### 5(b) 4. Amendments to TDS Details

5.1. Click the **4. Amendments to TDS Details** box to amend details of the tax deducted at source in respect of any earlier tax period and also to modify TDS details rejected by deductee.

Goods and Services Tax

Cygnnet Infotech Pvt v 2XXXXXXX3DU

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Dashboard Returns GSTR-7 English

GSTR-7 - Return for Tax Deducted at Source

GSTIN - 2XXXXXXX3DU Legal Name - Cygnnet Infotech Pvt Ltd Trade Name - GSTN  
FY - 2019-20 Return Period - May Status - Not Filed  
Due Date - 10/06/2019

Steps to prepare your GSTR-7 return online

1. Click on "Table 3" or "Table 4" box whichever is applicable and add relevant details;
2. Summary of added details would be available on the relevant box;
3. Click on "Preview Draft GSTR-7" button to view summary of added details in PDF format;
4. You can also download all added details as an excel file by clicking on "Download GSTR-7 details (Excel)"; and
5. After adding and confirming the details, follow filing process as indicated at the bottom of this page.

GSTR-7 -TDS Details \*\* Important Notice: If the TDS records are more than 500 , Please check [here](#) [User Manual](#)

3. Details of the tax deducted at source		4. Amendments to TDS Details		5&6. Payment of tax	
No. of records:1		No. of records:0			
Integrated Tax	Central Tax	Integrated Tax	Central Tax	Tax payable	Interest payable
₹0.00	₹3,100.00	₹0.00	₹0.00	₹-	₹-
State/UT Tax	Total Amount Paid to Deductee	State/UT Tax	Total Amount Paid to Deductee	Late fee payable	Total amount paid
₹3,100.00	₹3,10,000.00	₹0.00	₹0.00	₹-	₹-

8. Debit entries in electronic cash ledger for TDS/interest payment

Tax to be paid (₹)	Interest
₹0.00	₹0.00
Late Fees	
₹0.00	

Steps to file your GSTR-7 return

1. Click on Compute Liabilities ; for computation of tax and interest, if any;
2. "Proceed to File" button would be enabled once liabilities are computed and reflected in Table 5&6 box;
3. Click on "Proceed to File" to pay liabilities and file the return;
4. Additional details can be added even after clicking on "Compute Liabilities" or "Proceed to file" button, then you would be required to follow steps 1 to 3 again to file the return;
5. Click on "Download Filed GSTR-7 (pdf)" button to view summary of filed details in PDF format; and
6. You can also download all filed details as an excel file by clicking on "Download GSTR-7 details (Excel)"

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## 5.2 (a) Uploaded By Deductor Tab:

## 5.2 (b) Rejected By Deductee Tab:

## 5.2 (a) Uploaded By Deductor Tab:

In **Uploaded by Deductor** tab, you can amend transactions uploaded by Deductor, of previous tax period. If no action has been taken by deductee, action can be taken by the deductor (to amend transactions), on their own under "**Uploaded by deductor**" tab.

### Note:

- Any changes to the details declared in Table-3 (TDS details) in earlier tax period(s) may be declared in Table-4.
- No amendment is allowed, once the TDS details are accepted by the Deductee.
- Records rejected by Deductee are available for taking action in the Tab 'Rejected by Deductee' in table 4.
- Original tax period, financial year and original Deductee's GSTIN cannot be edited.

- Deductor can amend the **GSTIN of Deductee, Revised amount paid to deductee** and **IGST, CGST & SGST tax** columns.

5.2. Select the **Financial Year** and **Month** from the drop-down list. In the **GSTIN** field, enter the GSTIN of the Deductee of previous tax period which needs to be amended. Click the **AMEND TDS DETAILS** button.

5.3. Make amendments to the details as required. Click the **SAVE** button.

5.4. You will be directed to the previous page and a message is displayed that TDSA details added successfully. Here, you can also edit/delete the amended details (under Actions column). You can click the **BACK TO GSTR-7 DASHBOARD** button to go back to the Form GSTR-7 Dashboard page.

Goods and Services Tax

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Cygnit Infotech Pvt - 2XXXXXXXXXX3DU

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Dashboard > Returns > GSTR-7 English

GSTIN - 2XXXXXXXXXX3DU  
FY - 2019-20  
Due Date - 10/06/2019

Legal Name - Cygnit Infotech Pvt Ltd  
Return Period - May

Trade Name - GSTN  
Status - Not Filed

**TDSA Details** Help

Uploaded By Deductor Rejected By Deductee

TDSA Details Added Successfully.

Financial Year\* 2019-20 Month\* April Please Enter GSTIN\* Search GSTIN Number

AMEND TDS DETAILS


Processed TDSA Details Records to view per page Select Search by GSTIN/Trade or legal name of deductee

Month (Tax Period)	Original GSTIN Deductee	Original Trade name/Legal name of deductee	Original Amount paid to deductee on which tax is deducted (₹)	Revised GSTIN of Deductee	Revised T
April	27AABMH6447A1ZA	FINANCIAL POWER SOFTWARE TECHNOLOGY PRIVATE LIMITED	2,84,000.00	27AABMH6447A1ZA	FINANCIAL POWE

**Note:** Scroll to the right to view further details.



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# Goods and Services Tax

Cygnnet Infotech Pvt Ltd  
 27AACPH8447G3DU

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English

GSTIN - 2xxxxxxx3DU  
 FY - 2019-20  
 Due Date - 10/06/2019

Legal Name - Cygnnet Infotech Pvt Ltd  
 Return Period - May

Trade Name - GSTN  
 Status - Not Filed

**TDSA Details**
Help

[Uploaded By Deductor](#)
[Rejected By Deductee](#)

Financial Year\*  
 2019-20



Month\*  
 April

Please Enter GSTIN\*

[AMEND TDS DETAILS](#)

Processed TDSA Details

Records to view per page  
 Select

	Revised GSTIN of Deductee	Revised Trade name/Legal name of deductee	Revised Amount paid to deductee on which tax is deducted (₹)	Amount of tax deducted at source			Actions
				Integrated Tax (₹)	Central tax (₹)	State/UT Tax (₹)	
10	27AABMH6447A1ZA	FINANCIAL POWER SOFTWARE TECHNOLOGY PRIVATE LIMITED	2,60,000.00	0.00	2,600.00	2,600.00	<div style="border: 1px solid red; padding: 2px;">    </div>

[BACK TO GSTR-7 DASHBOARD](#)

5.5. You will be directed to the GSTR-7 Dashboard page and the 4. Amendments to TDS Details tile in Form GSTR-7 will reflect the sum of number of TDSA entries added by the deductor on his own & modified in respect of the rejected details by deductee, along with total tax amount and total amount paid to deductee.

**Note:** The Amended TDS details will become available to supplier on his/her dashboard for acceptance or rejection of the same on filing of Form GSTR-7 by the deductor.

Goods and Services Tax

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Cygnnet Infotech Pvt Ltd  
2XXXXXXXXXX3DU

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Dashboard Returns GSTR-7 English

GSTR-7 - Return for Tax Deducted at Source

GSTIN - 2XXXXXXXXXX3DU Legal Name - Cygnnet Infotech Pvt Ltd Trade Name - GSTN  
FY - 2019-20 Return Period - May Status - Not Filed  
Due Date - 10/06/2019

Steps to prepare your GSTR-7 return online

1. Click on 'Table 3' or 'Table 4' box whichever is applicable and add relevant details;
2. Summary of added details would be available on the relevant box;
3. Click on 'Preview Draft GSTR-7' button to view summary of added details in PDF format;
4. You can also download all added details as an excel file by clicking on 'Download GSTR-7 details (Excel)'; and
5. After adding and confirming the details, follow filing process as indicated at the bottom of this page.

GSTR-7 - TDS Details **\*\* Important Notice: If the TDS records are more than 500, Please check here**

User Manual

3. Details of the tax deducted at source		4. Amendments to TDS Details		5&6. Payment of tax	
No. of records:1		No. of records:1			
Integrated Tax	Central Tax	Integrated Tax	Central Tax	Tax payable	Interest payable
₹0.00	₹3,100.00	₹0.00	₹-240.00	₹-	₹-
State/UT Tax	Total Amount Paid to Deductee	State/UT Tax	Total Amount Paid to Deductee	Late fee payable	Total amount paid
₹3,100.00	₹3,10,000.00	₹-240.00	₹-24,000.00	₹-	₹-

8. Debit entries in electronic cash ledger for TDS/interest payment

Tax to be paid (₹)	Interest
₹0.00	₹0.00
Late Fees	
₹0.00	

Steps to file your GSTR-7 return

1. Click on Compute Liabilities ; for computation of tax and interest, if any;
2. "Proceed to File" button would be enabled once liabilities are computed and reflected in Table 5&6 box;
3. Click on "Proceed to File" to pay liabilities and file the return;
4. Additional details can be added even after clicking on 'Compute Liabilities' or 'Proceed to file' button, then you would be required to follow steps 1 to 3 again to file the return;
5. Click on 'Download Filed GSTR-7 (pdf)' button to view summary of filed details in PDF format; and
6. You can also download all filed details as an excel file by clicking on 'Download GSTR-7 details (Excel)'

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## 5.2 (b) Rejected By Deductee Tab:

If TDS credit entries are rejected by the deductee, they will be auto-populated into Table 4 of Form GSTR-7 in the next tax period under '**Rejected by Deductee**' tab. Now TDS deductor can amend those details and file Form GSTR-7 accordingly.

5.2. Select the **Rejected By Deductee** tab.

Goods and Services Tax

Legal Name - Cygnet Infotech Pvt Ltd  
Return Period - May

Trade Name - GSTN  
Status - Not Filed

GSTIN - 2XXXXXXXXXX3DU  
FY - 2019-20  
Due Date - 10/06/2019

Dashboard Returns GSTR-7

English

Uploaded By Deductor Rejected By Deductee

Financial Year\* 2019-20 Month\* April Please Enter GSTIN\* Search GSTIN Number

AMEND TDS DETAILS

Processed TDSA Details Records to view per page Select Search by GSTIN/Trade or legal name of deductee

Month (Tax Period)	Original GSTIN Deductee	Original Trade name/Legal name of deductee	Original Amount paid to deductee on which tax is deducted (₹)	Revised GSTIN of Deductee	Revised T
April	27AABMH6447A1ZA	FINANCIAL POWER SOFTWARE TECHNOLOGY PRIVATE LIMITED	2,84,000.00	27AABMH6447A1ZA	FINANCIAL POWE

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5.3. Click the **EDIT** button to edit the details.



Goods and Services Tax

Legal Name - Cygnet Infotech Pvt Ltd  
Return Period - May

Trade Name - GSTN  
Status - Not Filed

### TDSA Details

Uploaded By Deductor Rejected By Deductee

Processed TDSA Details

Records to view per page: Select Search by GSTIN/Trade or legal name of deductee

Original GSTIN of Deductee	Original Trade name/Legal name of deductee	Original Amount paid to deductee on which tax is deducted (₹)	Revised GSTIN of Deductee	Revised Trade name/Legal name of deductee	Revised Amount paid to deductee on which tax is deducted (₹)	Amount of tax deducted at source			Status	Actions
						Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)		
PS3222R1ZV	Haridas	4,20,000.00	07DCMPS3222R1ZV	Haridas	4,20,000.00	8,400.00	0.00	0.00	No Action Taken	

BACK TO GSTR-7 DASHBOARD

5.4. Edit the details. Deductor can amend the **GSTIN of Deductee**, **Revised amount paid to deductee** and all tax columns. Click the **SAVE** button.

**Note:** You can edit only revised details and cannot edit original details of the deductee.

Goods and Services Tax

Legal Name - Cygnet Infotech Pvt Ltd  
Return Period - May

Trade Name - GSTN  
Status - Not Filed

### Amend TDS Details - Edit

Original GSTIN Deductee: 07DCMPS3222R1ZV

Original Amount paid to deductee (₹): ₹4,20,000.00

Original Month: April

Revised GSTIN of Deductee\*: 07DCMPS3222R1ZV

Revised Amount paid to deductee (₹)\*: ₹3,90,000.00

Integrated Tax (₹)\*: ₹7,800.00

Central Tax (₹): ₹0.00

State/UT Tax (₹): ₹0.00

BACK SAVE

5.5. Once the details are edited, the status is changed to modified. Click the **BACK TO GSTR-7 DASHBOARD** button to go back to the Form GSTR-7 Dashboard page.

**Note:** You can view certain number of records by selecting a number from **Records to view per page** drop-down list. You can also search any record by providing **GSTIN** or **Trade/Legal name of deductee**.

**Goods and Services Tax**

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GSTIN - 2XXXXXXXXXX3DU  
FY - 2019-20  
Due Date - 10/06/2019

Legal Name - Cygnet Infotech Pvt Ltd  
Return Period - May

Trade Name - GSTN  
Status - Ready to File

**TDSA Details**

Uploaded By Deductor Rejected By Deductee

Processed TDSA Details

Records to view per page: 30

07DCMPS3222R1ZV

Original GSTIN of Deductee	Original Trade name/Legal name of deductee	Original Amount paid to deductee on which tax is deducted (₹)	Revised GSTIN of Deductee	Revised Trade name/Legal name of deductee	Revised Amount paid to deductee on which tax is deducted (₹)	Amount of tax deducted at source	Status	Actions
						Central Tax (₹)	State/UT Tax (₹)	
S3222R1ZV	Haridas	4,20,000.00	07DCMPS3222R1ZV	Haridas	3,90,000.00	0.00	0.00	Modified

BACK TO GSTR-7 DASHBOARD

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5.6. You will be directed to the GSTR-7 Dashboard page and the **4. Amendments to TDS Details** tile in Form GSTR-7 will reflect the sum of number of TDS entries added & modified the details rejected by deductee, along with difference of amended amount and original amount is displayed.

**Note:** Once Form GSTR-7 is filed, all edited details will become available to the deductee (supplier) on his/her dashboard for acceptance or rejection.



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Cygnat Infotech Pvt ~

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GSTR-7 - Return for Tax Deducted at Source

GSTIN - 2XXXXXXXXXX3DU

FY - 2019-20

Due Date - 10/06/2019

Legal Name - Cygnat Infotech Pvt Ltd

Return Period - May

Trade Name - GSTN

Status - Not Filed

Steps to prepare your GSTR-7 return online

1. Click on 'Table 3' or 'Table 4' box whichever is applicable and add relevant details;
2. Summary of added details would be available on the relevant box;
3. Click on '**Preview Draft GSTR-7**' button to view summary of added details in PDF format;
4. You can also download all added details as an excel file by clicking on '**Download GSTR-7 details (Excel)**'; and
5. After adding and confirming the details, follow filing process as indicated at the bottom of this page.

GSTR-7 -TDS Details

\*\* Important Notice: If the TDS records are more than 500 , Please check here

User Manual

3. Details of the tax deducted at source

No. of records:1

Integrated Tax	Central Tax
₹0.00	₹3,100.00
State/UT Tax	Total Amount Paid to Deductee
₹3,100.00	₹3,10,000.00

4. Amendments to TDS Details

No. of records:2

Integrated Tax	Central Tax
₹-600.00	₹-240.00
State/UT Tax	Total Amount Paid to Deductee
₹-240.00	₹-54,000.00

5&6. Payment of tax

Tax payable	Interest payable
₹-	₹-
Late fee payable	Total amount paid
₹-	₹-

8. Debit entries in electronic cash ledger for TDS/interest payment

Tax to be paid (₹)	Interest
₹0.00	₹0.00
Late Fees	
₹0.00	

Steps to file your GSTR-7 return

1. Click on Compute Liabilities ; for computation of tax and interest, if any;
2. "Proceed to File" button would be enabled once liabilities are computed and reflected in Table 5&6 box;
3. Click on "Proceed to File" to pay liabilities and file the return;
4. Additional details can be added even after clicking on 'Compute Liabilities' or 'Proceed to file' button, then you would be required to follow steps 1 to 3 again to file the return;
5. Click on '**Download Filed GSTR-7 (pdf)**' button to view summary of filed details in PDF format; and
6. You can also download all filed details as an excel file by clicking on '**Download GSTR-7 details (Excel)**'

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7. A message is displayed on top page of the screen that 'Compute liabilities request' has been received. Please check the status after sometime. Click the **Refresh** button.

[https://tutorial.gst.gov.in/userguide/returns/index.htm#t=GSTR7\\_Manual.htm](https://tutorial.gst.gov.in/userguide/returns/index.htm#t=GSTR7_Manual.htm)

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**Goods and Services Tax**

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**GSTR-7 - Return for Tax Deducted at Source**

Compute liabilities request has been received, please check the status in sometime.

GSTIN - 2XXXXXXXXXX3DU  
 FY - 2019-20  
 Due Date - 10/06/2019

Legal Name - Cygnit Infotech Pvt Ltd  
 Return Period - May

Trade Name - GSTN  
 Status - Not Filed

**Steps to prepare your GSTR-7 return online**

1. Click on 'Table 3' or 'Table 4' box whichever is applicable and add relevant details;  
 2. Summary of added details would be available on the relevant box;  
 3. Click on '**Preview Draft GSTR-7**' button to view summary of added details in PDF format;  
 4. You can also download all added details as an excel file by clicking on '**Download GSTR-7 details (Excel)**'; and  
 5. After adding and confirming the details, follow filing process as indicated at the bottom of this page.

**GSTR-7 -TDS Details**
Important Notice: If the TDS records are more than 500 . Please check here
[User Manual](#)

**3. Details of the tax deducted at source**  
**No. of records:1**

Integrated Tax	Central Tax
₹0.00	₹3,100.00
State/UT Tax	Total Amount Paid to Deductee
₹3,100.00	₹3,10,000.00

**4. Amendments to TDS Details**  
**No. of records:2**

Integrated Tax	Central Tax
₹-600.00	₹-240.00
State/UT Tax	Total Amount Paid to Deductee
₹-240.00	₹-54,000.00

**5&6. Payment of tax**

Tax payable	Interest payable
₹-	₹-
Late fee payable	Total amount paid
₹-	₹-

**8. Debit entries in electronic cash ledger for TDS/interest payment**

Tax to be paid (₹)	Interest
₹0.00	₹0.00
Late Fees	
₹0.00	

**Steps to file your GSTR-7 return**

1. Click on Compute Liabilities ; for computation of tax and interest, if any;  
 2. "Proceed to File" button would be enabled once liabilities are computed and reflected in Table 5&6 box;  
 3. Click on "Proceed to File" to pay liabilities and file the return;  
 4. Additional details can be added even after clicking on 'Compute Liabilities' or 'Proceed to file' button, then you would be required to follow steps 1 to 3 again to file the return;  
 5. Click on '**Download Filed GSTR-7 (pdf)**' button to view summary of filed details in PDF format; and  
 6. You can also download all filed details as an excel file by clicking on '**Download GSTR-7 details (Excel)**'

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8. Once the status of Form GSTR-7 is Ready to File, **5 & 6. Payment of Tax** tile and **PROCEED TO FILE** button gets enabled. Click the **5 & 6. Payment of Tax** box or **PROCEED TO FILE** button.

**Note:** If details are auto populated in table 4 under 'rejected by deductee' tab, interest will be levied on differential amount, if TDS amount is increased.



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**Goods and Services Tax**
Cygnit Infotech Pvt -  
XXXXXXXXXXXXX3DU

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### GSTR-7 - Return for Tax Deducted at Source ↻

Ready to file as on 05/06/2020.

GSTIN - XXXXXXXXXXXXX3DU FY - 2019-20 Due Date - 10/06/2019	Legal Name - Cygnit Infotech Pvt Ltd Return Period - May	Trade Name - GSTN Status - Ready to File
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Steps to prepare your GSTR-7 return online

1. Click on "Table 3" or "Table 4" box whichever is applicable and add relevant details;
2. Summary of added details would be available on the relevant box;
3. Click on "**Preview Draft GSTR-7**" button to view summary of added details in PDF format;
4. You can also download all added details as an excel file by clicking on "**Download GSTR-7 details (Excel)**"; and
5. After adding and confirming the details, follow filing process as indicated at the bottom of this page.

#### GSTR-7 -TDS Details \*\* Important Notice: If the TDS records are more than 500 , Please check here

[User Manual](#)

**3. Details of the tax deducted at source**

No. of records:1	
Integrated Tax	Central Tax
₹0.00	₹3,100.00
State/UT Tax	Total Amount Paid to Deductee
₹3,100.00	₹3,10,000.00

**4. Amendments to TDS Details**

No. of records:2	
Integrated Tax	Central Tax
₹-600.00	₹-240.00
State/UT Tax	Total Amount Paid to Deductee
₹-240.00	₹-54,000.00

**5&6. Payment of tax**

Tax payable	Interest payable
₹5,120.00	₹856.00
Late fee payable	Total amount paid
₹10,000.00	₹-

**8. Debit entries in electronic cash ledger for TDS/interest payment**

Tax to be paid (₹)	Interest
₹0.00	₹0.00

Steps to file your GSTR-7 return

1. Click on Compute Liabilities ; for computation of tax and interest, if any;
2. "Proceed to File" button would be enabled once liabilities are computed and reflected in Table 5&6 box;
3. Click on "Proceed to File" to pay liabilities and file the return;
4. Additional details can be added even after clicking on "Compute Liabilities" or "Proceed to file" button, then you would be required to follow steps 1 to 3 again to file the return;
5. Click on "**Download Filed GSTR-7 (pdf)**" button to view summary of filed details in PDF format; and
6. You can also download all filed details as an excel file by clicking on "**Download GSTR-7 details (Excel)**"

BACK TO RETURNS DASHBOARD
DOWNLOAD GSTR-7 DETAILS (EXCEL)
PREVIEW DRAFT GSTR-7
COMPUTE LIABILITY
PROCEED TO FILE

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9.1. The cash balance available in the electronic cash ledger as on date are shown in below table.

**Note:**

- Liabilities can be paid in cash only.
- 'Create challan' button will be enabled for selection only if sufficient cash is not available in Electronic Cash Ledger.
- Declaration and Authorized signatory fields will be enabled only if sufficient cash balance is available to offset the liabilities.

Goods and Services Tax

Cygnit Infotech Pvt. Ltd. 2XXXXXXXXXX3DU

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### 586. Payment of tax

View balance available in cash ledger

Cash Balance

Description	Cash Balance			
	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Total (₹)
Tax	491600	297160	297160	1085920
Interest	48740	49574	49574	147888
Fee		95000	95000	190000

Description	Tax payable (₹)	Tax Paid (₹)	Interest amount payable (₹)	Interest Paid (₹)	Late fee amount payable (₹)	Late fee Paid (₹)
Integrated Tax	-600	0	0	0		
Central Tax	2860	2860	428	428	5000	5000
State/UT Tax	2860	2860	428	428	5000	5000

☐ 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.

BACK TO GSTR-7 DASHBOARD CREATE CHALLAN FILE GSTR-7

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## 9.2 (a). Scenario 1: If available cash balance in Electronic Cash Ledger is less than the amount required to offset the liabilities

i. If available cash balance in Electronic Cash Ledger is less than the amount required to offset the liabilities, available cash balance is shown to be as utilized from the Electronic Cash Ledger. You may create challan for the additional cash directly by clicking on the **CREATE CHALLAN** button.

ii. The **Create Challan** page is displayed.

**Note:** In the Tax Liability Details grid, the **Total Challan Amount** field and **Total Challan Amount (In Words)** fields are auto-populated with total amount of payment to be made. You cannot edit this amount.

iii. Select the **Payment Modes** as E-Payment/ Over the Counter/ NEFT/RTGS.

iv. Click the **GENERATE CHALLAN** button.

v. The Challan is generated.

### Note:

**In case of Net Banking:** You will be directed to the Net Banking page of the selected Bank. The payment amount is shown at the Bank's website.

In case of successful payment, you will be re-directed to the GST Portal where the transaction status will be displayed.

### In case of Over the Counter:

Take a print out of the **Challan** and visit the selected Bank. Pay using **Cash/ Cheque/ Demand Draft** within the Challan's validity period. Status of the payment will be updated on the GST Portal after confirmation from the Bank.

### In case of NEFT/ RTGS:

Take a print out of the **Challan** and visit the selected Bank. Mandate form will be generated simultaneously. Pay using **Cheque** or through your account with the selected Bank/ Branch. You can also pay using the account debit facility.

The transaction will be processed by the Bank and RBI shall confirm the same within <2 hours>. Status of the payment will be updated on the GST Portal after confirmation from the Bank.

Click [here](#) to refer the FAQs and User Manual on Making Payment.

### **9.2 (b). Scenario 2: If available cash balance in Electronic cash ledger is more than the amount required to offset the liabilities**

i. If available cash balance in Electronic Cash Ledger is more than or equal to the amount required to offset the liabilities, no additional cash is required for paying liability.

**Note:** You can click the **DOWNLOAD GSTR-7 DETAILS (EXCEL)** button to view the summary page in excel format or click the **PREVIEW DRAFT GSTR-7** button to view the summary page of Form GSTR-7 for your review.

**506. Payment of tax**

View balance available in cash ledger

Cash Balance

Description	Cash Balance			
	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Total (₹)
Tax	491600	297160	297160	1085920
Interest	48740	49574	49574	147888
Fee		95000	95000	190000

Description	Tax payable (₹)	Tax Paid (₹)	Interest amount payable (₹)	Interest Paid (₹)	Late fee amount payable (₹)	Late fee Paid (₹)
Integrated Tax	-600	0	0	0		
Central Tax	2860	2860	428	428	5000	5000
State/UT Tax	2860	2860	428	428	5000	5000

☐ 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.

[BACK TO GSTR-7 DASHBOARD](#)
[CREATE CHALLAN](#)
[FILE GSTR-7](#)
[DOWNLOAD GSTR-7 DETAILS \(EXCEL\)](#)
[PREVIEW DRAFT GSTR-7](#)

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## **D. File Form GSTR-7 with DSC/ EVC**

10. Select the **Declaration** checkbox. Select the **Authorized Signatory** from the drop-down list. Click the **FILE GSTR-7** button.



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### 5&6. Payment of tax

View balance available in cash ledger

Cash Balance

Description	Cash Balance			
	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Total (₹)
Tax	491600	297160	297160	1085920
Interest	48740	49574	49574	147888
Fee		95000	95000	190000

Description	Tax payable (₹)	Tax Paid (₹)	Interest amount payable (₹)	Interest Paid (₹)	Late fee amount payable (₹)	Late fee Paid (₹)
Integrated Tax	-600	0	0	0		
Central Tax	2860	2860	428	428	5000	5000
State/UT Tax	2860	2860	428	428	5000	5000

☒ 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.

Authorised Signatory \*

ANGAD ARORA

BACK TO GSTR-7 DASHBOARD CREATE CHALLAN **FILE GSTR-7**

DOWNLOAD GSTR-7 DETAILS (EXCEL) PREVIEW DRAFT GSTR-7

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11. Click the **YES** button.

Warning

You are about to agree to offset your tax, interest and late fee, as indicated. Relevant amounts will be deducted from Electronic Cash ledger and accordingly liability will be reduced. Once these entries are made, these can NOT be reversed. Are you sure you want to continue?

NO **YES**

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12. The **Submit Application** page is displayed. Click the **FILE WITH DSC** or **FILE WITH EVC** button.

The screenshot shows the GST portal interface. At the top, there is a header with the GST logo and the text "Goods and Services Tax". Below the header, there is a navigation bar with links: Dashboard, Services, GST Law, Downloads, Search Taxpayer, Help and Taxpayer facilities, New Return (Trial), and E-Invoice. The main content area displays a warning message with a red exclamation mark icon. The warning text states: "Digital signatures are governed by the provisions of Information Technology Act, 2000 ('IT Act') and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record." Below the warning text, there are two buttons: "FILE WITH DSC" and "FILE WITH EVC".

### 12.1. FILE WITH DSC:

- Select the certificate and click the **SIGN** button.

### 12.2. FILE WITH EVC:

- Enter the OTP sent on email and mobile number of the Authorized Signatory registered at the GST Portal and click the **VALIDATE OTP** button.

The screenshot shows the GST portal interface with an OTP verification modal displayed. The modal has a title "OTP Verification" and a text input field labeled "Please enter OTP". Below the input field, there is a green message box stating: "OTP has been sent to your Email and Mobile number registered at the GST portal". At the bottom of the modal, there are two buttons: "CLOSE" and "VALIDATE OTP".

- The success message is displayed and ARN is displayed. Status of the GSTR-7 return changes to "Filed". Click the **BACK** button.

The screenshot displays the GSTN portal interface. At the top, the header includes the GST logo, the text "Goods and Services Tax", and user details for "Cygnat Infotech Pvt Ltd" with a GSTIN of "2XXXXXXXXXX3DU". A navigation bar contains links for Dashboard, Services, GST Law, Downloads, Search Taxpayer, Help and Taxpayer facilities, New Return (Trial), and E-Invoice. Below this, a sub-header shows "Dashboard / Returns / File" with a language selector set to "English".

The main content area displays taxpayer information:
 

- GSTIN - 2XXXXXXXXXX3DU
- FY - 2019-20
- Due Date - 10/06/2019
- Legal Name - Cygnat Infotech Pvt Ltd
- Return Period - May
- Trade Name - GSTN
- Status - Filed

A green success message box states: "GSTR-7 of GSTIN - 2XXXXXXXXXX3DU for the Return Period 052019 has been successfully filed. The Acknowledgment Reference Number is AA270519000044L. The GSTR-7 can be viewed on your Dashboard Login--> Taxpayer Dashboard--> Returns. This message is sent to your registered Email ID and Mobile Number." Below this message are two buttons: "BACK" and "DOWNLOAD GSTR-7 DETAILS (EXCEL)".

The footer contains copyright information for 2018-19, the text "Site Last Updated on", "Designed & Developed by GSTN", and a note about the best viewing resolution (1024 x 768) in various browsers. A "Top" button is located in the bottom right corner.

## E. View Debit entries in Electronic Cash Ledger for tax payment

14. Click the **Debit entries in electronic cash ledger for TDS/interest payment** tile to view the reference ID through which the amount has been debited in electronic cash ledger.

**Goods and Services Tax**

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**Cygnit Infotech Pvt Ltd**  
XXXXXXXXXXXXXXXXXXXX

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Dashboard
Returns
GSTR-7
English

### GSTR-7 - Return for Tax Deducted at Source

GSTIN - XXXXXXXXXXXXXXXX  
FY - 2019-20  
Due Date - 10/06/2019

Legal Name - Cygnit Infotech Pvt Ltd  
Return Period - May

Trade Name - GSTN  
Status - Filed

#### Steps to prepare your GSTR-7 return online

1. Click on 'Table 3' or 'Table 4' box whichever is applicable and add relevant details;
2. Summary of added details would be available on the relevant box;
3. Click on '**Preview Draft GSTR-7**' button to view summary of added details in PDF format;
4. You can also download all added details as an excel file by clicking on '**Download GSTR-7 details (Excel)**'; and
5. After adding and confirming the details, follow filing process as indicated at the bottom of this page.

#### GSTR-7 -TDS Details

**Important Notice:** If the TDS records are more than 500 . Please check [here](#)

[User Manual](#)

#### 3. Details of the tax deducted at source

No. of records:1

Integrated Tax	Central Tax
₹0.00	₹3,100.00
State/UT Tax	Total Amount Paid to Deductee
₹3,100.00	₹3,10,000.00

#### 4. Amendments to TDS Details

No. of records:2

Integrated Tax	Central Tax
₹-600.00	₹-240.00
State/UT Tax	Total Amount Paid to Deductee
₹-240.00	₹-54,000.00

#### 5&6. Payment of tax

Tax payable	Interest payable
₹5,120.00	₹856.00
Late fee payable	Total amount paid
₹10,000.00	₹16,576.00

#### 8. Debit entries in electronic cash ledger for TDS/interest payment

Tax to be paid (₹)	Interest
₹5,720.00	₹856.00
Late Fees	
₹10,000.00	

#### Steps to file your GSTR-7 return

1. Click on Compute Liabilities ; for computation of tax and interest, if any;
2. "Proceed to File" button would be enabled once liabilities are computed and reflected in Table 5&6 box;
3. Click on "Proceed to File" to pay liabilities and file the return;
4. Additional details can be added even after clicking on 'Compute Liabilities' or 'Proceed to file' button, then you would be required to follow steps 1 to 3 again to file the return;
5. Click on '**Download Filed GSTR-7 (pdf)**' button to view summary of filed details in PDF format; and
6. You can also download all filed details as an excel file by clicking on '**Download GSTR-7 details (Excel)**'

[BACK TO RETURNS DASHBOARD](#)
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15. The entries in Electronic Cash Ledger for tax payment is displayed. Click the **BACK TO GSTR-7 TILES** button.

**Goods and Services Tax**

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8. Debit entries in electronic cash ledger for TDS/Interest payment

Sr No.	Debit entry no.	Debit entry date	Description	Tax Paid in Cash (₹)	Interest (₹)	Late fee(₹)
1	DC2706200000009	05/06/2020	Integrated Tax (₹)	-	-	
			Central Tax (₹)	2860	428	5000
			State/UT Tax (₹)	2860	428	5000

[BACK TO GSTR-7 DASHBOARD](#)

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## F. Download Filed Return

16. Click the **DOWNLOAD FILED GSTR-7** button to download the filed return. You can also download filed details as an excel file by clicking on **DOWNLOAD GSTR-7 DETAILS (EXCEL)** button.



# Goods and Services Tax

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Cygnnet Infotech Pvt

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## GSTR-7 - Return for Tax Deducted at Source

GSTIN - XXXXXXXXXXXXX3DU

FY - 2019-20

Due Date - 10/06/2019

Legal Name - Cygnnet Infotech Pvt Ltd

Return Period - May

Trade Name - GSTN

Status - Filed

### Steps to prepare your GSTR-7 return online

1. Click on 'Table 3' or 'Table 4' box whichever is applicable and add relevant details;
2. Summary of added details would be available on the relevant box;
3. Click on 'Preview Draft GSTR-7' button to view summary of added details in PDF format;
4. You can also download all added details as an excel file by clicking on 'Download GSTR-7 details (Excel)'; and
5. After adding and confirming the details, follow filing process as indicated at the bottom of this page.

### GSTR-7 -TDS Details

Important Notice: If the TDS records are more than 500 . Please check [here](#)

[User Manual](#)

#### 3. Details of the tax deducted at source

No. of records:1

Integrated Tax	Central Tax
₹0.00	₹3,100.00
State/UT Tax	Total Amount Paid to Deductee
₹3,100.00	₹3,10,000.00

#### 4. Amendments to TDS Details

No. of records:2

Integrated Tax	Central Tax
₹-600.00	₹-240.00
State/UT Tax	Total Amount Paid to Deductee
₹-240.00	₹-54,000.00

#### 5&6. Payment of tax

Tax payable	Interest payable
₹5,120.00	₹856.00
Late fee payable	Total amount paid
₹10,000.00	₹16,576.00

#### 8. Debit entries in electronic cash ledger for TDS/interest payment

Tax to be paid (₹)	Interest
₹5,720.00	₹856.00
Late Fees	
₹10,000.00	

### Steps to file your GSTR-7 return

1. Click on Compute Liabilities ; for computation of tax and interest, if any;
2. "Proceed to File" button would be enabled once liabilities are computed and reflected in Table 5&6 box;
3. Click on "Proceed to File" to pay liabilities and file the return;
4. Additional details can be added even after clicking on 'Compute Liabilities' or 'Proceed to file' button, then you would be required to follow steps 1 to 3 again to file the return;
5. Click on 'Download Filed GSTR-7 (pdf)' button to view summary of filed details in PDF format; and
6. You can also download all filed details as an excel file by clicking on 'Download GSTR-7 details (Excel)'

BACK TO RETURNS DASHBOARD

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DOWNLOAD FILED GSTR-7

COMPUTE LIABILITY

PROCEED TO FILE

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17. The PDF file generated would now bear watermark of final Form GSTR-7.

[https://tutorial.gst.gov.in/userguide/returns/index.htm#t=GSTR7\\_Manual.htm](https://tutorial.gst.gov.in/userguide/returns/index.htm#t=GSTR7_Manual.htm)

28/30

## Form GSTR-7

[See rule 66(1)]

Return for Tax Deducted at Source

Financial Year	2019-20
Month	May

1. GSTIN	2XXXXXXXXXX3DU
2(a). Legal name of the registered person	Cygnat Infotech Pvt Ltd
2(b). Trade name, if any	GSTN
2(c). ARN	AA270519000044L
2(d). Date of ARN	05/06/2020

### 3. Details of the tax deducted at source

No. of Records	Total Amount Paid to Deductees (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)
1	3,10,000.00	0.00	3,100.00	3,100.00

### 4. Amendments to details of tax deducted at source in respect of any earlier tax period

No. of Records	Revised Total Amount Paid to Deductees(₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)
2	-54,000.00	-600.00	-240.00	-240.00

### 5,6. Payment of tax

Description	Tax Payable (₹)	Tax Paid in Cash (₹)	Interest Amount Payable (₹)	Interest Paid in Cash (₹)	Late Fee Amount Payable (₹)	Late Fee Paid in Cash (₹)
Integrated Tax	-600.00	0.00	0.00	0.00	-	-
Central Tax	2,860.00	2,860.00	428.00	428.00	5,000.00	5,000.00
State/UT Tax	2,860.00	2,860.00	428.00	428.00	5,000.00	5,000.00

## 8. Debit entries in electronic cash ledger for TDS/interest payment

Debit entry no. DC2706200000009

Debit entry date. 05-06-2020

Description	Tax Paid in Cash (₹)	Interest (₹)	Late Fee (₹)
Integrated Tax (₹)	0.00	0.00	-
Central Tax (₹)	2,860.00	428.00	5,000.00
State/UT Tax (₹)	2,860.00	428.00	5,000.00

### 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.

Name of authorized signatory  
ANGAD ARORA

Date: 05/06/2020

Designation /Status  
CA



# Manual > Form GSTR-8

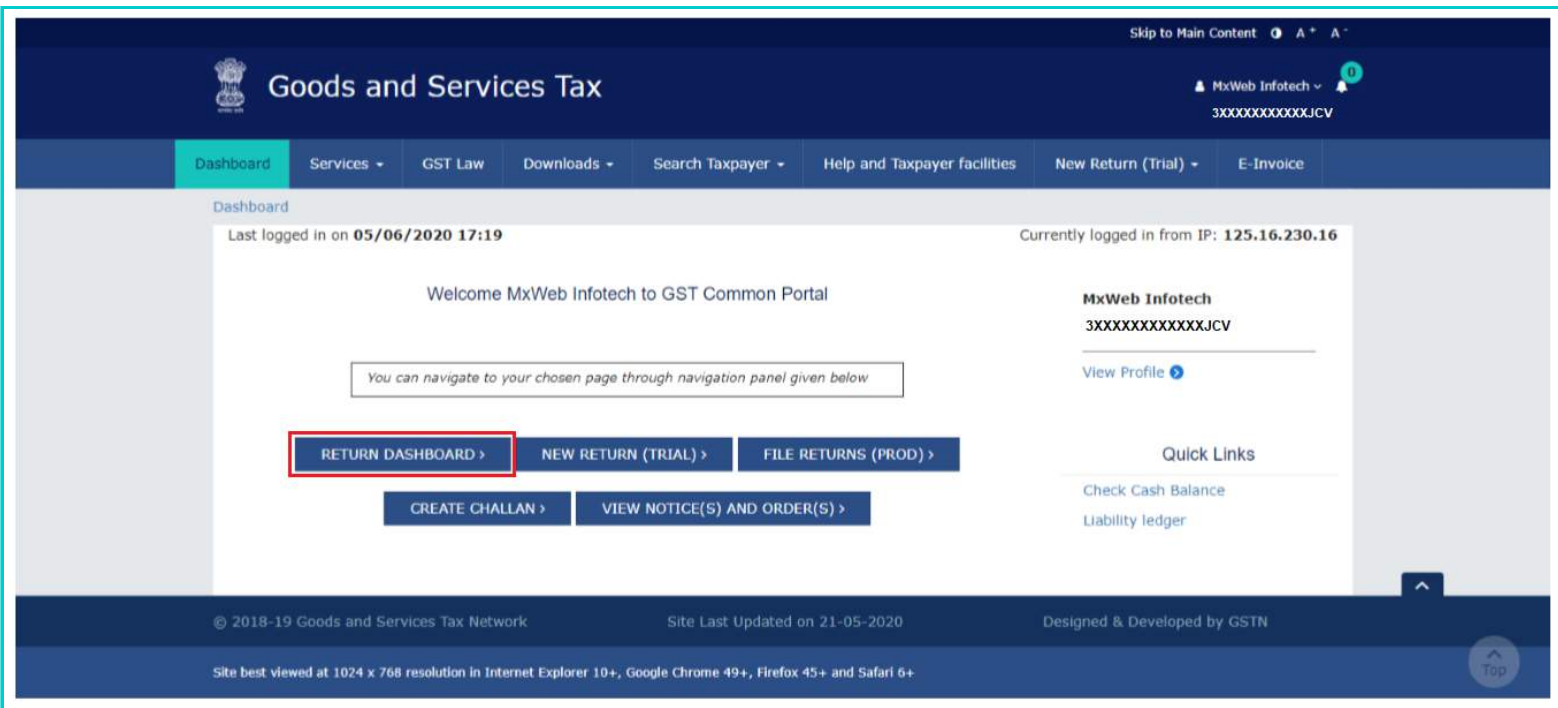
## How can I create and file details in Form GSTR-8?

To create and file details in Form GSTR-8, perform following steps:

- [A. Login and Navigate to Form GSTR-8 page](#)
- [B. Enter details in various tiles](#)
- [C: Payment of Tax](#)
- [D. File Form GSTR-8 with DSC/ EVC](#)
- [E. View Debit entries in Electronic Cash Ledger for tax payment](#)
- [F. Download Filed Return](#)

### A. Login and Navigate to Form GSTR-8 page

1. Access the **www.gst.gov.in** URL. The GST Home page is displayed. Login to the GST Portal with valid credentials. Click the **Services > Returns > Returns Dashboard** command.  
Alternatively, you can also click the **Returns Dashboard** link on the login Dashboard.



2. The **File Returns** page is displayed. Select the **Financial Year & Return Filing Period** (Month) for which you want to file the return from the drop-down list.
3. Click the **SEARCH** button. The **File Returns** page is displayed.  
**Note:** Please read the important message in the box carefully.
4. In the GSTR-8 tile, click the **PREPARE ONLINE** button if you want to prepare the return by making entries on the GST Portal.



## File Returns

Indicates Mandatory Fields

Financial Year \*

2018-19

Return Filing Period \*

August

SEARCH

### Help

- It is not mandatory to file a "NIL" GSTR-8 statement, you may not file GSTR-8 for a particular tax period if -
  - There is no tax collected at source during the tax period; and
  - You do not wish to make any changes in records declared in earlier statements.
- GSTR-8 can be prepared online and filed online. It can also be prepared on Offline Tool and then uploaded on the portal.

### Tax Collected At Source

GSTR8

Due Date - 10/09/2018

PREPARE ONLINE

PREPARE OFFLINE

### Important Message

#### Prepare Online :-

E-Commerce Operator with less than or equal to 500 records per table (Table 3 and Table 4) may make use of this facility.

#### Steps to be taken:

- Click on "Prepare Online";
- Fill the TCS details (Table 3) and amendments to TCS details (Table 4) related to previous periods;
- Click on "Compute Liabilities"; and
- Click on "Proceed to File" and File GSTR-8.

#### Prepare Offline :-

E-Commerce Operator with more than 500 records per table (Table 3 and Table 4) can prepare their statement by using the offline utility and subsequently upload on GST Common Portal.

You can download the GSTR-8 offline tool from the "Downloads" section in the pre-login page on the portal. You should have downloaded the Offline Tool and installed it on your computer.

- Click on "Prepare Offline";
- Click on "Download" to download auto-drafted GSTR-8 details, if any;
- Follow instructions in "GSTR-8 offline tool" to add details and generate JSON file for upload; and
- Click on "Upload" to upload JSON file and file the statement with help of instruction available on GSTR-8 dashboard.

E-Commerce Operators having records up to 500 can also use offline utility for filing GSTR-8.

5. The **GSTR-8 - Return for Tax Collected at Source** dashboard page is displayed.



## GSTR-8 - Return for Tax Collected at Source

GSTIN - 3XXXXXXXXXXJCV  
FY - 2018-19  
Due Date - 10/09/2018Legal Name - MxWeb Infotech  
Return Period - AugustTrade Name - GSTN  
Status - Not Filed

## Steps to prepare your GSTR-8 statement online

1. Click on "Table 3" or "Table 4" box whichever is applicable and add relevant details;
2. Summary of added details would be available on the relevant box;
3. Click on "Preview Draft GSTR-8" button to view summary of added details in PDF format;
4. You can also download all added details as an excel file by clicking on "Download GSTR-8 details (Excel)"; and
5. After adding and confirming the details, follow filing process as indicated at the bottom of this page.

## 3. Details of supplies attracting TCS

No. of records: 0

Net amount liable for TCS	Integrated Tax
₹0.00	₹0.00
Central Tax	State/UT Tax
₹0.00	₹0.00

## 4. Amendments to details of supplies attracting TCS

No. of records: 0

Net amount liable for TCS	Integrated Tax
₹0.00	₹0.00
Central Tax	State/UT Tax
₹0.00	₹0.00

## 5. Details of interest

Amount in default	Integrated Tax
₹-	₹-
Central Tax	State/UT Tax
₹-	₹-

## 6&amp;7. Payment of tax

Tax payable	Interest payable
₹-	₹-
Total amount paid	
₹-	

## 9. Debit entries in electronic cash ledger for TCS/interest payment

Tax to be paid (₹)	Interest
₹-	₹-

## Steps to file your GSTR-8 statement

1. Click on "Compute Liabilities"; for computation of tax and interest, if any;
2. "Proceed to File" button would be enabled once liabilities are computed and reflected in Table 5 and Table 6&7 box;
3. Click on "Proceed to File" to pay liabilities and file the statement;
4. Additional details can be added even after clicking on 'Compute Liabilities' or 'Proceed to file' button, then you would be required to follow steps 1 to 3 again to file the statement;
5. Click on "Download Filed GSTR-8 (pdf)" button to view summary of filed details in PDF format; and
6. You can also download all filed details as an excel file by clicking on "Download GSTR-8 details (Excel)"

BACK TO FILE RETURNS

DOWNLOAD GSTR-8 DETAILS (EXCEL)

PREVIEW DRAFT GSTR-8

COMPUTE LIABILITY

PROCEED TO FILE

[Go back to the main menu](#)

## B. Enter details in various tiles

Click on the tile names to know more about entry related details:

6 (a) [3. Details of supplies attracting TCS](#): To add details of supplies attracting TCS.

6 (b) [4. Amendments to details of supplies attracting TCS](#): To amend details of supplies attracting TCS in respect of any earlier tax period.

### 6 (a) 3. Details of supplies attracting TCS

6.1. Click the **3. Details of supplies attracting TCS** tile to add details of supplies attracting TCS.



## GSTR-8 - Return for Tax Collected at Source

**GSTIN** - 3XXXXXXXXXXJCV  
**FY** - 2018-19  
**Due Date** - 10/09/2018

**Legal Name** - MxWeb Infotech  
**Return Period** - August

**Trade Name** - GSTN  
**Status** - Not Filed

### Steps to prepare your GSTR-8 statement online

1. Click on "Table 3" or "Table 4" box whichever is applicable and add relevant details;
2. Summary of added details would be available on the relevant box;
3. Click on **"Preview Draft GSTR-8"** button to view summary of added details in PDF format;
4. You can also download all added details as an excel file by clicking on **"Download GSTR-8 details (Excel)";** and
5. After adding and confirming the details, follow filing process as indicated at the bottom of this page.

### 3. Details of supplies attracting TCS

No. of records: 0

Net amount liable for TCS	Integrated Tax
₹0.00	₹0.00
Central Tax	State/UT Tax
₹0.00	₹0.00

### 4. Amendments to details of supplies attracting TCS

No. of records: 0

Net amount liable for TCS	Integrated Tax
₹0.00	₹0.00
Central Tax	State/UT Tax
₹0.00	₹0.00

### 5. Details of interest

Amount in default	Integrated Tax
₹-	₹-
Central Tax	State/UT Tax
₹-	₹-

### 6&7. Payment of tax

Tax payable	Interest payable
₹-	₹-
Total amount paid	
₹-	

### 9. Debit entries in electronic cash ledger for TCS/interest payment

Tax to be paid (₹)	Interest
₹-	₹-

### Steps to file your GSTR-8 statement

1. Click on "Compute Liabilities"; for computation of tax and interest, if any;
2. "Proceed to File" button would be enabled once liabilities are computed and reflected in Table 5 and Table 6&7 box;
3. Click on "Proceed to File" to pay liabilities and file the statement;
4. Additional details can be added even after clicking on 'Compute Liabilities' or 'Proceed to file' button, then you would be required to follow steps 1 to 3 again to file the statement;
5. Click on **"Download Filed GSTR-8 (pdf)"** button to view summary of filed details in PDF format; and
6. You can also download all filed details as an excel file by clicking on **"Download GSTR-8 details (Excel)"**

[BACK TO FILE RETURNS](#)[DOWNLOAD GSTR-8 DETAILS \(EXCEL\)](#)[PREVIEW DRAFT GSTR-8](#)[COMPUTE LIABILITY](#)[PROCEED TO FILE](#)



**GSTIN** - 3XXXXXXXXXXJCV  
**FY** - 2018-19  
**Due Date** - 10/09/2018

**Legal Name** - MxWeb Infotech  
**Return Period** - August

**Trade Name** - GSTN  
**Status** - Not Filed

## TCS Details – GSTIN-Wise-Summary

[Help](#) [Close](#)

No Record found for the provided Inputs.

[BACK TO GSTR-8 DASHBOARD](#)

[ADD](#)

**Note:** You can click the Help link to view Help related to this page. Click **CLOSE**.

### Supplies attracting TCS

1. Declare details of TCS for each supplier. Tax is to be collected on the net value of supplies.
2. GSTIN of the supplier cannot be declared more than once.
3. Negative values are not allowed to be declared in this table.
4. At least one tax column should be entered out of three tax columns (IGST or CGST and SGST/UTGST).
5. Total tax amount collected should be equal to <2%> of the amount shown as 'Net Amount liable for TCS'.
6. Enter values in the Text box 'Search by GSTIN' to search for particular GSTIN.

[CLOSE](#)

**6.3. The TCS Details - Add page is displayed.**





GSTIN - 3XXXXXXXXXXJCV

Legal Name - MxWeb Infotech

Trade Name - GSTN

FY - 2018-19

Return Period - August

Status - Not Filled

Due Date - 10/09/2018

## TCS Details - Add

GSTIN of the supplier\*

33CEHPS3060RWZ3

Supplier Name

DIGICLIK

Supplies made to	Gross value of supplies made (₹)	Value of supplies returned (₹)	Net amount liable for TCS (₹)
Registered person	0.00	₹0.00	₹0.00
Unregistered person	₹0.00	₹0.00	₹0.00
Total amount			₹0.00
Amount of tax collected at source	IGST (₹)	CGST (₹)	SGST (₹)
	₹0.00	₹0.00	₹0.00

[BACK](#)[SAVE](#)

6.4. In the **GSTIN of supplier** field, enter the GSTIN of the supplier. Supplier name field is auto populated.

6.5. Enter the Gross Value of supplies made and value of supplies returned to registered persons. Similarly, enter the Gross Value of supplies made and value of supplies returned to unregistered persons.

**Note:** Net amount liable for TCS is auto-populated based on data entered.

6.6. Enter the amount collected at source under IGST/ CGST/ SGST heads. Click the **SAVE** button.

**Note:**

- Declare details of TCS for each supplier here. Please note that GSTIN of the supplier cannot be declared more than once.
- Tax is to be collected on the net value of supplies.
- Negative values cannot be declared in this table.
- At least one tax column must be entered out of three tax columns (IGST or CGST and SGST/UTGST).



**GSTIN** - 3XXXXXXXXXXJCV  
**FY** - 2018-19  
**Due Date** - 10/09/2018

**Legal Name** - MxWeb Infotech  
**Return Period** - August

**Trade Name** - GSTN  
**Status** - Not Filed

## TCS Details - Add

**GSTIN of the supplier\***

33CEHPS3060RWZ3

**Supplier Name**

DIGICLIK

Supplies made to	Gross value of supplies made (₹)	Value of supplies returned (₹)	Net amount liable for TCS (₹)
Registered person	₹5,10,000.00	₹30,000.00	₹4,80,000.00
Unregistered person	₹2,70,000.00	₹25,000.00	₹2,45,000.00
Total amount			₹7,25,000.00
Amount of tax collected at source	IGST (₹)	CGST (₹)	SGST (₹)
	₹1,250.00	₹3,000.00	₹3,000.00

[BACK](#)

[SAVE](#)

6.7. You will be directed to the previous page and a message is displayed that TCS details added successfully.



**GSTIN** - 3XXXXXXXXXXJCV  
**FY** - 2018-19  
**Due Date** - 10/09/2018

**Legal Name** - MxWeb Infotech  
**Return Period** - August

**Trade Name** - GSTN  
**Status** - Not Filed

## TCS Details - GSTIN-Wise-Summary

[Help](#) [Refresh](#)

TCS Details Added Successfully.

Processed TCS Details

Records to view  
per page

Select

Search by GSTIN/Trade or legal name of supplier

GSTIN of the supplier	Trade name/Legal name of Supplier	Net amount liable for TCS (₹)	Amount of tax collected at source			Actions
			Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	
33CEHPS3060RWZ3	DIGICLIK	7,25,000.00	1,250.00	3,000.00	3,000.00	<a href="#">Edit</a> <a href="#">Delete</a>

[BACK TO GSTR-8 DASHBOARD](#)


[ADD](#)

6.8. Refresh the page by clicking the [Refresh](#) button. Here, you can also edit/delete the added details (under Actions column).

**Note:** You can view certain number of records by selecting a number from **Records to view per page** drop-down list. You can also search any record by providing **GSTIN** or **Trade/Legal name of supplier**.

6.9. Click the **BACK TO GSTR-8 DASHBOARD** button to go back to the Form GSTR-8 Dashboard page.

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Goods and Services Tax

MxWeb Infotech  
3XXXXXXXXXXJCV

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E-Invoice

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TCS

English

GSTIN - 3XXXXXXXXXXJCV  
FY - 2018-19  
Due Date - 10/09/2018

Legal Name - MxWeb Infotech  
Return Period - August

Trade Name - GSTN  
Status - Not Filed

TCS Details – GSTIN-Wise-Summary

Help

Processed TCS Details

Records to view per page

Select

Search by GSTIN/Trade or legal name of supplier

GSTIN of the supplier	Trade name/Legal name of Supplier	Net amount liable for TCS (₹)	Amount of tax collected at source			Actions
			Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	
33CEHPS3060RWZ3	DIGICLIK	7,25,000.00	1,250.00	3,000.00	3,000.00	<div><div></div><div></div></div>

BACK TO GSTR-8 DASHBOARD

ADD

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Site best viewed at 1024 x 768 resolution in Internet Explorer 10+, Google Chrome 49+, Firefox 45+ and Safari 6+

Top

6.10. You will be directed to the GSTR-8 Dashboard landing page and the **3. Details of supplies attracting TCS** tile in Form GSTR-8 will reflect the total net amount liable for along with tax details.





## GSTR-8 - Return for Tax Collected at Source

GSTIN - 3XXXXXXXJCV  
FY - 2018-19  
Due Date - 10/09/2018Legal Name - MxWeb Infotech  
Return Period - AugustTrade Name - GSTN  
Status - Not Filed

## Steps to prepare your GSTR-8 statement online

1. Click on "Table 3" or "Table 4" box whichever is applicable and add relevant details;
2. Summary of added details would be available on the relevant box;
3. Click on "Preview Draft GSTR-8" button to view summary of added details in PDF format;
4. You can also download all added details as an excel file by clicking on "Download GSTR-8 details (Excel)"; and
5. After adding and confirming the details, follow filing process as indicated at the bottom of this page.

## 3. Details of supplies attracting TCS

No. of records: 1

Net amount liable for TCS	Integrated Tax
₹7,25,000.00	₹1,250.00
Central Tax	State/UT Tax
₹3,000.00	₹3,000.00

## 4. Amendments to details of supplies attracting TCS

No. of records: 0

Net amount liable for TCS	Integrated Tax
₹0.00	₹0.00
Central Tax	State/UT Tax
₹0.00	₹0.00

## 5. Details of interest

Amount in default	Integrated Tax
₹-	₹-
Central Tax	State/UT Tax
₹-	₹-

## 6&amp;7. Payment of tax

Tax payable	Interest payable
₹-	₹-
Total amount paid	
₹-	

## 9. Debit entries in electronic cash ledger for TCS/interest payment

Tax to be paid (₹)	Interest
₹-	₹-

## Steps to file your GSTR-8 statement

1. Click on "Compute Liabilities"; for computation of tax and interest, if any;
2. "Proceed to File" button would be enabled once liabilities are computed and reflected in Table 5 and Table 6&7 box;
3. Click on "Proceed to File" to pay liabilities and file the statement;
4. Additional details can be added even after clicking on 'Compute Liabilities' or 'Proceed to file' button, then you would be required to follow steps 1 to 3 again to file the statement;
5. Click on "Download Filed GSTR-8 (pdf)" button to view summary of filed details in PDF format; and
6. You can also download all filed details as an excel file by clicking on "Download GSTR-8 details (Excel)"

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DOWNLOAD GSTR-8 DETAILS (EXCEL)

PREVIEW DRAFT GSTR-8

COMPUTE LIABILITY

PROCEED TO FILE

[Go back to the main menu](#)

## 6 (b) 4. Amendments to details of supplies attracting TCS

10.1. Click the **4. Amendments to details of supplies attracting TCS** tile to amend details of supplies attracting TCS in respect of any earlier tax period.



## GSTR-8 - Return for Tax Collected at Source

GSTIN - 3XXXXXXXJCV  
FY - 2018-19  
Due Date - 10/09/2018Legal Name - MxWeb Infotech  
Return Period - AugustTrade Name - GSTN  
Status - Not Filed

## Steps to prepare your GSTR-8 statement online

1. Click on "Table 3" or "Table 4" box whichever is applicable and add relevant details;
2. Summary of added details would be available on the relevant box;
3. Click on "Preview Draft GSTR-8" button to view summary of added details in PDF format;
4. You can also download all added details as an excel file by clicking on "Download GSTR-8 details (Excel)"; and
5. After adding and confirming the details, follow filing process as indicated at the bottom of this page.

## 3. Details of supplies attracting TCS

No. of records: 1

Net amount liable for TCS	Integrated Tax
₹7,25,000.00	₹1,250.00
Central Tax	State/UT Tax
₹3,000.00	₹3,000.00

## 4. Amendments to details of supplies attracting TCS

No. of records: 0

Net amount liable for TCS	Integrated Tax
₹0.00	₹0.00
Central Tax	State/UT Tax
₹0.00	₹0.00

## 5. Details of interest

Amount in default	Integrated Tax
₹-	₹-
Central Tax	State/UT Tax
₹-	₹-

## 6&amp;7. Payment of tax

Tax payable	Interest payable
₹-	₹-
Total amount paid	
₹-	

## 9. Debit entries in electronic cash ledger for TCS/interest payment

Tax to be paid (₹)	Interest
₹-	₹-

## Steps to file your GSTR-8 statement

1. Click on "Compute Liabilities"; for computation of tax and interest, if any;
2. "Proceed to File" button would be enabled once liabilities are computed and reflected in Table 5 and Table 6&7 box;
3. Click on "Proceed to File" to pay liabilities and file the statement;
4. Additional details can be added even after clicking on "Compute Liabilities" or "Proceed to file" button, then you would be required to follow steps 1 to 3 again to file the statement;
5. Click on "Download Filed GSTR-8 (pdf)" button to view summary of filed details in PDF format; and
6. You can also download all filed details as an excel file by clicking on "Download GSTR-8 details (Excel)"

BACK TO FILE RETURNS

DOWNLOAD GSTR-8 DETAILS (EXCEL)

PREVIEW DRAFT GSTR-8

COMPUTE LIABILITY

PROCEED TO FILE

6.2 (a) [Uploaded By E-Com Operator](#) tab: To amend transactions uploaded by e-com operator in previous period.6.2 (b) [Rejected By Supplier](#) tab: To edit the transactions rejected by supplier.

## Note:

- 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:
  - 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.
  - 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.

6.2 (a) **Uploaded By E-Com Operator Tab:**

- Note:**
- Any changes to the details declared in Table-3 (TCS details) in earlier tax period(s) may be declared in Table-4.
  - No amendment is allowed, once the TCS details are accepted by the supplier.
  - Records rejected by supplier are available for taking action in the Tab 'Rejected by supplier' in table 4.
  - Original tax period, financial year and original supplier's GSTIN cannot be edited.
- 6.5.** You can provide the revised GSTIN of Supplier, revised gross values of supplies made, revised values of supplies returned and amount of tax collected at source for the GSTIN. Make amendments to the details as required. Click the **SAVE** button.



## Amend TCS Details- Amend

Indicates Mandatory Fields

Original Tax Period	Original GSTIN of Supplier	Revised GSTIN of Supplier *
June	33CEHPS3060RWZ3	33CEHPS3060RWZ3

Supplies made to	Revised Gross value of supplies made (₹)	Revised Value of supplies returned (₹)	Revised Net amount liable for TCS (₹)
Registered person	₹3,50,000.00	₹10,000.00	₹3,40,000.00
Unregistered person	0.00	₹0.00	₹0.00
Total amount			₹3,40,000.00
Amount of tax collected at source	IGST (₹)	CGST (₹)	SGST (₹)
	₹0.00	₹1,700.00	₹1,700.00

BACK

SAVE

6.6. You will be directed to the previous page and a message is displayed that TCSA details added successfully.



GSTIN - 3XXXXXXXXXXJCV  
FY - 2018-19  
Due Date - 10/09/2018

Legal Name - MxWeb Infotech  
Return Period - August

Trade Name - GSTN  
Status - Not Filed

## Amendments to TCS Details - GSTIN-Wise-Summary

Help

Uploaded By E-Com Operator

Rejected By Supplier

TCSA Details Edited Successfully.

Financial Year *	Month *	GSTIN of supplier *
2018-19	April	Search GSTIN Number

AMEND TCS DETAILS

Processed TCSA Details

Records to view per page

Select

Search by GSTIN/Trade or legal name of supplier

Month (Tax Period)	Original GSTIN of Supplier	Original Trade name/Legal name of Supplier	Revised GSTIN of Supplier	Revised Trade name/Legal name of Supplier	Revised Net amount liable for TCS (₹)	Revised amount of tax collected at source (₹)			Actions
						Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	
Jun-2018	33CEHPS3060RWZ3	GSTN	33CEHPS3060RWZ3	GSTN	3,40,000.00	0.00	1,700.00	1,700.00	

BACK TO GSTR-8 DASHBOARD




6.7. Here, you can also edit/delete the added details (under Actions column).

**Note:** You can view certain number of records by selecting a number from **Records to view per page** drop-down list. You can also search any record by providing **GSTIN** or **Trade/Legal name of supplier**.

6.8. Click the **BACK TO GSTR-8 DASHBOARD** button to go back to the Form GSTR-8 Dashboard page.

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English

GSTIN - XXXXXXXXXXXXCV  
FY - 2018-19  
Due Date - 10/09/2018

Legal Name - MxWeb Infotech  
Return Period - August

Trade Name - GSTN  
Status - Not Filled

Amendments to TCS Details – GSTIN-Wise-Summary

Help

Uploaded By E-Com Operator

Rejected By Supplier

Financial Year  
2018-19

Month  
April



GSTIN of supplier  
Search GSTIN Number

AMEND TCS DETAILS

Processed TCSA Details

Records to view per page  
Select  
5  
10  
15  
20  
25  
30  
35

33CEHPS3060RWZ3

Month (Tax Period)	Original GSTIN of Supplier	Original Trade name/Legal name of Supplier	Revised GSTIN of Supplier	Revised Trade name/Legal name of Supplier		Revised amount of tax collected at source (₹)			Actions
						Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	
Jun-2018	33CEHPS3060RWZ3	GSTN	33CEHPS3060RWZ3	GSTN	3,40,000.00	0.00	1,700.00	1,700.00	 

BACK TO GSTR-8 DASHBOARD

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Site best viewed at 1024 x 768 resolution in Internet Explorer 10+, Google Chrome 49+, Firefox 45+ and Safari 6+

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6.9. You will be directed to the GSTR-8 Dashboard page and the **4. Amendments to details of supplies attracting TCS** tile in Form GSTR-8 will reflect the difference amount of amended amount and original amount.



## GSTR-8 - Return for Tax Collected at Source

**GSTIN** - 3XXXXXXXXXXJCV  
**FY** - 2018-19  
**Due Date** - 10/09/2018

**Legal Name** - MxWeb Infotech  
**Return Period** - August

**Trade Name** - GSTN  
**Status** - Not Filed

### Steps to prepare your GSTR-8 statement online

1. Click on "Table 3" or "Table 4" box whichever is applicable and add relevant details;
2. Summary of added details would be available on the relevant box;
3. Click on **"Preview Draft GSTR-8"** button to view summary of added details in PDF format;
4. You can also download all added details as an excel file by clicking on **"Download GSTR-8 details (Excel)"**; and
5. After adding and confirming the details, follow filing process as indicated at the bottom of this page.

### 3. Details of supplies attracting TCS

No. of records: 1

Net amount liable for TCS	Integrated Tax
₹7,25,000.00	₹1,250.00
Central Tax	State/UT Tax
₹3,000.00	₹3,000.00

### 4. Amendments to details of supplies attracting TCS

No. of records: 1

Net amount liable for TCS	Integrated Tax
₹-80,000.00	₹0.00
Central Tax	State/UT Tax
₹-400.00	₹-400.00

### 5. Details of interest

Amount in default	Integrated Tax
₹-	₹-
Central Tax	State/UT Tax
₹-	₹-

### 6&7. Payment of tax

Tax payable	Interest payable
₹-	₹-
Total amount paid	
₹-	

### 9. Debit entries in electronic cash ledger for TCS/interest payment

Tax to be paid (₹)	Interest
₹-	₹-

### Steps to file your GSTR-8 statement

1. Click on "Compute Liabilities"; for computation of tax and interest, if any;
2. "Proceed to File" button would be enabled once liabilities are computed and reflected in Table 5 and Table 6&7 box;
3. Click on "Proceed to File" to pay liabilities and file the statement;
4. Additional details can be added even after clicking on 'Compute Liabilities' or 'Proceed to file' button, then you would be required to follow steps 1 to 3 again to file the statement;
5. Click on **"Download Filed GSTR-8 (pdf)"** button to view summary of filed details in PDF format; and
6. You can also download all filed details as an excel file by clicking on **"Download GSTR-8 details (Excel)"**

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## 6.2 (b) Rejected By Supplier Tab:

### 6.1. Select the Rejected By Supplier tab.

GSTIN - 3XXXXXXXXXXJCV  
FY - 2018-19  
Due Date - 10/09/2018Legal Name - MxWeb Infotech  
Return Period - AugustTrade Name - GSTN  
Status - Not Filed

## Amendments to TCS Details – GSTIN-Wise-Summary

[Help](#)

Uploaded By E-Com Operator

**Rejected By Supplier**

Financial Year \*

2018-19

Month \*

April

GSTIN of supplier \*

Search GSTIN Number

[AMEND TCS DETAILS](#)[BACK TO GSTR-8 DASHBOARD](#)

6.2. Click the **EDIT** button to edit the details.

**Note:** You can view certain number of records by selecting a number from **Records to view per page** drop-down list. You can also search any record by providing **GSTIN** or **Trade/Legal name of supplier**.

GSTIN - 3XXXXXXXXXXJCV  
FY - 2018-19  
Due Date - 10/09/2018Legal Name - MxWeb Infotech  
Return Period - AugustTrade Name - GSTN  
Status - Proceed to File had some error

## Amendments to TCS Details – GSTIN-Wise-Summary

Uploaded By E-Com Operator

**Rejected By Supplier**

### Processed TCSA Details

Records to view  
per page5  
Select  
5  
10  
**15**  
20  
25  
30  
35

33CEHPS3060RWZ3

Sl. No.	Original GSTIN of Supplier	Original Trade name/Legal name of Supplier	Revised GSTIN of Supplier	Revised Trade name/Legal name of Supplier	Original Amount of tax collected at source (₹)	Amount of tax collected at source			Status	Actions
						Original (₹)	Central Tax (₹)	State/UT Tax (₹)		
Jul-18	33CEHPS3060RWZ3	GSTN	33CEHPS3060RWZ3	GSTN	5,40,000.00	0.00	2,700.00	2,700.00	No Action Taken	<a href="#">Edit</a>

[BACK](#)

6.3. Edit the details. You can amend the GSTIN of Supplier, gross values of supplies, revised values of supplies returned and all tax columns. Click the **SAVE** button.



## Amend TCS Details- Edit

Indicates Mandatory Fields

Original Tax Period	Original GSTIN of Supplier	Revised GSTIN of Supplier *
July	33CEHPS3060RWZ3	33CEHPS3060RWZ3

Supplies made to	Revised Gross value of supplies made (₹)	Revised Value of supplies returned (₹)	Revised Net amount liable for TCS (₹)
Registered person	₹4,30,000.00	₹40,000.00	₹3,90,000.00
Unregistered person	₹1,10,000.00	₹20,000.00	₹90,000.00
Total amount			₹4,80,000.00
Amount of tax collected at source	IGST (₹)	CGST (₹)	SGST (₹)
	₹800.00	₹2,000.00	₹2,000.00

BACK

SAVE

6.4. You will be directed to the previous page and a message is displayed that TCSA details edited successfully.



GSTIN - 3XXXXXXXXXXJCV  
FY - 2018-19  
Due Date - 10/09/2018

Legal Name - MxWeb Infotech  
Return Period - August

Trade Name - GSTN  
Status - Not Filed

## Amendments to TCS Details – GSTIN-Wise-Summary

Uploaded By E-Com Operator

Rejected By Supplier

TCSA Details Edited Successfully.

### Processed TCSA Details

Records to view  
per page

Select

Search by GSTIN/Trade or legal name of supplier

Month (Tax Period)	Original GSTIN of Supplier	Original Trade name/Legal name of Supplier	Revised GSTIN of Supplier	Revised Trade name/Legal name of Supplier	Original Amount paid to collector on which tax is deducted	Amount of tax collected at source			Status	Ac
						Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)		
Jul- 2018	33CEHPS3060RWZ3	GSTN	33CEHPS3060RWZ3	GSTN	4,80,000.00	800.00	2,000.00	2,000.00	Modified	

BACK

6.5. Click the **BACK** button to go back to the Form GSTR-8 Dashboard page.





GSTIN - 3XXXXXXXXXXJCV  
FY - 2018-19  
Due Date - 10/09/2018

Legal Name - MxWeb Infotech  
Return Period - August

Trade Name - GSTN  
Status - Not Filed

## Amendments to TCS Details – GSTIN-Wise-Summary

[Uploaded By E-Com Operator](#) [Rejected By Supplier](#)

### Processed TCSA Details

Records to view  
per page

Select

Search by GSTIN/Trade or legal name of supplier

Month (Tax Period)	Original GSTIN of Supplier	Original Trade name/Legal name of Supplier	Revised GSTIN of Supplier	Revised Trade name/Legal name of Supplier	Original Amount paid to collector on which tax is deducted	Amount of tax collected at source			Status	Ac
						Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)		
Jul- 2018	33CEHPS3060RWZ3	GSTN	33CEHPS3060RWZ3	GSTN	4,80,000.00	800.00	2,000.00	2,000.00	Modified	

< >

BACK

6.6. You will be directed to the GSTR-8 Dashboard page and the 4. **Amendments to details of supplies attracting TCS** tile in Form GSTR-8 will reflect the difference amount of amended amount and original amount.



## GSTR-8 - Return for Tax Collected at Source

**GSTIN** - 3XXXXXXXXXXJCV  
**FY** - 2018-19  
**Due Date** - 10/09/2018

**Legal Name** - MxWeb Infotech  
**Return Period** - August

**Trade Name** - GSTN  
**Status** - Not Filed

### Steps to prepare your GSTR-8 statement online

1. Click on "Table 3" or "Table 4" box whichever is applicable and add relevant details;
2. Summary of added details would be available on the relevant box;
3. Click on "**Preview Draft GSTR-8**" button to view summary of added details in PDF format;
4. You can also download all added details as an excel file by clicking on "**Download GSTR-8 details (Excel)**"; and
5. After adding and confirming the details, follow filing process as indicated at the bottom of this page.

#### 3. Details of supplies attracting TCS

No. of records: 1

Net amount liable for TCS	Integrated Tax
₹7,25,000.00	₹1,250.00
Central Tax	State/UT Tax
₹3,000.00	₹3,000.00

#### 4. Amendments to details of supplies attracting TCS

No. of records: 2

Net amount liable for TCS	Integrated Tax
₹-1,40,000.00	₹800.00
Central Tax	State/UT Tax
₹-1,100.00	₹-1,100.00

#### 5. Details of interest

Amount in default	Integrated Tax
₹-	₹-
Central Tax	State/UT Tax
₹-	₹-

#### 6&7. Payment of tax

Tax payable	Interest payable
₹-	₹-
Total amount paid	
₹-	

#### 9. Debit entries in electronic cash ledger for TCS/interest payment

Tax to be paid (₹)	Interest
₹-	₹-

### Steps to file your GSTR-8 statement

1. Click on "Compute Liabilities"; for computation of tax and interest, if any;
2. "Proceed to File" button would be enabled once liabilities are computed and reflected in Table 5 and Table 6&7 box;
3. Click on "Proceed to File" to pay liabilities and file the statement;
4. Additional details can be added even after clicking on 'Compute Liabilities' or 'Proceed to file' button, then you would be required to follow steps 1 to 3 again to file the statement;
5. Click on "**Download Filed GSTR-8 (pdf)**" button to view summary of filed details in PDF format; and
6. You can also download all filed details as an excel file by clicking on "**Download GSTR-8 details (Excel)**"

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[COMPUTE LIABILITY](#)

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[Go back to the main menu](#)

## C. Payment of Tax

7. Click the **COMPUTE LIABILITY** button for computation of tax liability and interest if any.



## GSTR-8 - Return for Tax Collected at Source

**GSTIN** - 3XXXXXXXXXXXXJCV  
**FY** - 2018-19  
**Due Date** - 10/09/2018

**Legal Name** - MxWeb Infotech  
**Return Period** - August

**Trade Name** - GSTN  
**Status** - Not Filed

### Steps to prepare your GSTR-8 statement online

1. Click on "Table 3" or "Table 4" box whichever is applicable and add relevant details;
2. Summary of added details would be available on the relevant box;
3. Click on **"Preview Draft GSTR-8"** button to view summary of added details in PDF format;
4. You can also download all added details as an excel file by clicking on **"Download GSTR-8 details (Excel)";** and
5. After adding and confirming the details, follow filing process as indicated at the bottom of this page.

#### 3. Details of supplies attracting TCS

No. of records: 1

Net amount liable for TCS	Integrated Tax
₹7,25,000.00	₹1,250.00
Central Tax	State/UT Tax
₹3,000.00	₹3,000.00

#### 4. Amendments to details of supplies attracting TCS

No. of records: 2

Net amount liable for TCS	Integrated Tax
₹-1,40,000.00	₹800.00
Central Tax	State/UT Tax
₹-1,100.00	₹-1,100.00

#### 5. Details of interest

Amount in default	Integrated Tax
₹-	₹-
Central Tax	State/UT Tax
₹-	₹-

#### 6&7. Payment of tax

Tax payable	Interest payable
₹-	₹-
Total amount paid	
₹-	

#### 9. Debit entries in electronic cash ledger for TCS/interest payment

Tax to be paid (₹)	Interest
₹-	₹-

### Steps to file your GSTR-8 statement

1. Click on "Compute Liabilities"; for computation of tax and interest, if any;
2. "Proceed to File" button would be enabled once liabilities are computed and reflected in Table 5 and Table 6&7 box;
3. Click on "Proceed to File" to pay liabilities and file the statement;
4. Additional details can be added even after clicking on 'Compute Liabilities' or 'Proceed to file' button, then you would be required to follow steps 1 to 3 again to file the statement;
5. Click on **"Download Filed GSTR-8 (pdf)"** button to view summary of filed details in PDF format; and
6. You can also download all filed details as an excel file by clicking on **"Download GSTR-8 details (Excel)"**

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## GSTR-8 - Return for Tax Collected at Source

Compute liabilities request has been received, please check the status in sometime.

**GSTIN** - 3XXXXXXXXXXXXJCV  
**FY** - 2018-19  
**Due Date** - 10/09/2018

**Legal Name** - MxWeb Infotech  
**Return Period** - August

**Trade Name** - GSTN  
**Status** - Not Filed

[Click here to see the errors in Proceed to File](#)

### Steps to prepare your GSTR-8 statement online

1. Click on "Table 3" or "Table 4" box whichever is applicable and add relevant details;
2. Summary of added details would be available on the relevant box;
3. Click on "**Preview Draft GSTR-8**" button to view summary of added details in PDF format;
4. You can also download all added details as an excel file by clicking on "**Download GSTR-8 details (Excel)**"; and
5. After adding and confirming the details, follow filing process as indicated at the bottom of this page.

#### 3. Details of supplies attracting TCS

No. of records: 1

Net amount liable for TCS	Integrated Tax
₹7,25,000.00	₹1,250.00
Central Tax	State/UT Tax
₹3,000.00	₹3,000.00

#### 4. Amendments to details of supplies attracting TCS

No. of records: 2

Net amount liable for TCS	Integrated Tax
₹-1,40,000.00	₹800.00
Central Tax	State/UT Tax
₹-1,100.00	₹-1,100.00

#### 5. Details of interest

Amount in default	Integrated Tax
₹-	₹-
Central Tax	State/UT Tax
₹-	₹-

#### 6&7. Payment of tax

Tax payable	Interest payable
₹-	₹-
Total amount paid	
₹-	

#### 9. Debit entries in electronic cash ledger for TCS/interest payment

Tax to be paid (₹)	Interest
₹-	₹-

### Steps to file your GSTR-8 statement

1. Click on "Compute Liabilities"; for computation of tax and interest, if any;
2. "Proceed to File" button would be enabled once liabilities are computed and reflected in Table 5 and Table 6&7 box;
3. Click on "Proceed to File" to pay liabilities and file the statement;
4. Additional details can be added even after clicking on 'Compute Liabilities' or 'Proceed to file' button, then you would be required to follow steps 1 to 3 again to file the statement;
5. Click on "**Download Filed GSTR-8 (pdf)**" button to view summary of filed details in PDF format; and
6. You can also download all filed details as an excel file by clicking on "**Download GSTR-8 details (Excel)**"

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[COMPUTE LIABILITY](#)

[PROCEED TO FILE](#)

9. Once the status of Form GSTR-8 is Ready to File, **5. Details of Interest** and **6 & 7. Payment of Tax** tile and **PROCEED TO FILE** button gets enabled.





## GSTR-8 - Return for Tax Collected at Source

Ready to file as on 05/06/2020.

GSTIN - 3XXXXXXXXXXJCV  
FY - 2018-19  
Due Date - 10/09/2018Legal Name - MxWeb Infotech  
Return Period - AugustTrade Name - GSTN  
Status - Ready to File

## Steps to prepare your GSTR-8 statement online

1. Click on "Table 3" or "Table 4" box whichever is applicable and add relevant details;
2. Summary of added details would be available on the relevant box;
3. Click on "Preview Draft GSTR-8" button to view summary of added details in PDF format;
4. You can also download all added details as an excel file by clicking on "Download GSTR-8 details (Excel)"; and
5. After adding and confirming the details, follow filing process as indicated at the bottom of this page.

## 3. Details of supplies attracting TCS

No. of records: 1

Net amount liable for TCS	Integrated Tax
₹7,25,000.00	₹1,250.00
Central Tax	State/UT Tax
₹3,000.00	₹3,000.00

## 4. Amendments to details of supplies attracting TCS

No. of records: 2

Net amount liable for TCS	Integrated Tax
₹-1,40,000.00	₹800.00
Central Tax	State/UT Tax
₹-1,100.00	₹-1,100.00

## 5. Details of interest

Amount in default	Integrated Tax
₹7,250.00	₹507.00
Central Tax	State/UT Tax
₹728.00	₹728.00

## 6&amp;7. Payment of tax

Tax payable	Interest payable
₹5,850.00	₹1,963.00
Total amount paid	
₹-	

## 9. Debit entries in electronic cash ledger for TCS/interest payment

Tax to be paid (₹)	Interest
₹-	₹-

## Steps to file your GSTR-8 statement

1. Click on "Compute Liabilities"; for computation of tax and interest, if any;
2. "Proceed to File" button would be enabled once liabilities are computed and reflected in Table 5 and Table 6&7 box;
3. Click on "Proceed to File" to pay liabilities and file the statement;
4. Additional details can be added even after clicking on 'Compute Liabilities' or 'Proceed to file' button, then you would be required to follow steps 1 to 3 again to file the statement;
5. Click on "Download Filed GSTR-8 (pdf)" button to view summary of filed details in PDF format; and
6. You can also download all filed details as an excel file by clicking on "Download GSTR-8 details (Excel)"

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PREVIEW DRAFT GSTR-8

COMPUTE LIABILITY

PROCEED TO FILE

10. Click the 5.Details of Interest tile to view the default amount of TCS liability and applicable interest on such default liability.



## GSTR-8 - Return for Tax Collected at Source

**GSTIN** - 3XXXXXXXXXXJCV  
**FY** - 2018-19  
**Due Date** - 10/09/2018

**Legal Name** - MxWeb Infotech  
**Return Period** - August

**Trade Name** - GSTN  
**Status** - Ready to File

### Steps to prepare your GSTR-8 statement online

1. Click on "Table 3" or "Table 4" box whichever is applicable and add relevant details;
2. Summary of added details would be available on the relevant box;
3. Click on **"Preview Draft GSTR-8"** button to view summary of added details in PDF format;
4. You can also download all added details as an excel file by clicking on **"Download GSTR-8 details (Excel)"**; and
5. After adding and confirming the details, follow filing process as indicated at the bottom of this page.

### 3. Details of supplies attracting TCS

No. of records: 1

Net amount liable for TCS	Integrated Tax
₹7,25,000.00	₹1,250.00
Central Tax	State/UT Tax
₹3,000.00	₹3,000.00

### 4. Amendments to details of supplies attracting TCS

No. of records: 2

Net amount liable for TCS	Integrated Tax
₹-1,40,000.00	₹800.00
Central Tax	State/UT Tax
₹-1,100.00	₹-1,100.00

### 5. Details of interest

Amount in default	Integrated Tax
₹7,250.00	₹507.00
Central Tax	State/UT Tax
₹728.00	₹728.00

### 6&7. Payment of tax

Tax payable	Interest payable
₹5,850.00	₹1,963.00
Total amount paid	
₹-	

### 9. Debit entries in electronic cash ledger for TCS/interest payment

Tax to be paid (₹)	Interest
₹-	₹-

### Steps to file your GSTR-8 statement

1. Click on "Compute Liabilities"; for computation of tax and interest, if any;
2. "Proceed to File" button would be enabled once liabilities are computed and reflected in Table 5 and Table 6&7 box;
3. Click on "Proceed to File" to pay liabilities and file the statement;
4. Additional details can be added even after clicking on 'Compute Liabilities' or 'Proceed to file' button, then you would be required to follow steps 1 to 3 again to file the statement;
5. Click on **"Download Filed GSTR-8 (pdf)"** button to view summary of filed details in PDF format; and
6. You can also download all filed details as an excel file by clicking on **"Download GSTR-8 details (Excel)"**

[BACK TO FILE RETURNS](#)[DOWNLOAD GSTR-8 DETAILS \(EXCEL\)](#)[PREVIEW DRAFT GSTR-8](#)[COMPUTE LIABILITY](#)[PROCEED TO FILE](#)

11. The Details of Interest page is displayed. Click the **BACK TO GSTR-8 DASHBOARD** button to go back to the Form GSTR-8 Dashboard page.



**GSTIN** - 3XXXXXXXXXXXXJCV  
**FY** - 2018-19  
**Due Date** - 10/09/2018

**Legal Name** - MxWeb Infotech  
**Return Period** - August

**Trade Name** - GSTN  
**Status** - Ready to File

## Details of interest

[Help](#)

On account of	Amount in default (₹)	Amount of interest		
		Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)
Late payment of TCS amount	7,250.00	507.00	728.00	728.00

[BACK TO GSTR-8 DASHBOARD](#)

### Note:

- Amount in default is the cumulative amount on which interest has been charged.
- Interest is payable when there is delay in filing of statement, beyond the due date or there is any upward amendments in the values of earlier provided details, on which tax is liable to be paid along with interest.

12. Click the **6 & 7. Payment of Tax** tile or **PROCEED TO FILE** button.





## GSTR-8 - Return for Tax Collected at Source

**GSTIN** - 3XXXXXXXXXXJCV  
**FY** - 2018-19  
**Due Date** - 10/09/2018

**Legal Name** - MxWeb Infotech  
**Return Period** - August

**Trade Name** - GSTN  
**Status** - Ready to File

### Steps to prepare your GSTR-8 statement online

1. Click on "Table 3" or "Table 4" box whichever is applicable and add relevant details;
2. Summary of added details would be available on the relevant box;
3. Click on **"Preview Draft GSTR-8"** button to view summary of added details in PDF format;
4. You can also download all added details as an excel file by clicking on **"Download GSTR-8 details (Excel)"**; and
5. After adding and confirming the details, follow filing process as indicated at the bottom of this page.

#### 3. Details of supplies attracting TCS

No. of records: 1

Net amount liable for TCS	Integrated Tax
₹7,25,000.00	₹1,250.00
Central Tax	State/UT Tax
₹3,000.00	₹3,000.00

#### 4. Amendments to details of supplies attracting TCS

No. of records: 2

Net amount liable for TCS	Integrated Tax
₹-1,40,000.00	₹800.00
Central Tax	State/UT Tax
₹-1,100.00	₹-1,100.00

#### 5. Details of interest

Amount in default	Integrated Tax
₹7,250.00	₹507.00
Central Tax	State/UT Tax
₹728.00	₹728.00

#### 6&7. Payment of tax

Tax payable	Interest payable
₹5,850.00	₹1,963.00
Total amount paid	
₹-	

#### 9. Debit entries in electronic cash ledger for TCS/interest payment

Tax to be paid (₹)	Interest
₹-	₹-

### Steps to file your GSTR-8 statement

1. Click on "Compute Liabilities"; for computation of tax and interest, if any;
2. "Proceed to File" button would be enabled once liabilities are computed and reflected in Table 5 and Table 6&7 box;
3. Click on "Proceed to File" to pay liabilities and file the statement;
4. Additional details can be added even after clicking on 'Compute Liabilities' or 'Proceed to file' button, then you would be required to follow steps 1 to 3 again to file the statement;
5. Click on **"Download Filed GSTR-8 (pdf)"** button to view summary of filed details in PDF format; and
6. You can also download all filed details as an excel file by clicking on **"Download GSTR-8 details (Excel)"**

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[COMPUTE LIABILITY](#)

[PROCEED TO FILE](#)

13. The Payment of Tax page is displayed.

Note:

- Liabilities can be paid in cash only.
- 'Create challan' button will be enabled for selection only if sufficient cash is not available in Electronic Cash Ledger.
- Declaration and Authorized signatory fields will be enabled only if sufficient cash balance is available to offset the liabilities.

14.1. The cash available as on date under various heads are shown in table at the top of the page.



## 68.7. Payment of tax

Help

## Cash Balance

Description	Cash Balance			
	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Total (₹)
Tax	11,99,99,993.00	11,99,95,188.00	11,99,95,188.00	35,99,90,369.00
Interest	49,99,998.00	49,98,750.00	49,98,750.00	1,49,97,498.00

Description	Tax payable (₹)	Tax Paid (₹)	Interest Payable (₹)	Interest Paid (₹)	Additional Cash required (₹)
Integrated Tax	2,050.00	₹2,050	507.00	₹507	0
Central Tax	1,900.00	₹1,900	728.00	₹728	0
State/UT Tax	1,900.00	₹1,900	728.00	₹728	0

☐ 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.

BACK TO GSTR-8 DASHBOARD

CREATE CHALLAN

FILE GSTR-8

DOWNLOAD GSTR-8 DETAILS (EXCEL)

PREVIEW DRAFT GSTR-8

**14.2 (a). Scenario 1: If available cash balance in Electronic Cash Ledger is less than the amount required to offset the liabilities**

- You can view the "Additional Cash required" column to know if there is any additional cash required for offsetting the liability.
- If available cash balance in Electronic Cash Ledger is less than the amount required to offset the liabilities, then additional amount of cash will be required. You may create challan for that additional cash directly by clicking on the **CREATE CHALLAN** button at the bottom of page.
- The **Create Challan** page is displayed.

**Note:** In the Tax Liability Details grid, the **Total Challan Amount** field and **Total Challan Amount (In Words)** fields are auto-populated with total amount of payment to be made. You cannot edit the amount in these fields. You will be taken to Payment Application page.

- Select the **Payment Modes** as E-Payment/ Over the Counter/ NEFT/RTGS.
- Click the **GENERATE CHALLAN** button.
- The Challan is generated.

**Note:**

**(a) In case of Net Banking:** You will be directed to the Net Banking page of the selected Bank. The payment amount is shown at the Bank's website. If you want to change the amount, abort the transaction and create a **new challan**.

In case of successful payment, you will be re-directed to the GST Portal where the transaction status will be displayed.

**(b) In case of Over the Counter:**

Take a print out of the **Challan** and visit the selected Bank. Pay using **Cash/ Cheque/ Demand Draft** within the Challan's validity period. Status of the payment will be updated on the GST Portal after confirmation from the Bank.

**(c) In case of NEFT/ RTGS:**

Take a print out of the **Challan** and visit the selected Bank. Mandate form will be generated simultaneously. Pay using **Cheque** through your account with the selected Bank/ Branch. You can also pay using the account debit facility. The transaction will be processed by the Bank and RBI shall confirm the same within <2 hours>. Status of the payment will be updated on the GST Portal after confirmation from the Bank.

Click [here](#) to refer the FAQs and User Manual on Making Payment.


**14.3 (b). Scenario 2: If available cash balance in Electronic cash ledger is more than/equal to the amount required to offset the liabilities**

i. If available cash balance in Electronic Cash Ledger is more than/equal to the amount required to offset the liabilities, no additional cash is required for paying liability.

15. You can view the "Additional Cash required" column to know if there is any additional cash required for paying liability.

**Note:** You can click the **DOWNLOAD GSTR-8 DETAILS (EXCEL)** button to view the summary page in excel format or click the **PREVIEW DRAFT GSTR-8** button to view the summary page of Form GSTR-8 in pdf format for your review.

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Goods and Services Tax

MxWeb Infotech  
3XXXXXXXXXXJCV

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English

6&7. Payment of tax

Help

Cash Balance

Description	Cash Balance			
	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Total (₹)
Tax	11,99,99,993.00	11,99,95,188.00	11,99,95,188.00	35,99,90,369.00
Interest	49,99,998.00	49,98,750.00	49,98,750.00	1,49,97,498.00

Description	Tax payable (₹)	Tax Paid (₹)	Interest Payable (₹)	Interest Paid (₹)	Additional Cash required (₹)
Integrated Tax	2,050.00	₹2,050	507.00	₹507	0
Central Tax	1,900.00	₹1,900	728.00	₹728	0
State/UT Tax	1,900.00	₹1,900	728.00	₹728	0

☐ 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.

BACK TO GSTR-8 DASHBOARD

CREATE CHALLAN

FILE GSTR-8

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PREVIEW DRAFT GSTR-8

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Site best viewed at 1024 x 768 resolution in Internet Explorer 10+, Google Chrome 49+, Firefox 45+ and Safari 6+

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D. File Form GSTR-8 with DSC/ EVC

16. Select the **Declaration** checkbox. Select the **Authorized Signatory** from the drop-down list. Click the **FILE GSTR-8** button.



## 6&7. Payment of tax

[Help](#)

### Cash Balance

Description	Cash Balance			
	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Total (₹)
Tax	11,99,99,993.00	11,99,95,188.00	11,99,95,188.00	35,99,90,369.00
Interest	49,99,998.00	49,98,750.00	49,98,750.00	1,49,97,498.00

Description	Tax payable (₹)	Tax Paid (₹)	Interest Payable (₹)	Interest Paid (₹)	Additional Cash required (₹)
Integrated Tax	2,050.00	₹2,050	507.00	₹507	0
Central Tax	1,900.00	₹1,900	728.00	₹728	0
State/UT Tax	1,900.00	₹1,900	728.00	₹728	0

☒ 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.

Authorised Signatory \*

ANGAD ARORA

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[CREATE CHALLAN](#)

[FILE GSTR-8](#)

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[PREVIEW DRAFT GSTR-8](#)

17. Read the message carefully and click the **YES** button.

Integrated Tax	2,050.00	₹2,050	507.00	₹507	0
Central Tax	1,900.00	₹1,900	728.00	₹728	0
State/UT Tax	1,900.00	₹1,900	728.00	₹728	0

☒ 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.

Authorised Signatory \*

ANGAD ARORA

### Warning

You are about to agree to offset your tax, interest and late fee, as indicated. Relevant amounts will be deducted from Electronic Cash ledger and accordingly liability will be reduced. Once these entries are made, these can NOT be reversed. Are you sure you want to continue?

[NO](#)[YES](#)

[CREATE CHALLAN](#)

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18. The **Submit Application** page is displayed. Click the **FILE WITH DSC** or **FILE WITH EVC** button.





## APPLICATION TYPE

Form GSTR-8

## Return Period

082018

## GSTIN/UIN/Temporary ID

3XXXXXXXXXXJCV



## Warning

Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

❗ DSC is compulsory for Companies & LLP

❗ Facing problem using DSC? [Click here for help](#)

[FILE WITH DSC](#)

[FILE WITH EVC](#)

### 19.1. FILE WITH DSC:

- Select the certificate and click the **SIGN** button.

### 19.2. FILE WITH EVC:

- Enter the OTP sent on email and mobile number of the Authorized Signatory registered at the GST Portal and click the **VALIDATE OTP** button.

## OTP Verification

Please enter OTP

OTP has been sent to your Email and Mobile number registered at the GST portal

[CLOSE](#)

[VALIDATE OTP](#)

[FILE WITH DSC](#)

[FILE WITH EVC](#)

- The success message is displayed and ARN is displayed. Status of the Form GSTR-8 return changes to "Filed". Click the **BACK** button.

- 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.



GSTIN - 3XXXXXXXXXXXXJCV  
FY - 2018-19  
Due Date - 10/09/2018

Legal Name - MxWeb Infotech  
Return Period - August

Trade Name - GSTN  
Status - Filed

✔ GSTR8 of GSTIN 3XXXXXXXXXXXXJCV for the Return Period 082018 has been successfully filed. The Acknowledgment Reference Number is AA3308180003878. The GSTR8 can be viewed on your Dashboard Login--> Taxpayer Dashboard--> Returns. This message is sent to your registered Email ID and Mobile Number.

[BACK](#)

[DOWNLOAD GSTR-8 DETAILS \(EXCEL\)](#)

[Go back to the main menu](#)

## E. View Debit entries in Electronic Cash Ledger for tax payment

22. Click the **Debit entries in electronic cash ledger for TCS/interest payment** tile to view the reference ID through which the amount has been debited in electronic cash ledger.





## GSTR-8 - Return for Tax Collected at Source



**GSTIN** - 3XXXXXXXXXXJCV  
**FY** - 2018-19  
**Due Date** - 10/09/2018

**Legal Name** - MxWeb Infotech  
**Return Period** - August

**Trade Name** - GSTN  
**Status** - Filed

### Steps to prepare your GSTR-8 statement online

1. Click on "Table 3" or "Table 4" box whichever is applicable and add relevant details;
2. Summary of added details would be available on the relevant box;
3. Click on **"Preview Draft GSTR-8"** button to view summary of added details in PDF format;
4. You can also download all added details as an excel file by clicking on **"Download GSTR-8 details (Excel)";** and
5. After adding and confirming the details, follow filing process as indicated at the bottom of this page.

### 3. Details of supplies attracting TCS

No. of records: 1

Net amount liable for TCS	Integrated Tax
₹7,25,000.00	₹1,250.00
Central Tax	State/UT Tax
₹3,000.00	₹3,000.00

### 4. Amendments to details of supplies attracting TCS

No. of records: 2

Net amount liable for TCS	Integrated Tax
₹-1,40,000.00	₹800.00
Central Tax	State/UT Tax
₹-1,100.00	₹-1,100.00

### 5. Details of interest

Amount in default	Integrated Tax
₹7,250.00	₹507.00
Central Tax	State/UT Tax
₹728.00	₹728.00

### 6&7. Payment of tax

Tax payable	Interest payable
₹5,850.00	₹1,963.00
Total amount paid	
₹7,813.00	

### 9. Debit entries in electronic cash ledger for TCS/interest payment

Tax to be paid (₹)	Interest
₹5,850.00	₹1,963.00

### Steps to file your GSTR-8 statement

1. Click on "Compute Liabilities"; for computation of tax and interest, if any;
2. "Proceed to File" button would be enabled once liabilities are computed and reflected in Table 5 and Table 6&7 box;
3. Click on "Proceed to File" to pay liabilities and file the statement;
4. Additional details can be added even after clicking on 'Compute Liabilities' or 'Proceed to file' button, then you would be required to follow steps 1 to 3 again to file the statement;
5. Click on **"Download Filed GSTR-8 (pdf)"** button to view summary of filed details in PDF format; and
6. You can also download all filed details as an excel file by clicking on **"Download GSTR-8 details (Excel)"**

[BACK TO FILE RETURNS](#)[DOWNLOAD GSTR-8 DETAILS \(EXCEL\)](#)[DOWNLOAD FILED GSTR-8](#)[COMPUTE LIABILITY](#)[PROCEED TO FILE](#)

23. The entries in Electronic Cash Ledger for tax payment is displayed. Click the **BACK TO GSTR-8 DASHBOARD** button.

9. Debit entries in electronic cash ledger for TCS/interest payment

Sr No.	Debit entry no.	Debit entry date	Description	Tax Paid in Cash (₹)	Interest (₹)
1	DC3306200000056	05/06/2020	Integrated tax	2,050.00	507.00
			Central Tax	1,900.00	728.00
			State/UT Tax	1,900.00	728.00

[BACK TO GSTR-8 DASHBOARD](#)

[Go back to the main menu](#)

## F. Download Filed Return

24. Click the **DOWNLOAD FILED GSTR-8** button to download the filed return.

**25.** You can also download filed details as an excel file by clicking on **DOWNLOAD GSTR-8 DETAILS (EXCEL)** button.



## GSTR-8 - Return for Tax Collected at Source



**GSTIN** - 3XXXXXXXXXXJCV  
**FY** - 2018-19  
**Due Date** - 10/09/2018

**Legal Name** - MxWeb Infotech  
**Return Period** - August

**Trade Name** - GSTN  
**Status** - Filed

### Steps to prepare your GSTR-8 statement online

1. Click on "Table 3" or "Table 4" box whichever is applicable and add relevant details;
2. Summary of added details would be available on the relevant box;
3. Click on **"Preview Draft GSTR-8"** button to view summary of added details in PDF format;
4. You can also download all added details as an excel file by clicking on **"Download GSTR-8 details (Excel)";** and
5. After adding and confirming the details, follow filing process as indicated at the bottom of this page.

### 3. Details of supplies attracting TCS

No. of records: 1

Net amount liable for TCS	Integrated Tax
₹7,25,000.00	₹1,250.00
Central Tax	State/UT Tax
₹3,000.00	₹3,000.00

### 4. Amendments to details of supplies attracting TCS

No. of records: 2

Net amount liable for TCS	Integrated Tax
₹-1,40,000.00	₹800.00
Central Tax	State/UT Tax
₹-1,100.00	₹-1,100.00

### 5. Details of interest

Amount in default	Integrated Tax
₹7,250.00	₹507.00
Central Tax	State/UT Tax
₹728.00	₹728.00

### 6&7. Payment of tax

Tax payable	Interest payable
₹5,850.00	₹1,963.00
Total amount paid	
₹7,813.00	

### 9. Debit entries in electronic cash ledger for TCS/interest payment

Tax to be paid (₹)	Interest
₹5,850.00	₹1,963.00

### Steps to file your GSTR-8 statement

1. Click on "Compute Liabilities"; for computation of tax and interest, if any;
2. "Proceed to File" button would be enabled once liabilities are computed and reflected in Table 5 and Table 6&7 box;
3. Click on "Proceed to File" to pay liabilities and file the statement;
4. Additional details can be added even after clicking on 'Compute Liabilities' or 'Proceed to file' button, then you would be required to follow steps 1 to 3 again to file the statement;
5. Click on **"Download Filed GSTR-8 (pdf)"** button to view summary of filed details in PDF format; and
6. You can also download all filed details as an excel file by clicking on **"Download GSTR-8 details (Excel)"**

[BACK TO FILE RETURNS](#)[DOWNLOAD GSTR-8 DETAILS \(EXCEL\)](#)[DOWNLOAD FILED GSTR-8](#)[COMPUTE LIABILITY](#)[PROCEED TO FILE](#)

# Form GSTR-8

[See rule 67(1)]

Statement for Tax Collection at Source

Financial Year	2018-19
Month	August

1. GSTIN	3XXXXXXXXXXJCV
2(a). Legal name of the registered person	MxWeb Infotech
2(b). Trade name, if any	GSTN
2(c). ARN	AA3308180003878
2(d). Date of filing	05/06/2020

## 3. Details of supplies made through e-commerce operator

No. of Records	Details of the 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	0.00	0.00	7,25,000.00	1,250.00	3,000.00	3,000.00

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

No. of Records	Details of the 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 (₹)
2	9,60,000.00	0.00	-1,40,000.00	800.00	-1,100.00	-1,100.00

## 5. Details of interest (On account of late payment of TCS amount)

Amount in default (₹)	Amount of interest		
	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)
7,250.00	507.00	728.00	728.00

## 6&7. Payment of tax and interest

Description	Tax Payable (₹)	Tax Paid (₹)	Interest Payable (₹)	Interest Paid (₹)
Integrated Tax	2,050.00	2,050.00	507.00	507.00
Central Tax	1,900.00	1,900.00	728.00	728.00
State/UT Tax	1,900.00	1,900.00	728.00	728.00

## 9. Debit entries in cash ledger for TCS/interest payment

Description	Debit Entries	TCS Amount (₹)	Interest Amount (₹)
Integrated Tax	DC33062000000056	2,050.00	507.00
Central Tax		1,900.00	728.00
State/UT Tax		1,900.00	728.00

### 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.

Name of authorized signatory  
ANGAD ARORA

Date: 05/06/2020

Designation /Status  
CA

# GST Returns

**Rohit Kumar Singh**  
**ACA, ACMA, FCS, LLB, DISA (ICAI)**



# **GST Returns**

## **Legal Provisions**



# Returns prescribed under GST Laws

FORM	PARTICULARS	DUE DATE	APPLICABLE FOR
GSTR1*	Outward Supplies	10 <sup>th</sup> * of the next month (now 11 <sup>th</sup> of next month)	Normal Taxpayer
GSTR2*	Inward Supplies	15 <sup>th</sup> of the next month	Normal Taxpayer
GSTR3*	Monthly return [periodic]	20 <sup>th</sup> of the next month	Normal Taxpayer
GSTR3B*	Monthly/Quarterly return (Summary return)	20 <sup>th</sup> of the next month/ Quarter	Normal Taxpayer
GSTR4	Return by composition taxpayers	18 <sup>th</sup> of the month next to the quarter	Composition Taxpayer
GSTR5	Return by non resident taxpayers [foreigners]	20 <sup>th</sup> of the next month or within 7 days after expiry of registration, whichever is earlier	Foreign Non- Resident Taxpayer
GSTR 5A	Return by OIDAR	20 <sup>th</sup> of the next month	OIDAR Service Providers
GSTR6	Return by input service distributors [ISD]	13 <sup>th</sup> of the next month	Input Service Distributor

## Returns prescribed under GST Laws

FORM	PARTICULARS	DUE DATE	APPLICABLE FOR
GSTR7	TDS**	10 <sup>th</sup> of the next month	Tax Deductor
GSTR8	TCS**	10 <sup>th</sup> of the next month	E-Commerce Operator
GSTR9	Annual return	31 <sup>st</sup> December of next FY	Normal tax payer having turnover more than Rs 2 Crs
GSTR9C	Annual return and reconciliation statement	31 <sup>st</sup> December of next FY	Normal taxpayer having turnover more than Rs 5 crores
GSTR10	Final Return	Within 3 months of the date of cancellation or date of order of cancellation, whichever is later	Persons cancelling registration
GSTR 11	Return by UIN Holders	No Due date	Unique Identification Number holders

## Important Points for Returns -

### **RECTIFICATION (Sec 39)**

allowed till due date for furnishing return of September or second quarter of next year or date of filing annual return, whichever is earlier

### **NON FILING**

Cancellation of registration for non filing of returns for 3 consecutive tax periods for composition dealer or 6 months continuously for other taxable persons

### **LATE FEES – NON FILING OF ANNUAL RETURN GSTR 9 (Sec 47)**

Late Fee - Annual Return INR 100 per day subject to a maximum of 0.25 % of the turnover of the State or Union Territory

## GST Returns – Mode of Filing Returns

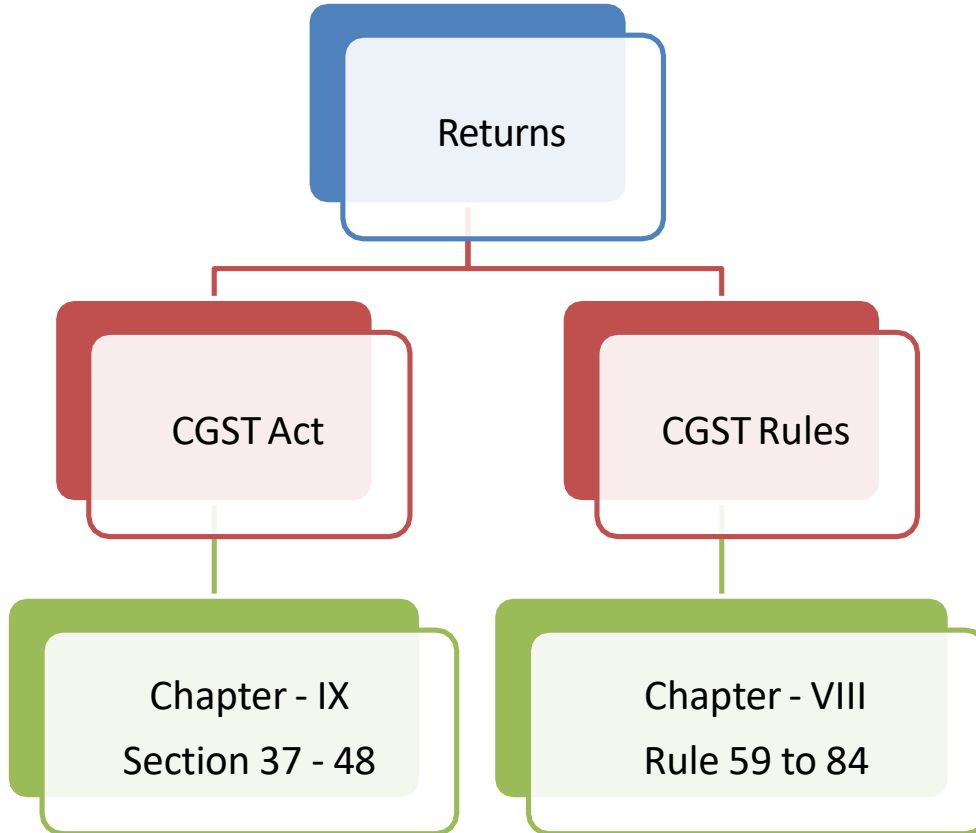
SI No	Return filing mechanism
1	GSTN Portal ( <a href="http://www.gst.gov.in">www.gst.gov.in</a> )
2	GST Suvidha Providers (ASP & GSP)
3	Through facilitation centres

# **Section 1**

## **Returns Overview**



# Returns Provisions – Act & Rules



# Return – A Snapshot of CGST Act

## Returns Provisions – Sec 37 to 48

Sec 37  
Details of  
Outward  
Supplies

Sec 38  
Details of  
Inward  
Supplies

Sec 39  
Furnishing  
of Returns

Sec 40  
First Return

Sec 41  
Claim of ITC  
and  
provisional  
acceptance

Sec 42  
Matching,  
Reversal  
and reclaim  
of ITC

# Return – A Snapshot of CGST Act

## Returns Provisions – Sec 37 to 48

Sec 43  
Matching,  
reversal  
and reclaim  
of  
reduction  
of Output  
Tax Liability

Sec 44  
Annual  
Return

Sec 45  
Final  
Return

Sec 46  
Notice of  
return  
defaulters

Sec 47  
Levy of late  
fees

Sec 48  
GST  
Practitioners

# Return – A Snapshot of CGST Rules

Rule 59 to 68, 80-82

Form and manner of  
Furnishing Returns

Rule 59  
RP -  
Outward  
Supplies –  
GSTR 1

Rule 60  
RP –  
Inward  
Supplies –  
GSTR 2

Rule 61  
RP –  
Monthly  
Return –  
GSTR 3  
(else GSTR  
3B)

Rule 62  
Composition  
Supplier –  
GSTR 4

Rule 63  
Non  
Resident  
tax payer –  
GSTR 5

Rule 64  
OIDAR  
Services  
GSTR 5A

# Return – A Snapshot of CGST Rules

Rule 59 to 68, 80-82

Form and manner of  
Furnishing Returns

Rule 65  
Input  
Service  
Distributo  
r – GSTR  
6

Rule 66  
TDS  
GSTR 7

Rule 67  
E-  
Commere  
Operator  
GSTR 8

Rule 68  
Notice to  
Non  
Filers  
GSTR 3A

Rule 80  
Annual  
Return RP  
- GSTR 9  
E-Com  
Operator  
(TDS) –  
GSTR 9A  
TO> 2Cr –  
GSTR 9B

Rule 81  
Final  
Return  
(Every  
RP)  
GSTR 10

Rule 82  
Inward  
Supplies  
for UIN  
GSTR 11



## File Returns

\* Indicates Mandatory Fields

Financial Year\*

2017-18

Return Filing Period\*

April

SEARCH

**Outward supplies made by the taxpayer**  
GSTR1

**Due Date - 10/05/2017**

PREPARE ONLINE

UPLOAD

**Inward supplies received by taxpayer**  
GSTR2

**Due Date - 15/05/2017**

PREPARE ONLINE

UPLOAD

**Monthly Return**  
GSTR3

**Due Date - 20/05/2017**

GENERATE

**Annual Return**  
GSTR9

**Due Date - 31/12/2018**

PREPARE ONLINE

UPLOAD

**Creation and Submission of Addendum to GSTR1**  
GSTR1A

**Due Date - 17/05/2017**

PREPARE ONLINE

UPLOAD

**Creation & Submission of Periodic TCS Return**  
GSTR8

**Due Date - 10/05/2017**

PREPARE ONLINE

UPLOAD

**GSTR-6 - Return for Input Service Distributor**  
GSTR 6

**Due Date - 15/05/2016**

PREPARE ONLINE

UPLOAD

**Auto Drafted details**  
(GSTR 2A)

VIEW

**Return for Non Resident Taxable Person.**  
GSTR 5

**Due Date - 15/05/2016**

PREPARE ONLINE

UPLOAD



Thank you

Thanks for your Patience and Time

