- In terms of Notn. No. 38/2023-CT, dated 4th August, 2023, two new tables were inserted in Form GSTR-8 for reporting "Details of Supplies made by unregistered suppliers (Table 3.1)" and "Amendment thereof (Table-4.1)".
- In addition, a functionality was provided to e-commerce operators to view the turnover of un-registered suppliers registered in the State/UT in which ECO is registered. They can navigate to Services >> User Services >> View turnover of enrolment IDs to view the same.
- The unregistered suppliers were provided with a functionality to view the details of supplies reported by the e-commerce operators on their behalf and amendments thereto. They can navigate to Services > User services > Supplies reported by e-commerce operators (ECOs) and Annual Turnover details to view the same.