

GSTN Step by Step Guidelines for Taxpayers

Compilation of Tweets by GSTN

On

Return Filing

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A. GST FORM GSTR 1

i. Step by Step Guide on how to prepare GSTR 1 using Offline Tool



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STEP BY STEP GUIDE ON

"How to prepare GSTR-1 using Offline Tool"

- 1) Where to get it?:** Download the latest version of Offline Tool from the Download section of GST Portal
- 2) How to install:** Extract the 'gst_offline_tool.zip' downloaded from portal and install by selecting 'GST offline Tool' icon. On extraction of zip file, you will see an Excel Workbook Format which can be used for entering in voice data and other records. Detailed instructions for installation is contained in 'Read Me' file in the extracted folder.
- 3) How to start GSTR-1 preparation:** Select 'New' to start a new GSTR-1 preparation and furnish the required details in the relevant sections for you. Select Proceed to start furnishing the invoices and other details.
- 4) How to enter Invoice and other data:** The invoice details and other GSTR-1 related details can be added in the Tool in following four ways
 - a. Importing the entire excel workbook to the offline tool by selecting 'Import Files' followed by Import Excel. Data in all sections (worksheets) of the excel file will be imported to the Tool in one go.
 - b. Line by line data entry in each section by selecting the relevant section on the offline tool
 - c. Copy from the excel worksheets from the top row including the summary and header and pasting it in the designated box in the 'Import Returns-one section at time' under 'Import Files' section in offline tool in the 'Import Returns-one section at time' under 'Import Files' section in offline tool
 - d. Section by section data upload of a particular return - using a .CSV file as per the format given along with the offline tool. This option is available in the 'Import Returns-one section at time' under 'Import Files' section in offline tool.

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STEP BY STEP GUIDE ON

"How to prepare GSTR-1 using Offline Tool"

- 5) View Summary:** Once all the details are furnished in the tool, select 'View Summary' to see the summary of details added across section.
- 6) Generate File for Upload on GST System:** In 'View Summary' select 'Generate File' to generate .json file which is to be uploaded on GST Portal. Save this on your computer.
- 7) Uploading the file on Portal:** Log on to the GST Portal: select 'Prepare offline' on GSTR-1 section to upload .json file generated in the previous Step. Uploaded file would be subjected to data validations as per the business rules in GSTR-1.
- 8) Editing the data submitted through Offline Tool:** The details submitted using offline tool can be accessed online after successful upload. You may edit/delete/add the details on GST portal.
- 9) How to handle error file:** In case the uploaded file fails, an error file would be generated. The generated error file can be downloaded from GST portal and later opened in offline tool to rectify the errors. After error rectification, the file may be uploaded by following steps mentioned above.
- 10) Can Multiple Files be uploaded:** The details can be uploaded on GST portal multiple times by following above steps. An invoice uploaded earlier, if uploaded again will get replaced by the latter. Additional details would be added to data uploaded earlier on GST Portal

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STEP BY STEP GUIDE ON


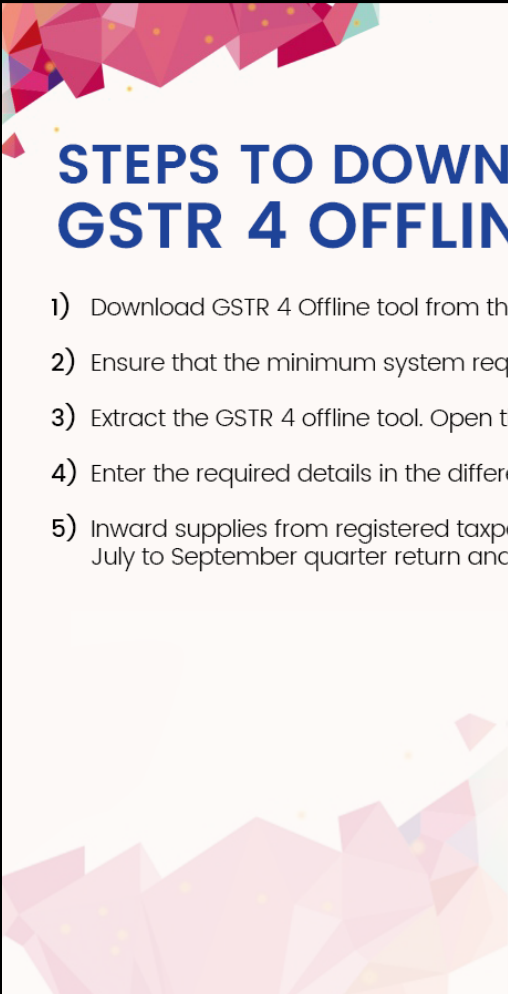


"How to prepare GSTR-1 using Offline Tool"

- 11) **Can data uploaded earlier be downloaded.** You may download the details uploaded for GSTR-1 earlier using download section in prepare GSTR-1 offline page. The downloaded zip can be opened in offline tool by selecting 'Open' and selecting the Zip file downloaded from the GST portal
- 12) You may add/modify/delete the details populated in offline tool once the downloaded file is opened in tool. Follow steps to upload updated details on GST portal.
- 13) **Data uploaded by my supplier:** Any data added by your supplier on GST Portal would reflect in your GSTR-2A on real time basis. You may view the details online on GST portal or download the details from GST Portal to view it on offline tool. If you have more than 500 invoices in any section of GSTR-2A, you will not be able to see it on online. Please download the GSTR-2A using this Tool and see the data on your computer.
- 14) **Filing GSTR-1:** Once the all the details have been uploaded for the tax period on GST portal. Please select 'Submit' on GST portal to furnish the details for tax period. **Please note that no further modifications are allowed after submit Please ensure that all details applicable for the tax period are provided correctly and completely on the Portal before clicking on Submit button.**
- 15) Click on declaration statement
- 16) Click on File GSTR-1 button with DSC or EVC and attach DSC or provide EVC and go ahead for filing
- 17) Message for successful filing will appear and Acknowledgement will get generated, which gets mailed to the registered ID as well as the registered mobile number as a text message.




B. GST FORM GSTR 4

i. Steps to Download GSTR 4 Offline Tool





STEPS TO DOWNLOAD GSTR 4 OFFLINE TOOL


- 1) Download GSTR 4 Offline tool from the download tab on GST portal.
- 2) Ensure that the minimum system requirements of Windows 7 and MS Excel 2007 is met.
- 3) Extract the GSTR 4 offline tool. Open the GSTR 4 Offline tool .xls file by double clicking on it.
- 4) Enter the required details in the different worksheets of the Offline tool.
- 5) Inward supplies from registered taxpayers, and amendment tables are not required to be entered in the July to September quarter return and these worksheets are not provided in the Ver. 1 of the tool.

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ii. Steps to fill worksheets using GSTR 4 Offline Tool






STEPS TO FILL WORKSHEETS USING GSTR 4 OFFLINE TOOL

- 1) Enter the relevant details in each worksheet of the downloaded excel file as applicable (except Inward supplies from registered taxpayers, and amendment tables).
- 2) Validate the entered details by pressing the "Validate tab" on each worksheet.
- 3) In case certain details fail validation check, they would be highlighted in red and an error message would also be visible in the column **'Sheet Validation Error'**
- 4) Validation errors need to be corrected before upload. After each worksheet is successfully validated, click on **'Get Summary'** to update the summary on Home tab.
- 5) If the summary is satisfactory and matches with your accounting records. To generate JSON file, click on **'Generate JSON File to upload'** and prepare GSTR 4 offline, to be uploaded on GST portal later.
- 6) **Save the JSON file** at an appropriate location.




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iii. Uploading JSON file using GSTR 4 Offline Tool



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Uploading JSON file using GSTR 4 Offline Tool

- 1) Login on the GST portal and navigate to the GSTR 4 tab clicking Return > Return Dashboard > Selecting the Tax period.
- 2) Click on Prepare Offline button on the GSTR 4 Tile.
- 3) Click on Choose File and select the JSON file generated by the GSTR 4 offline tool for that tax period.
- 4) The uploaded JSON file would be validated and processed.
- 5) It is possible to upload JSON multiple times on GST portal till submission.




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iv. Downloading JSON file using GSTR 4 Offline Tool


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Downloading JSON file using GSTR 4 Offline Tool

- 1) One can also download the earlier uploaded file and open it in the Offline tool using “Open Downloaded GSTR-4 JSON File” and modify, delete or correct the earlier declared values and again generate the JSON file and upload to the GST portal.
- 2) For filing the GSTR 4 on the portal Click **INITIATEFILING**, declare the aggregate turnover values of last financial year and the first quarter of this financial year.
- 3) Click “preview” to view the pdf summary of the uploaded details. It can also be downloaded for verification.
- 4) If the preview is satisfactory, check the declaration box and submit. Once submitted no change can be made in the uploaded data.
- 5) After successful Submit, the taxpayer needs to click the utilize cash button to make payment of all liabilities in a single go.
- 6) The details of the debit entries in the cash ledger can be seen by clicking the debit entries tiles.
- 7) After successful discharge of the liabilities the taxpayer has to click “File Return” select authorized signatory and file with DSC/EVC as applicable.

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v. Correcting JSON file processed with error using GSTR 4 Offline Tool

Correcting JSON file processed with error using GSTR 4 Offline Tool



- 1) In case of validation failure of one or more details upon processing of uploaded JSON file on the GST portal, status will be updated as 'Processed with Error'
- 2) Click the link to Generate error report.
- 3) Once the report is generated, click link to download the error report.
- 4) Error report is downloaded in .zip file. Save error report on your system.
- 5) Unzip the files from .zip folder. To unzip the files, right click on the .zip folder downloaded, and select "Extract All"
- 6) The Unzipped folder contains two JSON files
 - a. (returns_<Date>_R4_<GSTIN>_offline.json) with records processed successfully on GST Portal
 - b. (returns_<Date>_R4_<GSTIN>errorReport.json) with records processed with error on GST Portal
- 7) Select both the files there and click on open i.e both the error file and the records processed successfully file have to be selected together and opened together.
- 8) Both the successfully processed as well as error records would be visible in the different worksheets. Correct the errors as mentioned in the column "GST Portal Validation Errors" in each sheet.
- 9) After making the corrections, Validate the sheets. After each worksheet is successfully validated, click on 'Get Summary' to update the summary on Home tab.
- 10) If the summary is satisfactory Click on 'Generate JSON File to upload' to generate JSON file for upload of GSTR-4 return details prepared offline on GST portal.