

Advisory on GSTR-1/IFF: Introduction of New 14 and 15 tables

Notification No.: 26/2022 – Central Tax dated December 26, 2022

1. **Purpose:** The purpose of this advisory is to make taxpayers aware of the new Table 14 and 15 in FORM GSTR-1 and IFF. These tables are relevant for only those taxpayers who either supply through E-Commerce operator (ECO) or are themselves liable to pay tax under Section 9(5) of the GST Act.

2. **Introduction:** As per Notification No. 26/2022 – Central Tax dated 26th December 2022 two new tables Table 14 and Table 15 were added in GSTR-1 to capture the details of the supplies made through e-commerce operators (ECO) on which e-commerce operators are liable to collect tax under section 52 of the Act or liable to pay tax u/s 9(5). These tables have now been made live on the GST common portal. These two new tables will be available in GSTR-1/IFF from January-2024 tax periods onwards.

3. Table Wise Details

Table Details	Description
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]	<ul style="list-style-type: none">• 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.• No taxable value or tax liabilities will be auto-populated from this table to GSTR-3B.• 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]	<ul style="list-style-type: none">• In this section the summary details of the supplies made through ECO on which ECO is liable to pay tax u/s 9(5) is to be reported by the supplier. 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).• Such values will be auto-populated to Table 3.1.1(ii) of GSTR-3B.• Amendments to be reported in 14A(b).

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]

- 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.
- Registered Supplier and Registered Recipient (B2B)– In this section the details of such supplies where both the supplier and receiver of supplies are registered person, is to be reported by ECOs at invoice level. This will be available in IFF also. Debit Note / credit note (if any) to be reported in Table 9B.
- Registered Supplier and Unregistered Recipient (B2C)– In this section the supplier level details along with POS and rate wise detail of the supplies related to the transaction where the supply is being made from a registered supplier to 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 note (if any).
- Unregistered Supplier and Registered Recipient (URP2B)– In this section the document level details of the supplies made from unregistered supplier to registered recipient through ECO needs to be reported by the e-commerce operator. The detail to furnish will include the document detail and GSTIN of recipient. This will be available in IFF also. Debit Note / credit note (if any) to be reported in Table 9B.
- Unregistered Supplier and Unregistered Recipient (URP2C)– In this section the POS and rate wise detail of the supplies to be reported by e-commerce operator related to the transaction of such supplies from an unregistered supplier to unregistered recipient through ECO. This will be not be available in IFF. This is to be reported net of credit / debit note (if any).
- The values shall be auto-populated in Table 3.1.1(i) of corresponding GSTR-3B and such liabilities is to be paid by the ECOs in GSTR-3B in cash.
- Amendments to be reported in Table 15A(I) & 15A(II).

4. Other Salient Features :-

1. Taxable value along with 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 populated in FORM GSTR-1 as per existing functionality. E-commerce operator are advised to examine and add such records in table 15 related to 9(5) supplies.

5. Step to report details in Table 14/15:

1. To view Table 14/15, taxpayer can navigate to Returns Dashboard > Selection of Period > Details of outward supplies of goods or services GSTR-1 > Prepare Online

Dashboard > Returns > GSTR-1/IFF English

GSTR-1 - Details of outward supplies of goods or services

E-INVOICE ADVISORY HELP

GSTIN - [REDACTED] Legal Name - ZAL [REDACTED] LTD Trade Name - GSTN
FY - 2023-24 Tax Period - June Status - Not Filed

Indicates Mandatory Fields
Due Date - 11/07/2023

File Nil GSTR-1

ADD RECORD DETAILS

4A, 4B, 6B, 6C - B2B, SEZ, DE Invoices	5 - B2C (Large) Invoices	6A - Exports Invoices	7 - B2C (Others)
8A, 8B, 8C, 8D - Nil Rated Supplies	9B - Credit / Debit Notes (Registered)	9B - Credit / Debit Notes (Unregistered)	11A(1), 11A(2) - Tax Liability (Advances Received)
11B(1), 11B(2) - Adjustment of Advances	12 - HSN-wise summary of outward supplies	13 - Documents Issued	14 - Supplies made through ECO
15 - Supplies U/s 9(5)			

AMEND RECORD DETAILS

The taxpayers for whom e-invoicing is not applicable may ignore the sections/options related to e-invoice download. The downloaded file would be blank in

2. Taxpayers can access the Table 14(a) & 14(b) by clicking the *Liable to collect tax u/s 52 (TCS)* and *Liable to pay tax u/s 9(5)* respectively available at the top of table 14 page.
3. Similarly, the different section of Table 15 can be accessed using the respective tab available at top of the table 15 page.

4. After adding the records taxpayers can file their GSTR-1 as per the existing process.

Introduction of new table ECO-Documents in GSTR-2B

1. The taxpayers are also being provided a facility to pass input tax credit (ITC) to the registered taxpayers who are receiving the supplies u/s 9(5) through ECO. Such ITC will be available to the registered recipient in newly introduced section in GSTR-2B. A new table "ECO - Documents" is being added under all other ITC section in GSTR-2B. In this table, the registered recipient can view the document details of the supplies received through e-commerce operator on which e-commerce operator is liable to pay tax under section 9(5) of the Act.
2. The values will be auto populated from *Registered Supplier and Registered Recipient (B2B)* and *Unregistered Supplier and Registered Recipient (URP2B)* section of table 15 to this new ECO - Documents table of GSTR-2B.
3. To view the ECO-Documents table, taxpayer can navigate to Returns Dashboard > Selection of Period > Auto- drafted ITC Statement for the month GSTR 2B > View

S.NO.	Heading [Expand All ▼]	GSTR-3B table	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
Part A ITC Available - Credit may be claimed in relevant headings in GSTR-3B						
I	All other ITC - Supplies from registered persons ▲	4(A)(5) ①	4,742.09	0.00	0.00	1,70,609.00
	B2B - Invoices		0.00	0.00	0.00	0.00
	B2B - Debit notes		0.00	0.00	0.00	0.00
	ECO - Documents		4,742.09	0.00	0.00	1,70,609.00
	B2B - Invoices (Amendment)		0.00	0.00	0.00	0.00
	B2B - Debit notes (Amendment)		0.00	0.00	0.00	0.00
II	Inward Supplies from ISD ▼	4(A)(4) ①	0.00	0.00	0.00	0.00

5. To view the records in ECO-Documents table, taxpayer can navigate to Returns Dashboard > Selection of Period > Auto- drafted ITC Statement for the month GSTR 2B > View > ECO Documents

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Dashboard Returns GSTR-2B English

GSTR-2B- AUTO-DRAFTED ITC STATEMENT

GSTIN- [REDACTED] Legal Name - [REDACTED] Trade Name - GSTN
 Financial Year - 2022-23 Return Period - October Generation date - 08/11/2023

SUMMARY ALL TABLES View Advisory

Select table to view details Documents reported by ECO on which ECO is liable to pay tax u/s 9(5) - ECO HELP

ECO wise details Document Details Download Excel

Display/Hide Columns: +3 Records Per Page: 10 Apply filter Search...

S.no.	GSTIN of ECO	Trade/legal name	Document number	Document type	Document date	Document value (₹)	Place of supply	Total T Value
1	[REDACTED]	GSTN	y587521///	Regular	19/12/2022	99,99,99,99,99,999.99	Kerala	99,99,99,9

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Thanking You
Team GSTN