

New Table 3.1.1 in GSTR-3B for reporting supplies notified u/s 9(5)

1. As per Section 9(5) of CGST Act, Electronic Commerce Operator (ECO) is required to pay tax on supply of services such as Passenger Transport Service, Accommodation services, Housekeeping Services & Restaurant Services, if such services are supplied through ECO.
2. A new Table 3.1.1 is being added as per Notification No. 14/2022 – Central Taxdated 05th July, 2022in GSTR-3B where both ECOs and registered persons can report supplies made under Section 9(5) as mentioned below.

To view the detailed notification, please [click here](#).

3.1.1. Details of supplies notified under sub-section (5) of section 9 of the Central Goods and Services Tax Act, 2017 and corresponding provisions in Integrated Goods and Services Tax/Union Territory Goods and Services Tax/State Goods and Services Tax Acts.

Description	Total Taxable Value	Integrate d Tax	Central Tax	State/UT Tax	Cess
(1)	(2)	(3)	(4)	(5)	(6)
(i) Taxable supplies on which electronic commerce operator pays tax under Sub-section (5) of Section 9 [To be furnished by the electronic commerce operator]					
(ii) Taxable supplies made by the registered person through electronic commerce operator, on which electronic commerce operator is required to pay tax under Sub-section (5) of Section 9 [To be furnished by the registered person making supplies through electronic commerce operator].					

3. An ECO is required to report supplies made u/s 9(5) in Table 3.1.1(i) of GSTR-3B and shall not include such supplies in Table 3.1(a) of GSTR-3B. The applicable tax on such supplies shall be paid by ECO in Table 3.1.1(i) of GSTR-3B in cash only and not by ITC.
4. A registered person who is making supplies of such services as specified u/s 9(5) through an ECO, shall report such supplies in Table 3.1.1(ii) and shall not include such supplies in Table 3.1(a) of GSTR-3B. The registered person is not required to pay tax on such supplies as the ECO is liable to pay tax on such supplies.
5. The Table 3.1.1 in GSTR-3B will be made available on GST Portal from 01st August 2022.
