

Gst 1- table 14 and table 15 amendment

Table 14. (a) Details of the supplies made through e-commerce operators on which e-commerce operators are liable to collect tax under section 52 of the Act [Supplier to report]-

Ans 1. The ECO-GSTIN wise summary of the supplies made through ECO on which ECO is liable to collect tax at sources (TCS) and liability on which has already been reported in any table 4 to 10 of GSTR-1 shall be reported by the supplier in this section.

2. No taxable value or tax liabilities will be autopopulated from this table to GSTR-3B.

3. Amendments to be reported in 14A(a)

14. (b) Details of the supplies made through e-commerce operators on which e-commerce operators are liable to pay tax u/s 9(5) [Supplier to report]

Ans. 1. • In this section, the supplier will report the summary details of the supplies made through ECO on which ECO is liable to pay tax u/s 9(5). Tax on such supplies shall be paid by the ECO and not by the supplier. This is to be reported net of credit/debit note (if any)

2. Such values will be auto-populated to Table 3.1.1(ii) of GSTR-3B

3. Amendments to be reported in 14A(b).

Table 15. Details of the supplies made through e-commerce operators on which e-commerce operator is liable to pay tax u/s 9(5) [e-commerce operator to report]

Ans 1. Eco shall report the supplies on which they are liable to pay tax u/s 9(5) in Table 15. Such supplies shall not be reported anywhere else in GSTR-1/IFF

2. Registered Supplier and Registered Recipient (B2B)– In this section, the details of supplies where both the supplier and receiver are registered persons are to be reported by ECOs at the invoice level. This will be available in IFF also. Debit Note/credit note (if any) to be reported in Table 9B

3. Registered Supplier and Unregistered Recipient (B2C)– In this section, the supplier level details along with POS and rate details of the supplies related to the transaction where the supply is being made from a registered supplier to an unregistered recipient need to be reported by e-commerce operator. This will not be available in IFF. This is to be reported net of credit/debit notes (if any).

4. Unregistered Supplier and Registered Recipient (URP2B)– In this section, the document-level details of the supplies made from unregistered suppliers to registered recipients through ECO need to be reported by the e-commerce operator. The details to furnish will include the document details and GSTIN of the recipient. This will be available in IFF also. Debit Note/credit note (if any) to be reported in Table 9B.

5. Unregistered Supplier and Unregistered Recipient (URP2C)– In this section, the POS and rate-wise detail of the supplies to be reported by the e-commerce operator related to the transaction of such supplies from an unregistered supplier to an unregistered recipient through ECO. This will not be available in IFF. This is to be reported net of credit/debit notes (if any).

6. The values shall be auto-populated in Table 3.1.1(i) of corresponding GSTR-3B, and such liabilities are to be paid by the ECOs in GSTR-3B in cash.

7. Amendments to be reported in Table 15A(I) & 15A(II).

Other points to be noted

1. Taxable value and tax liabilities from all the above four sections, i.e., B2B, B2C, URP2B and URP2C of table 15, will be auto-populated to table 3.1.1(i) of GSTR-3B.2. There will be no auto-population of e-invoice in Table -15. E-invoices reported for 9(5) supplies will be filled in FORM GSTR-1 according to existing functionality. E-commerce operators are advised to examine and add such records in Table 15 related to 9(5) supplies.

Section 9(5) states as under

9 (5) The Government may, on the recommendations of the Council, by notification, specify categories of services the tax on intra-State supplies of which shall be paid by the electronic commerce operator if such services are supplied through it, and all the provisions of this Act shall apply to such electronic commerce operator as if he is the supplier liable for paying the tax in relation to the supply of such services:

Provided that where an electronic commerce operator does not have a physical presence in the taxable territory, any person representing such electronic commerce operator for any purpose in the taxable territory shall be liable to pay tax:

Provided further that where an electronic commerce operator does not have a physical presence in the taxable territory and also he does not have a representative in the said territory, such electronic commerce operator shall appoint a person in the taxable territory for the purpose of paying tax and such person shall be liable to pay tax.