

**Rule 78 : Matching of details furnished by the e-Commerce operator with the details furnished by the supplier**

The following details relating to the supplies made through an e-Commerce operator, as declared in **FORM GSTR-8**, shall be matched with the corresponding details declared by the supplier in **FORM GSTR-1**<sup>1</sup>, as amended in **FORM GSTR-1A** if any,],

(a) State of place of supply; and

(b) net taxable value:

**Provided that** where the time limit for furnishing **FORM GSTR-1** under section 37 has been extended, the date of matching of the above mentioned details shall be extended accordingly:

**Provided further** that the Commissioner may, on the recommendations of the Council, by order, extend the date of matching to such date as may be specified therein.

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<sup>1</sup> Inserted by Noti. No. 12/2024-Central Tax, dt. 10-07-2024 w.ef. 10-07-2024.