

Rule 67 : Form and manner of submission of statement of supplies through an e-commerce operator

- (1) Every electronic commerce operator required to collect tax at source under section 52 shall furnish a statement in **FORM GSTR-8** electronically on the common portal, either directly or from a Facilitation Centre notified by the Commissioner, containing details of supplies effected through such operator and the amount of tax collected as required under sub-section (1) of section 52.
- (2) ¹[The details of tax collected at source under sub-section (1) of section 52 furnished by the operator under sub-rule (1) shall be made available electronically to each of the registered suppliers] ²[****] on the common portal after ³[****] filing of **FORM GSTR-8** ⁴[for claiming the amount of tax collected in his electronic cash ledger after validation.]
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¹ The words "The details furnished by the operator under sub-rule (1) shall be made available electronically to each of the suppliers" substituted by Noti. No. 38/2023-Central Tax, dt. 04-08-2023 w.e.f. 01-10-2023.

² The words "in **Part C** of **FORM GSTR-2A**" omitted by Noti. No. 31/2019-Central Tax, dt. 28-06-2019 w.e.f. 28-06-2019.

³ The words "the due date of" omitted by Noti. No. 31/2019-Central Tax, dt. 28-06-2019 w.e.f. 28-06-2019.

⁴ Inserted by Noti. No. 31/2019-Central Tax, dt. 28-06-2019 w.e.f. 28-06-2019.