Goods and Services Tax

Invoice & other data upload for creation of GSTR 1

Introduction to Excel based template for data upload in Java offline tool

- The Offline tool comes bundled with MS Excel Template and a java tool. This Excel workbook template has 11 data entry worksheets, 1 master sheet and 1 Help Instruction sheet i.e. total 13 worksheets. The 11 data entry worksheets are named: b2b, b2cl, b2cs, cdnr, cdnur exp, at, atadj, exemp, hsn and doc in which day-to-day business transaction required to be reported in GSTR 1 can be recorded or entered by the taxpayers. At desired interval, the data entered in the MS-Excel worksheet can be uploaded on the GST Portal using the java offline tool which will import the data from excel workbook and convert the same into a Json file which is understood by GST portal. (www.gst.gov.in)
- It has been designed to enable taxpayers to prepare GSTR 1 in offline mode (without Internet). It can also be used to carry out bulk upload of invoice/other details to GST portal.
- The appearance and functionalities of the Offline tool screens are similar to that of the returns filing screens on the GST Portal.
- Approximately 19,000 line items can be uploaded in one go using the java tool. In case a taxpayer has more invoice data, he can use the tool multiple times to upload the invoice data.

Data can be uploaded/entered to the offline tool in four ways:

1. Importing the entire excel workbook to the java tool where data in all sections (worksheets) of the excel file will be imported in the tool in one go.
2. Line by line data entry by return preparer on the java offline tool.
3. Copy from the excel worksheets from the top row including the summary and header and pasting it in the designated box in the import screen of the java offline tool. Precaution: All the columns including headers should be in the same format and have the same header as of the java offline tool.
4. Section by section of a particular return - using a .CSV file as per the format given along with the java tool. Many accounting software packages generate .CSV file in the specified format and the same can be imported in the tool.

Understanding the Excel Workbook Template

a) It is always recommended to download the excel workbook template from the GST portal only.

b) The taxpayer can fill the excel workbook template with different worksheet for the applicable sections of the return and then import the excel file to the java tool. Data has to be filled in the sections (worksheets) applicable to him and the others may be left blank.

c) The data in the excel file should be in the format specified below in respective sections.

d) In a case where the taxpayer does not have data applicable for all sections, those sections may be left blank and the java tool will automatically take care of the data to be filled in the applicable sections only.

e) For Group import (all worksheets of workbook) taxpayer need to fill all the details into downloaded standard format **GSTR1_Excel_Workbook_Template-V1.0.xlsx** file

f) User can export Data from local accounting software loaded in the above format as .CSV file and import it in the java tool to generate the file in .Json format for bulk. **Warning:** Your accounting software should generate .CSV file in the format specified by GST Systems.

g) In all the worksheets except hsn, the central tax, integrated tax, and state tax are not required to be furnished in the excel worksheets but would be computed on the furnished rate and taxable value in the java offline tool. The taxpayer can edit the tax amounts calculated in the java tool if the tax collected values are different.

h) In the "doc's worksheet, the net issued column has not been provided, this value will be computed in the java offline tool based on the total number of documents and the number of cancelled documents furnished in this worksheet.

Goods and Services Tax

The table below provides the name, full form and detailed description for each field of the worksheets followed by a detailed instruction for filling the applicable worksheets

Worksheet Name	Reference	Field name	Help Instruction
b2b	B2B Supplies	**Details of invoices of Taxable supplies made to other registered taxpayers**	
		1. GSTIN/UIN of Recipient	Enter the GSTIN or UIN of the receiver. E.g. 05AEJPP8087R1ZF. Check that the registration is active on the date of the invoice from GST portal
		2. Invoice number	Enter the Invoice number of invoices issued to registered recipients. Ensure that the format is alpha-numeric with allowed special characters of slash(/) and dash(-) .The total number of characters should not be more than 16.
		3. Invoice Date	Enter date of invoice in DD-MMM-YYYY. E.g. 24-May-2017.
		4. Invoice value	Enter the total value indicated in the invoice of the supplied goods or services- with 2 decimal Digits.
		5. Place of Supply(POS)	Select the code of the state from drop down list for the place of supply.
		6. Reverse Charge	Please select Y or N , if the supplies/services are subject to tax as per reverse charge mechanism.
		7. Invoice Type	Select from the dropdown whether the supply is regular, or to a SEZ unit/developer with or without payment of tax or deemed export.
		8. E-Commerce GSTIN	Enter the GSTIN of the e-commerce company if the supplies are made through an e-Commerce operator.
		9. Rate	Enter the combined (State tax + Central tax) or the integrated tax, as applicable.
		10. Taxable Value	Enter the taxable value of the supplied goods or services for each rate line item - with 2 decimal Digits, The taxable value has to be computed as per GST valuation provisions.
		11. Cess Amount	Enter the total Cess amount collected/payable.
		Invoices for Taxable outward supplies to consumers where a)The place of supply is outside the state where the supplier is registered and b)The total invoice value is more that Rs 2,50,000	
		1. Invoice number	Enter the Invoice number of invoices issued to Unregistered Recipient of the other State with invoice value more than 2.5 lakh. Ensure that the format is alpha-numeric with allowed special characters of slash(/) and dash(-) with maximum length of 16 characters.
		2. Invoice Date	Enter date of invoice in DD-MMM-YYYY. E.g. 24-May-2017.

b2cl	**B2C Large**	**3. Invoice value**	Invoice value should be more than Rs 250,000 and up to two decimal digits.
		4. Place of Supply(POS)	Select the code of the state from drop down list for the applicable place of supply.
		5. Rate	Enter the combined (State tax + Central tax) or the integrated tax rate, as applicable.
		6. Taxable Value	Enter the taxable value of the supplied goods or services for each rate line item -2 decimal digits, The taxable value has to be computed as per GST valuation provisions.
		7. Cess Amount	Enter the total Cess amount collected/payable.
		8. E-Commerce GSTIN	Enter the GSTIN of the e-commerce company if the supplies are made through an e-Commerce operator.
b2cs	**B2C Small**	**Supplies made to consumers and unregistered persons of the following nature a) Intra-State: any value b) Inter-State: Invoice value Rs 2.5 lakh or less**	
		1. Type	In the **Type** column, enter **E** if the supply is done through E-Commerce or else enter **OE** (other than E-commerce).
		2. Place of Supply(POS)	Select the code of the state from drop down list for the applicable place of supply.
		3. Rate	Enter the combined (State tax + Central tax) or the integrated tax rate.
		4. Taxable Value	Enter the taxable value of the supplied goods or services for each rate line item -2 decimal Digits, The taxable value has to be computed as per GST valuation provisions.
		5. Cess Amount	Enter the total Cess amount collected/payable.
		6. E-Commerce GSTIN	Enter the GSTIN of the e-commerce company if the supplies are made through an e-Commerce operator.
		Credit/ Debit Notes/Refund vouchers issued to the registered taxpayers during the tax period. Debit or credit note issued against invoice will be reported here against original invoice, hence fill the details of original invoice also which was furnished in B2B,B2CL section of earlier/current period tax period.	
		1. GSTIN/UIN	Receiver GSTIN/UIN
		2. Invoice/Advance Receipt Number	Enter original invoice number Reported in B2B section of earlier period/current tax period or pre-GST period against which credit/debit note is issued. Incase of refund voucher please enter the related advance receipt
		3. Invoice/Advance Receipt date	Enter the original invoice/advance receipt date in DD-MMM-YYYY. E.g. 24-May-2017.

cdnr	**Credit/ Debit Note**	**4. Note/Refund Voucher Number**	Enter the credit/debit note number or the refund voucher number. Ensure that the format is alpha-numeric with allowed special characters of slash(/) and dash(-) of maximum length of 16 characters.
		5. Note/ Refund Voucher date	Enter credit/debit note/Refund voucher date in DD-MMM-YYYY. E.g. 24-May-2017.
		6. Document Type	In the **document Type** column, enter "D" if the note is Debit note, enter "C" if note is credit note or enter "R" for refund voucher.
		7. Reason For Issuing document	Select the applicable reason for issue of the document.
		8. Place of Supply	Declare the place of supply based on the original document.
		9. Note/Refund Voucher value	Amount should be with only up to 2 decimal digits.
		10. Rate	Enter the combined (State tax + Central tax) or the integrated tax.
		11.Taxable value	Enter the taxable value of the supplied goods or services for each rate line item -2 decimal Digits, The taxable value has to be computed as per GST valuation provisions.
		12. Cess Amount	Enter the total Cess amount.
		13. Pre GST	Select whether the credit/debit note is related to pre-GST supplies.
cdnur	**Credit/ Debit Note for unregistered Persons**	**Credit/ Debit Notes/Refund vouchers issued to the unregistered persons against interstate invoice value is more than Rs 2.5 lakh**	
		1. UR Type	Select the type of supply to Unregistered Taxpayers (UR) against which the document has been issued."EXP" For export invoices/"B2CL" for supplies to consumers.
		2. Note/Refund Voucher Number	Enter the credit/debit note number or the refund voucher number. Ensure that the format is alpha-numeric with allowed special characters of slash(/) and dash(-) of maximum length of 16 characters.
		3. Note/ Refund Voucher date	Enter credit/debit note/Refund voucher date in DD-MMM-YYYY. E.g. 24-May-2017.
		4. Document Type	In the **document Type** column, enter "D" if the note is Debit note, enter "C" if note is credit note or enter "R" for refund voucher.
		5. Invoice/Advance Receipt Number	Enter original invoice number Reported in B2B section of earlier period/current tax period or pre-GST Period against which credit/debit note is issued. Incase of refund voucher please enter the related advance receipt voucher number.
		6. Invoice/Advance Receipt date	Enter the original invoice/advance receipt date in DD-MMM-YYYY. E.g. 24-May-2017.

		7. Reason For Issuing document	Select the applicable reason for issue of the document from the dropdown.
		8. Place of Supply	Declare the place of supply based on the original document.
		9. Note/Refund Voucher value	Amount should be up to 2 decimal digits.
		10. Rate	Enter the combined (State tax + Central tax) or the integrated tax rate.
		11.Taxable value	Enter the taxable value of the supplied goods or services for each rate line item -up to 2 decimal Digits, The taxable value has to be computed as per GST valuation provisions.
		12. Cess Amount	Enter the total Cess amount.
		13. Pre GST	Select whether the credit/debit note is related to pre-GST supplies.
exp	Export	**Exports supplies including supplies to SEZ/SEZ Developer or deemed exports**	
		1.Export Type	In the **Type** column, enter **WPAY** if the Export is with payment of tax or else enter **WOPAY.**
		2. Invoice number	Enter the Invoice number issued to the registered receiver. Ensure that the format is alpha-numeric with allowed special characters of slash(/) and dash(-) with maximum length of sixteen characters.
		3. Invoice Date	Enter date of invoice in DD-MMM-YYYY. E.g. 24-May-2017.
		4. Invoice value	Enter the invoice value of the goods or services- up to 2 decimal Digits.
		5. Port Code	Enter the six digit code of port through which goods were exported. Please refer to the list of port codes available on the GST common portal.
		6.. Shipping Bill Number	Enter the unique reference number of shipping bill. This information if not available at the timing of submitting the return the same may be left blank and provided later.
		7. Shipping Bill Date	Enter date of shipping bill in DD-MMM-YYYY. E.g. 24-May-2017.
		9. Rate	Enter the applicable integrated tax rate.
		10. Taxable Value	Enter the taxable value of the supplied goods or services for each rate line item -up to 2 decimal Digits, The taxable value has to be computed as per GST valuation provisions.
at	Tax liability on advances	**Tax liability arising on account of receipt of consideration for which invoices have not been issued in the same tax period.**	
		1. Place of Supply(POS)	Select the code of the state from drop down list for the place of supply.
		2. Rate	Enter the combined (State tax + Central tax) or the integrated tax rate.

		3. Gross advance received	Enter the amount of advance received excluding the tax portion.
		4. Cess Amount	Enter the total Cess amount collected/payable.
atadj	**Advance adjustments**	**Adjustment of tax liability for tax already paid on advance receipt of consideration and invoices issued in the current period for the supplies.**	
		1. Place of Supply(POS)	Select the code of the state from drop down list for the place of supply.
		2. Rate	Enter the combined (State tax + Central tax) or the integrated tax rate.
		3. Gross advance adjusted	Enter the amount of advance on which has tax has already been paid in earlier tax period and invoices are declared during this tax period.
		4. Cess Amount	Enter the total Cess amount to be adjusted
exemp	**Nil Rated, Exempted and Non GST supplies**	**Details of Nil Rated, Exempted and Non GST Supplies made during the tax period**	
		1. Description	Indicates the type of supply.
		2.Nil rated supplies	Declare the value of supplies made under the "Nil rated" category for the supply type selected in 1. above. The amount to be declared here should exclude amount already declared in B2B and B2CL table as line items in tax invoice.
		3.Exempted (Other than Nil rated/non-GST supply)	Declare the value of supplies made under the "Exempted "category for the supply type selected in 1. above.
		4.Non GST Supplies	Declare the value of supplies made under the "Non GST" category for the supply type selected in 1. above. This column is to capture all the supplies made by the taxpayer which are out of the purview of GST
hsn	**HSN Summary**	**HSN wise summary of goods /services supplied during the tax period**	
		1. HSN	Enter the HSN Code for the supplied goods or Services. Minimum digit required to be mentioned in the tax invoice and consequently to be reported is as follows. 1. Up to rupees one crore fifty lakhs annual turnover - Nil digit 2. more than rupees one crore fifty lakhs and up to rupees five crores annual turnover - 2 digit 3. more than rupees five crores annual turnover - 4 digit.
		2. Description	Enter the description of the supplied goods or Services. Description becomes a mandatory field if HSN code is not provided above.
		3. UQC	Select the applicable Unit Quantity Code from the drop down.

		4. Total Quantity	Enter the total quantity of the supplied goods or Services- up to 2 decimal Digits.
		5. Total Value	Enter the invoice value of the goods or services-up to 2 decimal Digits.
		6. Taxable Value	Enter the total taxable value of the supplied goods or services- up to 2 decimal Digits.
		7. Integrated Tax Amount	Enter the total Integrated tax amount collected/payable.
		8. Central Tax Amount	Enter the total Central tax amount collected/payable.
		9. State/UT Tax Amount	Enter the total State/UT tax amount collected/payable.
		10. Cess Amount	Enter the total Cess amount collected/payable.
docs	**List of Documents issued**	**Details of various documents issued by the taxpayer during the tax period**	
		1. Nature of Document	Select the applicable document type from the drop down.
		2. Sr. No From	Enter the invoice/document series start number.
		3. Sr. No To	Enter the invoice/document series end number.
		5.Total Number	Enter the total no of documents in this particular series.
		6.Cancelled	No of documents cancelled in the particular series.

Common mistakes in filling Excel template

1. GSTIN of supplier/E-commerce should be a valid one. State code of supplier GSTIN and E-Commerce GSTIN should be the same.
2. Duplication of invoices with the same tax rate shouldn't be there-otherwise System throws error as "Non duplicated invoices were added & these invoices are duplicated" at the time of import.
3. Amount should be only up to 2 decimal digits
4 Ensure that filling of excel should be strictly as per sample data to avoid errors.
5. Copy paste data from the excel template not including the header rows 1 to 4 will throw an error.
6. The work sheet name in the excel file of return data prepared by the return preparer should be the same as mentioned in the sample excel template.
7. Master data sheet provides the inputs allowed in the mentioned data field. Inputs in the master data sheet have been used for the drop down lists in the worksheets.

Special Instructions

1) To facilitate the declaration of date in the specified format "dd-mmm-yyyy", ensure the system date format of your computer is "dd/mm/yyyy or dd-mm-yyyy".
2) For invoices containing multiple line items invoice level details like GSTIN/UIN, Invoice Number, Invoice Date and Place of Supply should be repeated for all the line items, in the absence of the same
3) Taxable Value, Rate and cess amount as applicable to the line items may be different in the same invoice.
4) On successful import of the data from the excel file to the offline utility tool, the tool takes care of proper placement of the same in the return format
5) In the worksheets on the combined (central tax+state tax) tax or integrated tax rate has to be mentioned. The java tool will calculate the central tax, state tax or integrated tax. The tax payer can edit these amounts in the java tool if the collected value is different.
6) In this first version worksheets are not being provided for uploading amendment details as these are not expected in the first GST return. Those will be provided in the next version.

7) In the top of each excel worksheet , there is a summary row which gives the count or total of the key columns to help in reconciliation.

8) The worksheets for furnishing exempt supplies details and issued documents details are being provided in this excel workbook template however the data cannot be imported from the excel to the java tool in this version. The tax payer can enter the few exempt supplies detail values and details of documents issued directly in the screens available in the java tool.

9) The worksheets have some data as example. Please delete the data from all worksheets before use.

10) The number mentioned in bracket in the top most row in each data entry worksheet refer to the corresponding table number in the notified GSTR 1 format. For example in b2b worksheet "Summary For B2B(4)" here "4" refers to the table number 4 of GSTR 1 format.

11) This excel workbook template works best with Microsoft Excel 2007 and above.

12) Ensure that there are no stray entries in any cell of the sheets other than return related declaration under the indicated column headers.

Sample excel sheet with multiple line item in a single invoice is shown below:

Summary For B2B(4)										HELP
No. of Recipents	No. of Invoices		Total Invoice Value						Total Taxable Value	Total Cess
4	15		910000.00						605000.00	41456.00
GSTIN/UIN of Recipient	Invoice Number	Invoice date	Invoice Value	Place Of Supply	Reverse Charge	Invoice Type	E-Commerce GSTIN	Rate	Taxable Value	Cess Amount
05AEJPP8087R1ZF	A/1003	10-Apr-17	100000.00	37-Andhra Pradesh	N	Regular		12.00	10000.00	
05AEJPP8087R1ZF	A/1003	10-Apr-17	100000.00	37-Andhra Pradesh	N	Regular		5.00	35000.00	
05AEJPP8087R1ZF	A/1003	10-Apr-17	100000.00	37-Andhra Pradesh	N	Regular		18.00	12455.00	
05AEJPP8087R1ZF	A/1003	10-Apr-17	100000.00	37-Andhra Pradesh	N	Regular		3.00	35000.00	
05AEJPP8087R1ZF	A/1003	10-Apr-17	100000.00	37-Andhra Pradesh	N	Regular		28.00	10000.00	

Term/ Acronym	Description
GSTIN	Goods and Services Taxpayer Identification Number
GSTN	Goods and Services Tax Network
HSN	Harmonized System of Nomenclature
B2B	Registered Business to Registered Business
B2C	Registered Business to Unregistered Consumer
POS	Place of Supply of Goods or Services – State code to be mentioned
UIN	Unique Identity Number
GSTR1	GST Return 1
GST	Goods and Services Tax

UQC	Unit Quantity Code