



Goods & Services Tax

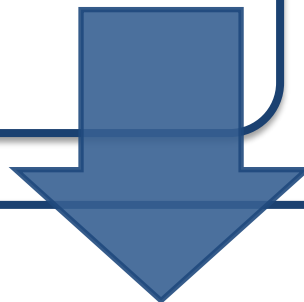
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Furnishing of details of TCS collected by E-Commerce Operators

Certain e-commerce operators who have been unable to obtain registration in the month of October, 2018 but have already collected TCS for the said month have expressed challenges in relation to the filing of such details in GTSR-8. It has been asked as to how these details are to be furnished on the common portal?



E-commerce operators, who have been unable to obtain registration in the month of October, 2018 but have already collected TCS for the said month, may furnish the details of TCS collected in the month of October, 2018 in the first return in FORM GTSR-8 to be filed after obtaining registration.

Source: FAQs on TCS Updated by Law Committee, GST Council

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