

GST Portal update- Disclosures of supplies through E-commerce Operators and amendment of the details in GSTR-1

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Disclosures in GST Returns for the businesses supplying their goods or services through the E-commerce platforms and for the E-commerce platforms themselves have undergone several changes w.e.f. **01st January 2024**. The Government doing so intends to bring in **more transparency for the online supplies of goods and services** by streamlining the disclosures in the GST returns filed by the taxpayers and putting checks and balances to identify the tax evasions.

The Government of India on the recommendations of the GST Council, vide **Notification No 26/2022- Central Tax dated 26th December 2022**, proposed the following amendments in Form GSTR-1 amongst others;

Table No	Instruction
14(a)	Details of the supplies reported in any table from 4 to 10, made through e-commerce operator on which ECO is liable to collect tax at source (TCS) under section 52, shall be reported by the supplier
14(b)	Details of supplies made through ECO, on which ECO is liable to pay tax u/s 9(5), shall be reported by the supplier. Tax on such supplies shall be paid by the ECO and not by the supplier
14A(a)	Amendment to supplies reported in table 14(a) in earlier tax period shall be reported
14A(b)	Amendment to supplies reported in table 14(b) in earlier tax period shall be reported
15	i) ECO shall report details of the supplies made through him/her on which he/she is liable to pay tax u/s 9(5). ii) GSTIN of supplier and recipient, if registered, shall be reported. iii) Details of the documents issued by ECO shall be reported, if recipient is registered
15A(I)	Amendment to the details reported in table 15 in earlier tax periods in respect of registered recipients shall be reported

15A(II)	Amendment to the details reported in table 15 in earlier tax periods in respect of unregistered recipients shall be reported.”
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However, the aforesaid proposed changes in the GST Returns came into the limelight only from the tax period **January 2024**.

Snippets from the GST portal of the new tables are as follows:

Table 14(a) Disclosure: Details of the supplies reported in any table from 4 to 10, made through e-commerce operator on which ECO is liable to collect tax at source (TCS) under section 52, shall be reported by the supplier

Dashboard Services GST Law Downloads Search Taxpayer Help and Taxpayer Facilities e-Invoice

Dashboard Returns GSTR-1/IFF Supplies through ECO U/s 52 (TCS) English

14 - Supplies made through E-Commerce Operators - u/s 52 (TCS) - Add Details

Indicates Mandatory Fields

GSTIN of e-commerce operator Trade/Legal Name Net value of supplies (₹)

Integrated tax (₹) Central tax (₹) State/UT tax (₹)

Cess (₹)

BACK SAVE

Table 14A(a) Amendment: In case of any errors committed in the above table 14(a) the amendment shall be carried out in the following Amendment Table 14A(a) of GSTR-1.

Dashboard Returns GSTR-1/IFF Amended Supplies through ECO English

14A - Amended Supplies made through E-Commerce Operators HELP

Liable to collect tax u/s 52 (TCS) Liable to pay tax u/s 9(5)

There are no records to be displayed.

Indicates Mandatory Fields

Financial Year Month/Quarter GSTIN of e-commerce operator

2023-24 February This information is required.

BACK AMEND RECORD

Table 14(b) Disclosure: Details of supplies made through ECO, on which ECO is liable to pay tax u/s 9(5), shall be reported by the supplier. Tax on such supplies shall be paid by the ECO and not by the supplier.

Table 14A(b) Amendment: In case of any errors committed in the above tables 14(b) the correction shall be carried out in the following Amendment Table 14A(b) of GSTR-1.

Table 15- To be filled by E-commerce Operator (ECO)

Table 15 Disclosure [Supplies u/s 9(5)] Registered to Registered:

Dashboard Services GST Law Downloads Search Taxpayer Help and Taxpayer Facilities e-Invoice

Dashboard > Returns > GSTR-1/IFF > Supplies U/s 9(5) > B2B

15 - Supplies U/s 9(5) - B2B - Add Details

Indicates Mandatory Fields

Deemed Exports
 SEZ Supplies with payment
 SEZ Supplies without payment

Supplier GSTIN/UIN*
Supplier Name*

Recipient GSTIN/UIN*
Recipient name*
Document number*

Document date*
Total value of supplies made (₹)*
POS ⓘ*

Supply type

BACK SAVE

Table 15 Amendment (Registered to Registered): In case of any errors committed in the above table an amendment shall be carried out in the following Amendment Table of GSTR-1.

Dashboard Services GST Law Downloads Search Taxpayer Help and Taxpayer Facilities e-Invoice

Dashboard > Returns > GSTR-1/IFF > Amended Supplies U/s 9(5)

15A- Amended Supplies U/s 9(5)

HELP ⓘ ↻

Registered to Registered
Registered to Unregistered
Unregistered to Registered
Unregistered to Unregistered

There are no records to be displayed.

Indicates Mandatory Fields

Financial Year*
Document No.*

BACK AMEND RECORD

Table 15 Disclosure [Supplies u/s 9(5)] Registered to Unregistered

Dashboard Services GST Law Downloads Search Taxpayer Help and Taxpayer Facilities e-Invoice

Dashboard > Returns > GSTR-1/IFF > Supplies U/s 9(5) > B2C

15 - Supplies U/s 9(5) - B2C - Add Details

Indicates Mandatory Fields

Supplier GSTIN/UIN* Supplier Name*

POS ⓘ* Taxable value (₹)* Supply type

Rate*

BACK SAVE

Table 15 Amendment (Registered to Unregistered): In case of any errors committed in the above table an amendment shall be carried out in the following Amendment Table of GSTR-1.

Dashboard Services GST Law Downloads Search Taxpayer Help and Taxpayer Facilities e-Invoice

Dashboard > Returns > GSTR-1/IFF > Amended Supplies U/s 9(5)

15A- Amended Supplies U/s 9(5)

HELP ⓘ ↺

Registered to Registered Registered to Unregistered Unregistered to Registered Unregistered to Unregistered

There are no records to be displayed.

To amend the POS of an already filed record (as reported in table 15 of earlier return period), you are required to use the following steps:

1. Search the POS which was originally reported and filed in earlier return period and save with '0' values.
2. Search the new POS and save the new POS after adding respective details.

Indicates Mandatory Fields

Financial Year* Month* Original POS ⓘ* Supplier GSTIN/UIN*

BACK AMEND RECORD

Table 15 Disclosure [Supplies u/s 9(5)] Unregistered to Registered

Dashboard Services GST Law Downloads Search Taxpayer Help and Taxpayer Facilities e-Invoice

Dashboard > Returns > GSTR-1/IFF > Supplies U/s 9(5) > URP2B

15 - Supplies U/s 9(5) - URP2B - Add Details

Indicates Mandatory Fields

Deemed Exports
 SEZ Supplies with payment
 SEZ Supplies without payment

Recipient GSTIN/UIN •
Recipient name •
Document number •

Document date •
Total value of supplies made (₹) •
POS •

Supply type

Table 15 Amendment (Unregistered to Registered): In case of any errors committed in the above table an amendment shall be carried out in the following Amendment Table of GSTR-1.

Dashboard Services GST Law Downloads Search Taxpayer Help and Taxpayer Facilities e-Invoice

Dashboard > Returns > GSTR-1/IFF > Amended Supplies U/s 9(5)

15A- Amended Supplies U/s 9(5)

HELP ⓘ ↻

Registered to Registered Registered to Unregistered Unregistered to Registered Unregistered to Unregistered

There are no records to be displayed.

Indicates Mandatory Fields

Financial Year •
Document No. •

Table 15 Disclosure [Supplies u/s 9(5)] Unregistered to Unregistered

Dashboard > Returns > GSTR-1/IFF > Supplies U/s 9(5) > URP2C

15 - Supplies U/s 9(5) - URP2C - Add Details

Indicates Mandatory Fields

POS [ⓘ] • Taxable value (₹) • Supply type

Rate •

BACK SAVE

Table 15 Amendment (Unregistered to Unregistered): In case of any errors committed in the above table an amendment shall be carried out in the following Amendment Table of GSTR-1.

Dashboard > Returns > GSTR-1/IFF > Amended Supplies U/s 9(5)

15A- Amended Supplies U/s 9(5)

Registered to Registered Registered to Unregistered Unregistered to Registered **Unregistered to Unregistered**

There are no records to be displayed.

To amend the POS of an already filed record (as reported in table 15 of earlier return period), you are required to use the following steps:
 1. Search the POS which was originally reported and filed in earlier return period and save with '0' values.
 2. Search the new POS and save the new POS after adding respective details.

Indicates Mandatory Fields

Financial Year • Month • Original POS [ⓘ] •

BACK AMEND RECORD

Further, GSTN has issued the following Advisory on the aforesaid changes made in the GST Returns;

Date of issuance	Description of the Advisory
15 th January 2024	Introduction of the new Table 14 and 15 in GSTR-1
12 th March 2024	Introduction of New 14A and 15A Tables

The advisories issued by the GSTN can be accessed from the following links;

1. [https://tutorial.gst.gov.in/downloads/news/updated advisory new table1415 cr23892 sj 10.01.2024.pdf](https://tutorial.gst.gov.in/downloads/news/updated_advisory_new_table1415_cr23892_sj_10.01.2024.pdf)
2. [https://tutorial.gst.gov.in/downloads/news/advisory table14 15A 11.03.2024.pdf](https://tutorial.gst.gov.in/downloads/news/advisory_table14_15A_11.03.2024.pdf)

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