

# **SGCO & Co. LLP**

Chartered Accountants

## **Advisory on introduction of new Tables 14 & 15 in GSTR-1**

15/01/2024

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. Please [click here](#) for the complete advisory.

Thanking you,  
Team GSTN