

Zero Rated Supplies, Imports, Exports, TDS and TCS in GST

Certificate Course on GST

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Agenda Points

Imports and Exports in GST

Refund Procedure - Practical

Return for TCS – GSTR 8

Return for TDS – GSTR 7 and 7A

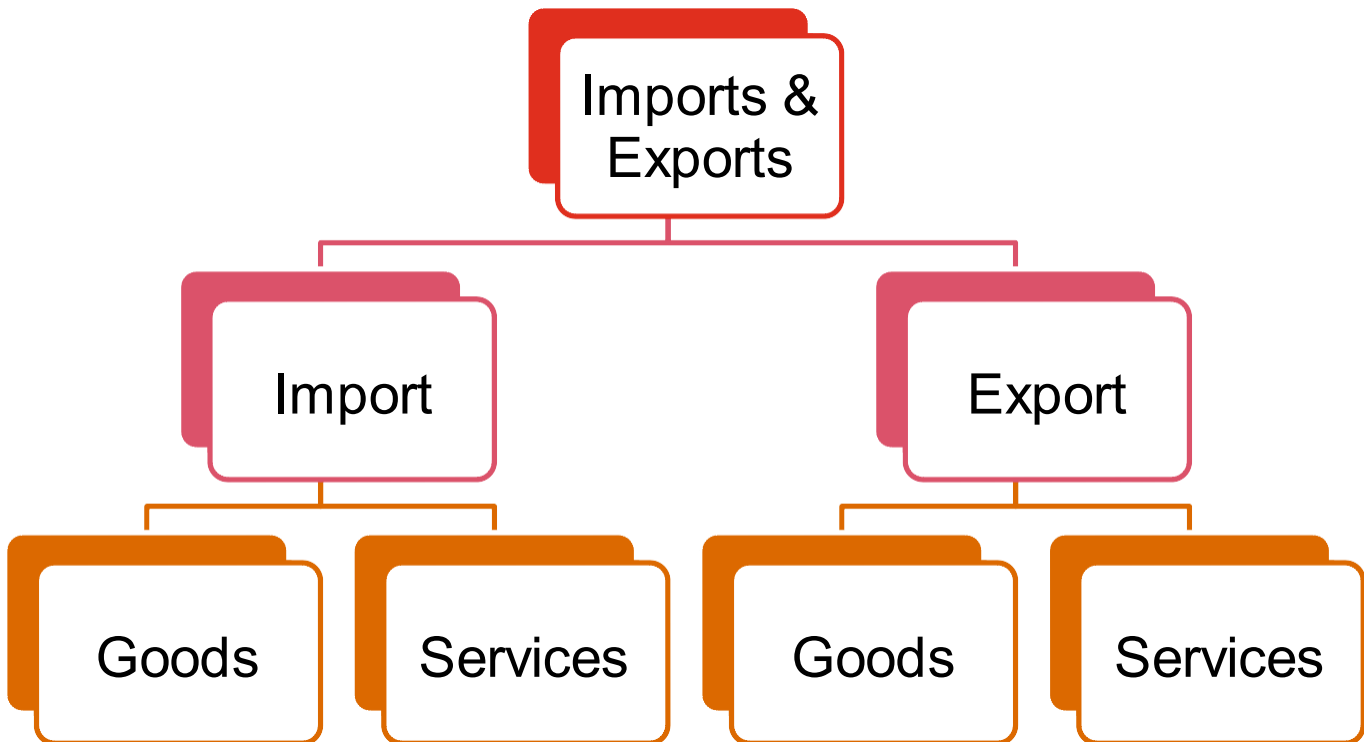
Queries and discussion



Exports and Imports – Provisions



Key Definitions – Imports and Exports



Key Definitions – Imports (IGST Act, 2017)

Sec 2(10) of the IGST Act, 2017 –

“import of goods” with its grammatical variations and cognate expressions, means bringing **goods into India** from a place **outside India**;

Sec 2(11) of the IGST Act, 2017 –

“import of services” means the supply of any service, where—

- (i) the **supplier** of service is located **outside India**;
- (ii) the **recipient** of service is located **in India**; and
- (iii) the **place of supply** of service is **in India**;

Key Definitions – Exports (IGST Act, 2017)

Sec 2(5) of the IGST Act, 2017 –

“export of goods” with its grammatical variations and cognate expressions, means **taking goods out of India** to a **place outside India**;

Case	Location of supplier	Location of goods	Goods supplied to	Location of recipient	Place of supply
1	Assam	Assam	Thailand	Assam	Thailand
2	Maharashtra	Dubai	Iran	Iran	Not an export

Key Definitions – Exports (IGST Act, 2017)

Sec 2(6) of the IGST Act, 2017 –

“export of services” means the supply of any service when,— (i) the **supplier** of service is located **in India**;

(ii) the **recipient** of service is located **outside India**;

(iii) the **place of supply** of service is **outside India**;

(iv) the **payment** for such service has been received by the supplier of service in **convertible foreign exchange**; and

(v) the **supplier** of service and the **recipient** of service are not **merely establishments** of a **distinct person** in accordance with Explanation 1 in section 8;

Sec 8 - Explanation 1.—For the purposes of this Act, where a person has,

(i) an establishment in India and any other establishment outside India;

then such establishments shall be treated as establishments of distinct persons.

Place of Supply of Goods – Sec 11 IGST (Goods imported into / exported from India)

Export of goods: Means taking goods out of India to a place outside India;

Import of goods: Means bringing goods into India from a place outside India;

Section	Situation	Place of supply
11(a)	Goods imported into India	Location of importer
11(b)	Goods exported from India	Location outside India

Note: Section 5 provides that **IGST shall be levied** on goods imported into India as per Section 3 of Customs Tariff Act

- Point of taxation - When duties of customs are levied on the said goods
- Value - As determined as per Customs Act

Place of Supply of Goods – Sec 11 IGST (Illustrations)

Section 11(a): Import of goods

Case	Location of supplier	Location of goods before supply	Goods supplied to*	Location of recipient	Place of supply
1	Thailand	Thailand	Assam	Assam	Assam
2	China	China	Kashmir	Haryana	Kashmir
3	Sri Lanka	Sri Lanka	Kerala	Kerala	Kerala
4	Karnataka	Iran	Dubai	Karnataka	Not an import

Section 11(b): Export of goods

Case	Location of supplier	Location of goods	Goods supplied to	Location of recipient	Place of supply
1	Assam	Assam	Thailand	Assam	Thailand
2	Tamil Nadu	Kashmir	China	Texas	China
3	Sri Lanka	Kerala	Sri Lanka	Sri Lanka	Sri Lanka
4	Maharashtra	Dubai	Iran	Iran	Not an export

*** address of delivery of goods as per bill of entry**

Place of Supply of Services – Sec 13 IGST (where supplier or recipient is outside India)

Services when goods required to be made **physically** available by recipient or requiring **physical presence** of receiver / person acting on his behalf

Location where services actually performed

Services supplied directly in relation to **immovable property**

Location of such immovable property (or where it is intended to be located)

Service by way of **admission** to / **organising** an event, etc. and ancillary services

Place where the event is actually held

Banking services to account holders, intermediary services, hiring of means of transport (other than aircraft and vessels) upto 1 month

Location of supplier

Transportation of goods (other than by way of mail / courier)

Destination of the goods

1 to 3 → When supplied at >1 location (including India) → Deemed location in India. When supplied from >1 state / UT → In proportion to the value of services

Place of Supply of Services – Sec 13 IGST (where supplier or recipient is outside India)

Passenger
transportation
service

Place where
passenger
embarks on
the
conveyance
for a
continuous
journey

Service
provided on
board a
conveyance

First
scheduled
point of
departure of
that
conveyance
for that
journey

Online
information and
database access
or retrieval
services

Location of
recipient

Residuary

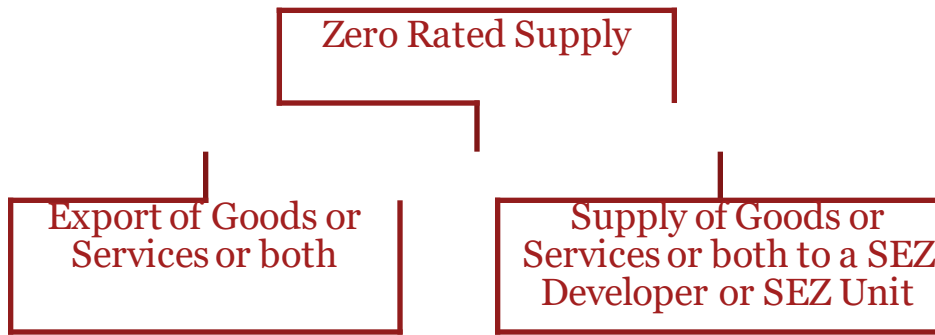
**Location of
the
recipient;**

*If not
available in
the ordinary
course of
business,
location of
supplier*

To prevent
double taxation
/ non-taxation,
or for the
uniform
application of
rules, CG has
power to notify
services/
circumstances

Place of
effective use
and
enjoyment of
a service

Zero Rated Supply - Sec 16



Zero rated supplies are allowed free of any taxes. Such supplies are made free of taxes both at the input and output side. This is achieved by **the following options:**

- Allowing credit on input supplies used for Zero rated supplies. Supply of goods or services or both under Bond/ LTU without payment of tax.; or
- Allowing credit on input supplies used for Zero rated supplies. Supply of good or services or both on payment of IGST and refund of full IGST paid.

GST Refund – Law and Procedure



Relevant Section/ Rules (CGST)

Sections	Rules
<ul style="list-style-type: none">• 54. Refund of tax• 55. Refund in certain cases• 56. Interest on delayed refunds• 57. Consumer Welfare Fund• 58. Utilisation of Fund	<ul style="list-style-type: none">• 89. Application for refund of tax, interest, penalty, fees or any other amount• 90. Acknowledgement• 91. Grant of provisional refund• 92. Order sanctioning refund• 93. Credit of the amount of rejected refund claim• 94. Order sanctioning interest on delayed refunds• 95. Refund of tax to certain persons• 96. Refund of integrated tax paid on goods or services exported out of India• 96A. Refund of integrated tax paid on export of goods or services under bond or Letter of Undertaking• 97. Consumer Welfare Fund• 97A. Manual filing and processing
Other Relevant Sections <ul style="list-style-type: none">• 33. Tax to be indicated in tax invoice• 57. Consumer Welfare Fund• 49. Payment of tax, interest, penalty etc.• 39 Furnishing of returns• 77. Tax wrongfully collected and paid	

Eligibility for Refund

Refund can be filed for:

- Zero rated supplies made without payment of tax
- Where the credit has accumulated on account of rate of tax on inputs being higher than the rate of tax on output supplies

Refund can be filed by following:

1. A specialized agency of the United Nations Organization or
2. Any Multilateral Financial Institution and Organization notified under the United Nations (Privileges and Immunities) Act, 1947,
3. Consulate or Embassy of foreign countries or
4. Any other person or class of persons as notified under section 55.

In terms of Notification No. 55/2017 the refunds may be filed manually and the processing of refund with respect to any notice, reply or order, among others, can also be issued / filed manually. Prior to this, only online applications were allowed

Refund that may be filed on GSTN Portal

- a. Refund of unutilized ITC on account of **exports without payment of tax;**
- b. Refund of tax paid on **export of services with payment of tax;**
- c. Refund of unutilized ITC for **supplies made to SEZ (Unit/Developer) without payment** of tax;
- d. Refund of tax paid on supplies made to **SEZ Unit/SEZ Developer** with **payment** of tax;
- e. Refund of unutilized ITC on account of accumulation due to **inverted tax structure;**
- f. Refund to **supplier** of tax paid on **deemed export supplies;**
- g. Refund to **recipient** of tax paid on **deemed export supplies;**
- h. Refund of **excess balance in the electronic cash ledger;**
- i. Refund of **excess payment of tax;**
- j. Refund of tax paid on **intra-State supply which is subsequently held to be inter-State supply** and vice versa;
- k. Refund on account of **assessment/provisional assessment/appeal/any other order;**
- l. Refund on account of **“any other” ground or reason**

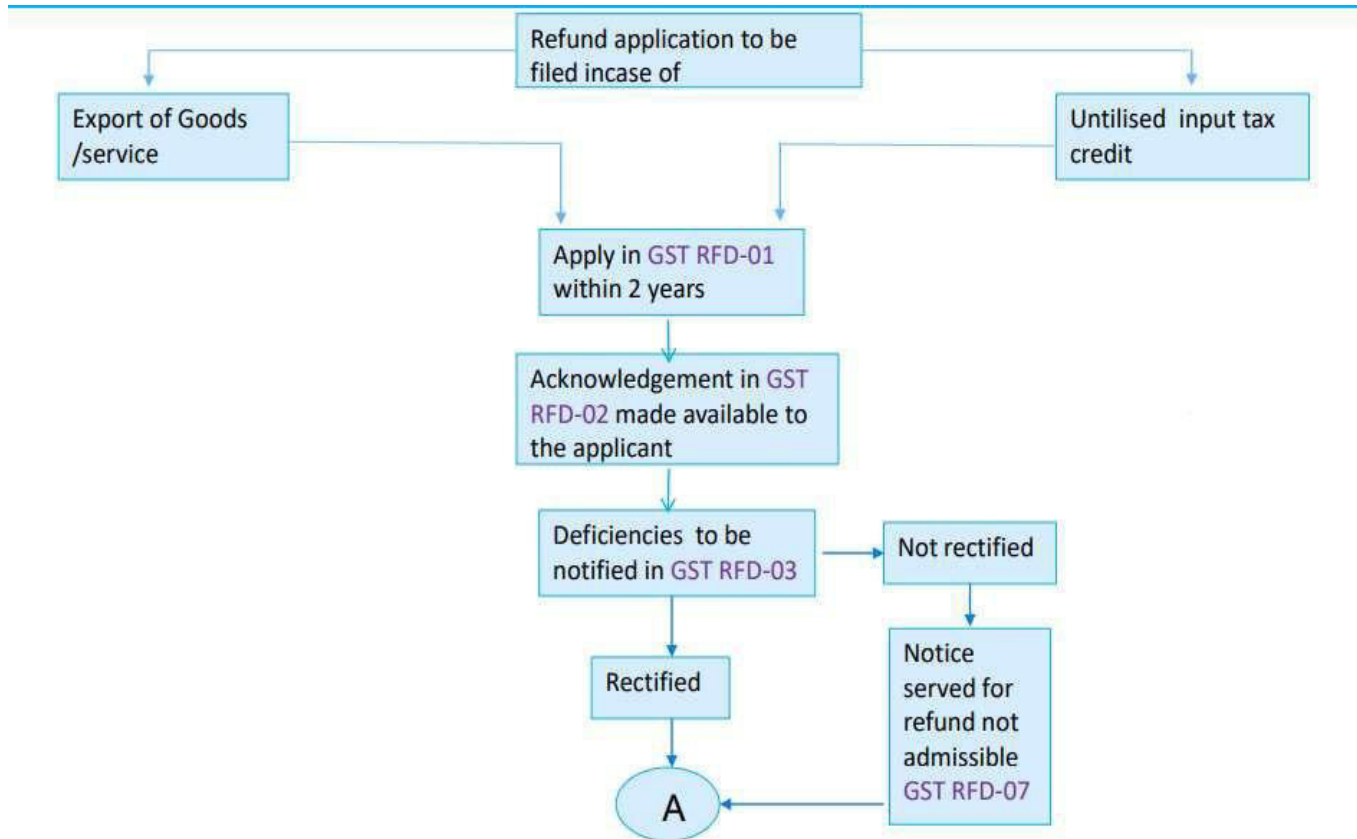
Refund forms

SI No.	Form No	Particulars	Time limit
1	RFD 1	Refund Application	Within 2 years from relevant date.
2	RFD 2	Acknowledgement	Within 15 days from date of application. Immediate in case of refund from electronic ledger.
3	RFD 3	Notice of deficiency on Application for Refund	Within 15 days from the date of application.
4	RFD 4	Provisional Refund Sanction Order	Within seven days from the date of acknowledgement
5	RFD 5	Refund Sanction or part sanctioned	90 days from the date of refund application.
6	RFD 6	Order for Complete Adjustment of claimed refund against past demand	90 days from the date of refund application.
7	RFD 7	SCN rejecting refund application	
8	RFD 8	Payment Advice	Immediately after RFD 4.
9	RFD 9	Order for interest on delayed Payments	
10	RFD 10	Refund Application form Specified category	Quarterly

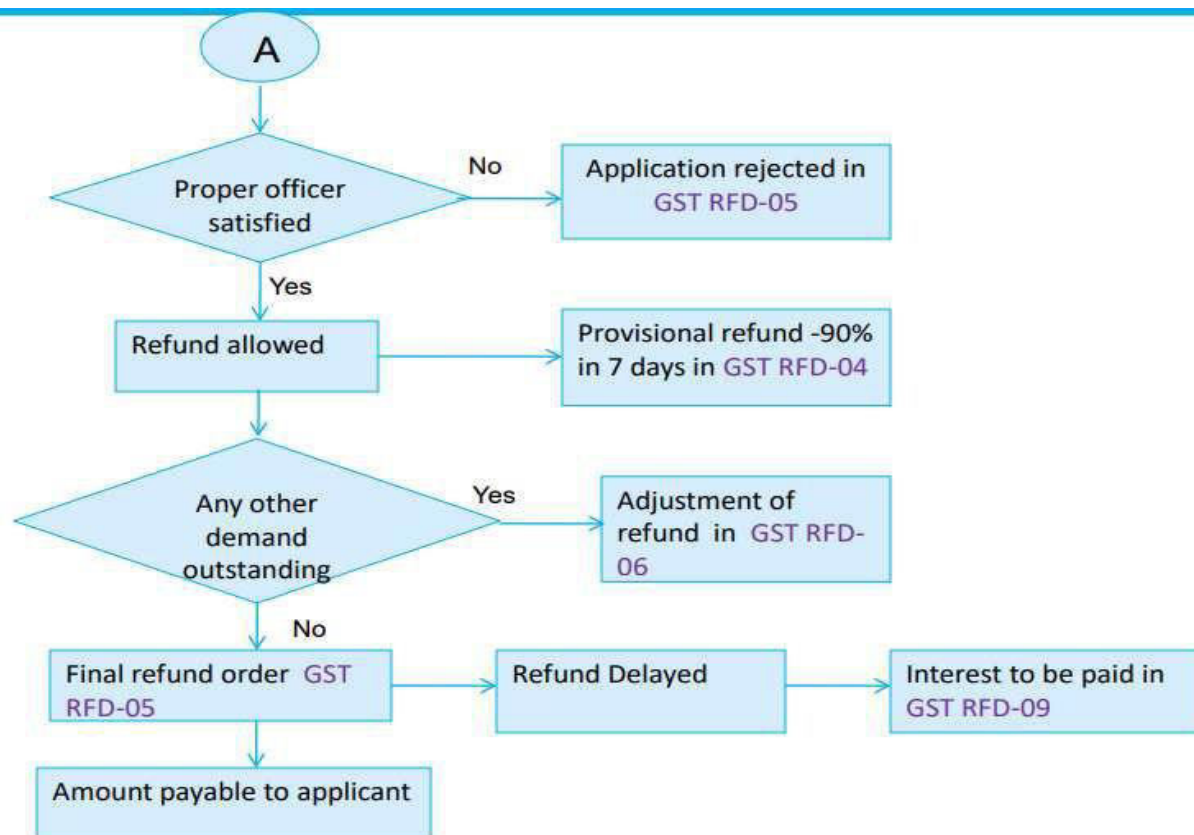
Relevant date for refund application

Situation	Relevant date	
Refund is in respect of goods exported (or on inputs/ input services used in such goods)		
i. By sea	Date on which the ship or the aircraft in which such goods are loaded, leaves India	
ii. By Air		
iii. By land		
iv. By post	Date of dispatch of goods by the concerned Post Office to a place outside India	
Refund in respect of deemed exports	Date on which the return relating to such deemed exports is filed.	
Refund is in respect of services exported (or on inputs/ input services used in such services)	Where supply of service completed prior to receipt of payment	Date of receipt of payment in convertible foreign exchange
	Where payment for service received in advance	Date of issue of Invoice
Tax becomes refundable as a consequence of: (i) Judgment (ii) Decree (iii) Order (iv) Direction of Appellate Authority, Appellate Tribunal or any Court	Date of communication of such judgment, decree, order or direction	
Refund of unutilized input tax credit	End of the financial year in which such claim for refund arises	
Tax is paid provisionally under this Act or the rules made there under	Date of adjustment of tax after the final assessment thereof.	
In case of a person other than the supplier	Date of receipt of goods or services by such person	
In any other case	Date of payment of GST	

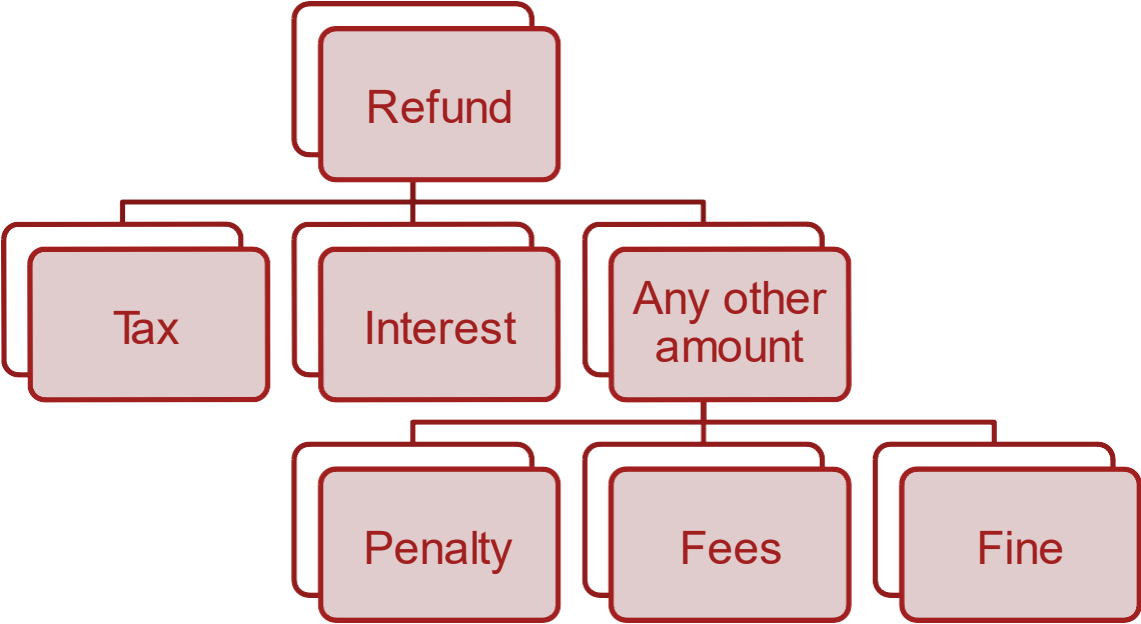
Refund procedure



Refund procedure



What may be refunded?



Refund computation formula (Accumulated ITC)

- **In case of Accumulated ITC -**

Refund Amount = (Turnover of zero-rated supply of goods + Turnover of zero-rated supply of services) x Net ITC ÷ Adjusted Total Turnover

- Where, "Net ITC" means input tax credit availed on *inputs and input services* during the relevant period other than the input tax credit availed for which refund is claimed under sub-rules (4A) or (4B) or both

provisional Refund for zero rated supplies

➤ GST law also provides for grant of provisional refund of 90% of the total refund claim, in case the claim relates for refund arising on account of zero rated supplies.

➤ The provisional refund would be paid within 7 days after giving the acknowledgement.

➤ The acknowledgement of refund application is normally issued within a period of 14 days but in case of refund of integrated tax paid on zero rated supplies, the acknowledgement would be issued within a period of 3 days

Acknowledgement and Deficiency Memo

- **Where application relates to a claim for refund from the electronic cash ledger - An acknowledgement in FORM GST RFD-02** shall be made available, clearly indicating the date of filing of the claim for refund. Time period of 60 days for passing an order by proper officer shall be counted from such date of filing.
- **The application for refund, other than claim for refund from electronic cash ledger** – To be forwarded to the proper officer who shall, who shall scrutinize it within a period of fifteen days for its completeness, and if found in order, an acknowledgement in FORM GST RFD-02 shall be made available
- Where any deficiencies are noticed, the proper officer shall **communicate the deficiencies** to the applicant in **FORM GST RFD-03** through the common portal electronically, requiring him to file a fresh refund application after rectification of such deficiencies.

Withholding of Refund

In case of claim of **refund of accumulated input tax credit**, the refund due will be either withheld or deducted in cases where –

- A person defaults in furnishing any return;
- A person is required to pay any tax, interest or penalty ordered, which is not stayed by Court or Appellate Authority within the last date for filing an appeal under this act.

Withholding of Refund

In case of claim of **refund against payment of IGST**, the refund shall be withheld where, -

- a request has been received from the jurisdictional Commissioner to withhold the payment of refund; or the proper officer of Customs determines that the goods were exported in violation of the provisions of the Customs Act, 1962.
- the proper officer of integrated tax at the Customs station shall intimate the applicant and the jurisdictional Commissioner, and a copy of such intimation shall be transmitted to the common portal
- the proper officer shall pass an order in Part B of FORM GST RFD-07
- Where the applicant becomes entitled to refund of the amount withheld, the concerned jurisdictional officer shall proceed to refund the amount after passing an order in FORM GST RFD-06.

Refund Pre-Application Form

What is Refund Pre-Application Form?

Refund Pre-Application is a form, which need to be submitted by the taxpayers to provide certain information related to nature of business, Aadhaar Number, Income Tax details, export data, expenditure and investment etc.

What details are captured in Refund Pre-Application Form?

Below details are captured in Refund Pre-Application Form:

1. Nature of Business
2. Date of Issue of IEC (Only for Exporters)
3. Aadhaar Number of Primary Authorized Signatory
4. Value of Exports made in the Financial Year 2019-2020 (till date) (Only for Exporter)
5. Income tax paid in Financial Year 2018-2019
6. Advance tax paid in Financial Year 2019-2020 (till date)
7. Capital Expenditure and investment made in Financial Year 2018-2019

How can I submit Refund Pre-Application Form?

Navigate to **Services > Refunds > Refund pre-application Form** option to submit Refund Pre-Application Form.

I have already submitted the Refund Pre-Application Form. I want to revise it now. Can I do so?

Once submitted, the Refund Pre-Application Form cannot be edited, revised or re-submitted again.

Refund Pre-Application Form

1. Login to the GST Portal. Navigate to Services > Refunds > Refund pre-application Form option.

Dashboard	Services ▾	GST Law	Downloads ▾	Search Taxpayer ▾	Help ▾	e-Way Bill System	New Return (Trial) ▾
Registration	Ledgers	Returns	Payments	User Services	Refunds		
Application for Refund				Refund pre-application form			
My Saved/Filed Applications				Track Application Status			
Track status of invoice data to be shared with ICEGATE				Intimation on account of Refund not received			

Note:

- Taxpayer is not required to sign the Refund Pre-Application form.
- Once the form is submitted, you cannot edit or re-submit the form.

Refund Pre-Application Form

Dashboard

Refund Pre-Application Form

GSTIN- 29DAACD1191F520

Legal Name - Adaequare
New Info Pvt Ltd

Filing Date - 04/02/2020

Nature of Business : *

1. Manufacturer ☐

2. Merchant Exporter ☐

3. Service Provider ☐

4. Trader ☐

Date of Issue of IEC (Only for Exporter)

dd/mm/yyyy

AADHAAR Number * 

Value of Exports made in the Financial
Year 2019-2020 (till date) (Only for
Exporter):

Income tax paid in Financial Year 2018-
2019 *

Advance tax paid in Financial Year 2019-
2020 (till date) *

Capital Expenditure and investment made
in Financial Year 2018-2019 *

☒ I/We hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom. I/We hereby also agree that I/We won't be allowed to modify or resubmit this information once submitted.

SUBMIT

No signature required, on clicking this button form
will be submitted, with no option to edit or re-submit

Letter of Undertaking (LUT) for Export of Goods or Services (Form GST RFD 11)

Who has to furnish a Letter of Undertaking?

Any registered person availing the option to supply goods or services for export /SEZs without payment of integrated tax has to furnish, prior to export/SEZs supply, a Letter of Undertaking (LUT), if he has not been prosecuted for tax evasion for an amount of Rs 2.5 Crore or above under the CGST Act/IGST Act/Existing law. Example of transactions for which LUT can be used are:

Zero rated supply to SEZ without payment of IGST.

Export of goods to a country outside India without payment of IGST.

Providing services to a client in a country outside India without payment of IGST.

How can I file LUT?

All registered taxpayers who have zero-rated supply of goods or services have to furnish LUT in Form GST RFD-11 on the GST Portal before affecting such supply. Access the GST portal and login using valid credentials. Navigate to **Services > User Services > Furnish Letter of Undertaking**

(LUT) command to file LUT.

What is to be filled in LUT?

GSTIN and Name (Legal Name) of the Taxpayer would get prefilled based on login. Taxpayer needs to select the financial year for which LUT is being filed, enter the name, address and occupation details of two independent and reliable witnesses. Taxpayer also needs to select all the points of self-declaration before filing the LUT.

How would I know that the process of furnishing LUT has been completed?

After successful filing, system will generate ARN and acknowledgement. You will be informed about successful filing via SMS and Email and you can also download the acknowledgement as PDF.

Changes in GST Refunds – Process and Documentation



Changes in GST Refunds – Process and Documentation –

Master Circular on Refunds No. 125/44/2019-GST dated 18.11.2019 and Circular No 135/05/2020 – GST dated 31st March, 2020

Issue	Clarification
Guidelines for refunds of Input Tax Credit under Section 54(3)	<p>Refund of ITC for Invoices appearing in GSTR 2A -</p> <ul style="list-style-type: none">•As per Master circular No. 125/44/2019-GST dated 18.11.2019, the refund of ITC availed in respect of invoices not reflected in FORM GSTR-2A was also admissible and copies of such invoices were required to be uploaded (<i>earlier</i>)•Pursuant to insertion of sub-rule (4) to rule 36 of the CGST Rules, 2017 vide notification No. 49/2019-GST dated 09.10.2019, field formations represented on the admissibility of refund of the ITC availed on the invoices which are not reflecting in the FORM GSTR-2A of the applicant

Changes in GST Refunds – Process and Documentation (Amendment in CGST Rules) -

Rule	Category	Amendment
Rule 89 (4) (C)	Turnover of zero-rated supply of goods	Turnover of zero-rated supply of goods" means the value of zero-rated supply of goods made during the relevant period without payment of tax under bond or letter of undertaking or the value which is 1.5 times the value of like goods domestically supplied by the same or, similarly placed, supplier, as declared by the supplier, whichever is less, other than the turnover of supplies in respect of which refund is claimed under sub-rules (4A) or (4B) or both; <i>(no such rule for exports with payment of tax)</i>
Rule 89 (2) (g)	Undertaking for filing Refund	New Undertaking - "I hereby undertake to deposit to the Government the amount of refund sanctioned along with interest in case of non-receipt of foreign exchange remittances as per the proviso to section 16 of the IGST Act, 2017 read with rule 96B of the CGST Rules 2017."

Changes in GST Refunds – Process and Documentation (Amendment in CGST Rules) -

Rule	Category	Amendment
Rule 96B	Recovery of refund of unutilized input tax credit or integrated tax paid on export of goods where export proceeds not realized	<ul style="list-style-type: none">• Recovery of refund of unutilized input tax credit or integrated tax paid on export of goods where export proceeds not realized under the Foreign Exchange Management Act, 1999 (42 of 1999), including any extension of such period, the person to whom the refund has been made shall deposit the amount so refunded, to the extent of non- realization of sale proceeds, along with applicable interest within thirty days of the expiry of the said period or, as the case may be, the extended period.• Further where sale proceeds, or any part thereof, in respect of such export goods are not realized by the applicant within the period allowed under the FEMA, 1999, but the RBI writes off the requirement of realization of sale proceeds on merits, the refund paid to the applicant shall not be recovered• Where the sale proceeds are realized by the applicant, in full or part, after the amount of refund has been recovered from him and the applicant produces evidence about such realization within a period of three months from the date of realization of sale proceeds, the amount so recovered shall be refunded, to the extent of realization of sale proceeds, provided the sale proceeds have been realized within such extended period as permitted by the Reserve Bank of India

Option to file refund application spread across multiple Financial Years

- ❑ Hon'ble Delhi High Court in Order dated 21.01.2020, in the case of ***M/s Pitambra Books Pvt Ltd.***, has stayed the rigor of paragraph 8 of Circular No. 125/44/2019-GST dated 18.11.2019. Hon'ble Delhi High Court further observed that the ***Circulars can supplant but not supplement the law.***
- ❑ CBIC decided to remove the restriction on clubbing of tax periods across Financial Years. Accordingly, circular No. 125/44/2019-GST dated 18.11.2019 was modified to that extent i.e. the restriction on bunching of refund claims across financial years shall not apply.
- ❑ ***Giving effect to this modification, GSTN portal has now enabled option to file GST Refund Application across multiple financial years.***

Option to file refund application spread across multiple Financial Years

Illustration – Earlier taxpayer was only able to file Refund application for a single financial Year –either single application or multiple application for single FY

S. No	Refund Period	Financial Year for Refund	Filing of Refund prior to enhancement	Filing of Refund post enabling the enhancement
1	January 2020 to June 2020	2019 – 20 and 2020-21	More than 2 refund applications to be filed (minimum one each for period Jan 2020 to March 2020 and for April 2020 to June 2020)	Single refund application can be filed for Jan 2020 to June 2020

The screenshot shows the GST Refund application form (GST RFD-01) for 'Refund of ITC on Export of Goods & Services without Payment of Tax'. The 'From Period' is set to 'JANUARY 2020' and the 'To Period' is set to 'JUNE 2020'. These two fields are highlighted with a red box. The form also includes fields for 'GSTIN/UIN/Temporary ID' and 'Legal Name'. Below the highlighted fields, the form title 'GST RFD-01 Refund of ITC on Export of Goods & Services without Payment of Tax' is visible, followed by an 'Important Message' section.

Sample Refund Filing process – Accumulated ITC without payment of IGST



Refund on account of Zero Rated Supplies

“Zero rated supply” under Section 16 of the IGST Act, 2017 means any of the following supplies of goods or services or both, namely:

✓export of goods or services or both; or

✓supply of goods or services or both to a SEZ Unit or SEZ Developer.

Every person making claim of refund on account of zero rated supplies has two options:

Either he can export under Bond/LUT and claim refund of accumulated Input Tax Credit

He may export on payment of integrated tax and claim refund of thereof as per the provisions of Section 54 of CGST Act, 2017.

Application Type: Input Tax Credit (ITC) on Export of Goods & Services without Payment of Integrated Tax

S. No	Details	Source Document
1	Monthly ITC availed	Inward Register and GSTR 3B
2	Zero rated supply Turnover	Export Register and GSTR 1/3B
3	Adjusted Turnover	Outward Register (Sales Register) and GSTR 1/3B
4	Monthly ITC utilised	GSTR 3B for particular month
5	Summary of Net ITC available after Utilisation	GSTR 3B and ITC register
6	Reporting of Invoices by suppliers	GSTR 2A for refund period
7	Balance of ITC as on date of refund	Electronic Credit Ledger Extract (GSTN Portal)
8	Statement 3 (Rule 89(2) (b) and (c))	Export Invoice No and date, Shipping Bill No & date, EGM No and date, BRC/FIRC No and date.

**Application Type: Input Tax Credit (ITC) on Export of Goods & Services
without Payment of Integrated Tax**

PART-A: Summary of month wise Input Tax Credit (ITC) availed				
Month	IGST	CGST	SGST	Total ITC
Jul-19	19,24,155	9,68,250	9,68,250	38,60,655
Aug-19	21,97,773	22,78,890	22,78,890	67,55,553
Sep-19	41,93,807	14,75,874	14,75,874	71,45,555
Oct-19	68,28,591	22,71,868	22,71,868	1,13,72,327
Nov-19	94,44,047	19,78,342	19,78,342	1,34,00,731
Dec-19	98,44,502	18,07,458	18,07,458	1,34,59,418
Jan-20	59,43,228	18,69,067	18,69,067	96,81,362
Feb-20	69,43,745	16,47,735	16,47,735	1,02,39,215
Mar-20	42,18,698	30,06,580	30,06,580	1,02,31,858
Total	5,15,38,546	1,73,04,064	1,73,04,064	8,61,46,674

Application Type: Input Tax Credit (IT C) on Export of Goods & Services without Payment of Integrated Tax

Month	Export Turnover as per GSTR-3B	Export Turnover as per Export Register	Difference
Oct-19	3,25,52,589	3,25,52,589	-
Nov-19	14,44,93,747	14,44,93,747	-
Dec-19	15,40,35,832	15,40,35,832	-
Jan-20	7,10,09,127	7,10,09,127	-
Feb-20	9,10,97,938	9,10,97,938	-
Mar-20	6,03,43,940	6,03,43,940	-
Total	55,35,33,173	55,35,33,173	-

Application Type: Input Tax Credit (IT C) on Export of Goods & Services without Payment of Integrated Tax

PART-B: Summary of month wise Zero Rated Supply		PART-C: Summary of month wise Adjusted Turnover	
Month	Zero Rated Turnover	Month	Adjusted Turnover
Jul-19	5,36,22,833	Jul-19	18,08,48,246
Aug-19	3,03,10,115	Aug-19	24,78,65,688
Sep-19	6,36,58,792	Sep-19	21,43,25,050
Oct-19	3,25,52,589	Oct-19	6,02,81,815
Nov-19	14,44,93,747	Nov-19	16,45,87,545
Dec-19	15,40,35,832	Dec-19	36,39,83,521
Jan-20	7,10,09,127	Jan-20	15,70,52,214
Feb-20	9,10,97,938	Feb-20	24,74,90,807
Mar-20	6,03,43,940	Mar-20	19,82,30,119
Total	70,11,24,913	Total	1,83,46,65,005

Application Type: Input Tax Credit (ITC) on Export of Goods & Services without Payment of Integrated Tax

PART-D: Computation of Eligible ITC Refund that can be claimed (Computed based on ITC availed*Zero rated supplies/ Adjusted Turnover)				
Month	IGST	CGST	SGST	Total ITC
Jul-19	5,70,526	2,87,093	2,87,093	11,44,713
Aug-19	2,68,753	2,78,673	2,78,673	8,26,099
Sep-19	12,45,644	4,38,364	4,38,364	21,22,372
Oct-19	36,87,485	12,26,824	12,26,824	61,41,134
Nov-19	82,91,063	17,36,815	17,36,815	1,17,64,692
Dec-19	41,66,139	7,64,906	7,64,906	56,95,952
Jan-20	26,87,154	8,45,074	8,45,074	43,77,303
Feb-20	25,55,896	6,06,508	6,06,508	37,68,913
Mar-20	12,84,229	9,15,244	9,15,244	31,14,717
Total	2,47,56,890	70,99,502	70,99,502	3,89,55,893

(Formula = ITC availed*Zero rated supplies/ Adjusted Turnover)
July 2019 – ITC availed – IGST 19,24,155 . ZERO Rated - 5,36,22,833 and Adjusted Turnover - 18,08,48,246.
Hence Eligible ITC = $19,24,155 * 5,36,22,833 / 18,08,48,246$
So eligible ITC = 5,70,526 (IGST)

Application Type: Input Tax Credit (IT C) on Export of Goods & Services
without Payment of Integrated Tax

PART-E: Summary of month wise Net ITC available after utilisation				
Month	IGST	CGST	SGST	Total Net ITC
Jul-19	-	-	-	-
Aug-19	-	-	-	-
Sep-19	-	-	-	-
Oct-19	61,19,533	19,36,559	19,36,559	99,92,651
Nov-19	1,52,26,456	35,80,879	35,80,879	2,23,88,214
Dec-19	2,35,94,388	7,84,209	7,84,209	2,51,62,806
Jan-20	2,81,99,018	11,67,416	11,67,416	3,05,33,850
Feb-20	3,27,25,678	1,19,959	1,19,959	3,29,65,596
Mar-20	3,45,59,973	8,38,495	8,38,495	3,62,36,963

Application Type: Input Tax Credit (ITC) on Export of Goods & Services without Payment of Integrated Tax

PART-F: Summary of month wise ITC Utilised				
Month	IGST	CGST	SGST	Total Liability
Jul-19	19,24,155	9,68,250	9,68,250	38,60,655
Aug-19	21,97,773	22,78,890	22,78,890	67,55,553
Sep-19	41,93,807	14,75,874	14,75,874	71,45,555
Oct-19	7,09,058	3,35,309	3,35,309	13,79,676
Nov-19	3,37,124	3,34,022	3,34,022	10,05,168
Dec-19	14,76,570	46,04,128	46,04,128	1,06,84,826
Jan-20	13,38,598	14,85,860	14,85,860	43,10,318
Feb-20	24,17,085	26,95,192	26,95,192	78,07,469
Mar-20	23,84,403	22,88,044	22,88,044	69,60,491
Total	1,69,78,573	1,64,65,569	1,64,65,569	4,99,09,711

Application Type: Input Tax Credit (ITC) on Export of Goods & Services without Payment of Integrated Tax

PART-G: Computation of eligible ITC for Refund (Lowest of net available ITC at the end of the month Vs. Eligible ITC that can be claimed for refund)

Month	IGST	CGST	SGST	Total Net ITC
Jul-19	-	-	-	-
Aug-19	-	-	-	-
Sep-19	-	-	-	-
Oct-19	36,87,485	12,26,824	12,26,824	61,41,134
Nov-19	82,91,063	17,36,815	17,36,815	1,17,64,692
Dec-19	41,66,139	7,64,906	7,64,906	56,95,952
Jan-20	26,87,154	8,45,074	8,45,074	43,77,303
Feb-20	25,55,896	1,19,959	1,19,959	27,95,814
Mar-20	12,84,229	8,38,495	8,38,495	29,61,219
Total	2,26,71,967	55,32,074	55,32,074	3,37,36,114

Eligible ITC available – Lower of Net ITC available in ECL or Eligible ITC as per formula

Final Refund Figure -

PART-A: Summary of ITC Balance available as on the date of refund application				
Particulars	IGST	CGST	SGST	Total ITC Utilised
Current B	5,34,14,452	50,13,991	28,11,710	6,12,40,153
Closing B-Oct	4,97,26,967	37,87,167	15,84,886	5,50,99,019
Closing B-Nov	4,14,35,903	20,50,352	-	4,34,86,256
Closing B-Dec	3,72,69,764	12,85,446	-	3,85,55,210
Closing B-Jan	3,45,82,610	4,40,372	-	3,50,22,982
Closing B-Feb	3,20,26,714	3,20,413	-	3,23,47,127
Closing B-Mar	3,07,42,485	-	-	3,07,42,485

Final Refund Figure -

PART-B: Computation of eligible ITC for Refund (Lowest of net available ITC at the end of the month Vs. Eligible ITC that can be claimed for refund)				
Month	IGST	CGST	SGST	Total Net ITC
Jul-19	-	-	-	-
Aug-19	-	-	-	-
Sep-19	-	-	-	-
Oct-19	36,87,485	12,26,824	12,26,824	61,41,134
Nov-19	82,91,063	17,36,815	17,36,815	1,17,64,692
Dec-19	41,66,139	7,64,906	7,64,906	56,95,952
Jan-20	26,87,154	8,45,074	8,45,074	43,77,303
Feb-20	25,55,896	1,19,959	1,19,959	27,95,814
Mar-20	12,84,229	8,38,495	8,38,495	29,61,219
Total	2,26,71,967	55,32,074	55,32,074	3,37,36,114

Final Refund Figure -

PART-C: Final ITC that can be claimed for refund (Lowest of ITC computed in Part-B with ITC balance in ECL)				
Month	IGST	CGST	SGST	Total Net ITC
Jul-19	-	-	-	-
Aug-19	-	-	-	-
Sep-19	-	-	-	-
Oct-19	36,87,485	12,26,824	12,26,824	61,41,134
Nov-19	82,91,063	17,36,815	15,84,886	1,16,12,764
Dec-19	41,66,139	7,64,906	-	49,31,046
Jan-20	26,87,154	8,45,074	-	35,32,228
Feb-20	25,55,896	1,19,959	-	26,75,855
Mar-20	12,84,229	3,20,413	-	16,04,641
Total	2,26,71,967	50,13,991	28,11,710	3,04,97,668
% of Refund to be claimed from the ITC Balance				49.80%

Refund of ITC on Export of Goods / Services without Payment of IGST

Computation of Refund to be claimed (Statement 3A)

	Turnover of zero rated supply of goods and services (1) (₹) *	Net input tax credit (2) (₹) *	Adjusted total turnover (3) (₹) *	Refund amount ((1×2)÷3) (₹)
Integrated Tax	₹0.00	₹0.00	₹0.00	0.00
Central Tax		₹0.00		0.00
State/UT Tax		₹0.00		0.00
CESS		₹0.00		0.00

Important Message

* Please enter the same Turnover of zero rated supply of goods and services (Column 1) under all heads (Integrated, Central, State and Cess).

* Please enter the same Adjusted total turnover (Column 3) under all heads (Integrated, Central, State and Cess). **NOTE - "Adjusted Total turnover"** means the turnover in a State or a Union territory, as defined under clause (112) of section 2, excluding the value of exempt supplies other than zero-rated supplies, during the relevant period.

Refund of ITC on Export of Goods / Services without Payment of IGST

Amount eligible for Refund (in ₹)

	Values as per Statement 3A (₹)	Balance in Electronic Credit Ledger (₹)	Tax Credit Availed during the period (₹)	Eligible amount (Lowest of all) (₹)
Integrated Tax	0.00	0.00	0.00	0.00
Central Tax	0.00	0.00	0.00	0.00
State/UT Tax	0.00	0.00	0.00	0.00
CESS	0.00	0.00	0.00	0.00

Note: The balance in the Electronic Credit Ledger is only for 'Matched ITC'.

Refund Claimed (in ₹)

Head	Integrated Tax (₹) *	Central Tax (₹) *	State/UT Tax (₹) *	CESS (₹) *	Total (₹) *
TAX(ITC)	0.00	0.00	0.00	0.00	0.00

TDS and TCS in GST



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, Snapd
- 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)

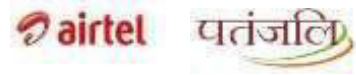
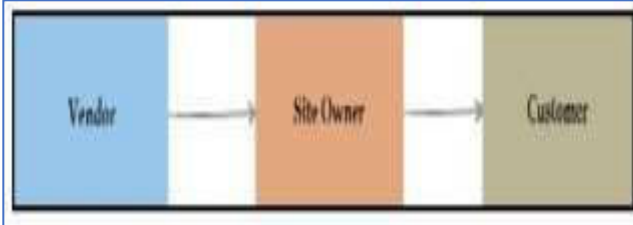
Electronic commerce operator means any person who owns, operates or manages digital or electronic facility or platform for electronic commerce

Aggregator

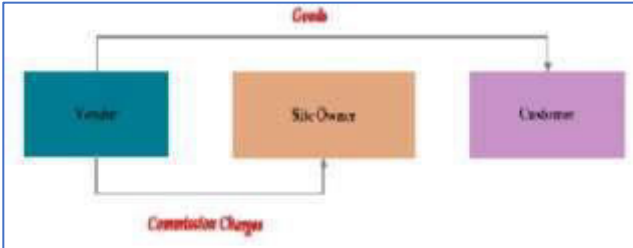
means a person, who owns and manages an electronic platform, and by means of the application and a communication device, enables a potential customer to connect with the persons providing service of a particular kind under the brand name or trade name of the said aggregator.

Various Models of E-Commerce

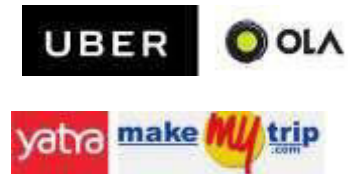
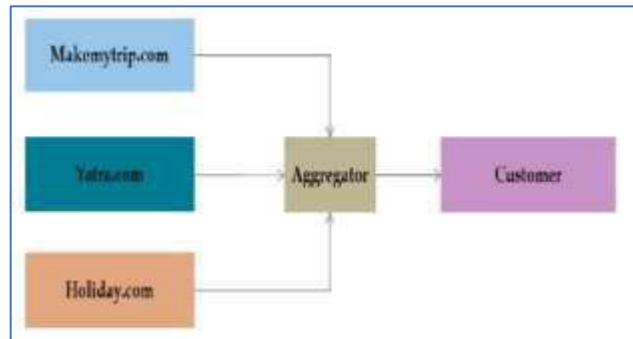
**Principal 2
Principal
(P2P)**



**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 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 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 > Form GSTR-8

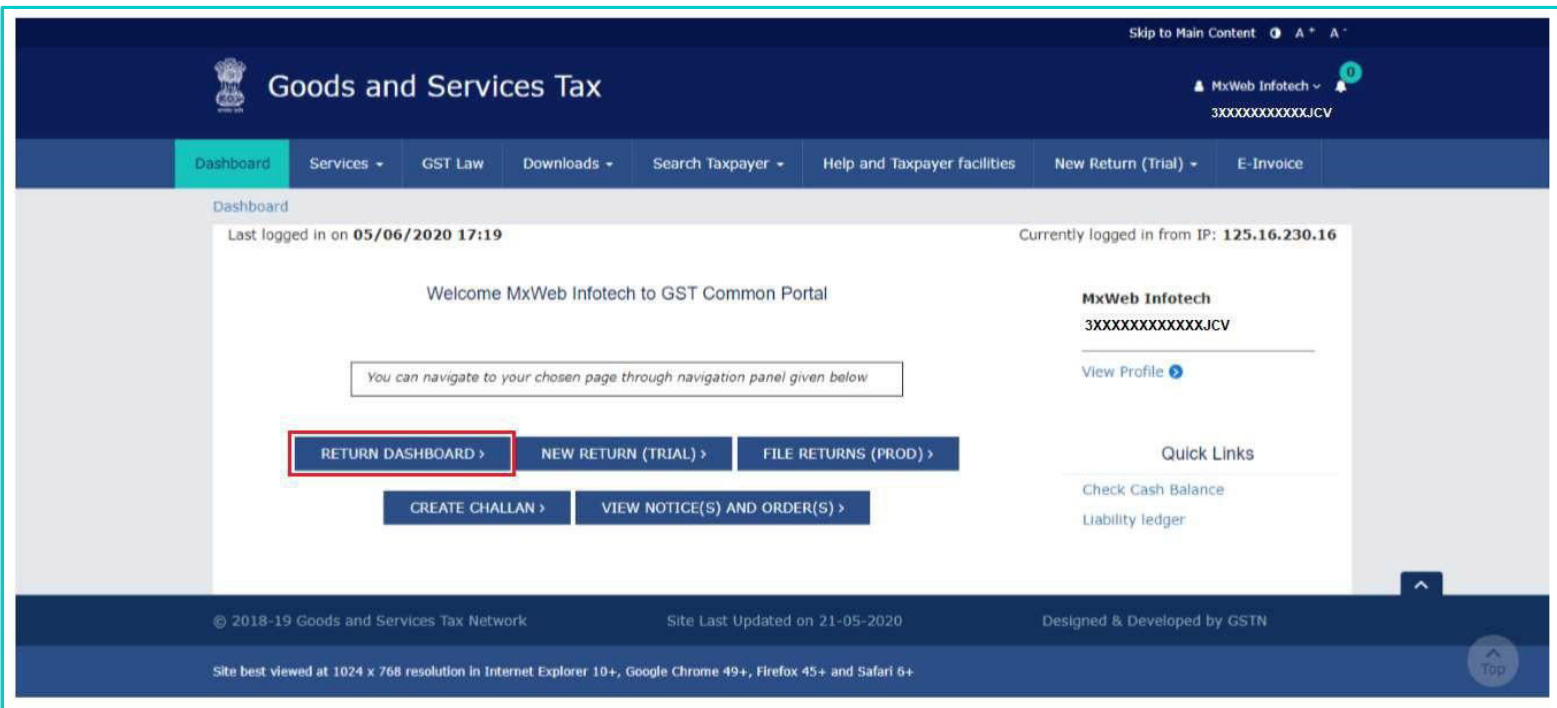
How can I create and file details in Form GSTR-8?

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 - 10/09/2018

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](#)[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

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](#)

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 Filed

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

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

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. 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](#)

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	Edit Delete

[BACK TO GSTR-8 DASHBOARD](#)

[ADD](#)

6.8. Refresh the page by clicking the  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.

6.10. 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 - 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: 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&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](#)

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 - 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: 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&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-comoperator in previous period.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:

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

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

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

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

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

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

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

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

Skip to Main Content



Goods and Services Tax

MxWeb Infotech
XXXXXXXXXXJCV

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DashboardReturnsGSTR-8

English

GSTIN - XXXXXXXXXXXXXJCV
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

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 Last Updated on

Designed & Developed by GSTN

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

Top

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)"**

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

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 *

[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 page

5

Select

5

10

15

20

25

30

35

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	Edit

[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-Corn 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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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 - 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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PREVIEW DRAFT GSTR-8

COMPUTE LIABILITY

PROCEED TO FILE

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



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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[PREVIEW DRAFT GSTR-8](#)

[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 - 10/09/2018

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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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 - 10/09/2018Legal 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&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

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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 - XXXXXXXXXXXXXJCV
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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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

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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
3XXXXXXXXXXUCV

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DashboardReturnsGSTR-8English

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

DOWNLOAD GSTR-8 DETAILS (EXCEL)

PREVIEW DRAFT GSTR-8

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Tsp

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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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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](#)

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