

## **Introducing new Table 3.1.1 in GSTR-3B for reporting supplies u/s 9(5)**

20/07/2022

According to section 9(5) of CGST Act, 2017, Electronic Commerce Operator (ECO) is required to pay tax on supply of certain services notified by the government such as Passenger Transport Service, Accommodation services, Housekeeping Services & Restaurant Services, if such services are supplied through ECO. For reporting of such supplies a new Table 3.1.1 is being added in GSTR-3B as per Notification No. 14/2022 – Central Tax dated 05th July, 2022 wherein both ECOs and registered persons can report their supplies made under section 9(5) respectively.

For detailed advisory in this regard please [click here](#)

Thanking You,  
Team GSTN