FAQs and User Manual – Returns Offline Tool

Goods and Services Tax Network

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1. FAQs on Returns Offline Tool

Returns Offline Tool

1. What is Returns Offline Tool?

Businesses that generate a large number of invoices in a tax period may find it cumbersome to upload invoices one-by-one. Not only that, it will become a time-consuming activity with a cost implication. Therefore, to facilitate the upload of invoices in bulk, Goods and Service Tax Network (GSTN) provides Returns Offline tool for Returns in which a taxpayer can add up to 19,000 line items in the offline mode and upload them to the GST Portal in one go. In case a taxpayer has more invoice data, they can use the Returns Offline tool multiple times to upload the same.

2. How can I download and install the Returns Offline tool in my system from the GST Portal?

1. Login to the GST Portal www.gst.gov.in .
2. Go to **Downloads** > **Offline tools** > **Returns Offline tool** > **Download** button.
3. Unzip the downloaded Zip file which contain GST Offline-Tool.exe setup file, Sample files folder, Readme.txt and User Manual

- **GST Offline tool.exe setup file** for the Returns Offline tool to be installed in the local machine (your computer).
- **Sample files folder** which contains the excel templates with some sample data which should be deleted and actual data should be captured for importing the same to the Returns Offline tool.
- **Readme.txt** explaining in detail the prerequisites (system and software requirements of the computer in which the Returns Offline tool is to be installed) for successful working of the tool. **Note**: Ensure that the system requirements are met including the disk space of 50 MB.
- **Invoice Upload Offline tool User Manual.pdf** to view the detailed steps and screenshots to upload the invoices through the tool.

4. Install the Returns Offline tool by double clicking the GST Offline tool.exe set up file and browse the location where you want to save the Returns Offline tool files in your computer.

Note: Avoid installing the Returns Offline tool in the same location where you have saved the zipped files.

5. The Offline tool Logo will appear on the desktop.
6. Fill the invoice details in the Returns Offline tool manually or use sample templates.

The Offline tool icon will appear as shown below:

Important Note: - In case, User un-installs the Tool and re-installs the Tool, he should re-install at the same location. In case, User re-installs the Tool on different location he has to restart the system so that Tool

refers to the new location. If user doesn't restart the system, Returns Offline tool will refer the old path and will not be able to open the project.

3. What are the basic system requirements/ configurations required to use offline utility and where can I download them?

The offline functions work best on Windows 7 and above with Internet explorer 10+ and MSEXCEL 2007 and above. Detailed system required are available at (https://www.gst.gov.in/download/returns) and also in the readme.txt and the detailed user manual downloaded along with the Offline tool.

If there is any problem in launching the offline tool on some versions of **Windows 7**, please make sure that the installed browser is **Internet Explorer** version is **10** and above.

It is highly recommended that **Internet Explorer 10+** is installed on your system.

4. After installation where can I find shortcut icon to launch the Offline tool?

The shortcut icon of the Offline tool with name **GST Offline tool** can be found on the desktop.

5. How do I open or launch the java tool?

One can launch the GST Offline tool by double clicking on the Java Offline tool icon on the Desktop.

6. Where can I find the detailed user manual of the Offline tool?

The detailed user manual gets downloaded along with the Offline tool and the excel workbook template.

7. Is the Offline tool mobile compatible?

No. Offline tool cannot be used on mobile. For system requirement, please refer (https://www.gst.gov.in/download/returns)

Currently, Offline tool can only be used only on desktops.

8. Can a taxpayer sign/ submit his return in the Offline tool?

No. After upload of the return to the GST Portal, the taxpayer has to generate a summary, verify the correctness of the summary and electronically sign the GSTR 1 by either DSC, E-sign or EVC.

9. Will Offline tool have options to add my actions?

This functionality is related to GSTR 1A and GSTR 2 and will be made available in the next version.

10. Can I prepare GSTR 1 even when I am not connected through internet to the GST Portal or through GSPs?

Yes. A free Excel based Java Offline tool along with the excel workbook template of GSTR 1 can be downloaded from the GST Portal (https://www.gst.gov.in/download/returns) and these can be used to prepare GSTR 1 in offline mode without any internet connectivity.

11. Do you need to generate invoices on computer for preparing the excel sheet?

No, you can prepare GSTR1 in case of hand written invoices also by either

1. Entering the required details of handwritten invoices in the excel workbook template and then importing them in the Java Offline tool to prepare the .json file.

   or

2. Enter directly in the Java Offline tool to prepare the GSTR 1 file in .Json format which is understood by the GST Portal.

12. Can I use the Offline tool to upload only the invoice details of supplies to registered taxpayers at any time?

Yes. The taxpayer can enter the details only of the invoices of supplies to registered taxpayers in the b2b worksheet of excel workbook template and import it in the Java Offline tool or enter directly in the b2b section of the offline tool and generate a .Json file and upload to the GST Portal.

13. Can the taxpayer or GST Practitioner prepare return of several registered entities of the same PAN or different PAN after installing the Offline tool on his computer?

Yes. A taxpayer or GST Practitioner can prepare GSTR 1 of several registered GSTINs from the same computer after installing the Offline tool. The tool prepares .Json files for different GSTINs in with different name in the default format Month_YYYY-YY_GSTR1_SupplierGSTIN. This format can be changed by the taxpayer as per his convenience.

Thus the ‘default name’ of Json file generated from the tool will have details of GSTIN and Tax period for easy identification.

14. How will I know what fields are mandatory and non-mandatory?

Please refer to the Help Instruction Sheet in the excel workbook which mentions about the mandatory and non-mandatory fields.

All the mandatory fields have been marked with “*” . In the java Offline tool also all the mandatory fields are marked with asterisk “*”

15. Can I edit invoices uploaded through Returns Offline tool in the GST Portal?

Yes, you can edit the invoices uploaded through Returns Offline tool in the GST Portal before the return is submitted for processing.

16. How can I check the status of uploaded invoices if I have submitted the same through Returns Offline tool?

You can check the status of the uploaded invoice details on the Portal **once json** file is uploaded to the Portal. As soon as the JSON file is uploaded to the Portal, a reference id is generated along with status by the Portal. Once the upload is success the summary of the invoices uploaded, is updated in the respective section of the return.

17. Will the Offline tool directly upload to Portal?

Json file created by Offline tool can be uploaded by logging in to the Portal through the **PREPARE OFFLINE** button available on return dashboard in GSTR 1 tile.

Uploading Invoices

1. How can I fill the Invoice data in offline mode through the Returns Offline tool?

Once you have downloaded and installed the Returns Offline tool, you can use any of the four options to upload/fill the invoice data.

- Option 1: Manual Entry of Invoice Data
- Option 2: Import Excel Workbook consisting of multiple sheets
- Option 3: Copy and Paste from Excel Workbook:
- Option 4: Import the csv file

2. How can I upload the invoice data on the GST Portal?

After generating the return file in json format through Returns Offline tool, login to the www.gst.gov.in URL for uploading the invoices.

Ensure that you are connected to the Internet to upload the JSON file to the Portal.

3. How many maximum number of invoices can be uploaded through Returns Offline tool in one go?

You can add up to 19000 line items comprising of all the different sections like b2b and b2c (large) in an offline return. There may be several line items in an invoice and hence the number of invoices that can be uploaded may be less than 19,000. The file generated for 19,000 or less line items can be uploaded to the portal at one go.
In case you have more invoice data, you can use the tool multiple times to generate the json file to upload the invoice data.
However, one needs to be careful, if the same record has been uploaded earlier and is also present in subsequent uploads, the earlier record will get overwritten.

4. I have uploaded 100 invoices but only 85 invoices are visible on the GST Portal. Why?

For these 15 invoices, the validations already present in the Portal have failed and therefore these 15 invoices have been rejected. Error log for same will be created & it can be downloaded from Portal and be opened using the tool. After resolving the errors and generating the json, invoices can be submitted again.

5. How can I upload my invoices after correcting my data offline?

Yes, a new json can be created of the corrected data and uploaded on to the GST portal after logging in with valid credentials.

6. How can I upload changes to already uploaded transactions?

Yes, one can make changes in the excel and generate json file and upload the json again on the Portal as the data will be overwritten on the Portal. This case is only possible before the final submission on the Portal.

7. Where can I see my uploaded invoices on the Portal?

The uploaded invoice can be seen by logging on to the Portal with valid credentials and clicking the B2B tile on the GSTR 1 page. The top right corner of the tile displays the total number of invoices successfully uploaded in the GST system.

8. How can I verify that my invoices have successfully uploaded or not?

If the number of invoices visible on the top right corner of B2B tiles increases by the number of invoices for which JSON file was created, then all the invoices have been successfully uploaded. One can view the uploaded invoice details by double clicking on the B2B tile if the number of invoices is less than 500.

9. How many invoices one can see on the portal in each section of GSTR1?

One can see upto 500 invoices in each section of GSTR 1.

10. How can I see my uploaded invoices if the uploaded invoices number is more than 500?

If the number of uploaded invoices is more than 500, one would have to download the invoices and view it in the Offline tool.

11. How can one delete or modify invoices if number of invoices uploaded/entered more than 500?

One would have to download the uploaded invoice and delete or modify them in the tool and again create the JSON file and upload on to the GST Portal. The invoices with delete flag would get deleted.

12. How can I update my invoices in the Offline tool?

The invoice details in the java offline get updated if the same number invoice details are again entered in the excel workbook template and imported in the java Offline tool. Invoices can also be updated directly in the offline tool if the excel workbook data is imported in the java offline tool.

Excel File Template

1. What is multi section excel and where it is available?

You can add invoice details in the multi section excel. It is available as part of the downloadable zip file.

2. Is it mandatory to fill all sections in multi section excel file? Can I use multi section excel file even though I have limited section data?

Filling all the sections of the excel worksheet is not mandatory. You can use the excel worksheet to enter data for selective sections also. Remaining sections can be kept as blank and the Returns Offline tool will leave those sections blank and fill data only for the applicable sections as filled in the template.

3. Can one use the same Excel workbook Template to prepare files of different GSTINs?

Yes. Separate Excel workbook Template with different name can be prepared by the Taxpayer for different GSTIN on the same computer. These different excel files can be imported in the java Offline tool to generate the .json file for different GSTINs for upload on the GST Portal.

4. Is there any fixed format for naming the Excel workbook?

There is no fixed file format but user can rename as per his/ her convenience.

5. Will the offline excel template do necessary validation checks? If yes, what are the checks that can be performed?

Validations checks that can be carried out in offline mode are done in the java Offline tool. The excel tool has only a few format restrictions.

6. When I uploaded the excel, my non-editable data (unique id) was wrong. When I am looking into the uploaded data in summary it is showing red block as the data is incorrect. How can I correct this data?

You need to delete the specific invoice and then add a new invoice with the correct invoice details. The unique details cannot be edited by the user.

7. I am a GST Practitioner. I used to prepare Excel workbook for more than one taxpayer. Suppose I wrongly uploaded the json fie pertaining to X taxpayer instead of Y taxpayer, is there any mechanism for restricting such wrong upload?

Yes. The java Offline tool requires the taxpayer to enter the GSTIN of the taxpayer whose return is being prepared and the generated Json file will contain the GSTIN of the particular tax payer i.e. X and if by mistake Json of X taxpayer is being uploaded in after Y taxpayers log in, the system will throw error.

Json file of X taxpayer will not be allowed to be uploaded in Y taxpayer's login.

8. I am using third party accounting software for invoice generation. Can I generate Excel File as per the template from the accounting software and upload? Or I need to enter the details again?

If the invoice upload and excel file generated by the third party is in the same format as provided in GSTN's excel workbook, the same can be uploaded. Else, .csv format is also supported by the Offline tool. The .csv format file generated by the third party accounting software can be imported in the Offline tool.

9. In the Excel workbook, only tax rate and taxable value are mentioned not tax paid details. Suppose I am not sure about the rate of tax, can I enter lower rate in the Excel and pay higher tax to avoid interest in future?

Yes. If the tax collected or liable to be paid by the tax payer is different form the computed tax rate he can edit the tax amounts displayed in the offline java tool.

10. If I have imported the excel once in the tool, can I change the data in excel and import again? What will happen if I import the excel again? Will the data get overwritten or rejected?

Yes, one can import after changing the data in the excel. If the data is imported again are

1. Invoice details in the section in which invoice level declarations are to be made then the earlier declared invoice details are overwritten by the later uploaded invoice details.
2. In B2CS section in which consolidated details POS and rate wise has to be furnished, if the lines with same POS and rate are again uploaded the earlier declaration get overwritten. However, in this sections if for the same POS, details of a rate different from the earlier uploaded rate is again uploaded, it gets added to the earlier uploaded data.
3. In other sections in which consolidated data has to be uploaded like AT, ATADJ, HSN, Exempted etc., all the details uploaded earlier will be overwritten, hence it is advisable that these sections are furnished after the end of the tax period

11. Can I add the new data to previous imported excel data and import again in the Offline tool?

Yes, one can add new invoice details to previous imported excel data in the Offline tool by entering new invoice data in the excel workbook template and importing again. The new invoice details will overwrite the earlier details.

12. In case of summarized information table (Ex: Nil/AT/HSN Summary) other than B2CS summary, what will be the impact of subsequent uploads? When will it append versus when will it replace?

In case of sections where summarized information are to be uploaded the later uploads will completely overwrite the data of the whole section uploaded earlier.

13. What details to be captured in the Offline tool or excel to update the shipping details? Full invoice details or only the shipping details?

Shipping details are not mandatory at the time of uploading export details. The shipping bill number for the export invoice can be furnished later through the amendment table.

14. Are negative / zero (nil) values allowed in excel/Offline tool?

No the Offline tool will not allow negative values for value, taxable value or tax amounts.

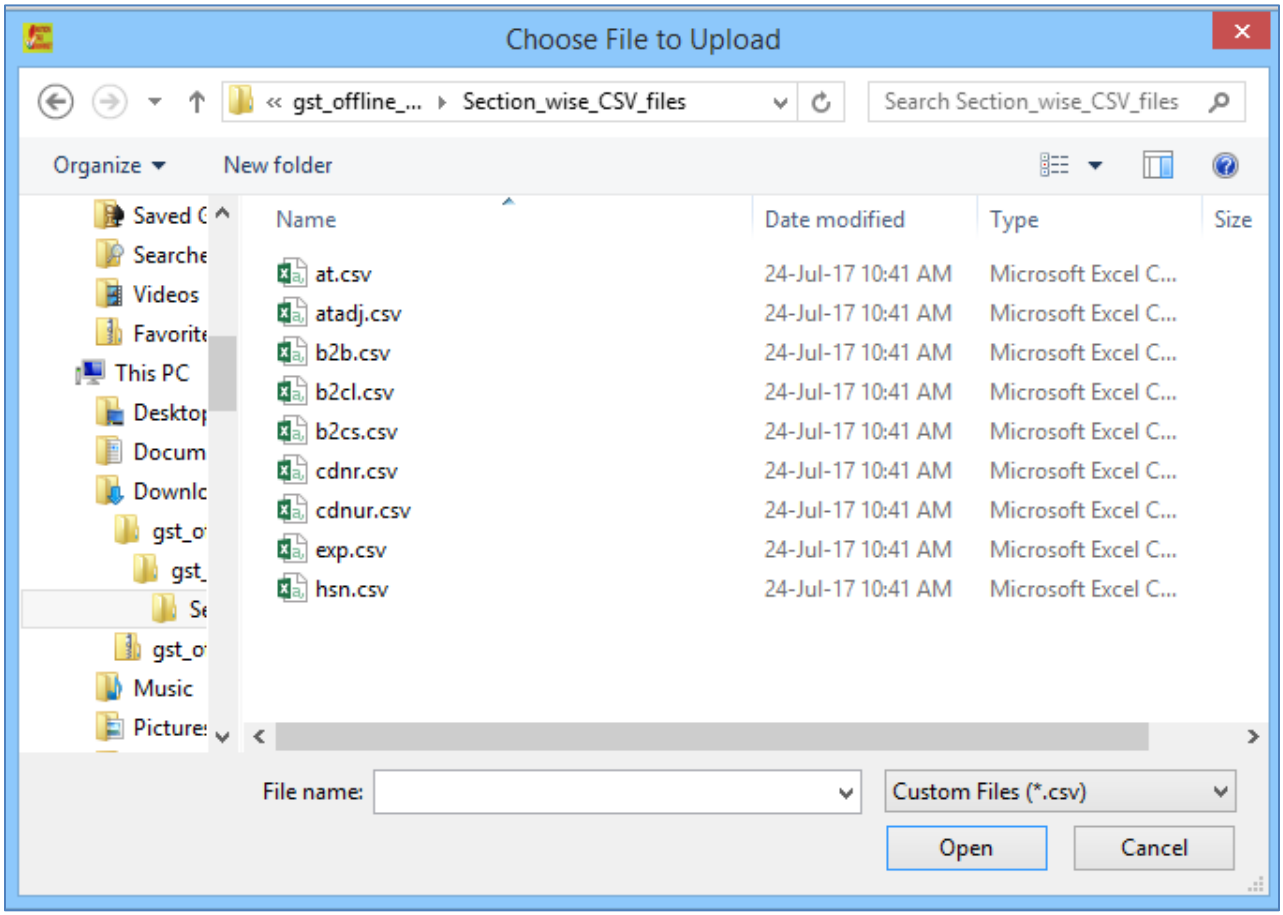
15. Can I modify or delete the data imported through excel in the Offline tool?

Yes the data imported in the Offline tool from the excel workbook template can be modified or deleted in the java Offline tool.

CSV Template

1. **What is csv file?**
   Offline Tool support upload on invoice details in the .csv format. The .csv format refers to comma-separated values format.

2. **How many types of csv file are there as part of the Returns Offline Tool? Where are the CSV files available?**
   There are 9 csv files part of the Returns Offline Tool downloadable zip file.



Copy and Paste Excel

1. Copy & Paste excel option is showing error as invalid input. What it means?

Please ensure while copying the data you have copied the header sections (Top 4 rows of sheet) along with the Header data from Row1 of the sheet.

2. How can I use the copy excel and paste facility in tool?

One needs to select data from an excel worksheet from the topmost left corner to the bottom most right corner which needs to copied and click copy and then paste it in the Offline tool in the window indicated for copying after selecting the tab of “copy from excel” in the “import file” tab.

JSON File

1. What will be file extension of generated file from Offline tool for GSTR-1?

A JSON file with file extension .json gets generated from the Offline tool.

2. What is the maximum size of JSON file?

Maximum size of the json file should not exceed 5 MB.

3. How can I check the file size of the generated json file?

Right click on the file and click on Properties. You can see the size of the generated json file.

4. What will happen if the file size of generated json is more than 5 MB?

GST Portal doesn't allow the json file to be uploaded with file size more than 5 MB. Delete some of the invoices in order to generate the json with file size less than 5 MB. You can generate the file again with these deleted invoices to upload the same on the Portal.

5. Suppose my Json file exceeded 5 MB size, can I zip and upload?

If it is more than 5 MB, it is recommended to upload the data in multiple goes through multiple files.

6. Can I generate multiple json files for a single tax period?

Yes. You can generate multiple json files for a single tax period depending on the volume of data to be captured for the return.

7. Where will the generated JSON file get saved?

By default, it will be saved in the Downloads folder. You can also choose a different location to save the same.

8. What are the basic checks that I have to do in the Returns Offline tool to ensure successful upload of json file on the GST Portal?

You need to check that section wise all fields are filled properly without any error or omission. Tool will highlight fields having errors in RED color. Please ensure you fill the template as per the instructions provided in the Excel template.

9. Is Can a taxpayer generate multiple json files for a single tax period?

Yes. However, the taxpayer needs to be careful while naming the saved files to distinguish them.

10. I am using third party tool for invoice generation. Can I generate Json file directly from the Tool and upload?

If the Json format generated by the third party tool is understood by the GST portal, then one can upload the Json directly.

11. When I uploaded the json on the GST portal it has generated the reference ID but I am unable to see the Invoice details added.

It can take few minutes to display the invoice details in the summary.

12. What happens if I am not connected to Internet while uploading the json file on the GST Portal?

JSON file generated through the Returns Offline tool can be uploaded to the GST common portal only when you are connected to the GST Portal through the Internet.

13. Can a taxpayer prepare his GSTR 1 by preparing the .Json file of different sections of GSTR 1 and upload it to the GST portal?

Yes. He can prepare the offline .Json file of different sections of return together using the Java Offline tool and excel workbook template and upload to the GST portal at one go.
This means that a taxpayer can fill data in one or many worksheets of the Excel Workbook Template and import it in the Java Offline tool to prepare the .Json file for upload.

Error File

1. What is error file?

If the upload of invoice details is processed with error after upload at the GST Portal, the errors are generated in the error file. This file is in JSON format.

2. How do I open and correct my incorrect invoices rejected by the system while uploading json?

The downloaded error file can be opened in the java tool and correction and modification made in the opened error file.

3. Where can I find the error file if some error occurred during upload json?

If the upload is processed with error, a **generate error** link would be visible on the upload page, clicking which will generate an error file after around 15 minutes. Once the error file is generated a link will be visible for downloading the error file.

4. How many error file can be open at a time in offline?

One can view one error file at a time.

5. What will be the file extension of error file?

The error file has the extension .zip. And it can directly opened in the java Offline tool.

6. How I can know that any error has come while uploading the json?

If any invoices or details fail to upload, a message of upload with error would be visible after uploading the file.

7. Will the offline tool provide appropriate error messages or alerts in case of wrong data entry?

Yes. The tool will provide appropriate error messages or alerts in case of wrong data entry or in case the mandatory field is not filled in.

2. Returns Offline Tool: An Overview

Businesses that generate a large number of invoices in a tax period may find it cumbersome to upload invoices one-by-one. Not only that, it will become a time-consuming activity with a cost implication. Therefore, to facilitate the upload of invoices in bulk, Goods and Service Tax Network (GSTN) provides Returns Offline tool for Returns in which a taxpayer can add up to 19,000 line items in the offline mode and upload them to the GST Portal in one go. In case a taxpayer has more invoice data, they can use the Returns Offline tool multiple times to upload the same.

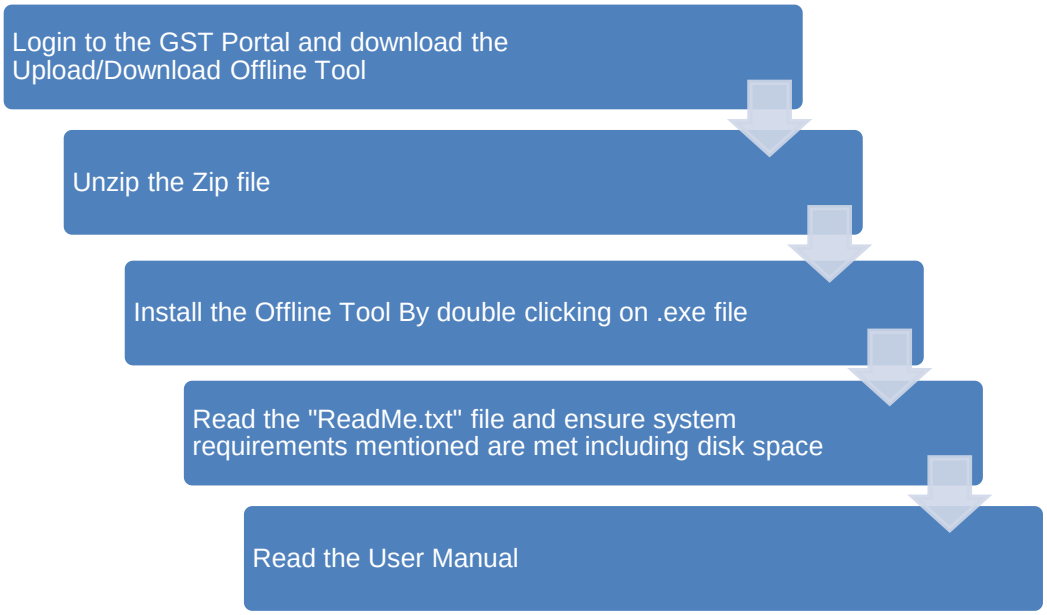
The appearance of the Returns Offline tool is similar to that in the web portal and the functionalities are identical.

Before you download and install the Returns Offline tool, make sure that your desktop meets the system requirements.

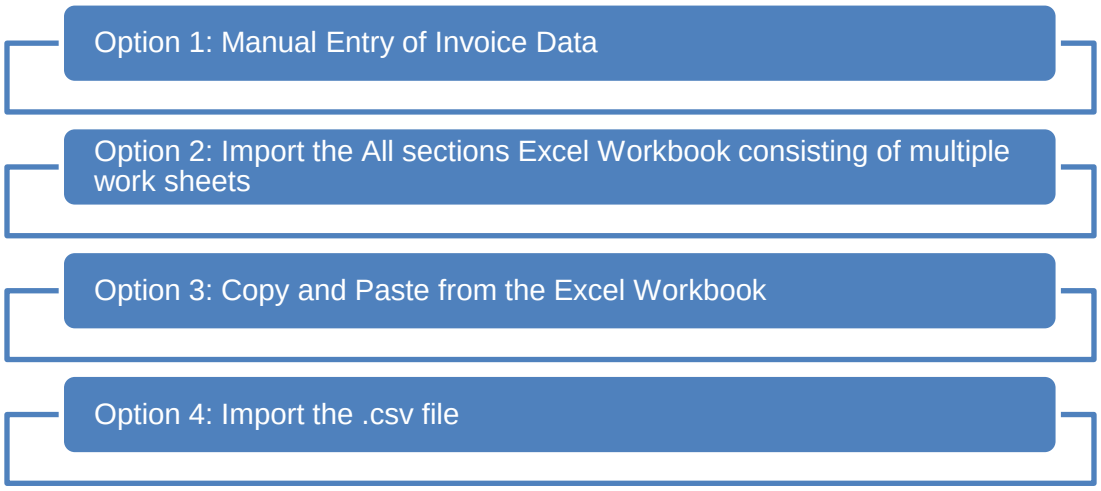
System Requirements

- Windows OS 7.0 and above
- Microsoft Office Excel 2007 and above, if you plan to use Excel to enter data first and then import the same in the Tool. If you can import data in csv format from another accounting software, as given along with Tool in the Zip file of Tool, you do NOT need Excel.
- Internet Explorer (IE) version 10 and above for best view. It is highly recommended that **Internet Explorer 10+** is installed on your system.
- If there is any problem in launching the offline tool on some versions of **Windows 7**, please make sure that the installed browser is **Internet Explorer** version is **10** and above.
- Admin rights of the system
- Unzip tool on the system

Download and Installation of the Returns Offline tool



Once you have downloaded and installed the Returns Offline tool, you can use any of the four options to upload the invoice data to the tool. In this manual, you will learn about all the four options of uploading the invoice data through the Returns Offline tool.



3. Downloading the Returns Offline Tool

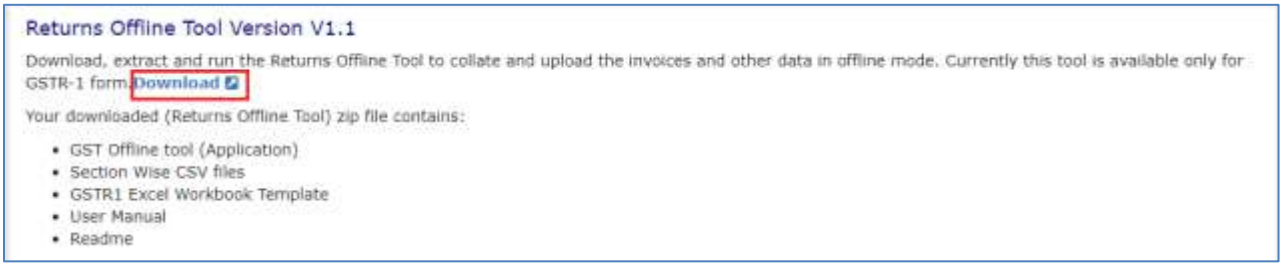
Downloading the Returns Offline tool is a one-time activity, however, it may require an update in future if the Tool is updated at the GST Portal. Please check the version of the offline tool used by you with the one available for download on the GST Portal at regular intervals.

To download and install the Returns Offline tool to create new data for return, perform the following steps:

You can download the Returns Offline tool from the Portal without login to the GST Portal.

1. Access the https://www.gst.gov.in/ URL.

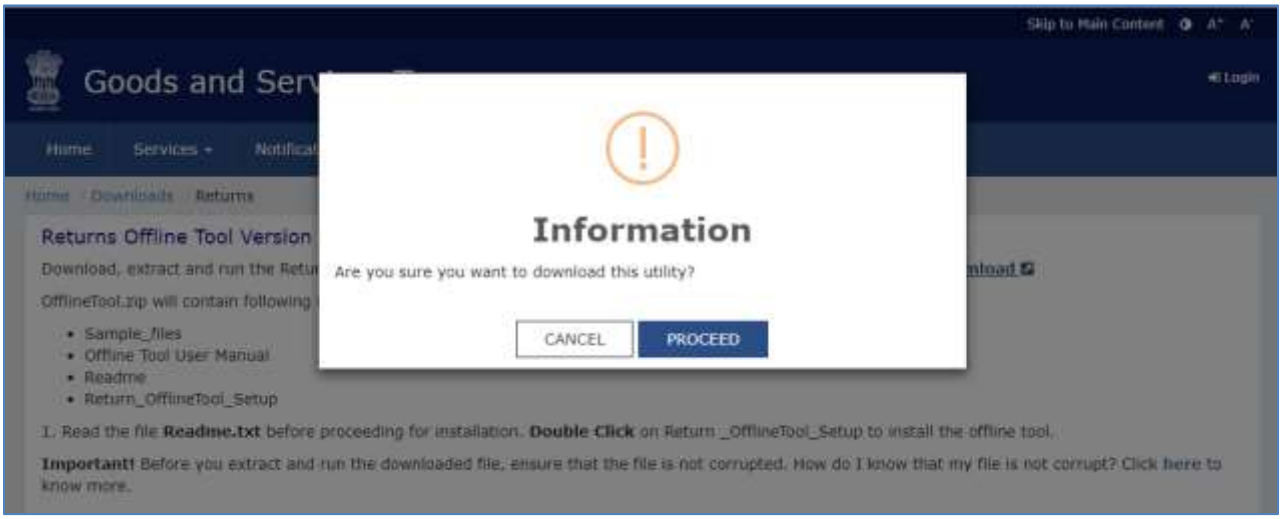
2. The **GST Home** page is displayed. Click the **Downloads** > **Offline tools** > **Returns Offline tool**.



3. The **Returns Offline tool** page is displayed. Click the **Download** button.

The download of the Returns Offline tool usually takes 2-3 minutes to download depending on the Internet speed.

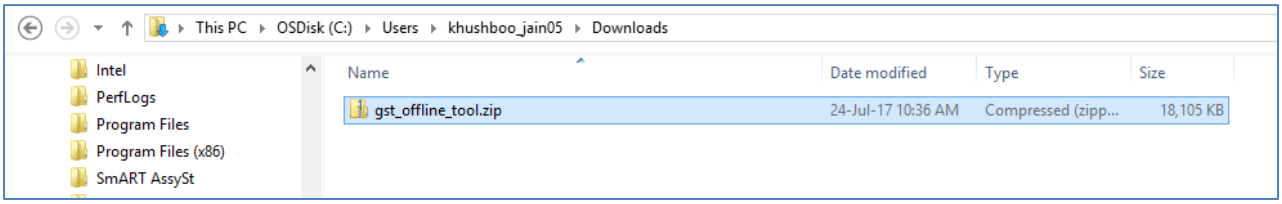
4. A confirmation message is displayed on the screen. Click the **PROCEED** button to download the Returns Offline tool from the GST Portal.



The Progress update page is displayed in a new browser tab. You can notice that the download is in progress.

5. Browse and select the location where you want to save the downloaded files.

In some machines, depending on your browser settings, the files are downloaded in the folder **Downloads** on your machine.



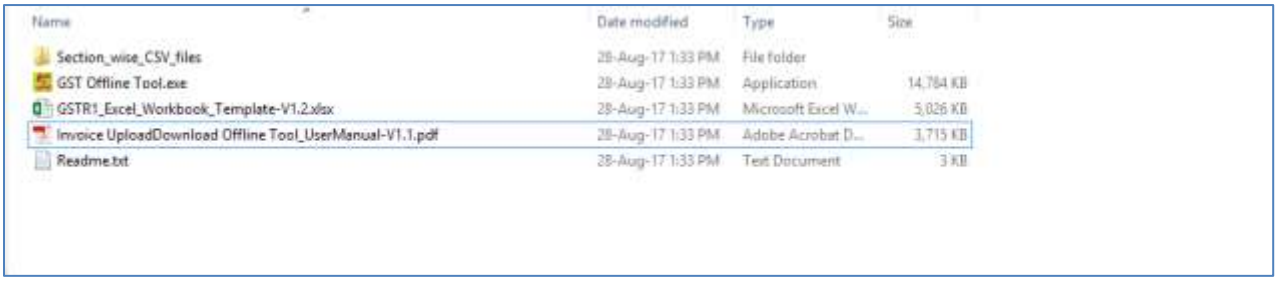
4. Installation of the Returns Offline Tool

Once the download of the Returns Offline tool is complete, you need to install these downloaded files on your machine.

1. Unzip the downloaded files and extract the files from the downloaded zip folder **gst_offline_tool.zip**. Zip folder consists of the following files as shown in the screenshot below.

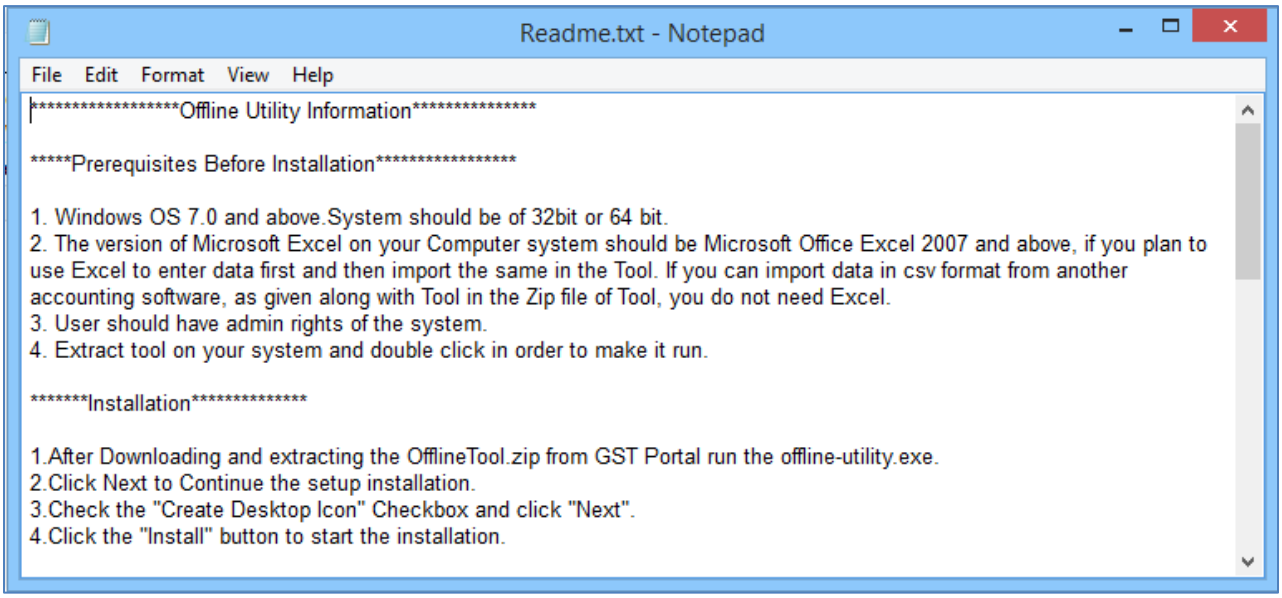
   - **GST Offline tool.exe** file for the Returns Offline tool to be installed in the local machine (your computer)
   - **Section_wise_CSV_files** folder which contains .csv file with the sample data which should be deleted before filling the actual data to the template
   - **GSTR1_Excel_Workbook_Template-V1.2.xlsx** file to upload invoice data entered in the respective worksheets for all sections at one go
   - **Readme.txt** file that explains in detail the prerequisites for the Returns Offline tool
   - **Invoice Upload Offline tool User Manual** User Manual detailing out the guidance for taxpayers to use Returns Offline tool.

   Save Excel file and CSV files on your machine as these contain the templates in which data can be entered to be used by the Returns Offline tool.



Name	Date modified	Type	Size
Section_wise_CSV_files	28-Aug-17 1:33 PM	File folder	
GST Offline Tool.exe	28-Aug-17 1:33 PM	Application	14,784 KB
GSTR1_Excel_Workbook_Template-V1.2.xlsx	28-Aug-17 1:33 PM	Microsoft Excel W...	5,026 KB
Invoice UploadDownload Offline Tool_UserManual-V1.1.pdf	28-Aug-17 1:33 PM	Adobe Acrobat D...	3,715 KB
Readme.txt	28-Aug-17 1:33 PM	Text Document	3 KB

2. Open the **Readme.txt** file to get the information of the Returns Offline tool installation process.



Readme.txt - Notepad

File Edit Format View Help

**********Offline Utility Information**********

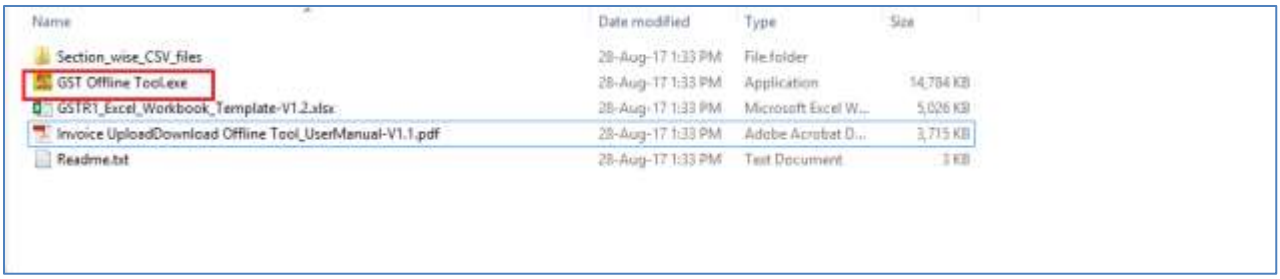
*****Prerequisites Before Installation**********

1. Windows OS 7.0 and above.System should be of 32bit or 64 bit.
2. The version of Microsoft Excel on your Computer system should be Microsoft Office Excel 2007 and above, if you plan to use Excel to enter data first and then import the same in the Tool. If you can import data in csv format from another accounting software, as given along with Tool in the Zip file of Tool, you do not need Excel.
3. User should have admin rights of the system.
4. Extract tool on your system and double click in order to make it run.

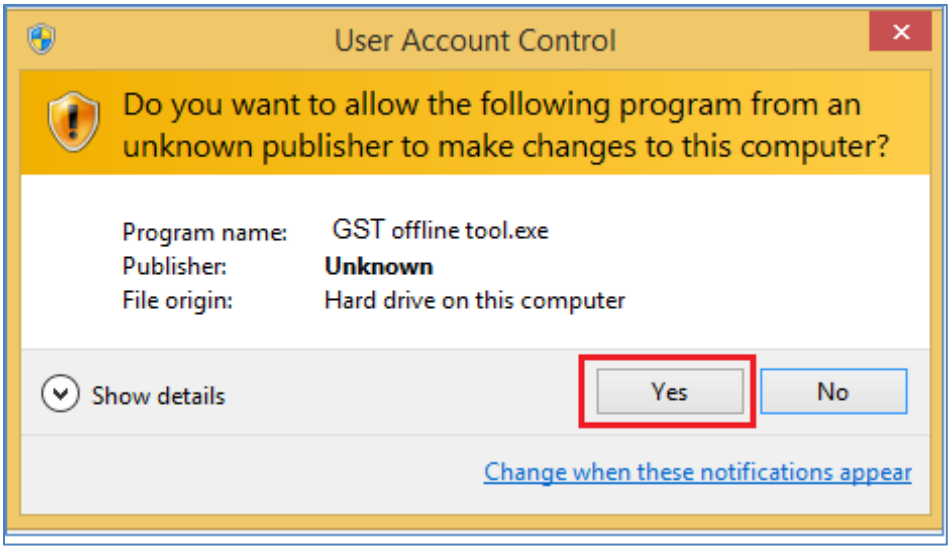
*******Installation**********

1.After Downloading and extracting the OfflineTool.zip from GST Portal run the offline-utility.exe.
2.Click Next to Continue the setup installation.
3.Check the "Create Desktop Icon" Checkbox and click "Next".
4.Click the "Install" button to start the installation.

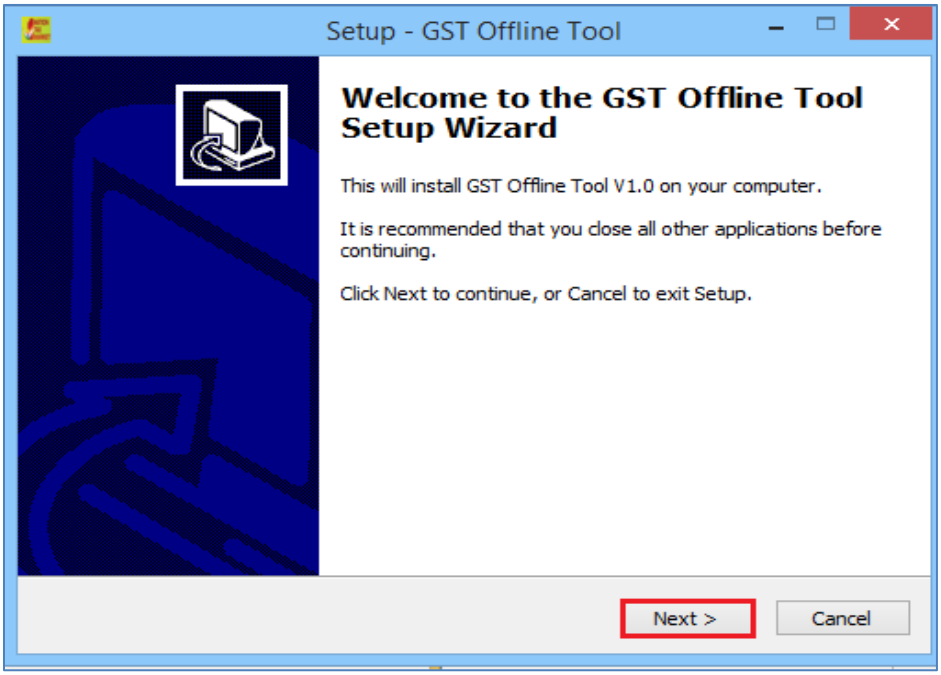
3. Double click the **GST Offline tool** set up file.



4. Click the **Yes** button to install the Offline tool.

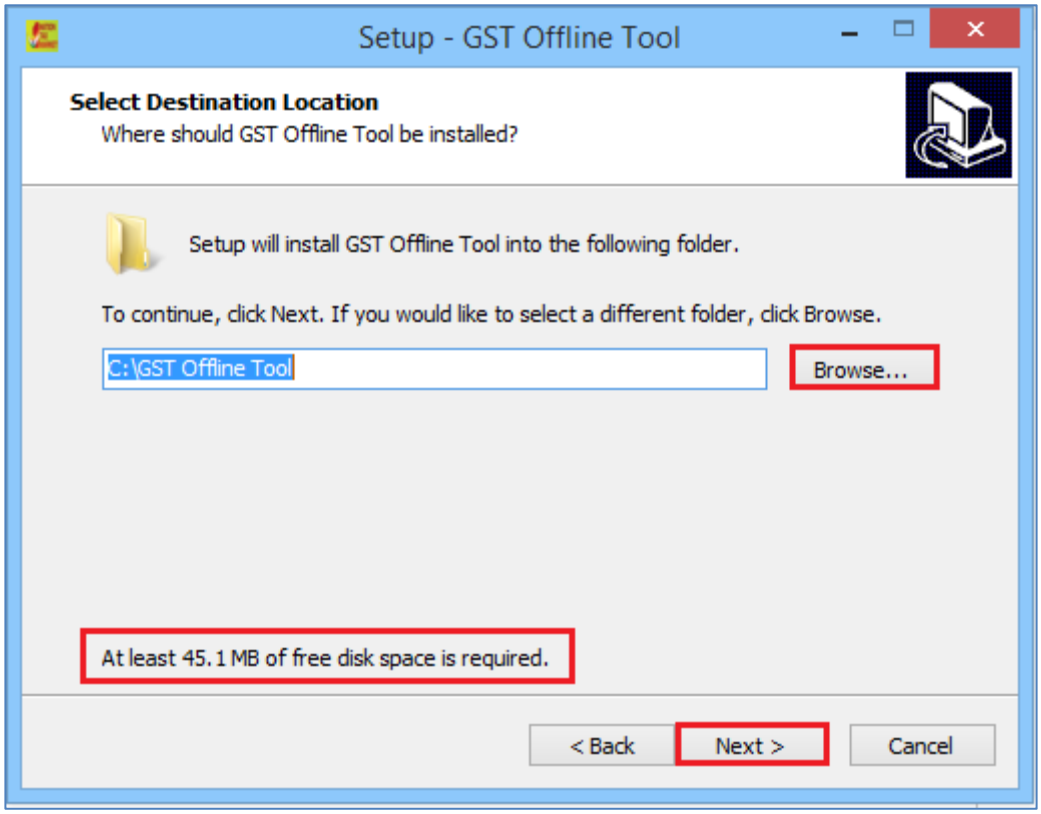


5. Click the **Next** button.

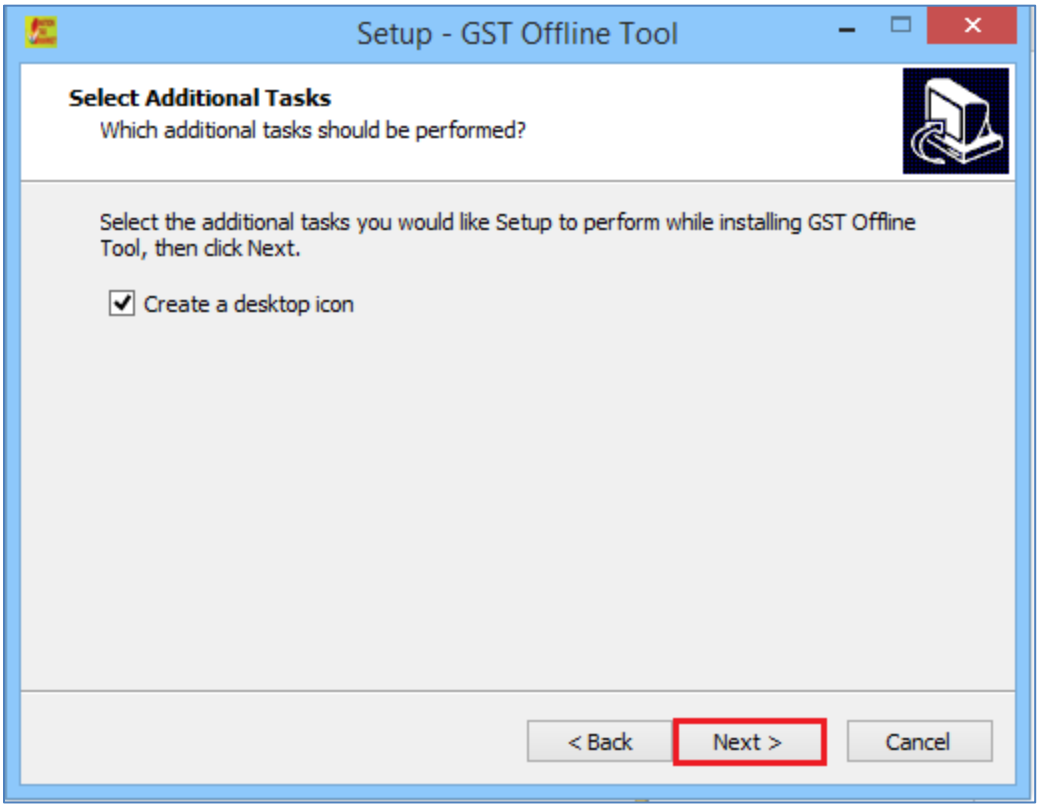


6. Click the **Browse** button to select the destination location of your choice to install the Returns Offline tool.
7. Click the **Next** button.

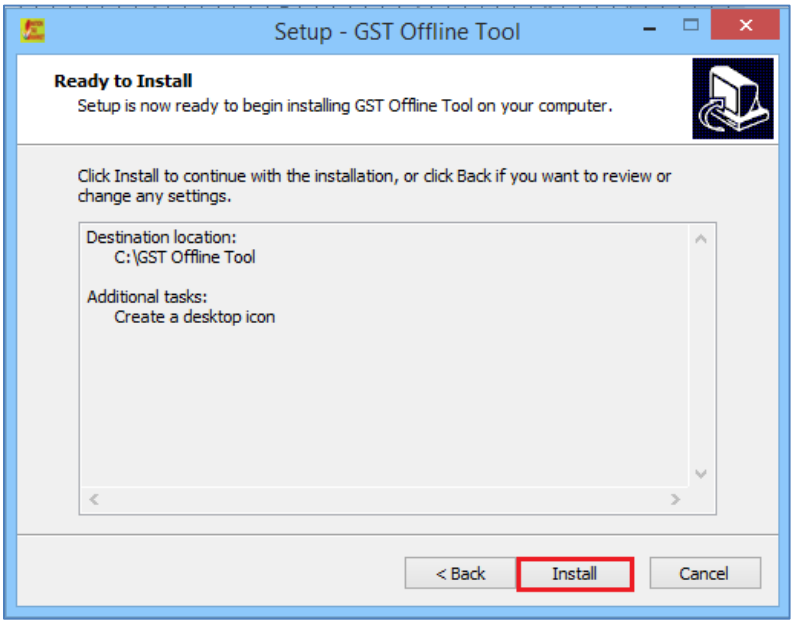
The needed disk space for installing the Returns Offline tool is displayed. Ensure that the required space is available on your machine for the installation. Download of the Tool is not completed when there is insufficient space on your machine.



8. Select the checkbox for **Create a desktop icon** to create an icon for the Returns Offline tool on the desktop as a short cut. Click the **Next** button.

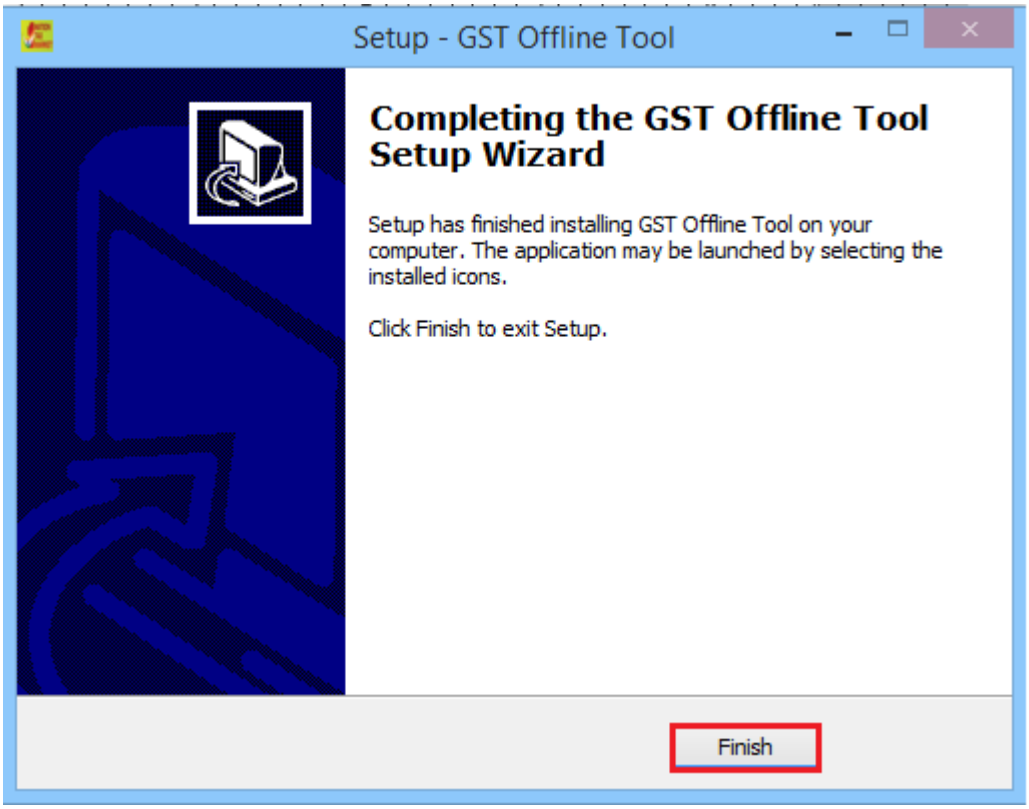


9. Click the **Install** button.



Setup will be installed along with the required software in your machine. The installation of the Returns Offline tool usually takes 2-3 minutes depending on the Internet and System speed.

Returns Offline tool set up is completed. Ensure that both the checkboxes are selected in order to start the tool. Click the **Finish** button.



Important Note: - In case, you un-install the tool and then re-installs the tool, you should re-install at the same location.

In case, you re-install the tool on different location you need to restart the system so that tool refers to new location. If you will not restart the system, the Returns Offline tool will refer the old path and will not open the tool.

10. Notice that the desktop icon for the tool is created on the desktop. Double click the **Offline tool** icon on your desktop to open the Tool.

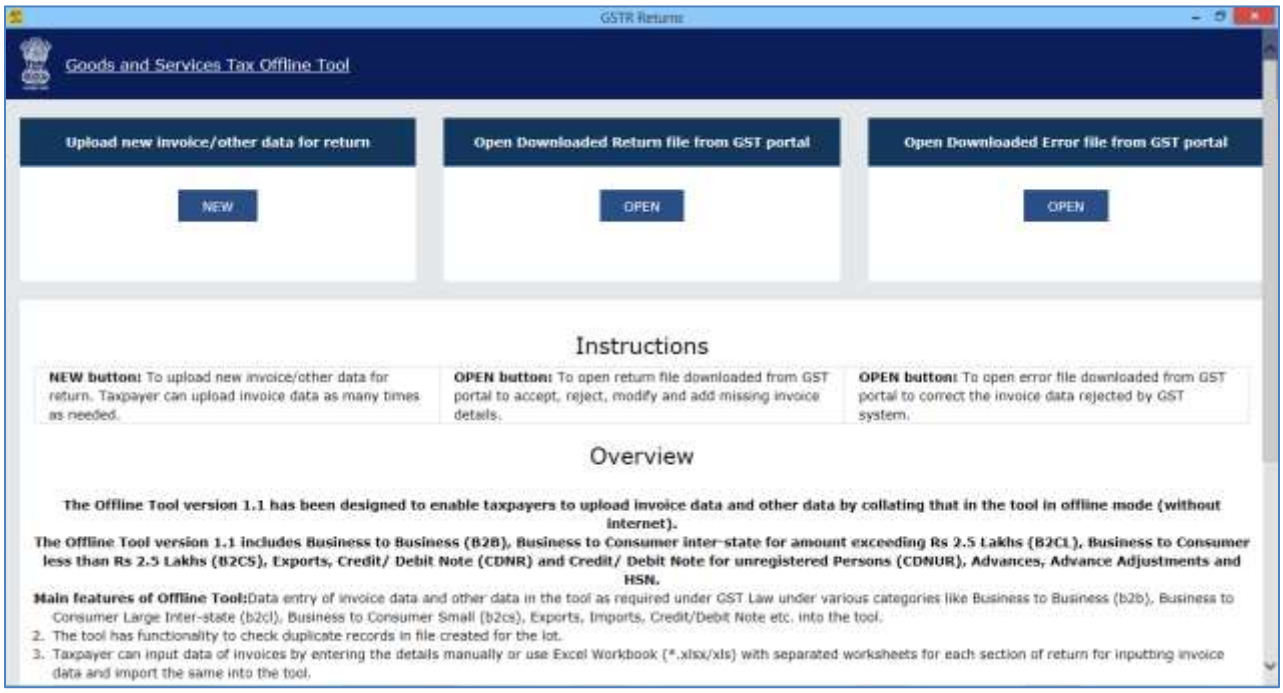
5. Uploading Invoice Data using the Returns Offline Tool

Let us take an example where you need to upload the **Outward Supplies invoices** in the GSTR 1 for the Financial Year **2017-18** and Return Filing Period as **April** on the GST Portal using the Returns Offline tool.

To add the B2B invoices in the GSTR 1 on the GST Portal using the Returns Offline tool, perform the following steps:

1. When you double click the **Offline tool** icon on your desktop, the Offline tool Home Page will be displayed. This page has following three tabs:

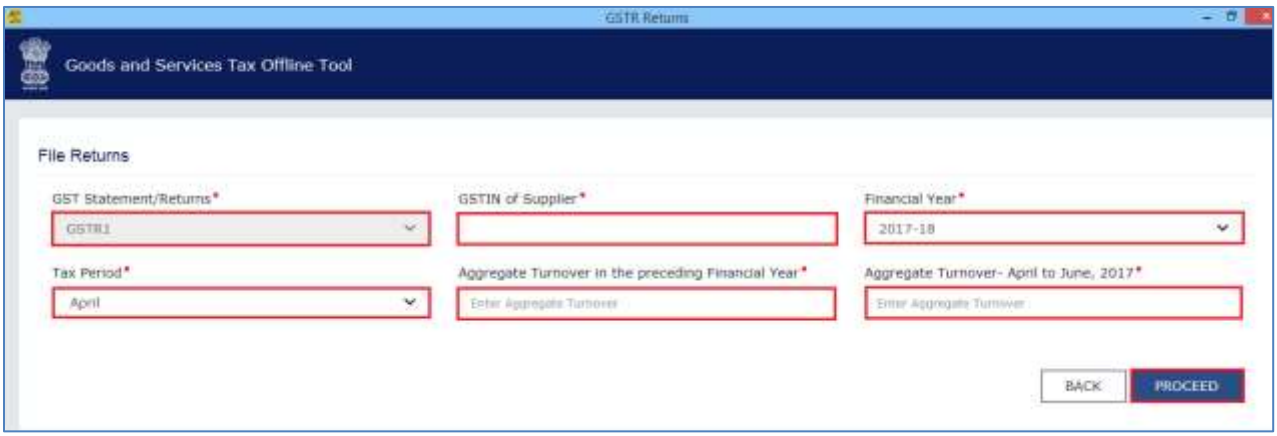
   - **Upload new invoice/ other data for return**: The **NEW** button is used to Upload New Invoice/ upload other data. (**Return will be prepared on the GST Portal** based on the data uploaded using the tool. One can upload invoice data as many times as one wants.)
   - **Open Downloaded Return file from GST portal**: The **OPEN** button is used to open Downloaded pre-auto populated Return file (like GSTR-1,1A, 2A..etc) which was downloaded from GST Portal. This section is currently disabled and will be provided in Ver2.0 of the tool.
   - **Open Downloaded Error File from GST portal**: The **OPEN** button is used to open error file to understand the errors occurred on the portal while uploading the JSON file to the portal and take necessary action to rectify the invoices rejected by GST Portal.



2. To upload invoice details for filing return, click the **NEW** button. The **File Returns** page is displayed.
3. From the **GST Statement/Returns** drop-down list, select the **GSTR 1** option.
4. In the **GSTIN of Supplier** field, enter your GSTIN (Being a supplier when you are preparing data for GSTR 1). Say for example your GSTIN is 18AAAAS0793A1ZR, enter this data in GSTIN field.
5. In the **Financial Year** drop-down list, select the financial year for which the return has to be prepared and filed. In this example, we select as **2017-18**.

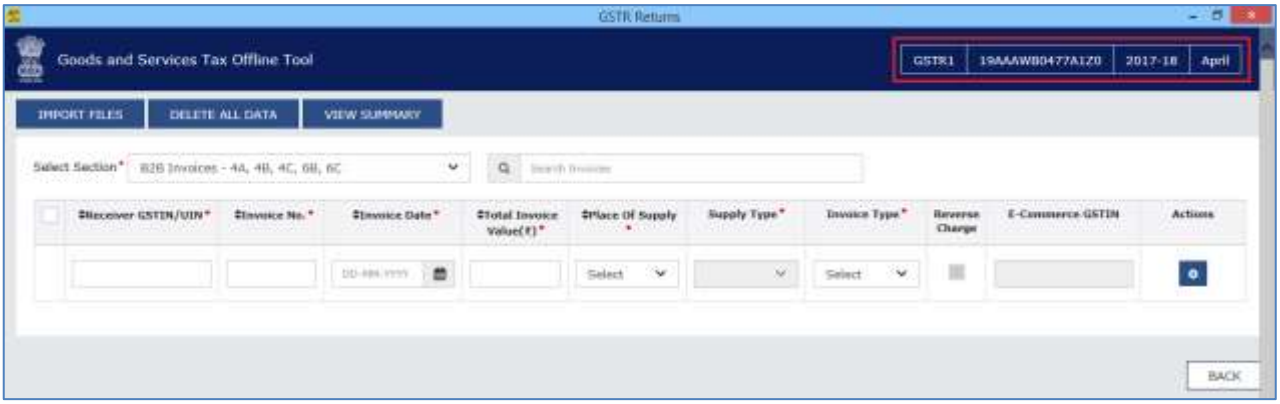
At any point of time, only two financial years will be available in the drop-down list. As 2017-18 is the first year of implementation, only one year is available as the selection in the drop-down list.

6. From the **Tax Period** drop-down list, select the tax period for which return for which the return has to be prepared. In this example, the tax period is selected as **April**.
7. In the **Aggregate Turnover in the preceding Financial Year** field, enter your aggregate turnover in the previous financial year which is a mandatory field.
8. In the **Aggregate Turnover - April to June, 2017** field, enter your aggregate turnover for the quarter ended 30th Jun-17 which is a mandatory field. If was no such turnover is there, enter 0.
9. Click the **PROCEED** button.



When the GST Offline tool zip file is downloaded, an excel workbook is also downloaded with it. This Workbook is used to upload invoice data to the tool.

Maximum number of Invoice line items which can be uploaded at one time is 19,000.



Next step is to upload the invoice data. There are four options to upload the data.

Option 1: Manual Entry of Invoice Data
Option 2: Import full Excel Workbook consisting of multiple sheets
Option 3: Copy and Paste from Excel Workbook
Option 4: Import the CSV file

Option 2, 3 uses an Excel template that is explained in the later section of this document & option 4 uses CSV template.

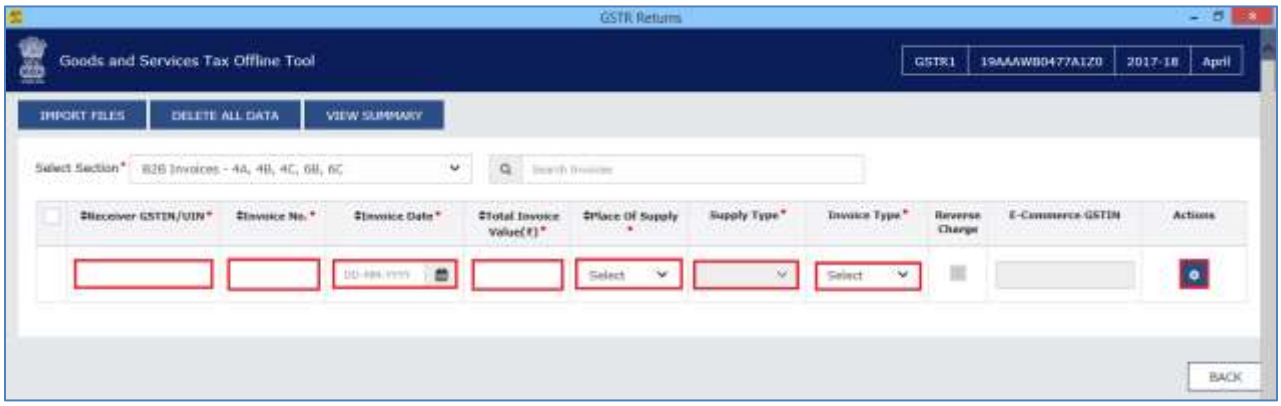
Option 1: Manual Entry of Invoice Data

To enter the invoice data manually in the Returns Offline tool directly, perform the following steps. Here, you can enter details of only one invoice at a time.

1. From the **Select Section** drop-down list, select the applicable section where the invoice data needs to be entered.
2. Enter the invoice details in each column like Receiver GSTIN/UIN, Invoice No. etc.
3. Click the **Plus** icon (Highlighted in Red square under **Actions** column) on the right side in order to fill the item level details for this invoice.

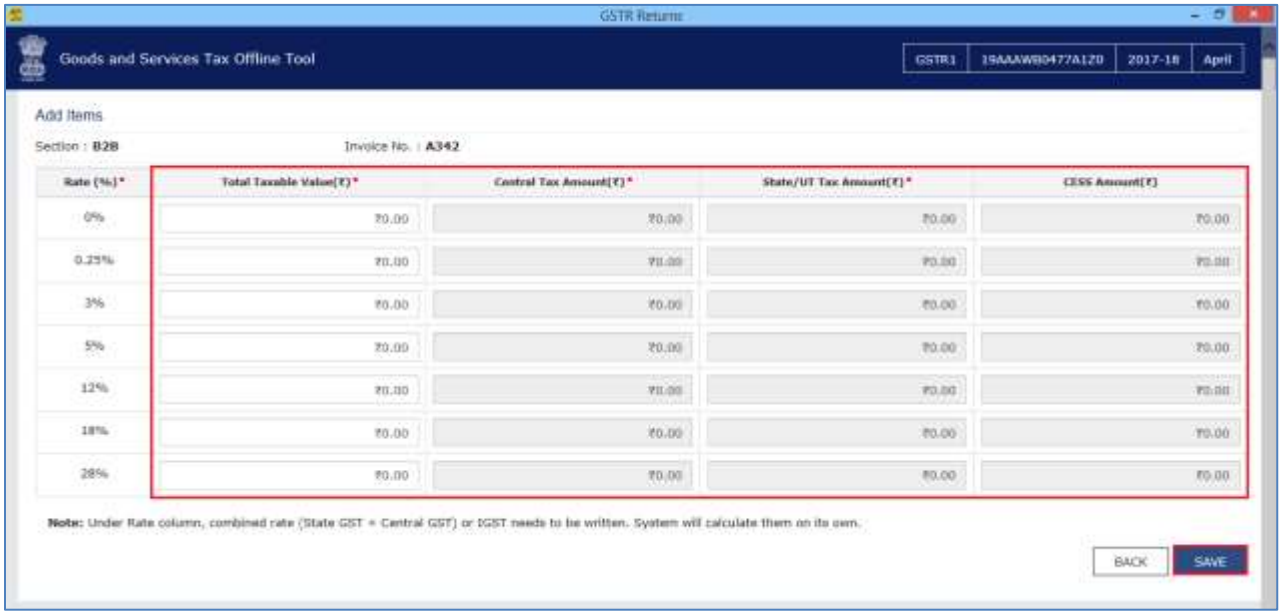
Enter the GSTIN in the correct format or else system will display an error message at the time of entry itself.

In case an invoice is uploaded twice in the same tax period in the Returns Offline tool, then the Tool will overwrite the earlier details, however if the same invoice is existing in the earlier tax period filed return in the GST system then the Returns Offline tool may not be able to identify the duplication and error message will be populated only when the invoice data is uploaded to the GST Portal where duplicate entry check is done & error file will be created for the same, user can open it using tool as discussed earlier.



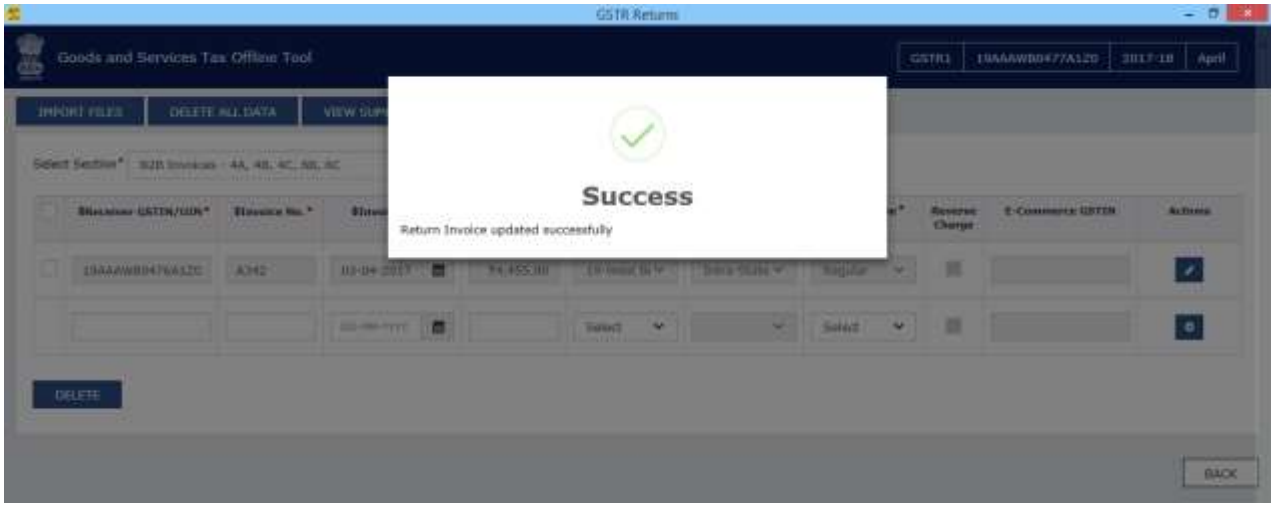
4. The **Add Items** page is displayed. Enter the item level details and click the **Save** button at the right side of the screen bottom in order to save the line items.

All line items of same rate has to be reported as one line item, hence a maximum 7 Line items are allowed in an invoice.



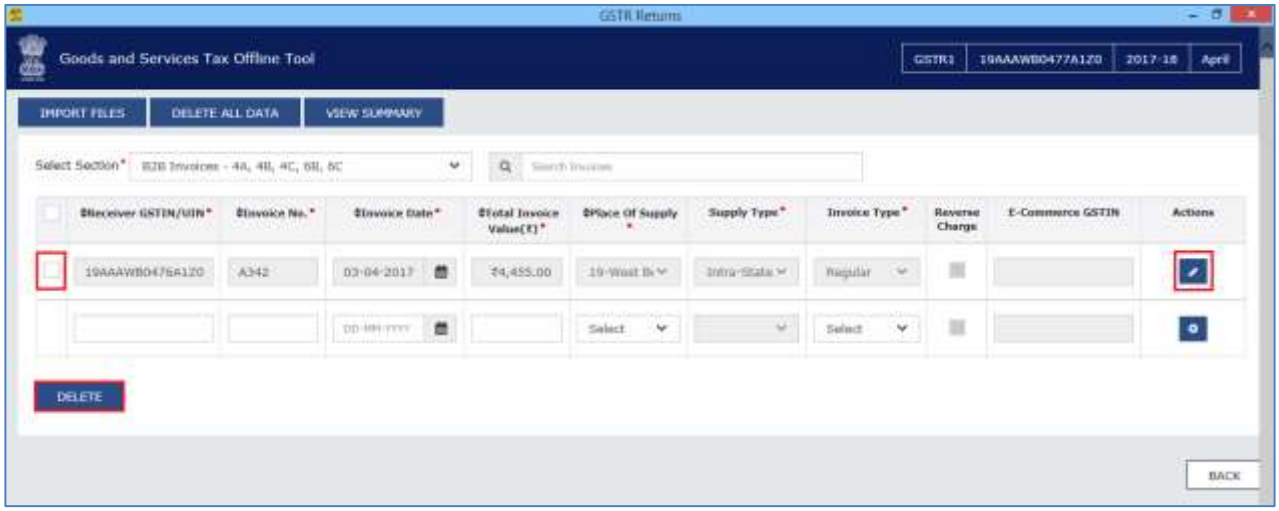
5. Once the invoice details are saved, the success message is displayed.

Ensure to save the data on a time to time basis to avoid any loss of data.



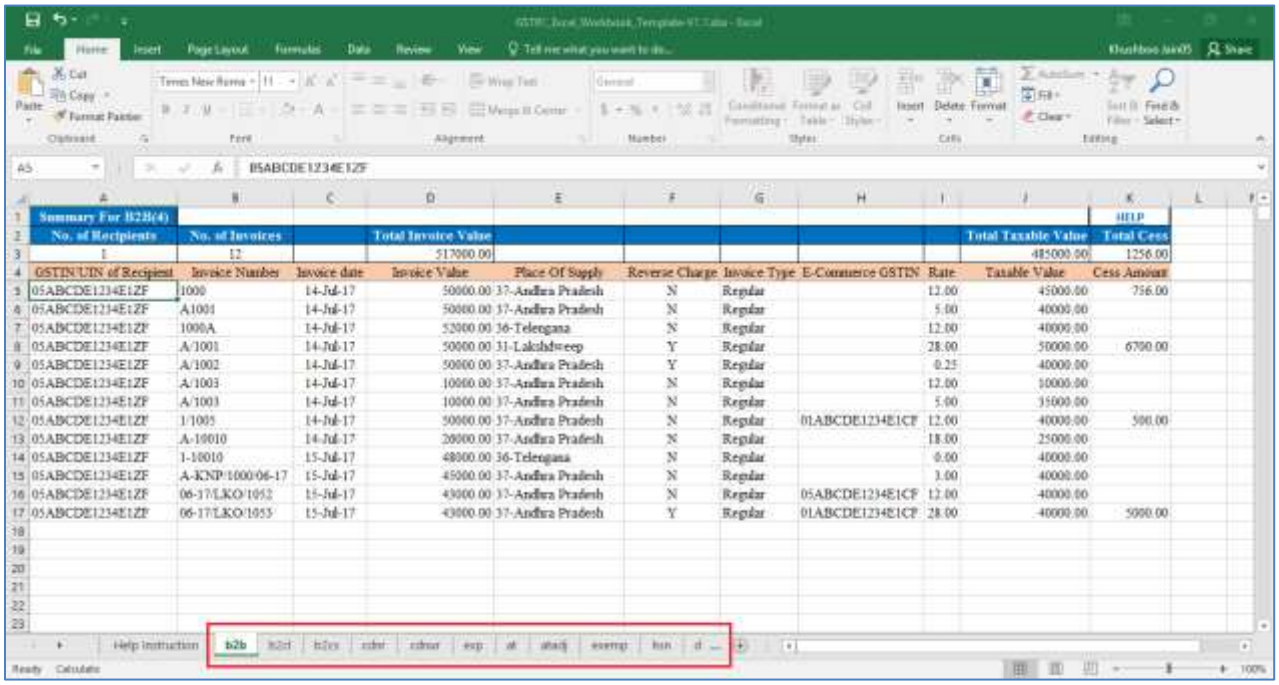
6. Notice that the invoices added manually are populated in the screen.

The **EDIT** button allows to edit the data. The **Delete** button allows deleting a record that has been added erroneously. To delete the data, select the checkbox for the invoice and click the **DELETE** button.



Understanding the Excel Template

The multi excel sheet has eleven worksheets covering different tables in GSTR-1. When you first download the excel sheet, there is a header in each sheet along with sample data. You need to delete the sample data in each section and enter data of your business which you want to upload. You need to manually enter the data in these sheets.



Summary For B2B(4)										HELP
No. of Recipients	No. of Invoices		Total Invoice Value						Total Taxable Value	Total Cess
1	12		517000.00						485000.00	1256.00
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
05ABCDE1234E1ZF	1000	14-Jul-17	50000.00	37-Andhra Pradesh	N	Regular		12.00	45000.00	756.00
05ABCDE1234E1ZF	A1001	14-Jul-17	50000.00	37-Andhra Pradesh	N	Regular		5.00	40000.00	
05ABCDE1234E1ZF	1000A	14-Jul-17	52000.00	36-Telengana	N	Regular		12.00	40000.00	
05ABCDE1234E1ZF	A/1001	14-Jul-17	50000.00	31-Lakshdweep	Y	Regular		28.00	50000.00	6700.00
05ABCDE1234E1ZF	A/1002	14-Jul-17	50000.00	37-Andhra Pradesh	Y	Regular		0.25	40000.00	
05ABCDE1234E1ZF	A/1003	14-Jul-17	10000.00	37-Andhra Pradesh	N	Regular		12.00	10000.00	
05ABCDE1234E1ZF	A/1003	14-Jul-17	10000.00	37-Andhra Pradesh	N	Regular		5.00	35000.00	
05ABCDE1234E1ZF	1/1005	14-Jul-17	50000.00	37-Andhra Pradesh	N	Regular	01ABCDE1234E1CF	12.00	40000.00	500.00
05ABCDE1234E1ZF	A-10010	14-Jul-17	20000.00	37-Andhra Pradesh	N	Regular		18.00	25000.00	
05ABCDE1234E1ZF	1-10010	15-Jul-17	48000.00	36-Telengana	N	Regular		0.00	40000.00	
05ABCDE1234E1ZF	A-KNP/1000/06-17	15-Jul-17	45000.00	37-Andhra Pradesh	N	Regular		3.00	40000.00	
05ABCDE1234E1ZF	06-17/LKO/1052	15-Jul-17	43000.00	37-Andhra Pradesh	N	Regular	05ABCDE1234E1CF	12.00	40000.00	
05ABCDE1234E1ZF	06-17/LKO/1053	15-Jul-17	43000.00	37-Andhra Pradesh	Y	Regular	01ABCDE1234E1CF	28.00	40000.00	5000.00

The table below provides the name, full form and detailed description for these eleven worksheets.

Worksheet Name	Full Form of Worksheet Name	Description
b2b	B2B	Details of invoices of Taxable supplies made to other registered taxpayers
b2cl	B2C Large	Invoices for Taxable outward supplies to consumers where • The place of supply is outside the state where the supplier is registered and • The total invoice value is more that INR 2,50,000
b2cs	B2C Small	Supplies made to consumers and unregistered persons of the following nature • Intra-State: any value • Inter-State: Invoice value INR 2.5 lakh or less
cdnr	Credit/ Debit Note/Refund voucher	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.

Worksheet Name	Full Form of Worksheet Name	Description
cdnur	Credit/ Debit Note for Unregistered Persons	Credit/ Debit Notes issued to the unregistered taxpayers
exp	Export	Supplies exported
at	Advance Tax	Tax liability arising on account of receipt of payment before issuance of invoice in the same period (on advance receipt/ on account of time of supply) excluding tax amounts will be reported here as Gross advance received.
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
exemp	Nil Rated, Exempted and Non GST supplies	Details of Nil Rated, Exempted and Non GST supplies made during the tax period
hsn	HSN Summary	Harmonized System Nomenclature (HSN) wise summary of goods/services during the tax period
docs	List of document issued	Details of various documents issued by the taxpayer during the tax period

Let us understand how to fill data in the different worksheets:

B2B (B2B Supplies)

Sample File for B2B:

	A	B	C	D	E	F	G	H	I	J	K
1	Summary For B2B(4)										HELP
2	No. of Recipients	No. of Invoices		Total Invoice Value						Total Taxable Value	Total Cess
3	1	12		517000.00						485000.00	1256.00
4	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
5	05ABCDE1234E1ZF	1000	14-Jul-17	50000.00	37-Andhra Pradesh	N	Regular		12.00	45000.00	756.00
6	05ABCDE1234E1ZF	A1001	14-Jul-17	50000.00	37-Andhra Pradesh	N	Regular		5.00	40000.00	
7	05ABCDE1234E1ZF	1000A	14-Jul-17	52000.00	36-Telengana	N	Regular		12.00	40000.00	
8	05ABCDE1234E1ZF	A/1001	14-Jul-17	50000.00	31-Lakshdweep	Y	Regular		28.00	50000.00	6700.00
9	05ABCDE1234E1ZF	A/1002	14-Jul-17	50000.00	37-Andhra Pradesh	Y	Regular		0.25	40000.00	
10	05ABCDE1234E1ZF	A/1003	14-Jul-17	10000.00	37-Andhra Pradesh	N	Regular		12.00	10000.00	
11	05ABCDE1234E1ZF	A/1003	14-Jul-17	10000.00	37-Andhra Pradesh	N	Regular		5.00	35000.00	

Field details for B2B:

Worksheet Name	Field name	Help Instruction
	Details of invoices of Taxable supplies made to other registered taxpayers	
b2b	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.
	11. Cess Amount	Enter the total Cess amount collected/payable.

B2CL (B2C Large)

Sample File for B2CL:

A	B	C	D	E	F	G	H
Summary For B2CL(5)							HELP
No. of Invoices		Total Inv Value			Total Taxable Value	Total Cess	
5		1250901.04			1621600.00	124536.00	
Invoice Number	Invoice date	Invoice Value	Place Of Supply	Rate	Taxable Value	Cess Amount	E-Commerce GSTIN
10001	14-Jul-17	250000.01	37-Andhra Pradesh	5.00	345600.00	20756.00	01ABCDE1234E1CF
10002	14-Jul-17	250000.01	37-Andhra Pradesh	0.00	255000.00	20756.00	
10003	14-Jul-17	250000.01	32-Kerala	12.00	255000.00	20756.00	
10004	14-Jul-17	250000.01	37-Andhra Pradesh	5.00	265000.00	20756.00	
10005	14-Jul-17	250901.00	04-Chandigarh	5.00	250000.00	20756.00	01ABCDE1234E1CF
10005	14-Jul-17	250901.00	04-Chandigarh	28.00	251000.00	20756.00	01ABCDE1234E1CF

Field details for B2CL:

Worksheet Name	Field name	Help Instruction
b2cl	**Invoices for Taxable outward supplies to consumers wherea)The place of supply is outside the state where the supplier is registe**	
	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.
	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)

Sample File for B2CS:

Summary For B2CS(7)					HELP
			Total Taxable Value	Total Cess	
			226005.01	20756.00	
Type	Place Of Supply	Rate	Taxable Value	Cess Amount	E-Commerce GSTIN
E	-Andhra Pradesh	5.00	-500000.00		01ABCDE1234E1CF
OE	37-Andhra Pradesh	28.00	50000.00	20756.00	
E	32-Kerala	12.00	250000.00		01ABCDE1234E1CF
OE	37-Andhra Pradesh	5.00	76000.45		
E	36-Telengana	12.00	350004.56		01ABCDE1234E1CF

Field details for B2CS:

Worksheet Name	Field name	Help Instruction
b2cs	**Supplies made to consumers and unregistered persons of the following naturea) Intra-State: any valueb) Inter-State: Invoice va**	
	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.

CDNR (Credit/ Debit Note)

Sample File for CDNR:

Summary For CDNR(9B)							
No. of Recipients	No. of Invoices		No. of Notes/Vouchers				
1	5		5				
GSTIN/UIN of Recipient	Invoice/Advance Receipt Number	Invoice/Advance Receipt date	Note/Refund Voucher Number	Note/Refund Voucher date	Document Type	Reason For Issuing document	Place Of S
05ABCDE1234E1ZF	1000	14-Jul-17	90001	15-Jul-17	C	01-Sales Return	37-Andhra Pr
05ABCDE1234E1ZF	A1001	14-Jul-17	90002	15-Jul-17	C	01-Sales Return	37-Andhra Pr
05ABCDE1234E1ZF	1000A	14-Jul-17	90003	15-Jul-17	C	04-Correction in invoice	36-Telengana
05ABCDE1234E1ZF	A/1003	14-Jul-17	90004	15-Jul-17	D	03-Deficiency in service	34-Pondicherr
05ABCDE1234E1ZF	1/1005	14-Jul-17	90005	15-Jul-17	C	03-Deficiency in service	37-Andhra Pr
05ABCDE1234E1ZF	1/1005	14-Jul-17	90005	15-Jul-17	C	03-Deficiency in service	37-Andhra Pr

Field details for CDNR:

Worksheet Name	Field name	Help Instruction
cdnr	**Credit/ Debit Notes/Refund vouchers issued to the registered taxpayers during the tax period. Debit or credit note issued agains**	
	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 voucher number.
	3. Invoice/Advance Receipt date	Enter the original invoice/advance receipt date in DD-MMM-YYYY. E.g. 24-May-2017.
	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 Notes/Refund voucher for Unregistered person)

Sample File for CDNUR

Summary For CDNUR(9B)							
	No. of Notes/Vouchers			No. of Invoices			
	5			5			
UR Type	Note/Refund Voucher Number	Note/Refund Voucher date	Document Type	Invoice/Advance Receipt Number	Invoice/Advance Receipt date	Reason For Issuing document	
B2CL	90001	15-Jul-17	C	10003	14-Jul-17	01-Sales Return	32-
B2CL	90002	15-Jul-17	C	10004	14-Jul-17	01-Sales Return	37-
EXPWP	90003	15-Jul-17	C	81510	14-Jul-17	06-Finalization of Provisional assessment	
EXPWOP	90004	15-Jul-17	C	81511	14-Jul-17	04-Correction in invoice	
B2CL	90005	15-Jul-17	D	10005	14-Jul-17	04-Correction in invoice	04-

Field details for CDNUR

Worksheet Name	Field name	Help Instruction
cdnur	**Credit/ Debit Notes/Refund vouchers issued to the unregistered persons against interstate invoice value is more than Rs 2.5 lak**	
	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)

Sample File for EXP:

Summary For EXP(6)								HELP
	No. of Invoices		Total Invoice Value		No. of Shipping Bill			Total Taxable Value
	6		405134.72		6			332659.00
Export Type	Invoice Number	Invoice date	Invoice Value	Port Code	Shipping Bill Number	Shipping Bill Date	Rate	Taxable Value
WOPAY	510	14-Jul-17	80048.36	INB995	184298	15-Jul-17	5.00	78788.00
WOPAY	81511	14-Jul-17	50990.00	INB996	184299	15-Jul-17	12.00	44545.00
WPAY	81512	14-Jul-17	50048.36	INB997	184300	15-Jul-17	12.00	48644.00
WPAY	81519	14-Jul-17	55048.00	INB995	184301	15-Jul-17	5.00	0.00
WPAY	81520	14-Jul-17	59000.00	INB996	184302	15-Jul-17	5.00	54548.00
WPAY	81521	14-Jul-17	110000.00	INB997	184303	15-Jul-17	18.00	55567.00
WPAY	81521	14-Jul-17	110000.00	INB997	184303	15-Jul-17	5.00	50567.00

Field details for EXP:

Worksheet Name	Field name	Help Instructions
exp		**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 (Taxable Liability on Advances)

Sample files for AT:

Summary For Advance Received (11B)			HELP
		Total Advance Received	Total Cess
		190475.00	12720.00
Place Of Supply	Rate	Gross Advance Received	Cess Amount
32-Kerala	.00	87515.00	6819.00
02-Himachal Pradesh	5.00	15445.00	5901.00
36-Telengana	3.00	87515.00	

Field Details for AT:

Worksheet Name	Field name	Help Instructions
at		**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)

Sample files for ATADJ:

Summary For Advance Adjusted (11B)			HELP
		Total Advance Adjusted	Total Cess
		75000.00	4500.00
Place Of Supply	Rate	Gross Advance Adjusted	Cess Amount
01-Jammu & Kashmir	.00	30000.00	2300.00
04-Chandigarh	18.00	15000.00	2200.00
36-Telengana	12.00	30000.00	

Field details for ATADJ:

Worksheet Name	Field name	Help Instructions
atadj		**Adjustment of tax liability for tax already paid on advance receipt of consideration and invoices**
	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)

Sample files for EXEMP:

Summary For Nil rated, exempted and non GST outward supplies (8)			HELP
	Total Nil Rated Supplies	Total Exempted Supplies	Total Non-GST Supplies
	415000.00	622200.00	724687.00
Description	Nil Rated Supplies	Exempted (other than nil rated/non GST supply)	Non-GST supplies
Inter-State supplies to registered persons	100000.00	200000.00	300000.00
Intra-State supplies to registered persons	150000.00	300000.00	235000.00
Inter-State supplies to unregistered persons	75000.00	45300.00	89687.00
Intra-State supplies to unregistered persons	90000.00	76900.00	100000.00

Field Details for EXEMP:

	A	B	C D E F G H I
1	Worksheet Name	Field name	Help Instructions
2	exemp		**Details of Nil Rated, Exempted and Non GST Supplies made during the tax period**
3		**1. Description**	Indicates the type of supply.
4		**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
5		**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.
6		**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)

Sample Files for HSN:

Summary For HSN(12)									HELP
No. of HSN				Total Value	Total Taxable Value	Total Integrated Tax	Total Central Tax	Total State/UT Tax	Total Cess
4				499384.80	54.15	2147.04	8103.00	11771.00	1503.00
HSN	Description	UQC	Total Quantity	Total Value	Taxable Value	Integrated Tax Amount	Central Tax Amount	State/UT Tax Amount	Cess Amount
3401	Copper	KGS-Kilograms	2.05	99876.36	10.23	214.52	600.00	500.00	300.00
1001	Cashew	QTL-QUINTAL	2.05	99876.36	10.23	14.52	600.00	500.00	300.00
10083214	Fabric	MTR-METER	3.05	99877.36	11.23	678.00	601.00	501.00	301.00
	Biscuit	PAC-PACKS	3.05	99877.36	11.23	895.00	701.00	501.00	301.00
3456721	Aerated Drinks	LTR-LITERS	3.05	99877.36	11.23	345.00	5601.00	9769.00	301.00

Field Details for HSN:

1	Worksheet Name	Field name	Help Instructions
2	hsn		**HSN wise summary of goods /services supplied during the tax period**
3		**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.
4		**2. Description**	Enter the description of the supplied goods or Services. Description becomes a mandatory field if HSN code is not provided above.
5		**3. UQC**	Select the applicable Unit Quantity Code from the drop down.
6		**4. Total Quantity**	Enter the total quantity of the supplied goods or Services- up to 2 decimal Digits.
7		**5. Total Value**	Enter the invoice value of the goods or services-up to 2 decimal Digits.
8		**6. Taxable Value**	Enter the total taxable value of the supplied goods or services- up to 2 decimal Digits.
9		**7. Integrated Tax Amount**	Enter the total Integrated tax amount collected/payable.
10		**8. Central Tax Amount**	Enter the total Central tax amount collected/payable.
11		**9. State/UT Tax Amount**	Enter the total State/UT tax amount collected/payable.
12		**10. Cess Amount**	Enter the total Cess amount collected/payable.

DOCS (List of Documents issued)

Sample file for uploading DOCS:

Summary of documents issued during the tax period (13)				HELP
			Total Number	Total Cancelled
			450	17
Nature of Document	Sr. No. From	Sr. No. To	Total Number	Cancelled
Invoice for outward supply	KO/1001	LKO/10090	90	5
Invoice for outward supply	KNP/552	KNP/890	339	10
Debit Note	PUN/78	PUN/98	21	2
Debit Note				
Delivery Challan for job work				
Invoice for inward supply from unregistered person				
Refund Voucher				

Field details for DOCS:

1	Worksheet Name	Field name	Help Instructions
2	docs		**Details of various documents issued by the taxpayer during the tax period**
3		**1. Nature of Document**	Select the applicable document type from the drop down.
4		**2. Sr. No From**	Enter the invoice/document series start number.
5		**3. Sr. No To**	Enter the invoice/document series end number.
6		**5.Total Number**	Enter the total no of documents in this particular series.
7		**6.Cancelled**	No of documents cancelled in the particular series.

You need to fill up only those sections / sheets which are relevant. Others may be left blank. Do not change any sheet or field name in the Header or format of the Excel file. Save the excel sheet after entering the data.

Adding Multiple line item for single invoice in the excel sheet:

In case, you need to add multiple line item for single invoice in the excel sheet, the excel row should have the repeated invoice details which is common for multiple line items. For example: GSTIN/UIN, Invoice Number, Invoice Date and Place of Supply.

Once the excel sheet is imported, Returns Offline tool takes care of mapping the line item details with respective invoice.

Summary For B2B(4)										HELP
No. of Recipients	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	

Option 2: Import Excel Workbook consisting of multiple sheets

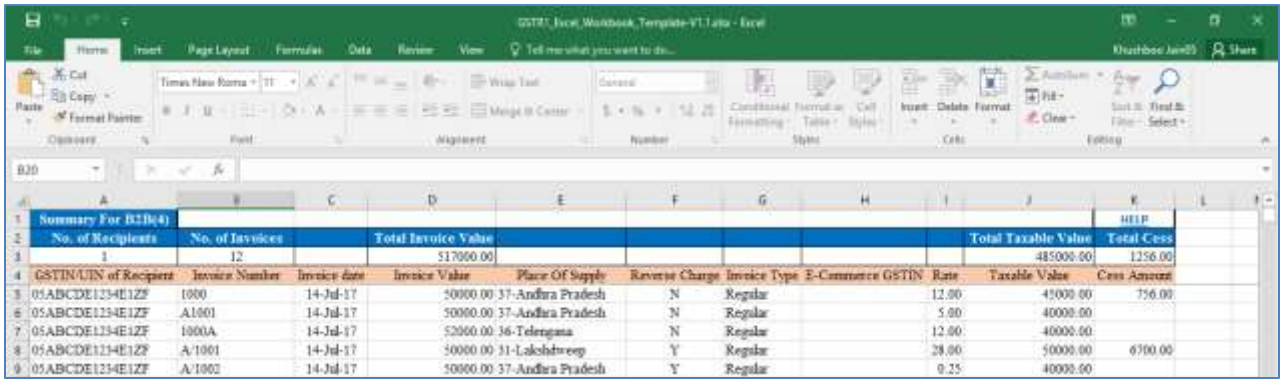
To import the invoice data from the Excel workbook, perform the following steps:

1. Open the GSTR1_Excel_Workbook_Template-V1.0.xlsx sheet available in downloaded zip folder from the GST Portal.

   Through **Return Import – All sections in one Go**, you can upload invoice data entered in the respective worksheets for all sections at one go.

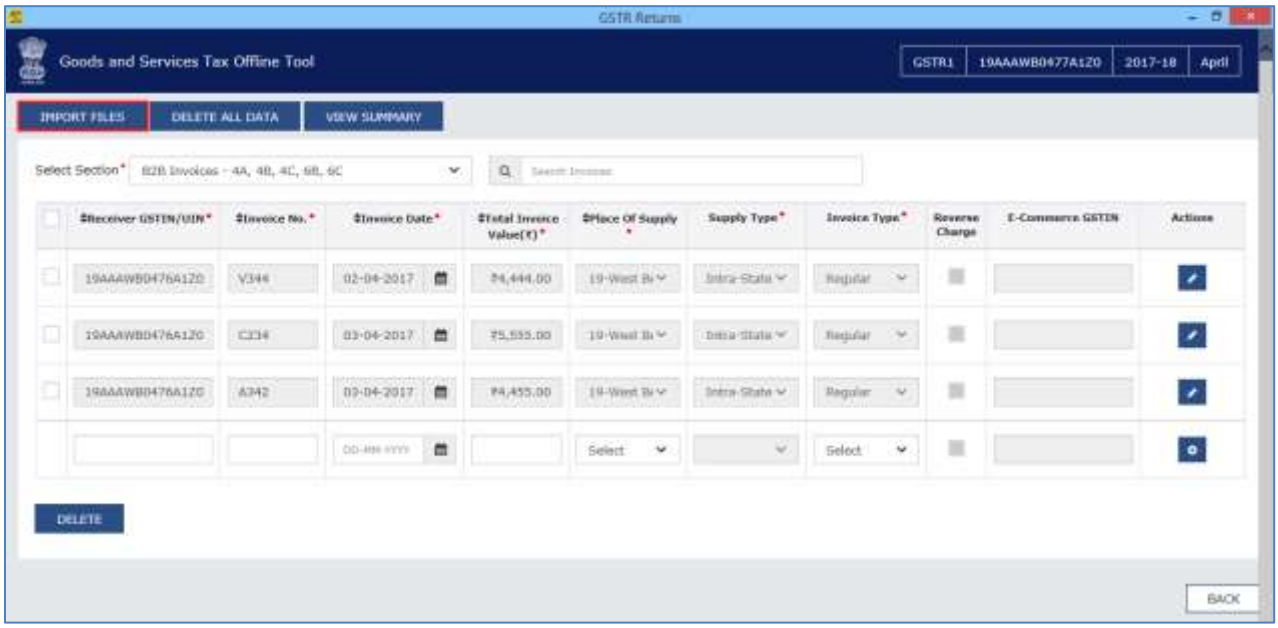
2. Enter relevant data from invoices and other documents in the relevant sheets of the Workbook, like Business to Business supplies in b2b, business to consumer large (above INR 2.5 lakhs invoice value) for inter-state sales in b2cl etc.

   <u>The excel file should be in the same format as prescribed in the respective Return Forms.</u> (Sample provided below). In a case where you do not have data applicable for all sections, those sections are to be left blank. Do not delete any worksheet.

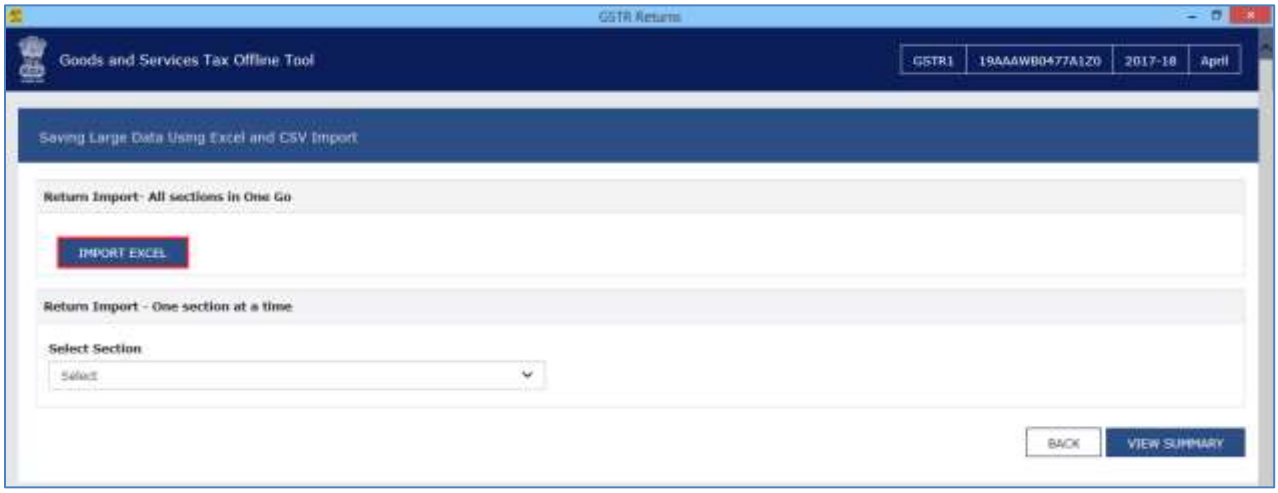


Summary For B2B(4)										HELP
No. of Recipients	No. of Invoices		Total Invoice Value						Total Taxable Value	Total Cess
1	12		517000.00						485000.00	1256.00
GSTIN/UIN of Recipient	Invoice Number	Invoice date	Invoice Value	Place Of Supply	Reverse Charge	Invoice Type	E-Commerce GSTIN	Rate	Taxable Value	Cess Amount
05ABCDE1234E1ZF	1000	14-Jul-17	50000.00	37-Andhra Pradesh	N	Regular		12.00	45000.00	756.00
05ABCDE1234E1ZF	A1001	14-Jul-17	50000.00	37-Andhra Pradesh	N	Regular		5.00	40000.00	
05ABCDE1234E1ZF	1000A	14-Jul-17	52000.00	36-Telangana	N	Regular		12.00	40000.00	
05ABCDE1234E1ZF	A/1001	14-Jul-17	50000.00	31-Lakshdweep	Y	Regular		28.00	50000.00	6700.00
05ABCDE1234E1ZF	A/1002	14-Jul-17	50000.00	37-Andhra Pradesh	Y	Regular		0.25	40000.00	

3. Click the **IMPORT FILES** button to import the GSTR1_Excel_Workbook_Template.xlsx file in the Returns Offline tool.



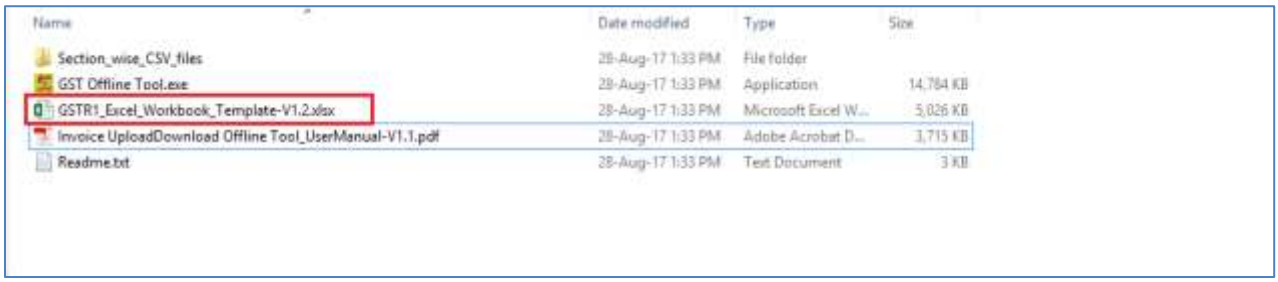
4. Click the **IMPORT EXCEL** button.



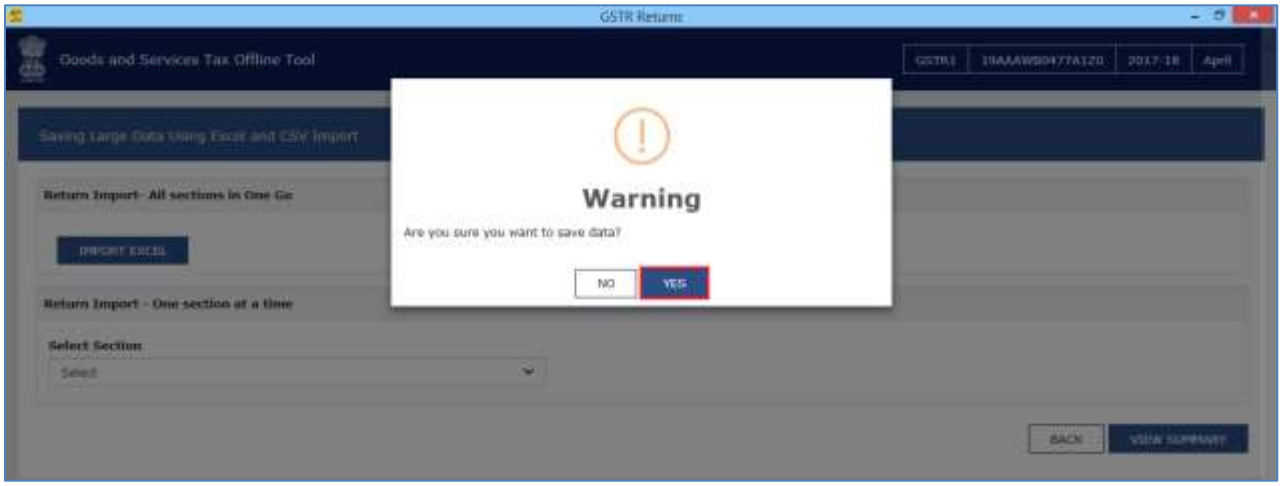
5. Browse and select the GSTR1_Excel_Workbook to import data from the excel workbook.

In case you have more than 19,000 invoice data, you need to upload the same in more than one lot. Hence naming the workbook is important to ensure that you upload data correctly.

It is suggested that you name the Workbooks as per Month for ease of search and upload before uploading the invoices. Else you may keep all Workbooks of a month in one sub-folder of GSTR-1 invoice Folder on your computer.

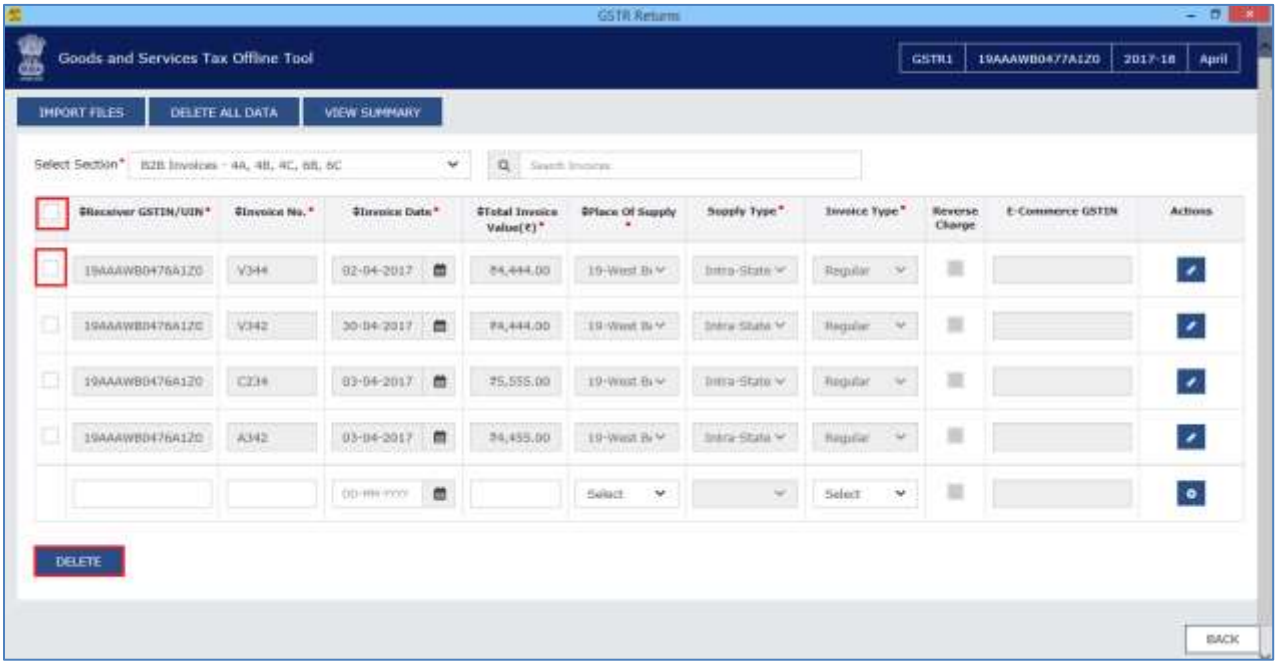


6. Click Yes to proceed.



7. On successful import, a success message is displayed.

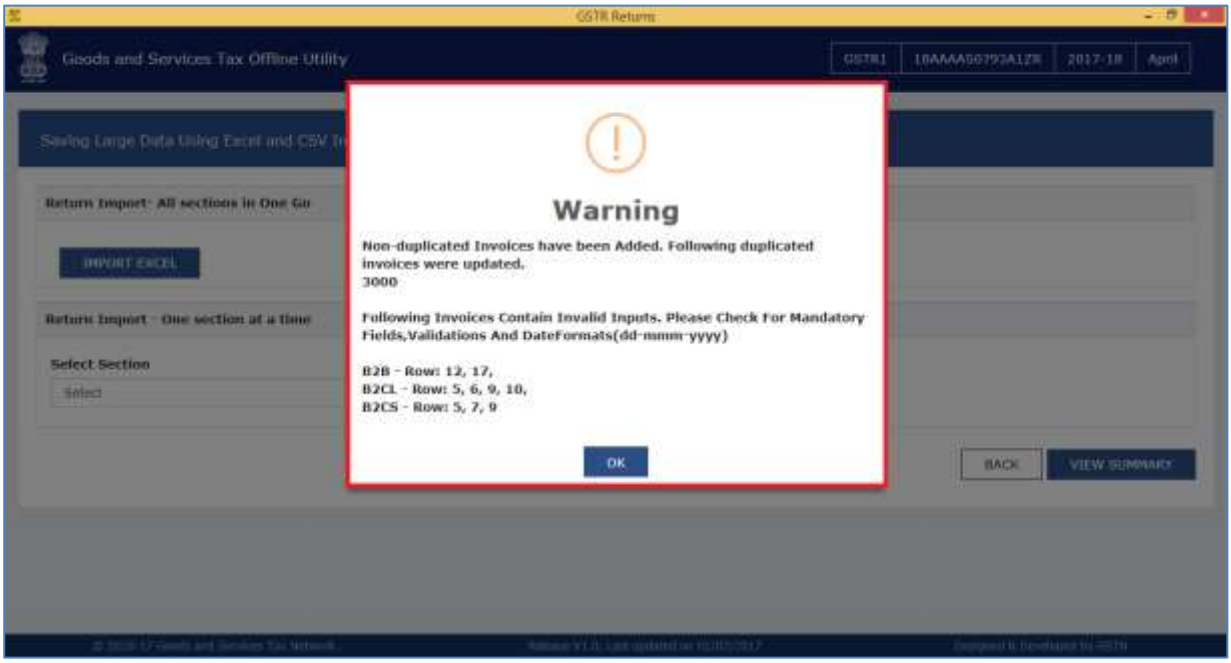
8. Click the **BACK** button. Notice that the invoices present in the excel sheet are populated in the screen.



The **EDIT** button allows to edit the data. The **Delete** button allows deleting a record that has been added erroneously. To delete the data, select the checkbox for the invoice and click the **DELETE** button.

Errors are displayed, if the excel sheet contains erroneous data. Make sure only unique invoices have been entered in the excel sheet and date format is in dd-mmm-yyy format.

Make the corrections and upload the excel worksheet again.



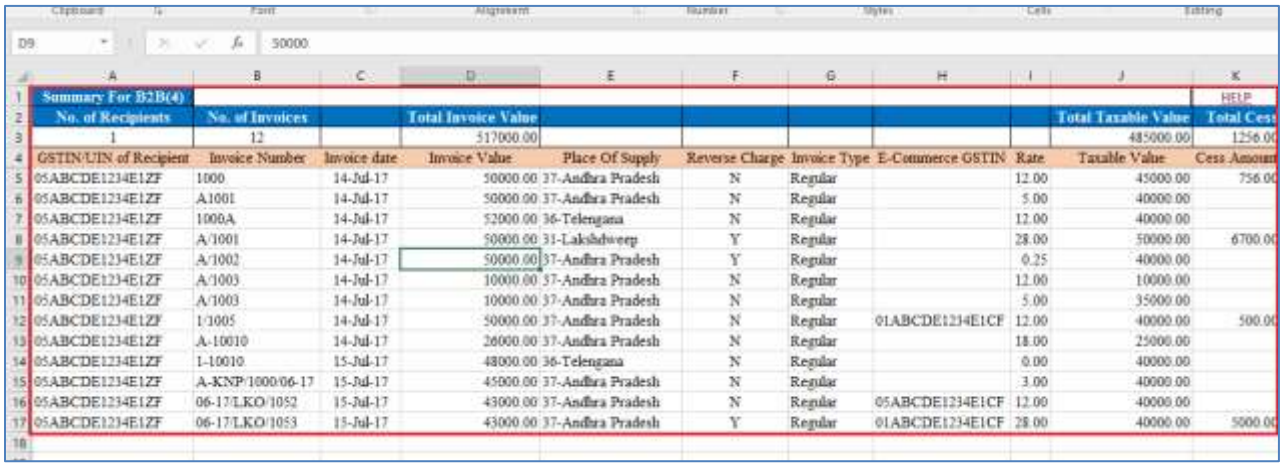
Option 3: Copy and Paste from Excel Workbook

To copy and paste the invoice data from the Excel workbook, perform the following steps:

1. Open the excel sheet which has Invoice data in the desired format (based on the sample file).
   Do not change any field in the Header or format of the Excel file.
   <u>The excel file is in the same format as prescribed in the respective Return Forms</u>. Changing fields will lead to error when you upload the data on the GST Portal.

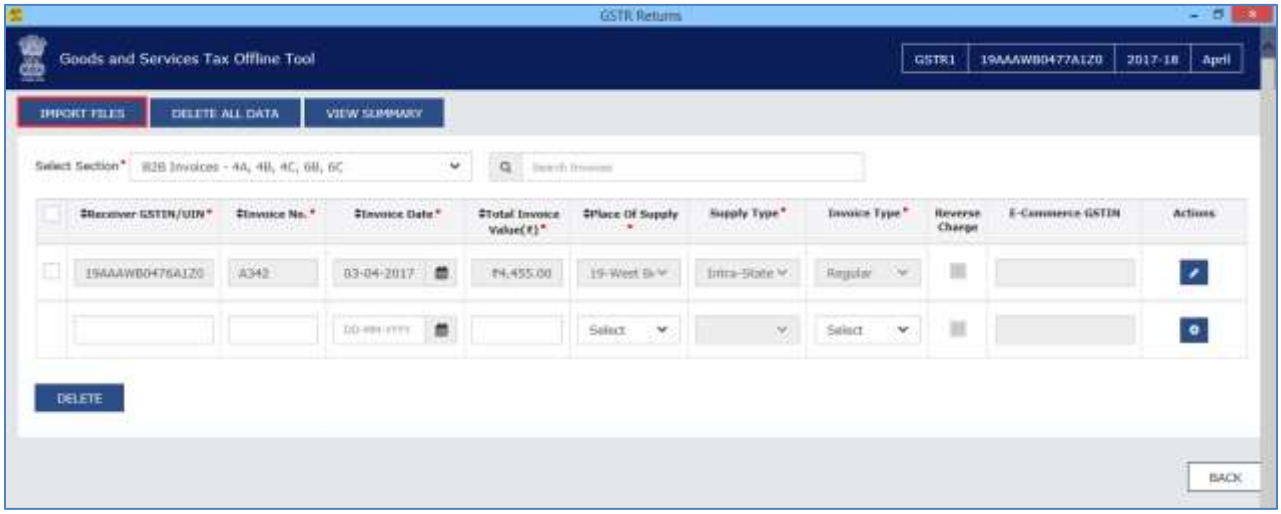
2. Press the Ctrl+C Keys (Shortcut key for copy) on the keyboard to copy the header part and the data from the excel sheet.

   Ensure that the header begins from row 1, column A (i.e., cell A1) along with first 3 rows the invoices are selected together while copying it. You have to copy paste the invoices section wise only.

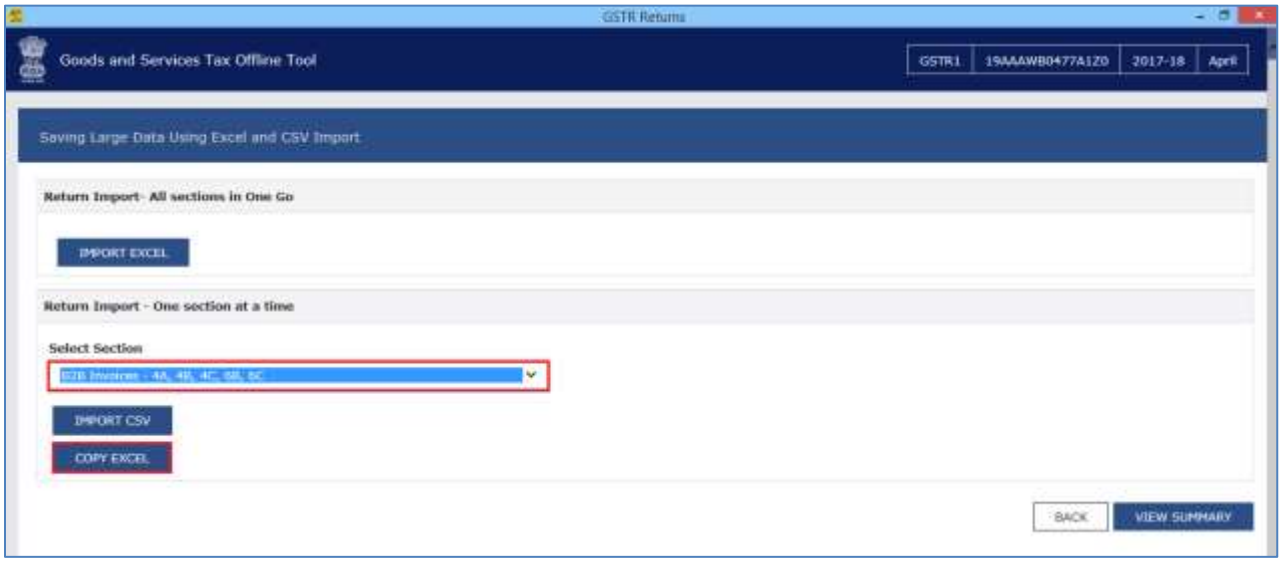


	A	B	C	D	E	F	G	H	I	J	K
1	Summary For B2B(4)										HELP
2	No. of Recipients	No. of Invoices		Total Invoice Value						Total Taxable Value	Total Cess
3	1	12		517000.00						485000.00	1256.00
4	GSTIN/UIN of Recipient	Invoice Number	Invoice date	Invoice Value	Place Of Supply	Reverse Charge	Invoice Type	E-Commerce GSTIN	Rate	Taxable Value	Cess Amount
5	05ABCDE1234E1ZF	1000	14-Jul-17	50000.00	37-Andhra Pradesh	N	Regular		12.00	45000.00	756.00
6	05ABCDE1234E1ZF	A1001	14-Jul-17	50000.00	37-Andhra Pradesh	N	Regular		5.00	40000.00	
7	05ABCDE1234E1ZF	1000A	14-Jul-17	52000.00	36-Telengana	N	Regular		12.00	40000.00	
8	05ABCDE1234E1ZF	A/1001	14-Jul-17	50000.00	31-Lakshdweep	Y	Regular		28.00	50000.00	6700.00
9	05ABCDE1234E1ZF	A/1002	14-Jul-17	50000.00	37-Andhra Pradesh	Y	Regular		0.25	40000.00	
10	05ABCDE1234E1ZF	A/1003	14-Jul-17	10000.00	37-Andhra Pradesh	N	Regular		12.00	10000.00	
11	05ABCDE1234E1ZF	A/1003	14-Jul-17	10000.00	37-Andhra Pradesh	N	Regular		5.00	35000.00	
12	05ABCDE1234E1ZF	1/1005	14-Jul-17	50000.00	37-Andhra Pradesh	N	Regular	01ABCDE1234E1CF	12.00	40000.00	500.00
13	05ABCDE1234E1ZF	A-10010	14-Jul-17	26000.00	37-Andhra Pradesh	N	Regular		18.00	25000.00	
14	05ABCDE1234E1ZF	1-10010	15-Jul-17	48000.00	36-Telengana	N	Regular		0.00	40000.00	
15	05ABCDE1234E1ZF	A-KNP/1000/06-17	15-Jul-17	45000.00	37-Andhra Pradesh	N	Regular		3.00	40000.00	
16	05ABCDE1234E1ZF	06-17/LKO/1052	15-Jul-17	43000.00	37-Andhra Pradesh	N	Regular	05ABCDE1234E1CF	12.00	40000.00	
17	05ABCDE1234E1ZF	06-17/LKO/1053	15-Jul-17	43000.00	37-Andhra Pradesh	Y	Regular	01ABCDE1234E1CF	28.00	40000.00	5000.00

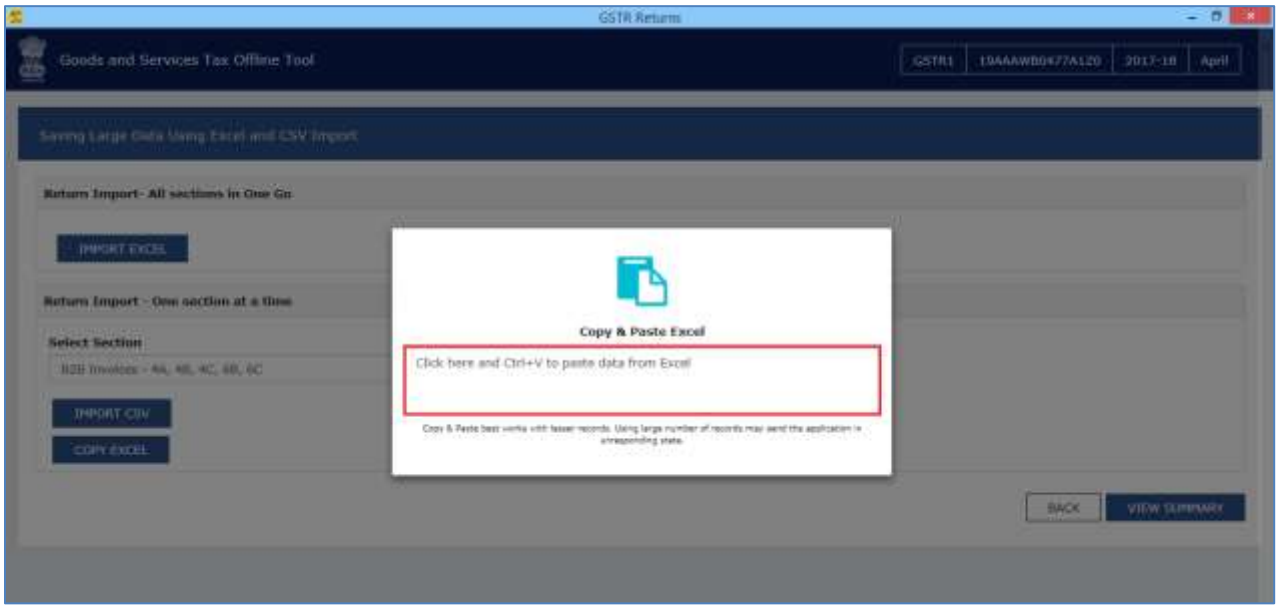
3. Click the **IMPORT FILES** button in the Returns Offline tool.



4. From the **Select Section** drop-down list, select the section for which you want to upload the invoices.
5. Click the **COPY EXCEL** button.

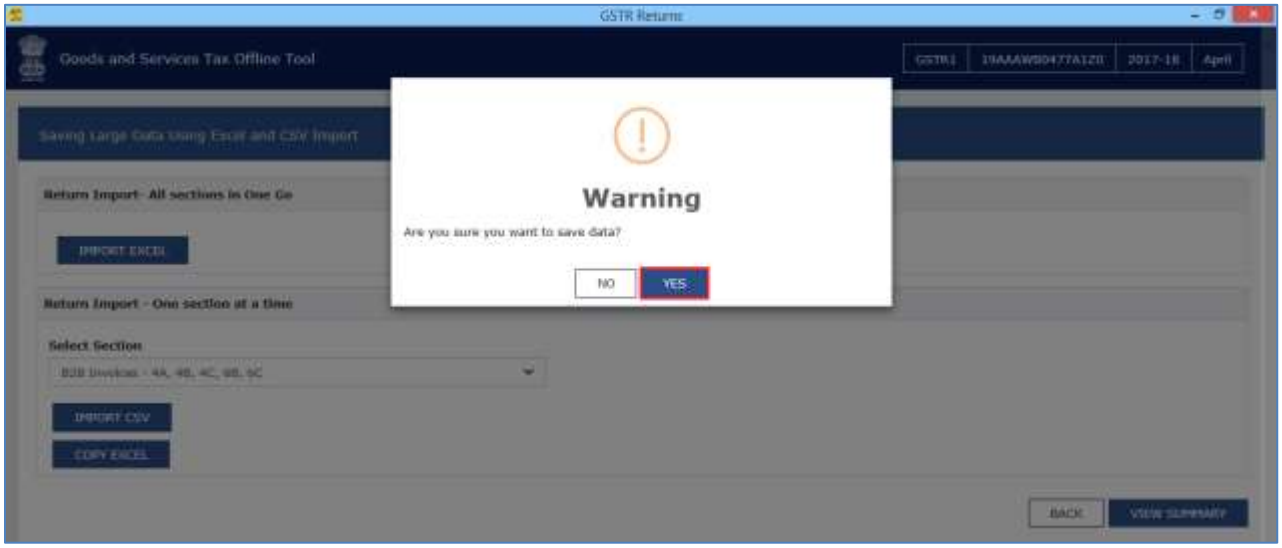


6. A pop up window is displayed. In the **Click here and press the Ctrl+V Keys to paste data from Excel** field, press the Ctrl+V Keys (Short Cut key for Paste) on the keyboard to paste the data copied from the excel sheet.



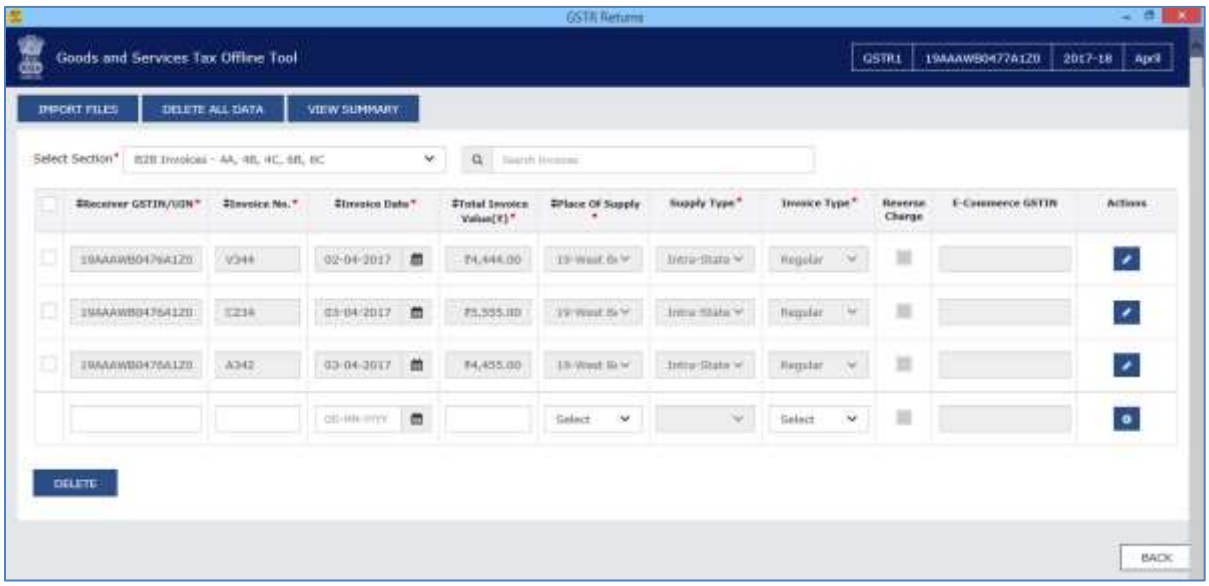
Confirmation message is displayed. Click the **PROCEED** button to add the invoices.

In-built validations in the Returns Offline tool verifies the data copied by the taxpayer. Data that fails these validations can't be processed further.

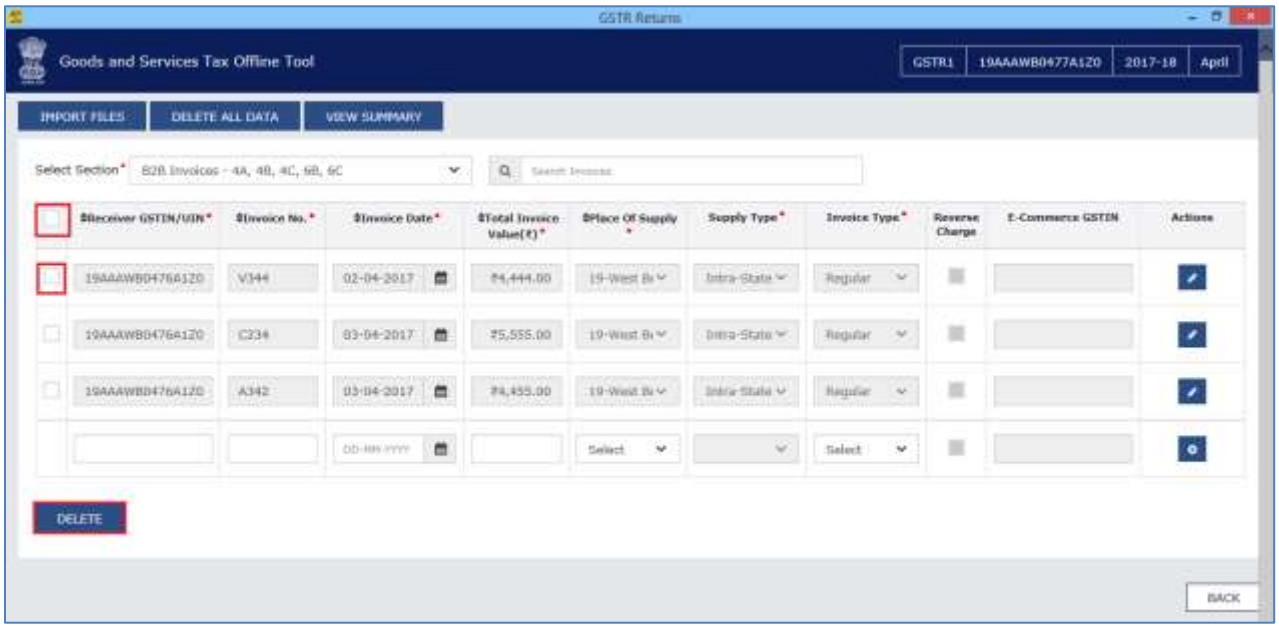


7. A success message is displayed.

8. Click the **BACK** button. Notice that the invoices present in the excel sheet are populated in the screen.



The **EDIT** button allows to edit the data. The **Delete** button allows deleting a record that has been added erroneously. To delete the data, select the checkbox for the invoice and click the **DELETE** button.



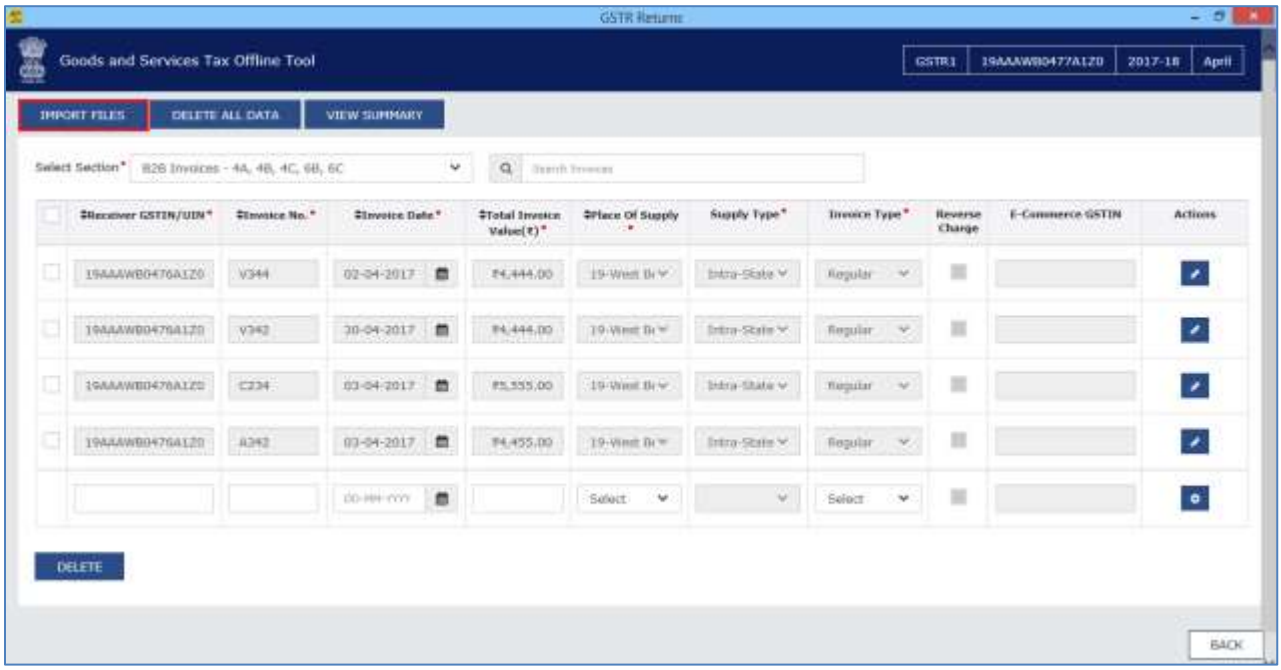
Option 4: Import the CSV file

To import the invoice data from the CSV file to create GST compliant file (JSON), perform the following steps:

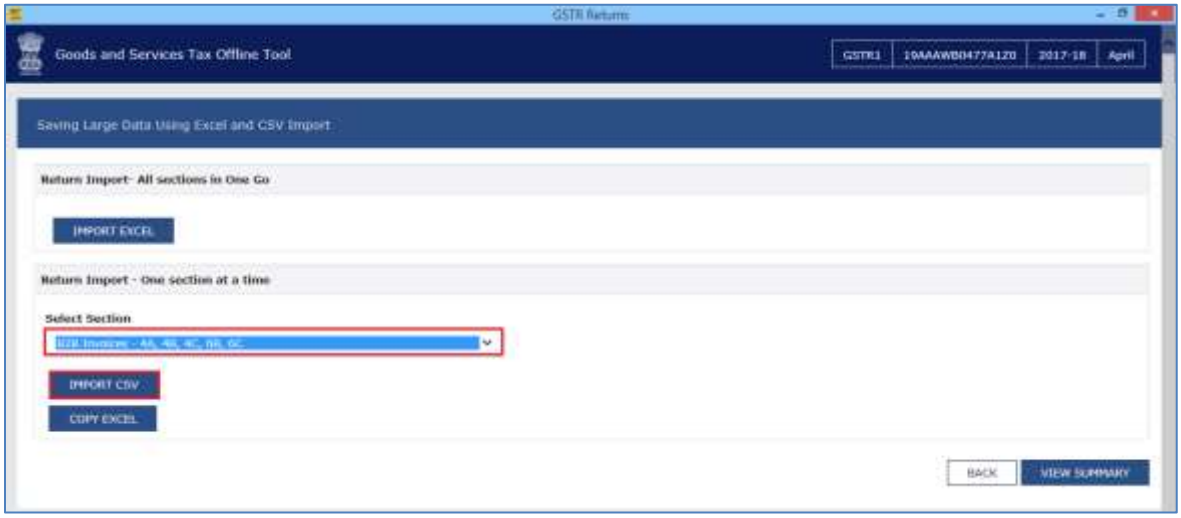
1. Use the CSV template downloaded as part of Returns Offline tool and create a CSV file for the applicable section of the return.

   <u>The data in the CSV file should be in the same format as prescribed in the respective Return forms.</u> Format is available in the sample CSV file

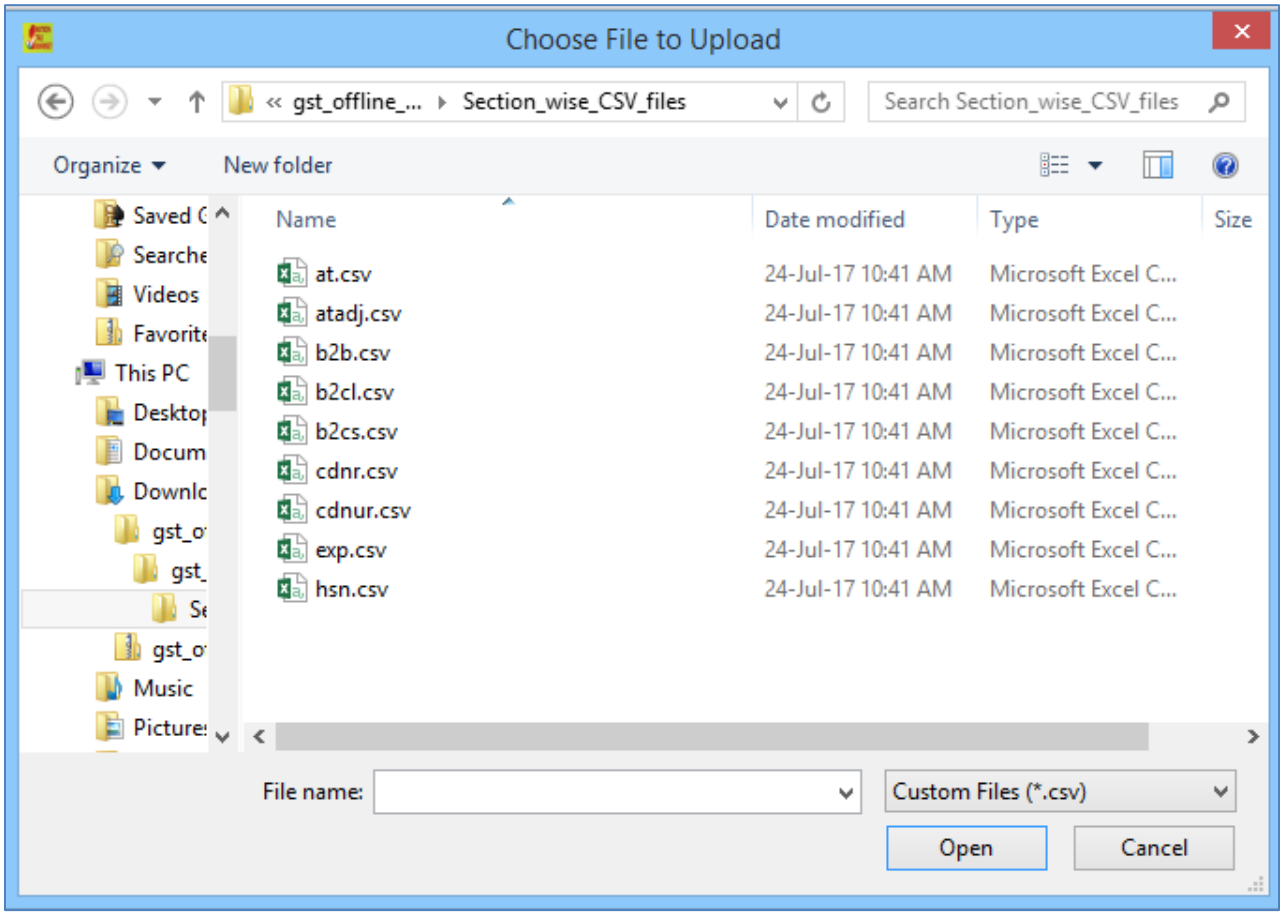
2. Click the **IMPORT FILES** button to import the CSV file in the Returns Offline tool.



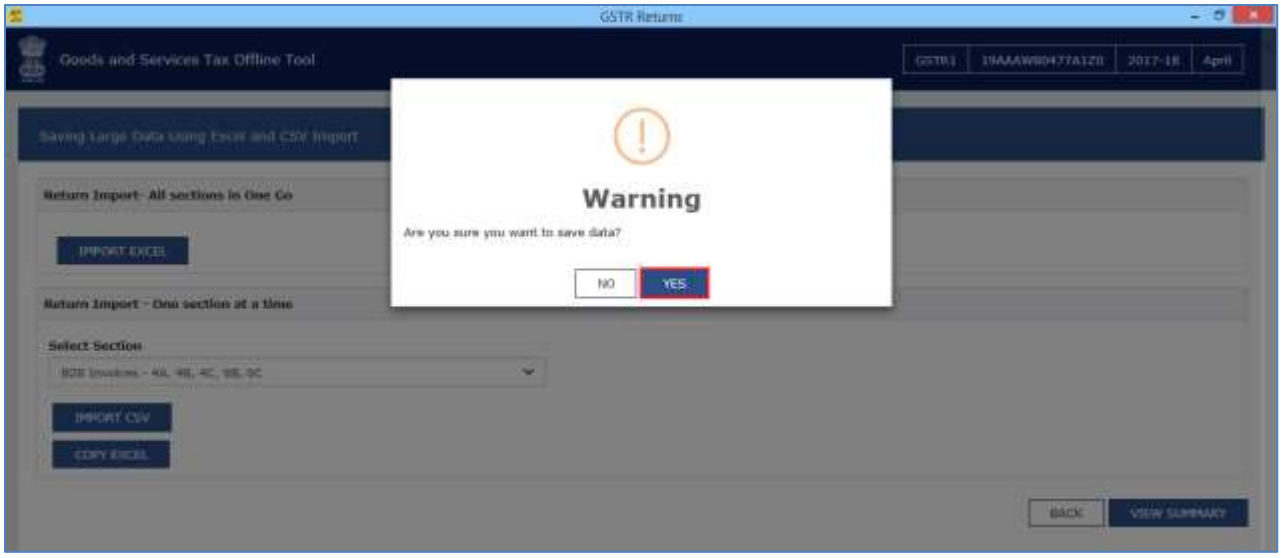
3. From the **Select Section** drop-down list, select the appropriate section.
4. Under **Return Import - One section at a time** section, select the **IMPORT CSV** button.



5. Browse and select the applicable CSV file to import data from CSV.

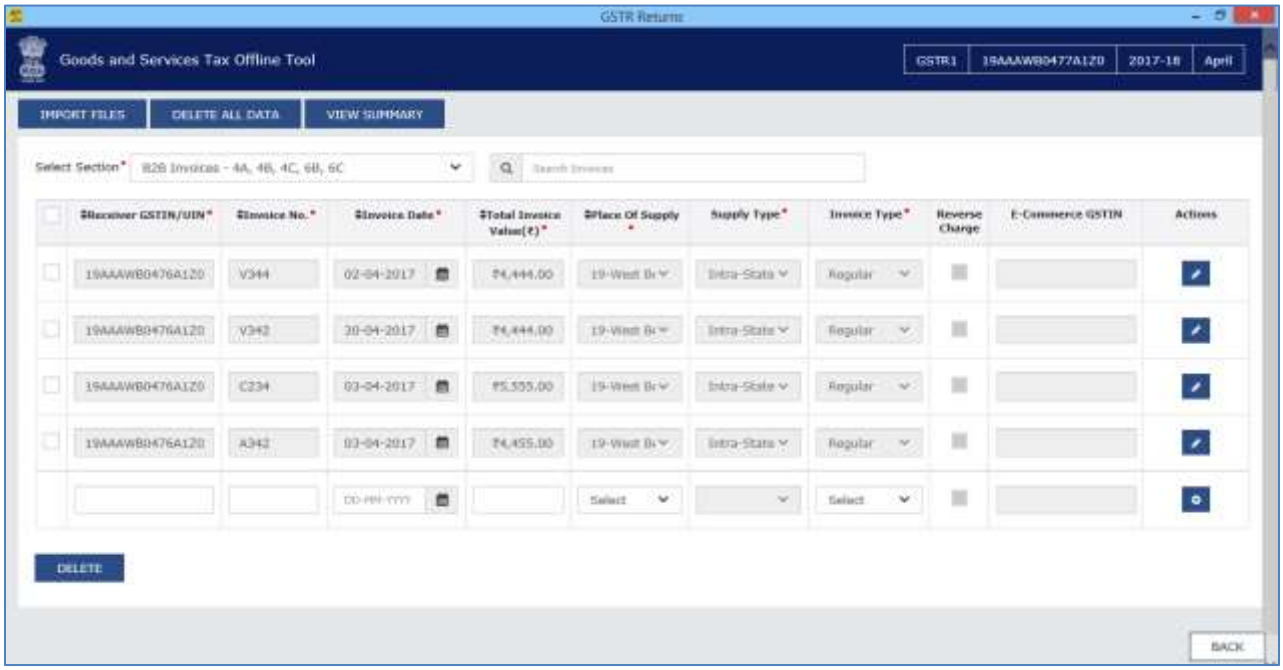


6. A confirmation message is displayed. Click the **Yes** button to save imported invoice details.

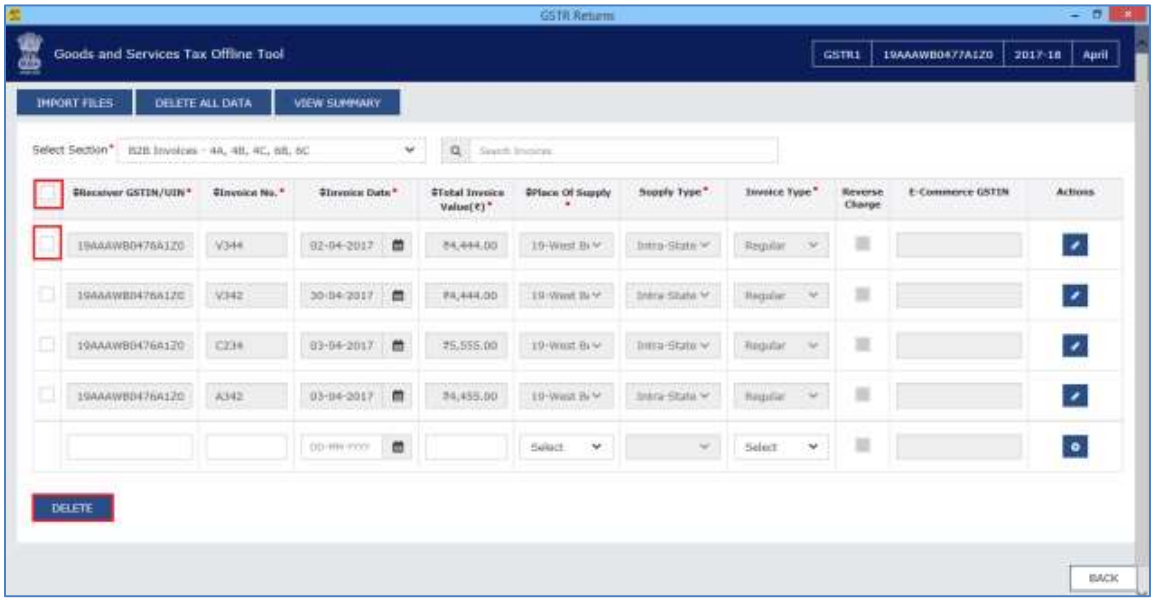


7. On successful import, a success message is displayed. A success message is displayed.

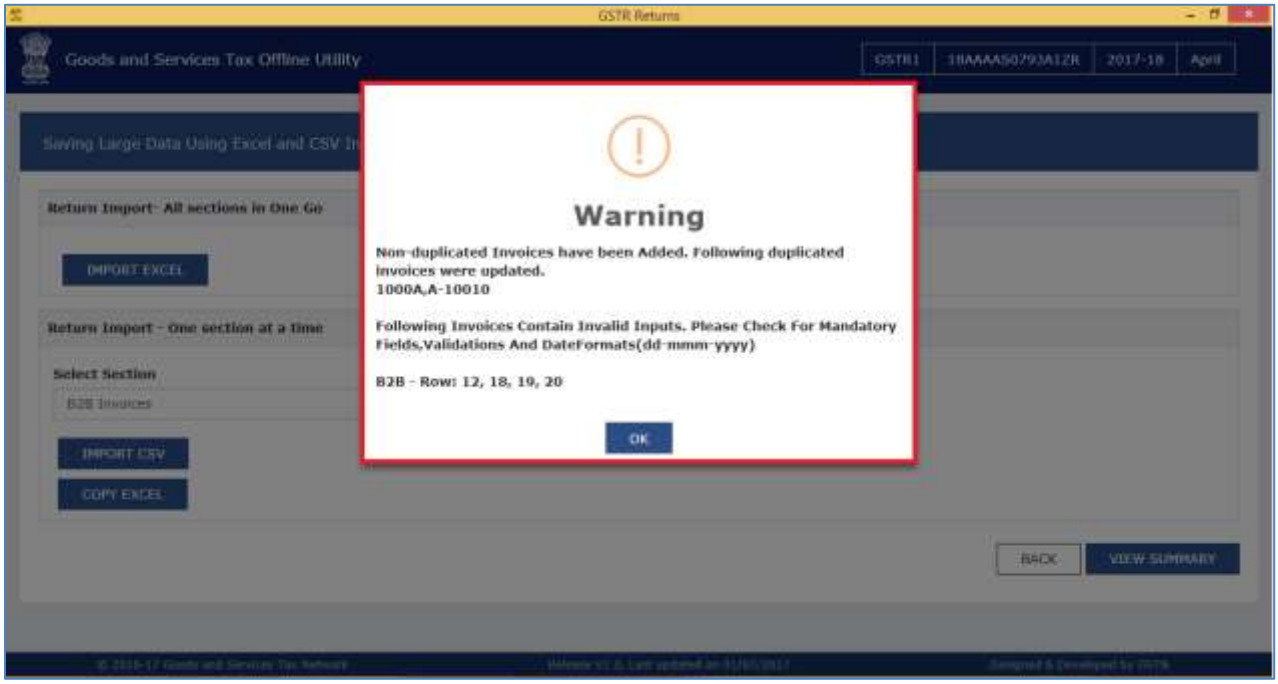
8. Click the **BACK** button. Notice that the invoices present in the excel sheet are populated in the screen.



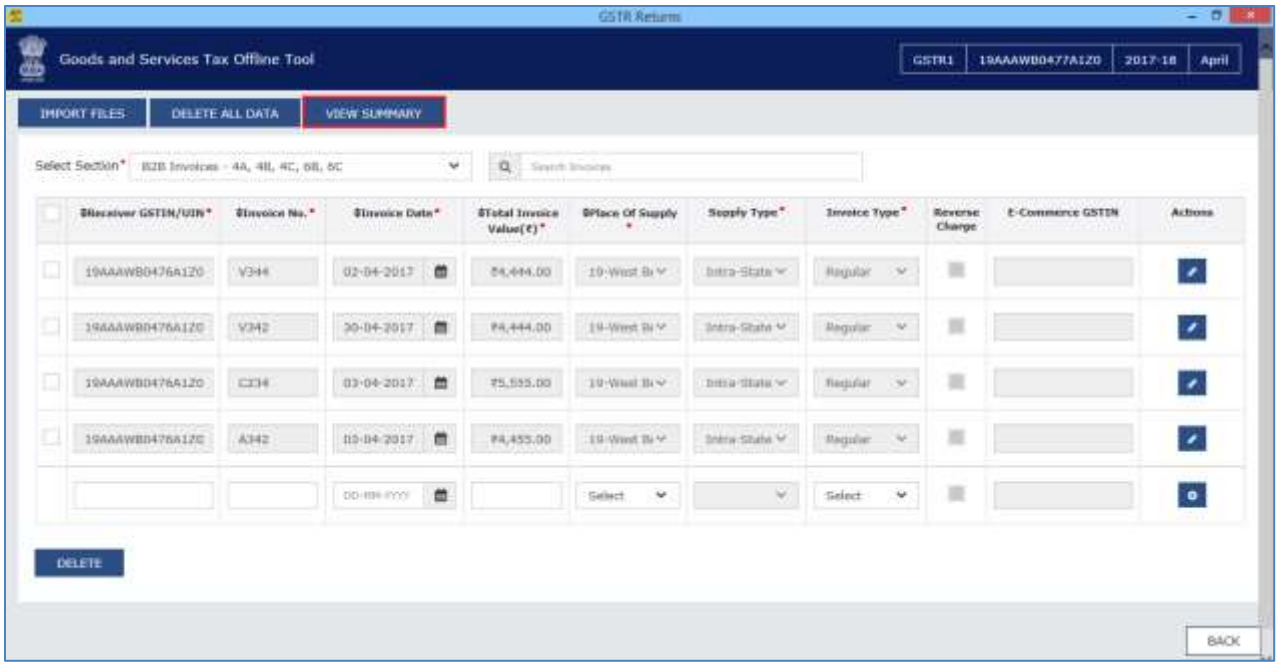
The **EDIT** button allows to edit the data. The **Delete** button allows deleting a record that has been added erroneously. To delete the data, select the checkbox for the invoice and click the **DELETE** button.



Errors are displayed, if the excel sheet contains erroneous data. Make sure only unique invoices have been entered in the excel sheet and date format is in dd-mmm-yyy format. Make the corrections and upload the excel worksheet again.



9. Click the **VIEW SUMMARY** button to generate the file containing the invoices uploaded here.

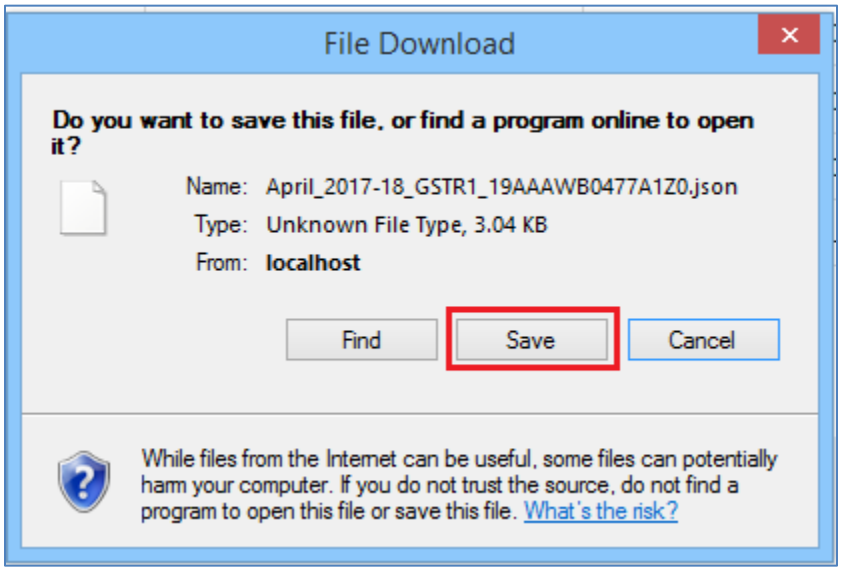


Summary is displayed. Number of invoices against relevant sections of the Return is displayed.

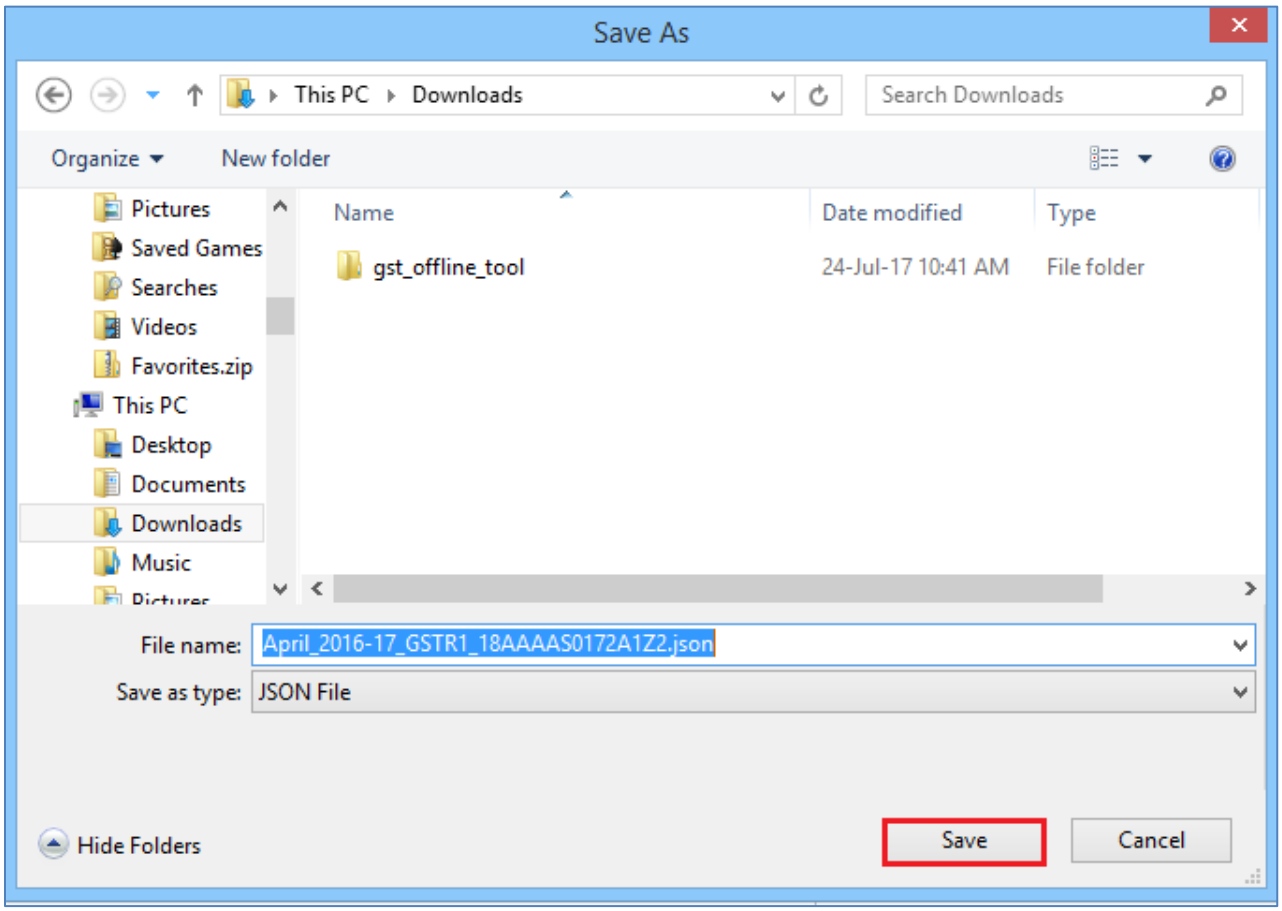
10. Once you have checked the summary, you are ready to generate the GST Compliant format of all invoices imported in the Returns Offline tool to be uploaded on GST Portal. For this, click the **GENERATE FILE** button.

Size of generated JSON file should not be greater than 5 MB.

10. The GST Compliant file generated by the Returns Offline tool (JSON format) will have to be saved your computer for uploading the same on GST portal. Click the **Save** button.



11. Browse and select the path to save the **.json** file which needs to be uploaded in the GST Portal.



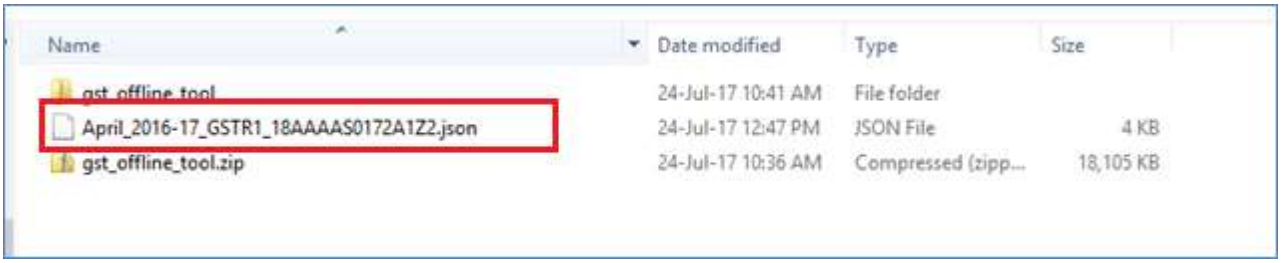
12. Notice that the file **April_2016-17_GSTR1_18AAAAS0172A1Z2.json**

    April_2016-17_GSTR1_18AAAAS0172A1Z2 represents:

    April: Tax period for which return is being prepared
    2016-17: Financial Year
    GSTR1: Return Form No
    18AAAAS0100A1ZI: GSTIN of the supplier

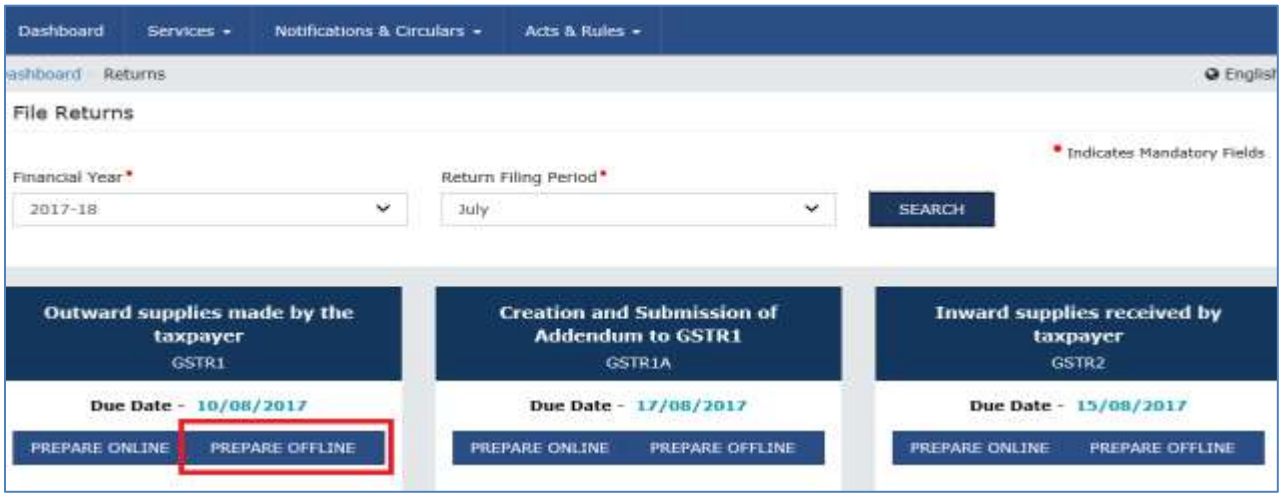
    This file April_2016-17_GSTR1_18AAAAS0172A1Z2.json will be required to be uploaded on the GST Portal.

    For second lot of invoices uploaded with the Returns Offline tool for the same month, Tool will create json with same name format without any additional information. **So, the user must try to rename the file manually every time**.



13. Access the https://gst.gov.in/ URL. The GST Home page is displayed.
14. Login to the GST Portal with valid credentials.
15. Click the **Services** > **Returns** > **Returns Dashboard** command.
16. The **File Returns** page is displayed.
17. In the **Financial Year** drop-down list, select the financial year for which the return has to be uploaded. In this example, you will select this as 2016-17.
18. In the **Return Filing Period** drop-down list, select the return filing period for which the return has to be uploaded. In this example, you will select this as April.
19. Click the **SEARCH** button.

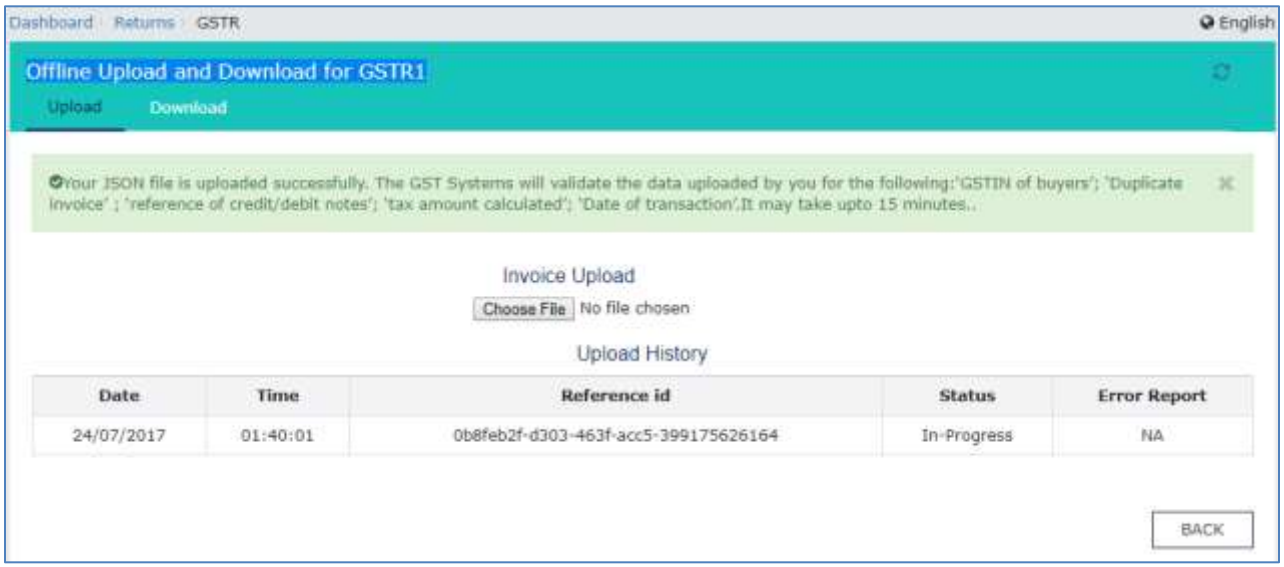
20. Applicable returns of the selected tax period is displayed. In the **Outward Supplies made by the Taxpayer GSTR1** tile, click the **Prepare offline** button.



21. The **Upload** page is displayed. Click the **Choose File** button.

22. Browse and navigate the file (April_2016-17_GSTR1_18AAAAS0172A1Z2.json) to be uploaded from your computer. Click the **Open** button.

23. Reference ID Number is generated displaying a message that the uploaded invoices are being processed.



There will a gap of few minutes between the time you upload the invoice data on the Portal and it appears under the relevant section on the Returns dashboard. After upload, a transaction ID is generated, against which you can track your upload processing status. This happens as the GST System will perform the following processing functions before adding the invoice in respective section and enabling you to see the data populated in the relevant tables of GSTR-1:

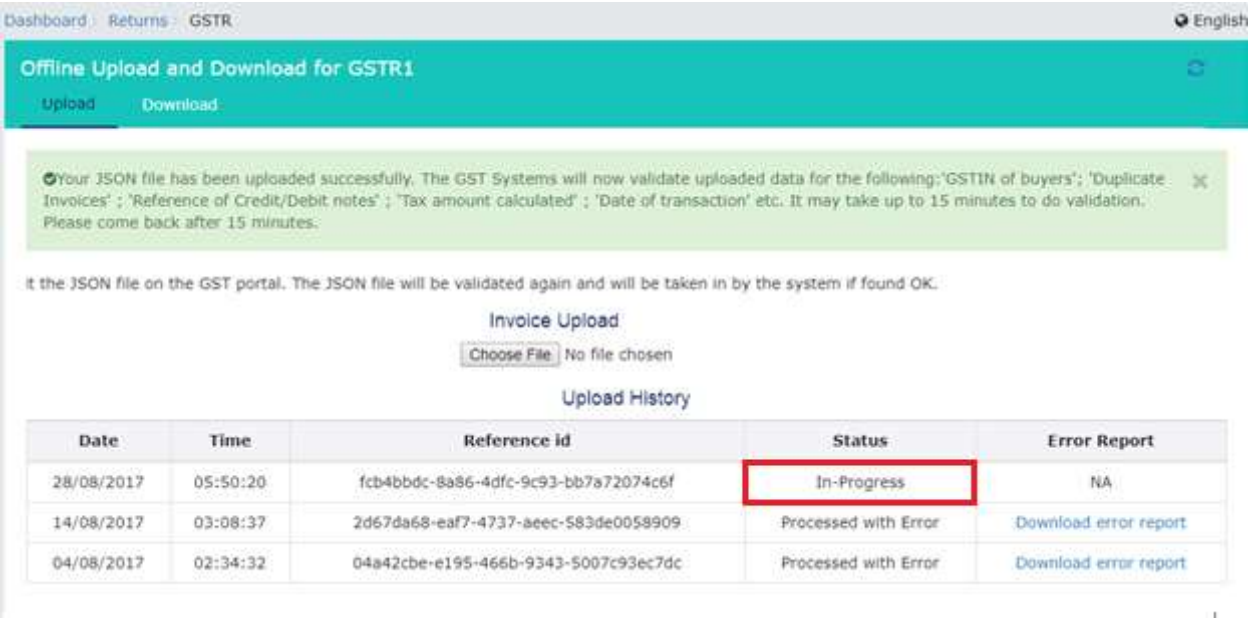
- Correctness of GSTIN of receivers (Valid GSTINs etc.)
- Duplicate entries of Invoice number for all returns filed by you in past months of the Financial Year in which you are filing the data
- Other sanity checks on the data uploaded by you

24. Go to the B2B invoices in the GSTR1 tile. Notice the B2B invoices are uploaded.

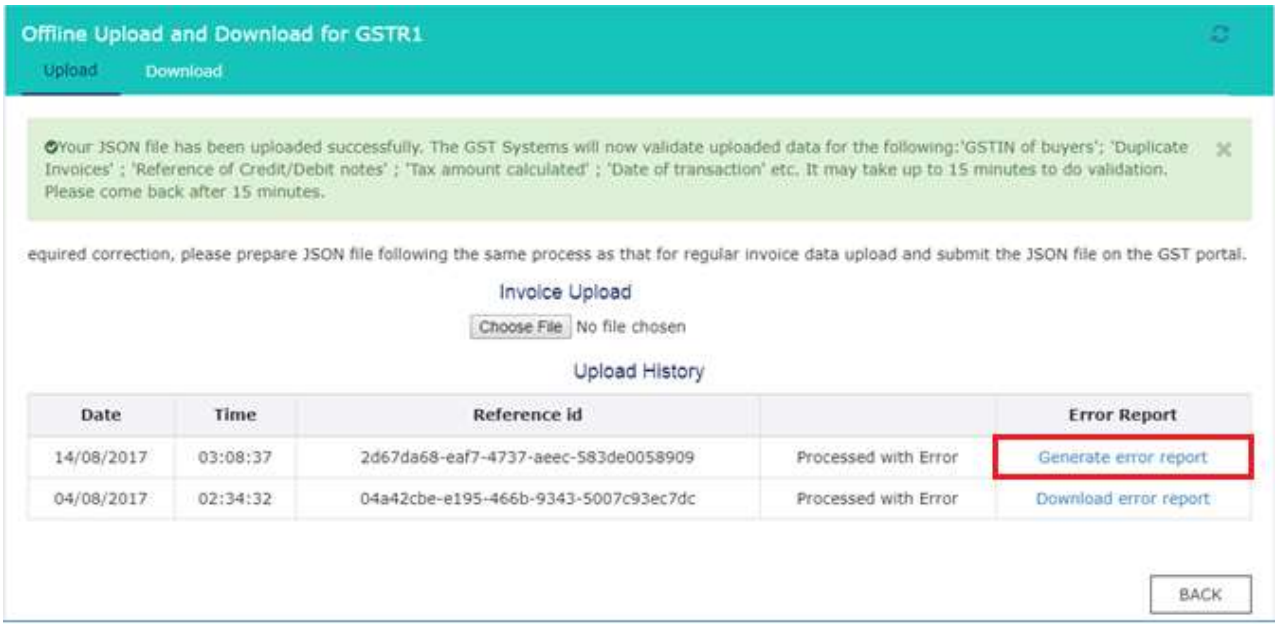
Similarly, you can add and upload invoices for other sections as well.

6. Open Error File

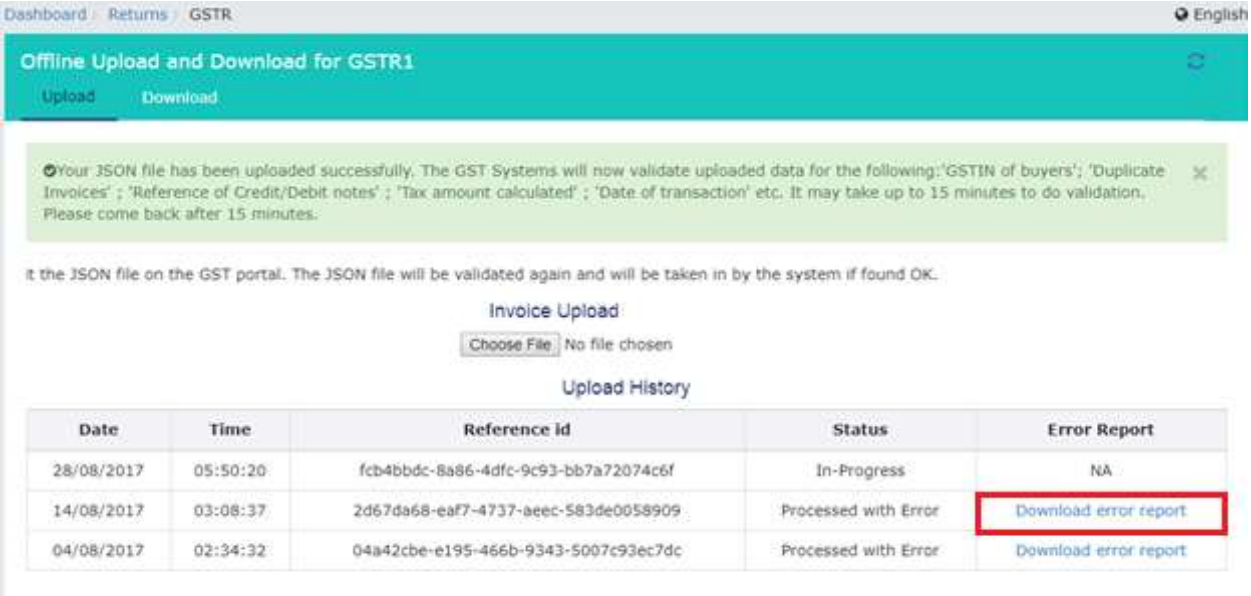
In case data uploaded through JSON on the portal (invoice data or other record) fails validation as defined in the portal, an Error File will be created on the online portal for only those records which failed. The error file will be available in a hyperlink as given in the below screen on the upload off line page in the portal. Initially the Status of the error file will be shown as **In-Progress**.



After some time, the Status will be changed to Processed or Processed with Error. In case of the error, the **Error Report** column will display a link to **Generate error report**.



Once the error report is generated, the **Error Report** column will display a link to **Download error report**.

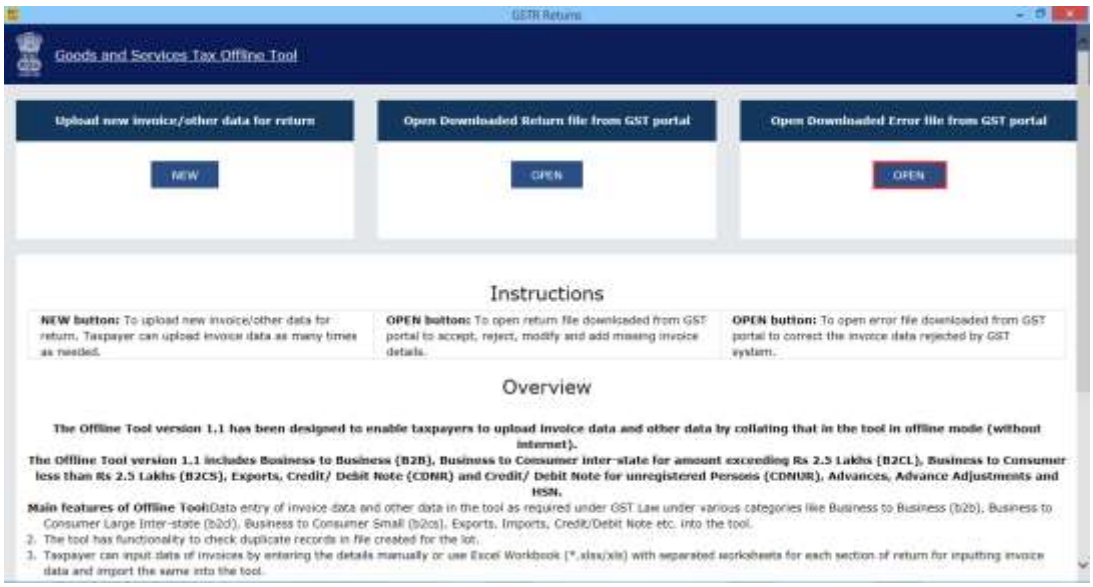


The error file can be downloaded from the link and viewed in the Offline tool to correct the same. After making required corrections, a JSON file needs to be prepared following the same process as that for regular invoice data upload and submit the JSON file on the GST portal. The JSON file will be validated again and will be taken in by the system after the due validations.

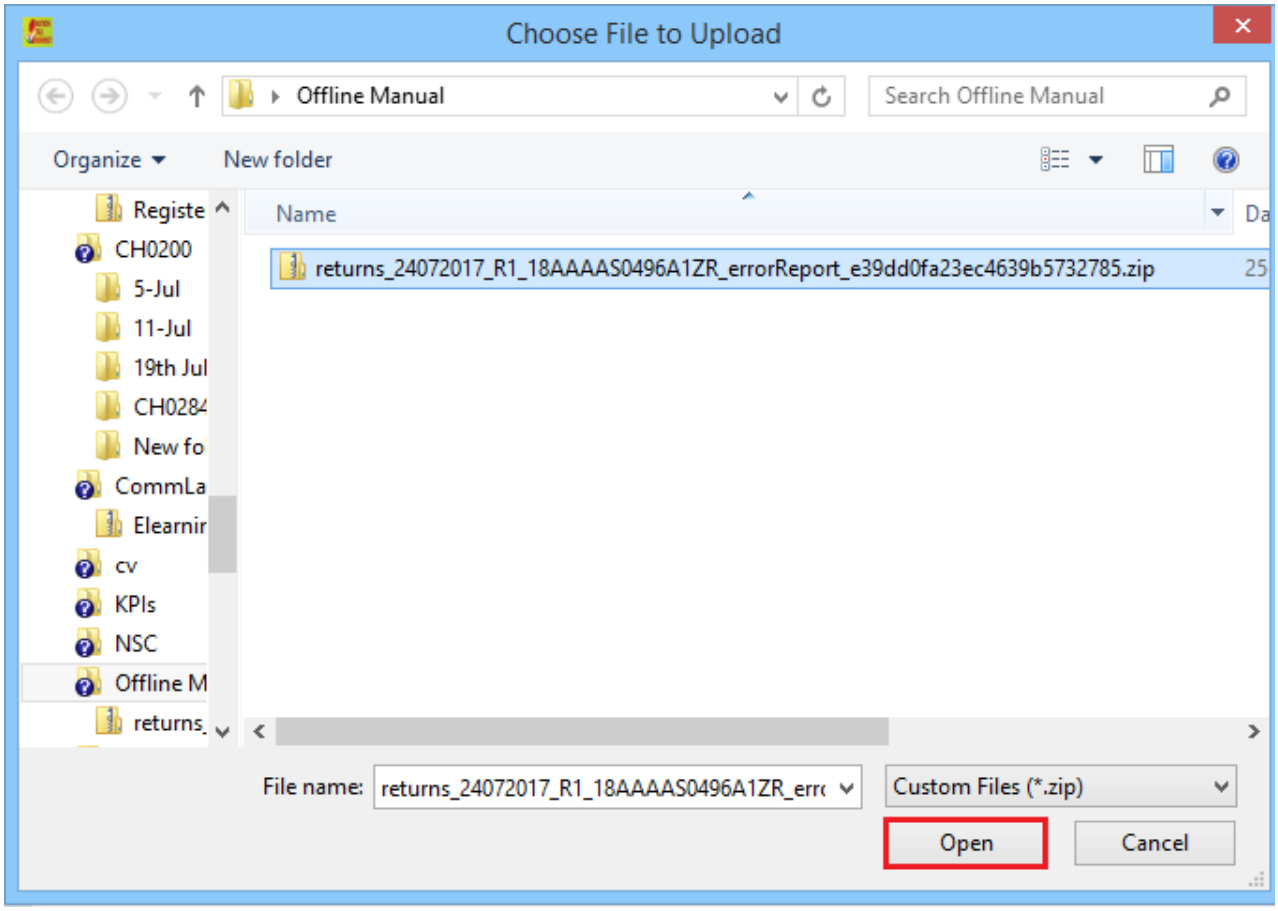
Let us take an example where error file is already generated and you need to open it using the Returns Offline tool.

To open error file using the Returns Offline tool, perform the following steps:

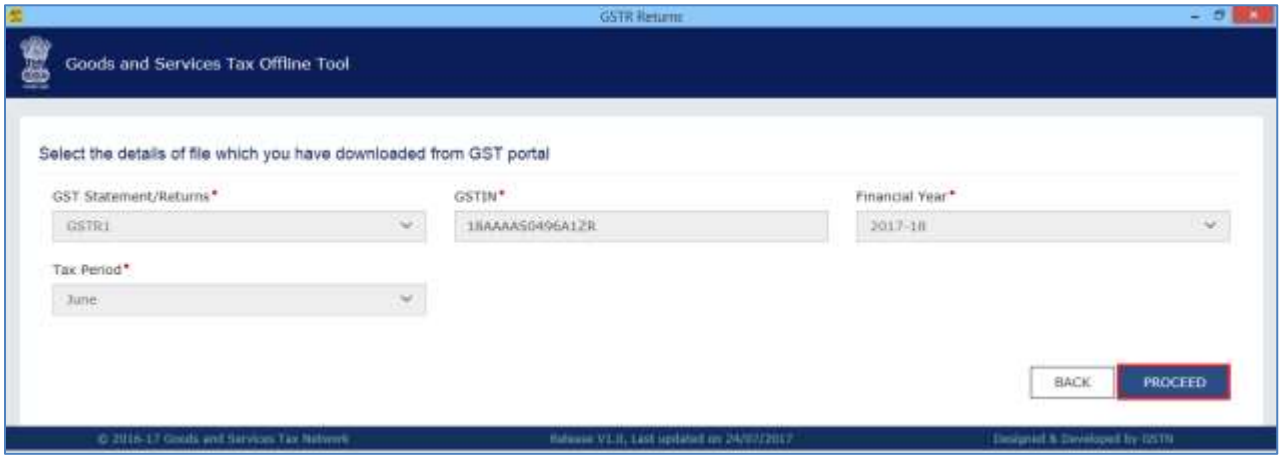
1. When you double click the **Offline tool** icon on your desktop, the Offline tool Home Page will be displayed.
2. In the **Open Downloaded Error file from GST portal** tab, click the **OPEN** button.



3. Browse and select the downloaded error file in zip format and click the **OPEN** button.

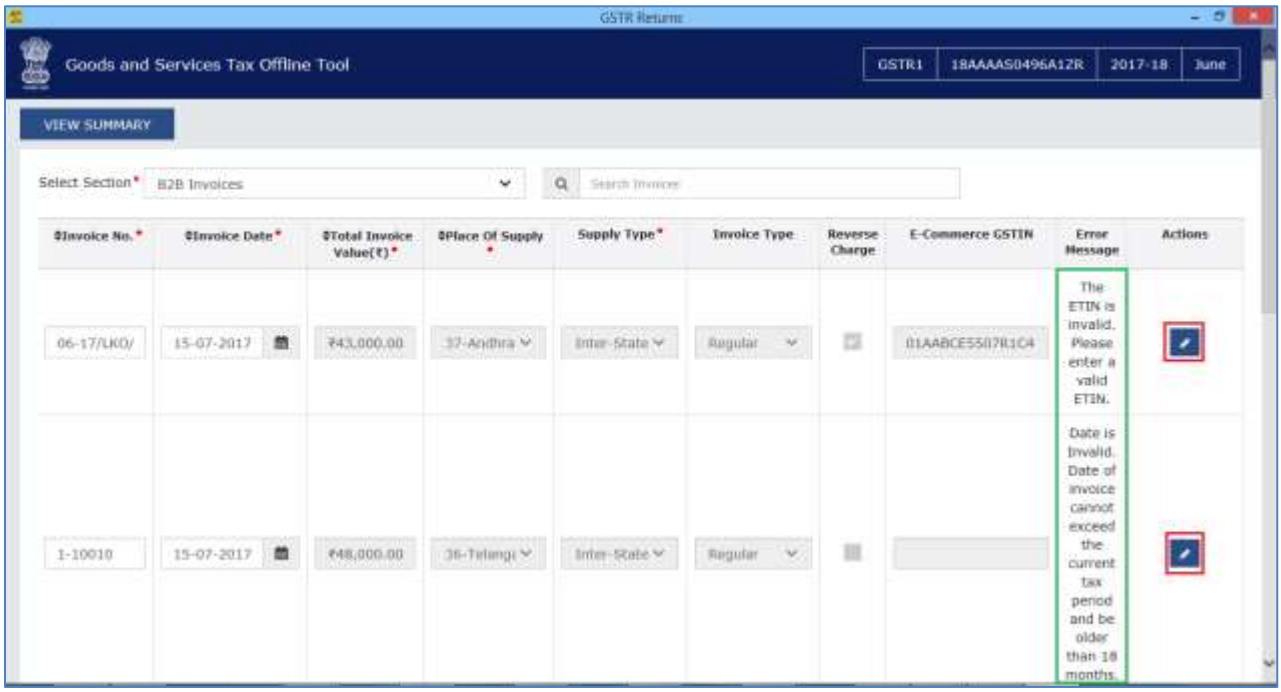


4. Details of the file which have you have downloaded from the GST Portal is displayed. Click the **PROCEED** button.



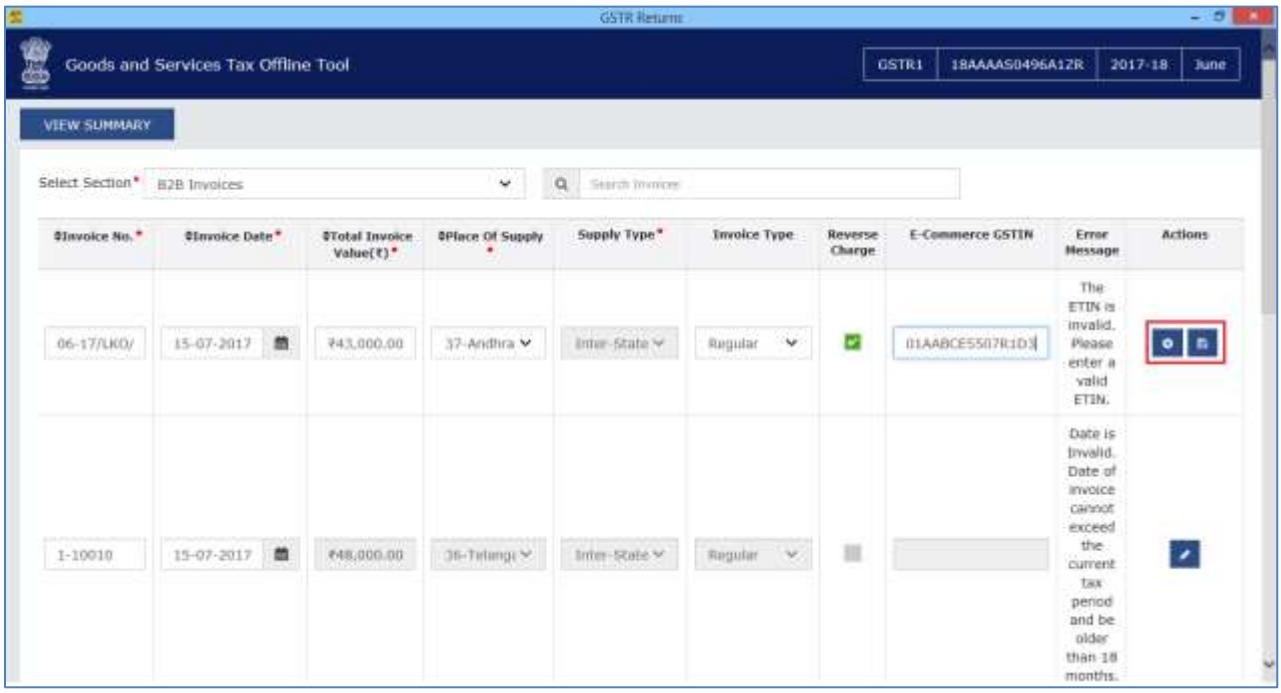
5. The sections where there are errors are only populated in the select section dropdown list.
From the **Select Section** drop-down list, select the desired section and proceed to rectify the erred out invoice/other data.

6. Notice that the error message is displayed against each Invoice number. Read each error message carefully and then click the **EDIT** button to edit the invoices and make the required corrections in the invoices/details.

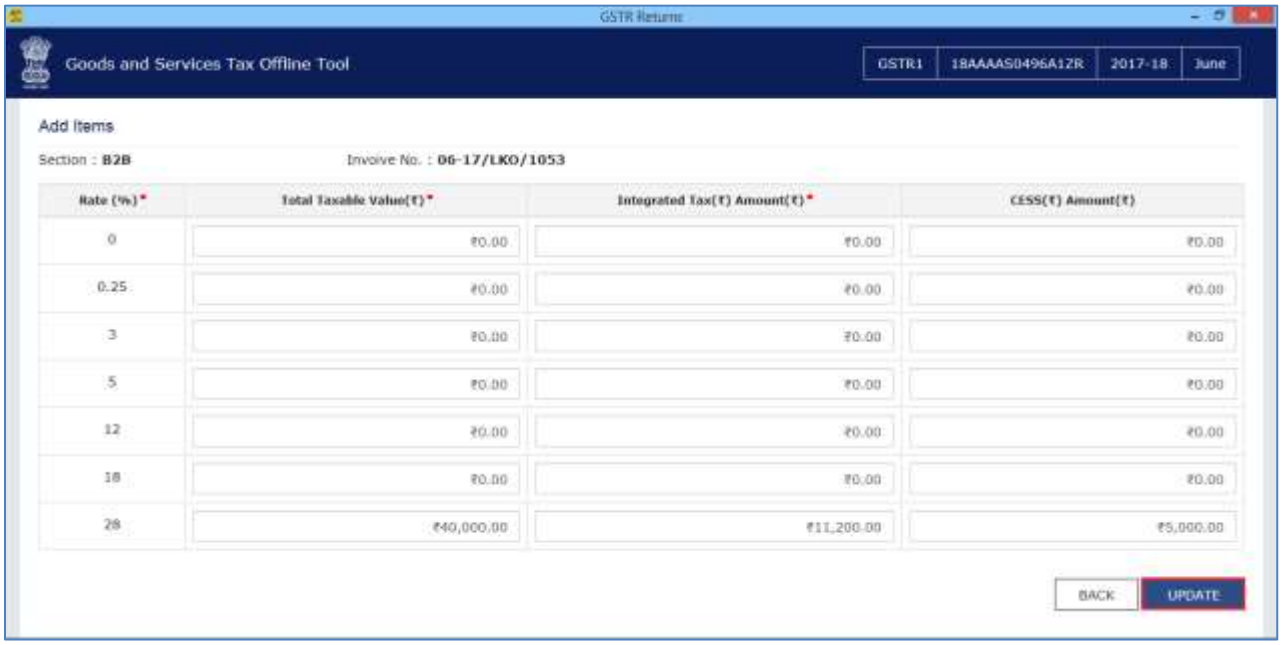


7. After you have modified the invoices, click the **SAVE** button.

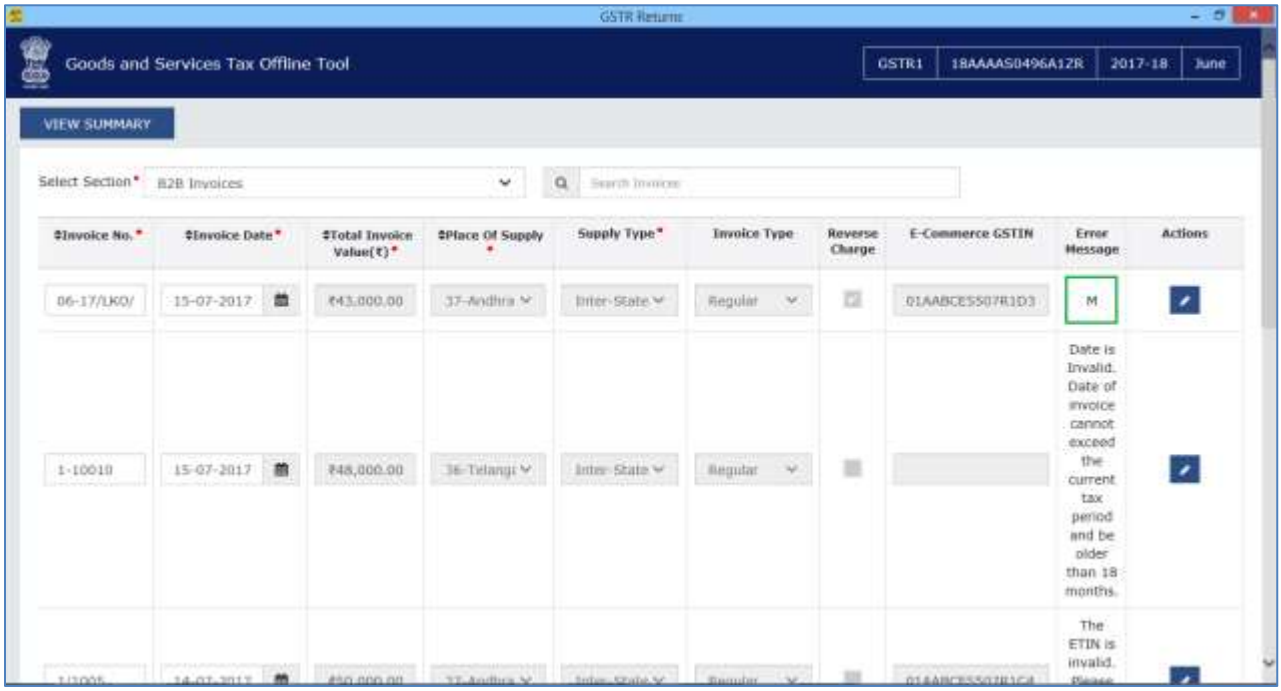
   Note: You can click the **Delete** button to delete the invoice.



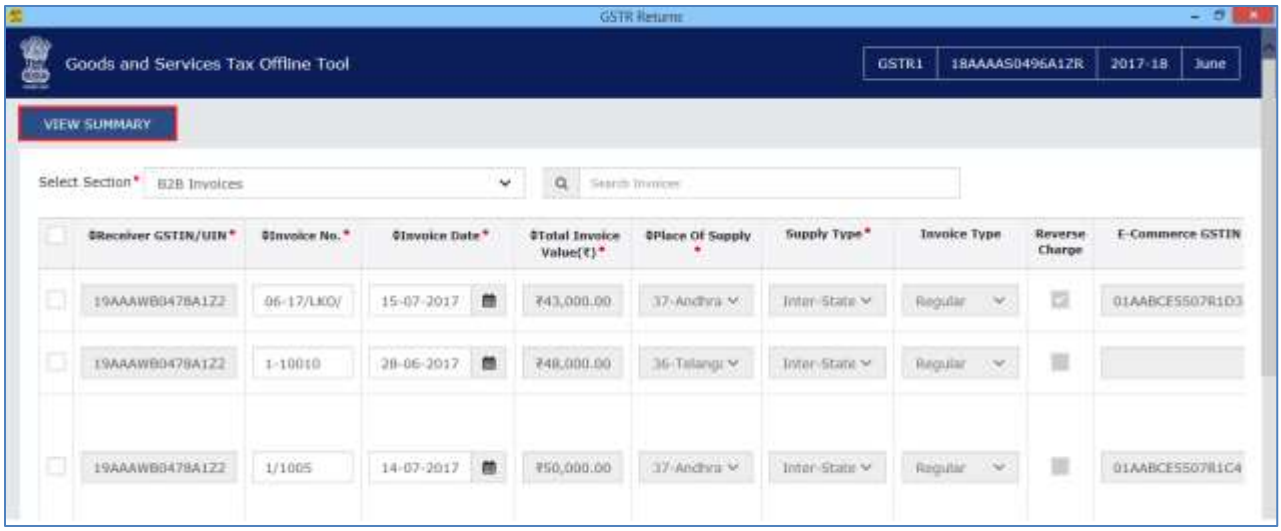
8. To modify the details or records at rate level, click on the' +' button and navigate to the rate level records. Do the necessary corrections and click the **UPDATE** button.



9. A success message is displayed. The status of the error message is changed to Modified (M). Similarly, you can modify the other invoice data from other sections.



10. Once all the corrections are done, click the **VIEW SUMMARY** button.



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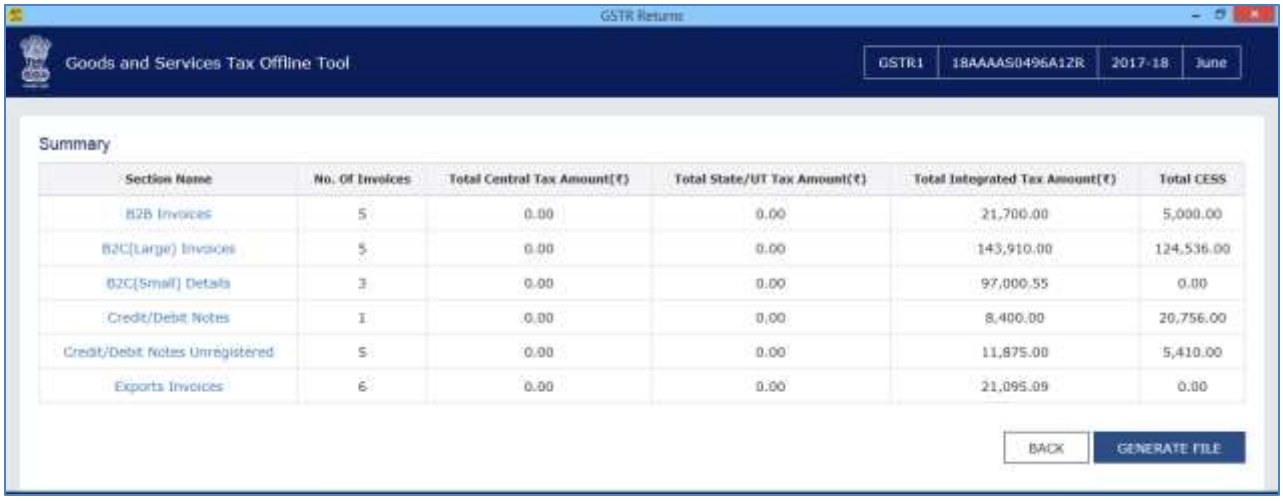
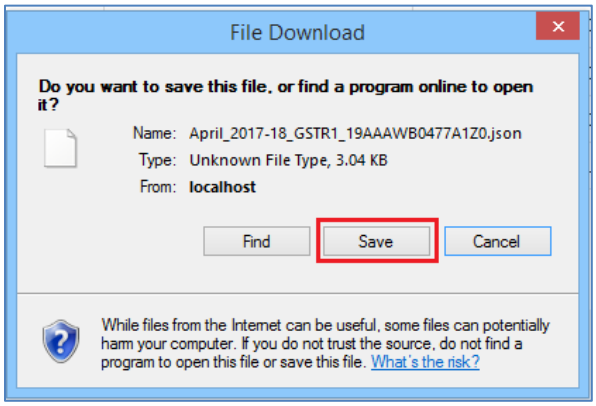
11. The Summary page is displayed, click the **GENERATE FILE** button.

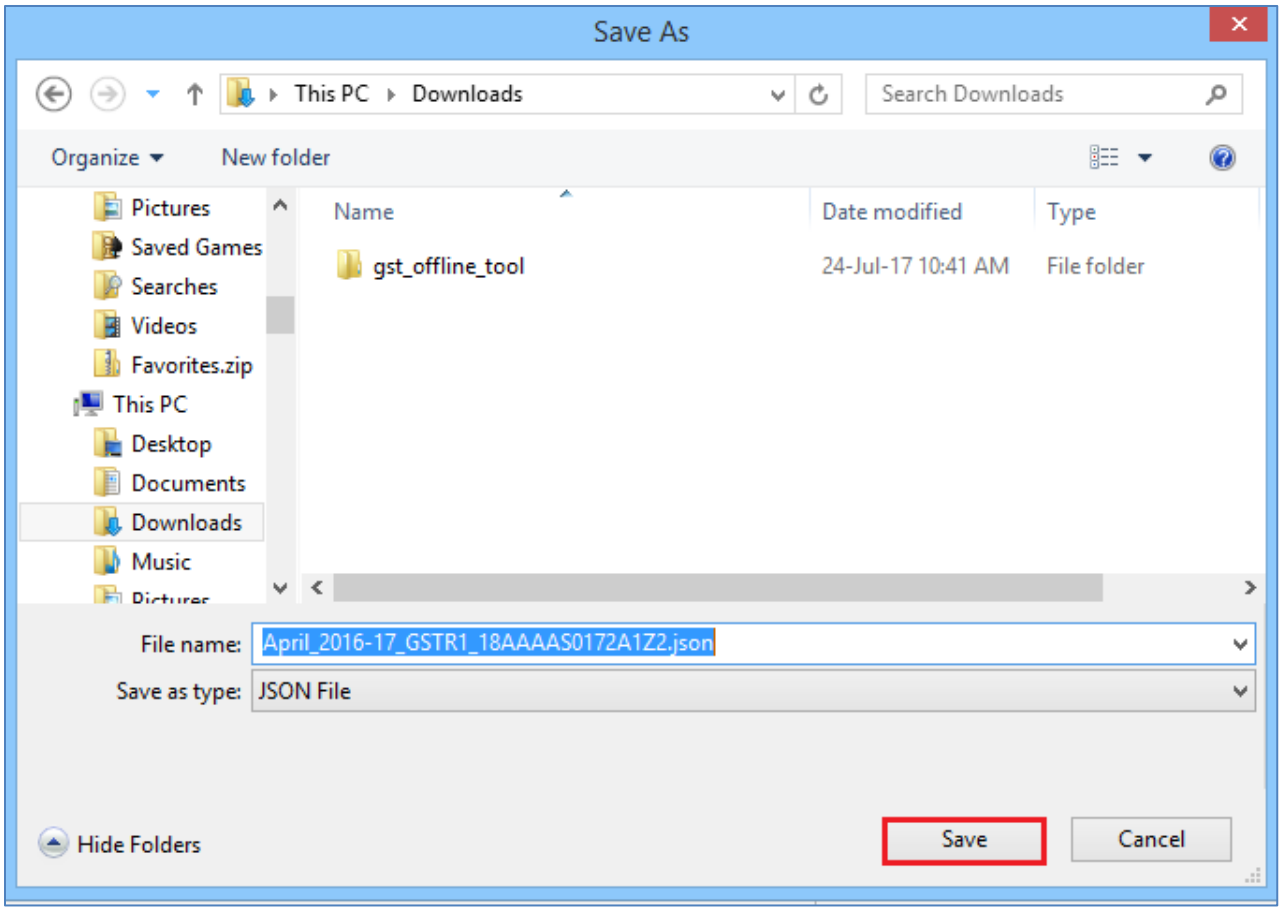


Section Name	No. Of Invoices	Total Central Tax Amount(₹)	Total State/UT Tax Amount(₹)	Total Integrated Tax Amount(₹)	Total CESS
B2B Invoices	5	0.00	0.00	21,700.00	5,000.00
B2C(Large) Invoices	5	0.00	0.00	143,910.00	124,536.00
B2C(Small) Details	3	0.00	0.00	97,000.55	0.00
Credit/Debit Notes	1	0.00	0.00	8,400.00	20,756.00
Credit/Debit Notes Unregistered	5	0.00	0.00	11,875.00	5,410.00
Exports Invoices	6	0.00	0.00	21,095.09	0.00

12. The GST Compliant file generated by the Returns Offline tool (JSON format) will have to be saved in your computer for uploading the same on GST portal. Click the **Save** button.



13. Browse and select the path to save the **.json** file which needs to be uploaded in the GST Portal.

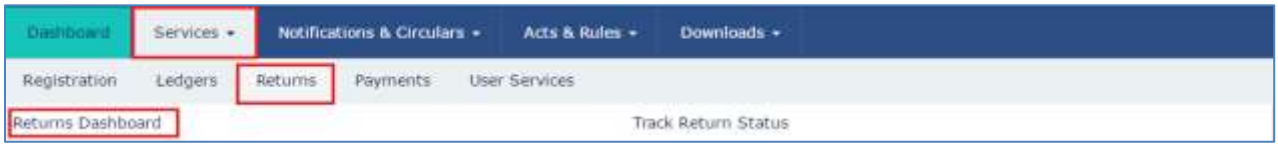


14. Login to the GST Portal with your credential and upload the JSON file as discussed in the above section.

7. Open Downloaded Return File – GSTR-1

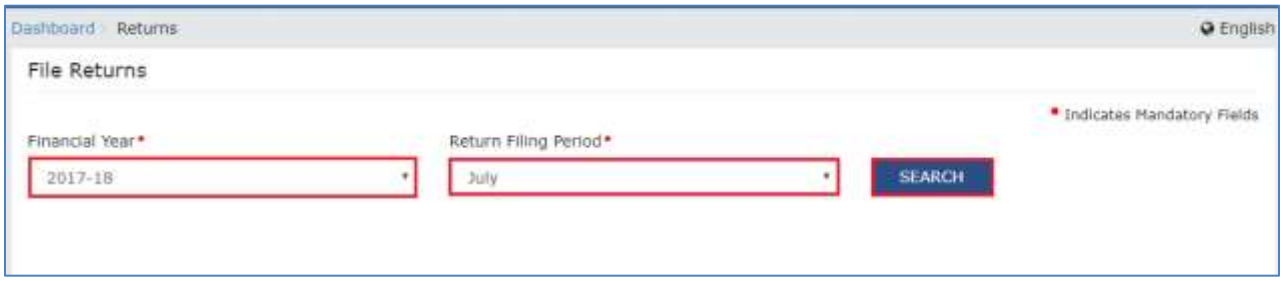
The GSTR-1 return file can be downloaded from GST portal and viewed in the Offline tool to modify, add or delete invoice details uploaded earlier by you on GST Portal. After making required changes, a JSON file needs to be prepared following the same process as that for regular invoice data upload and submit the JSON file on the GST portal. The JSON file will be validated again and will be taken in by the system after the due validations.

1. Login to the GST Portal with valid credentials.
2. Click the **Services** > **Returns** > **Returns Dashboard** command.



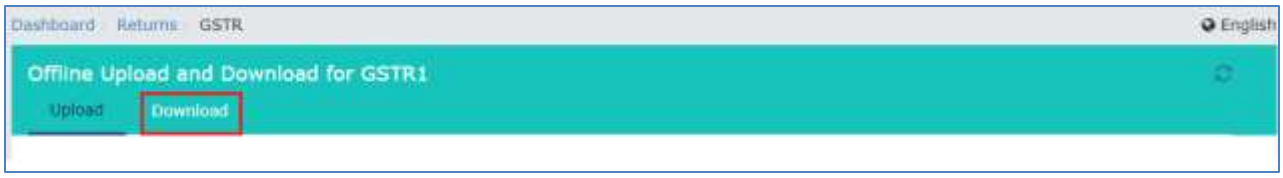
The **File Returns** page is displayed.

3. In the **Financial Year** drop-down list, select the financial year for which the GSTR-1 return has to be downloaded.
4. In the **Return Filing Period** drop-down list, select the return filing period for which the GSTR-1 return has to be downloaded.
5. Click the **SEARCH** button.

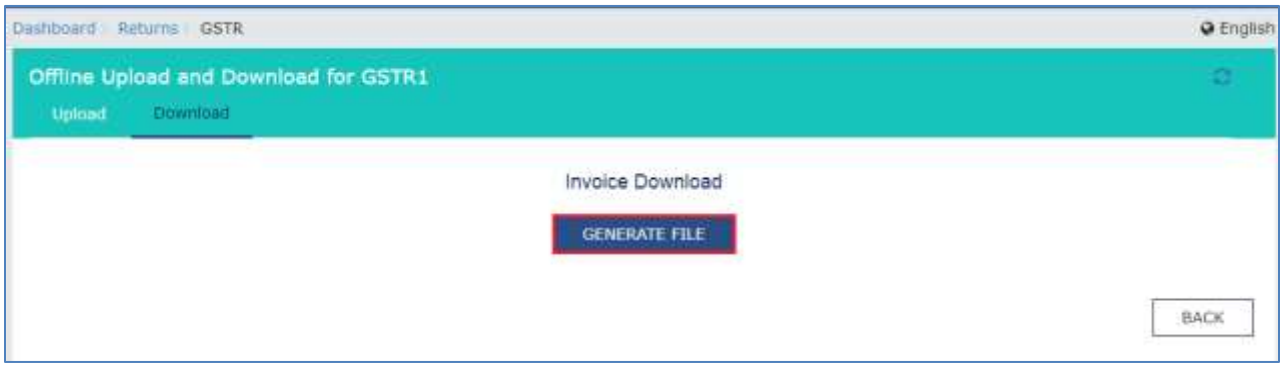


6. Applicable returns of the selected tax period are displayed. In the **Details of outward supplies of goods or services GSTR1** tile, click the **PREPARE OFFLINE** button.

7. The **Offline Upload and Download for GSTR1** page is displayed. Click the **DOWNLOAD** tab.



8. Click the **GENERATE FILE** button.



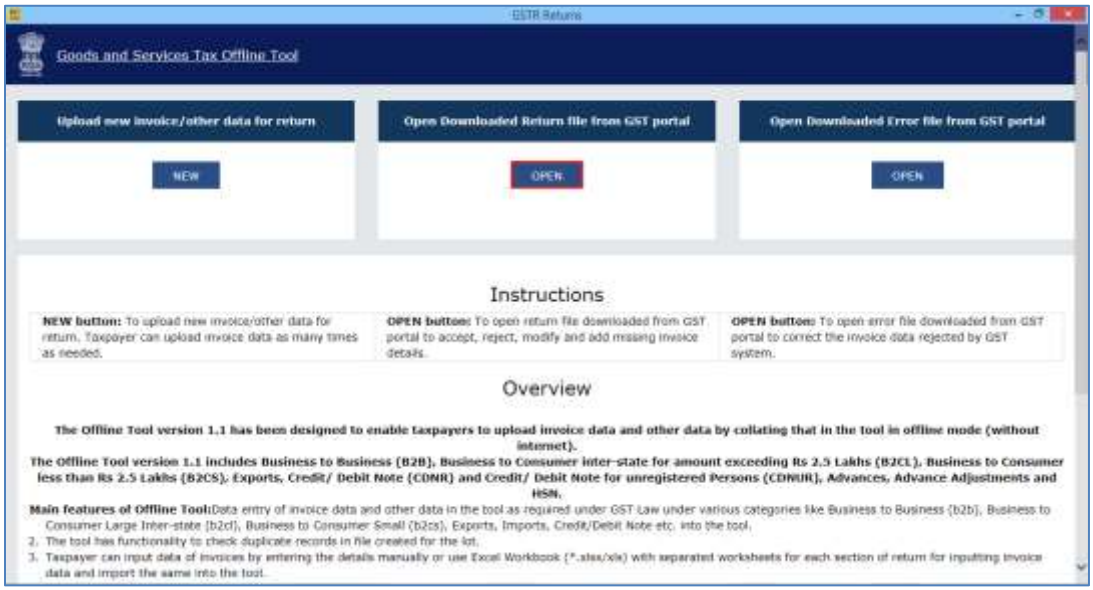
A message is displayed that the request has been accepted and will take 20 minutes to generate the file.

9. Click the **Click here to download** link. Return file is downloaded in the zip format.

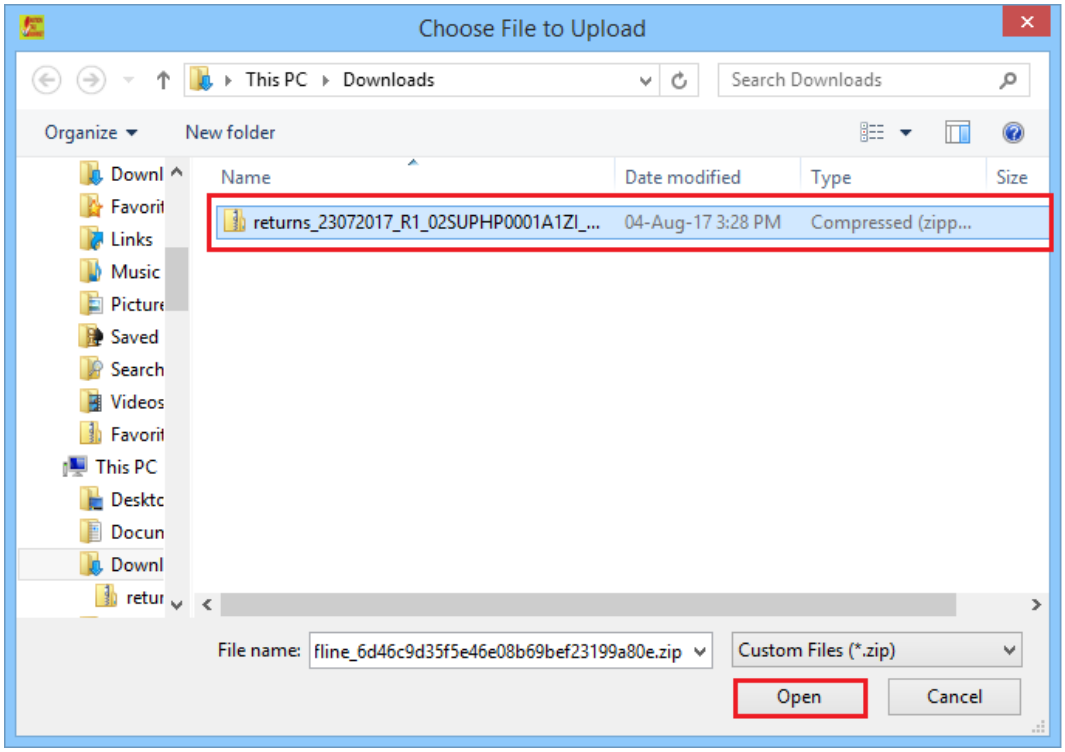
Let us take an example where GSTR-1 return file is already downloaded from the GST Portal and you need to open it using the Returns Offline tool.

To open downloaded return file from GST Portal using the Returns Offline tool, perform the following steps:

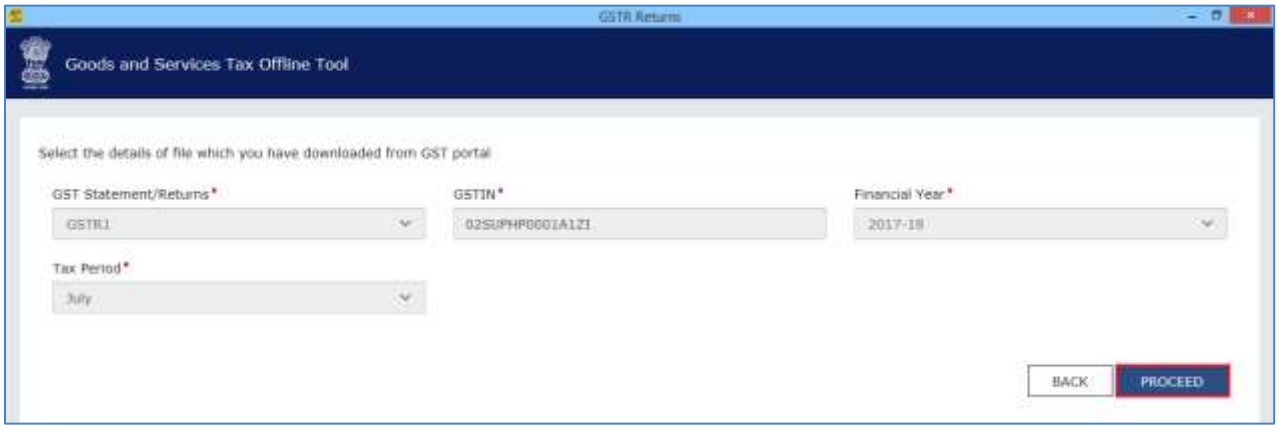
10. When you double click the **Offline tool** icon on your desktop, the Offline tool Home Page will be displayed.
11. In the **Open Downloaded Return file from GST portal** tab, click the **OPEN** button.



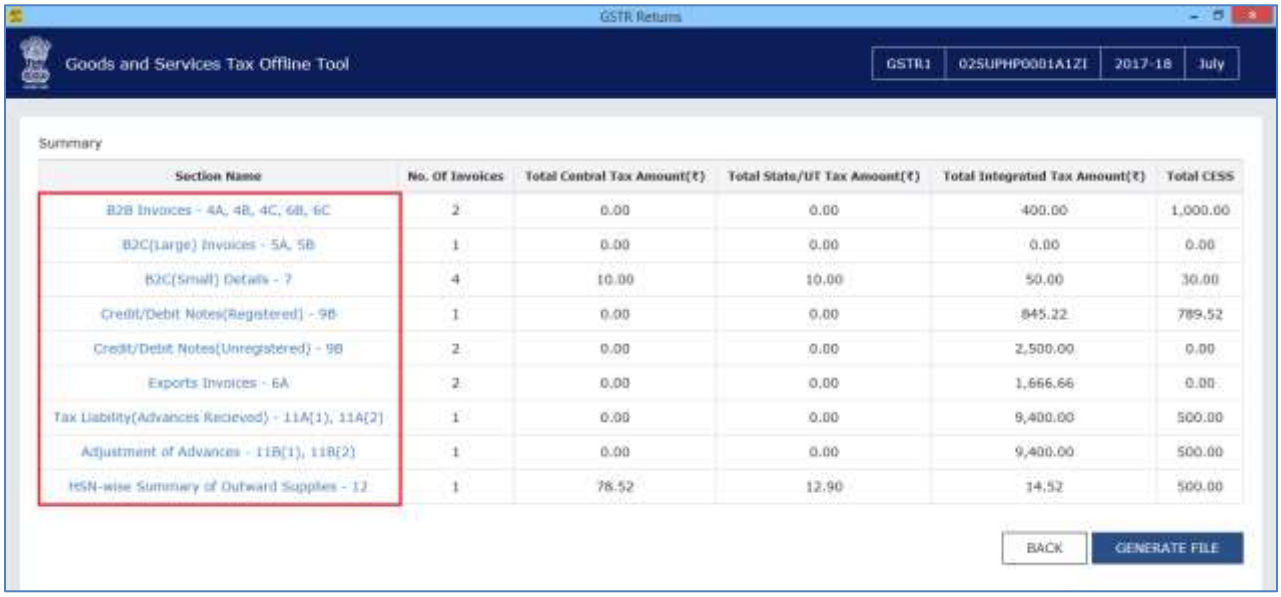
12. Browse and select the downloaded return file in zip format and click the **OPEN** button.



13. Details of the file which have you have downloaded from the GST Portal is displayed. Click the **PROCEED** button.



14. The **Summary** page is displayed. Select the link for the desired Section Name to modify, add or delete invoice details.



Section Name	No. Of Invoices	Total Central Tax Amount(₹)	Total State/UT Tax Amount(₹)	Total Integrated Tax Amount(₹)	Total CESS
B2B Invoices - 4A, 4B, 4C, 6B, 6C	2	0.00	0.00	400.00	1,000.00
B2C(Large) Invoices - 5A, 5B	1	0.00	0.00	0.00	0.00
B2C(Small) Details - 7	4	10.00	10.00	50.00	30.00
Credit/Debit Notes(Registered) - 9B	1	0.00	0.00	845.22	789.52
Credit/Debit Notes(Unregistered) - 9B	2	0.00	0.00	2,500.00	0.00
Exports Invoices - 6A	2	0.00	0.00	1,666.66	0.00
Tax Liability(Advances Recieved) - 11A(1), 11A(2)	1	0.00	0.00	9,400.00	500.00
Adjustment of Advances - 11B(1), 11B(2)	1	0.00	0.00	9,400.00	500.00
HSN-wise Summary of Outward Supplies - 12	1	78.52	12.90	14.52	500.00

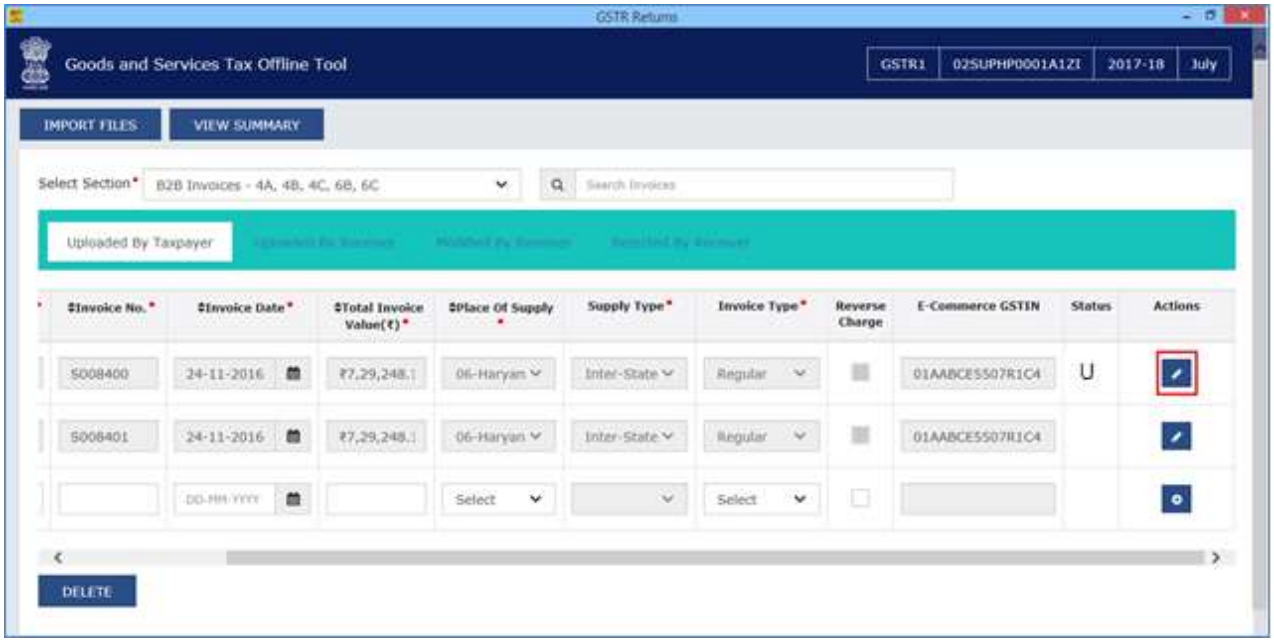
Once section details are displayed, you can:

- Modify Invoices Details
- Add Invoices Details
- Delete Invoices Details

Accept, Reject or Modify invoices uploaded by Receiver will be available at later point in time.

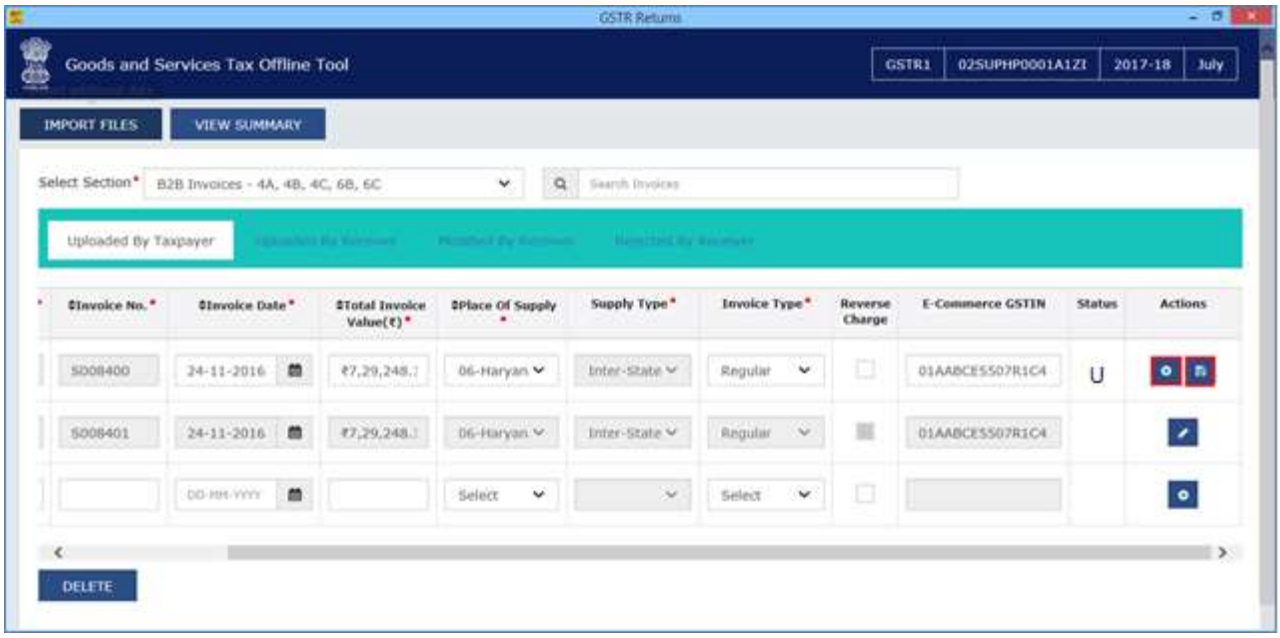
7.1.1 Modify Invoices Details

i. Click the **EDIT** button to edit the invoices and make the required corrections in the invoices/details uploaded/added earlier by you in GST Portal.

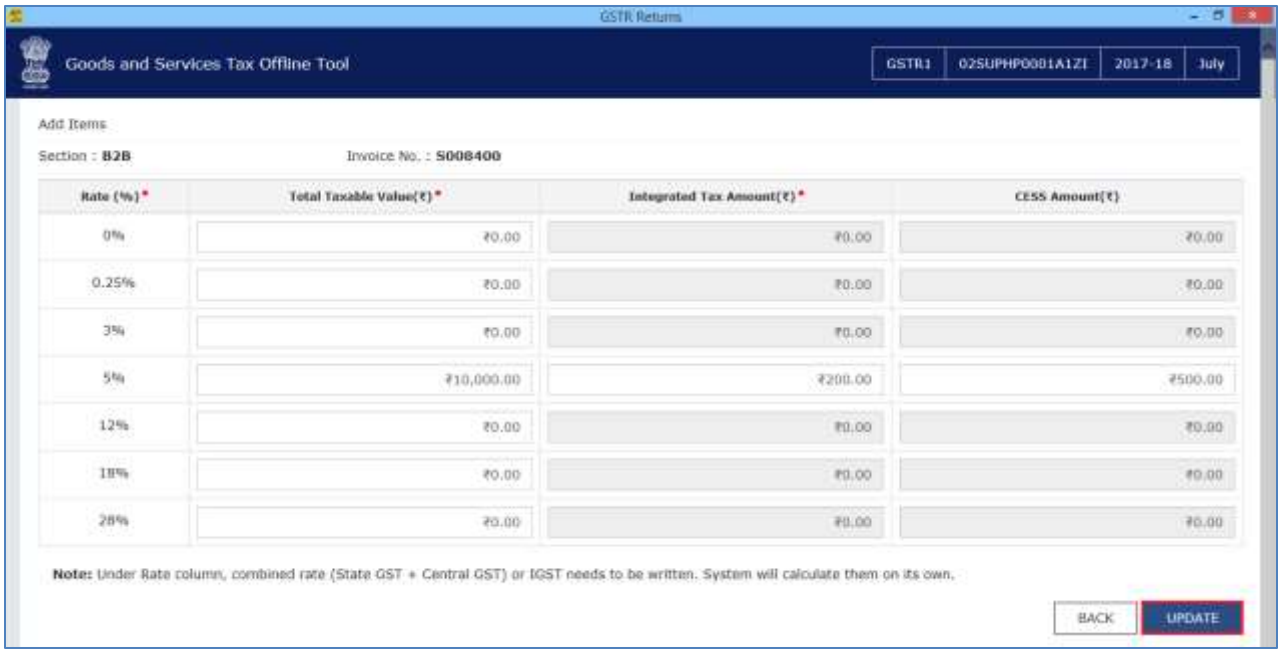


ii. To modify the details or records at rate level, click on the' +' button and navigate to the rate level records.

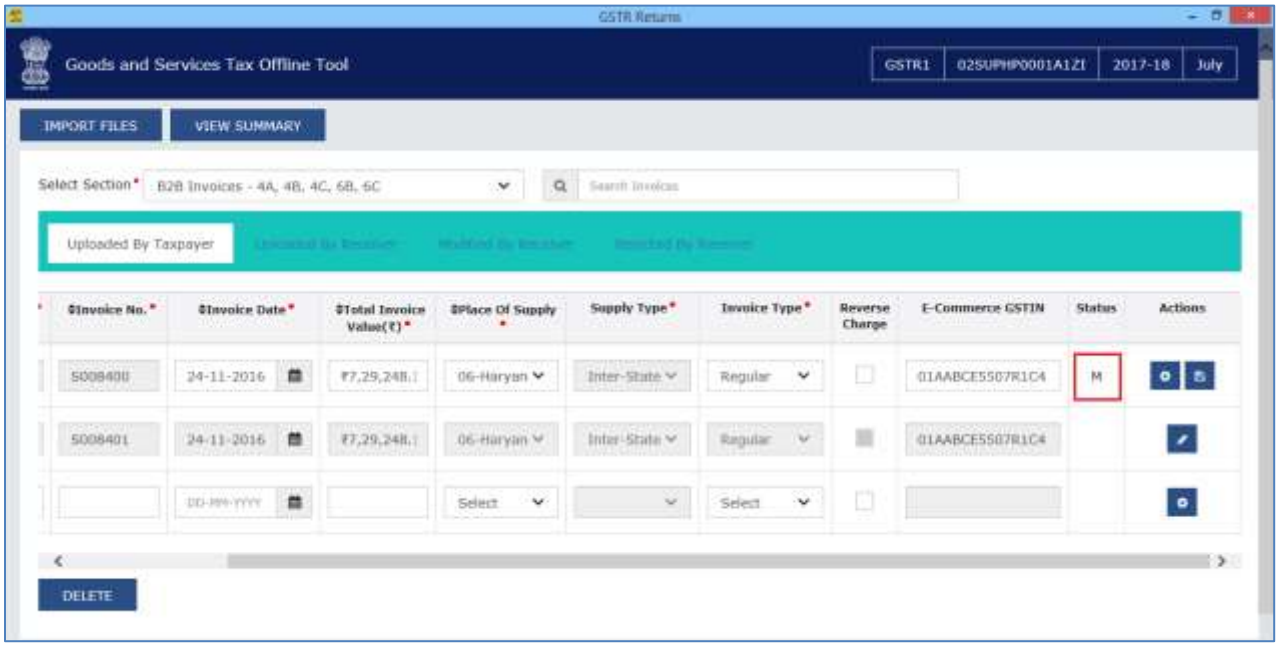
Note: You can make the changes at field level and click the **SAVE** button to save the invoice details.



iii. Do the necessary corrections and click the **UPDATE** button.

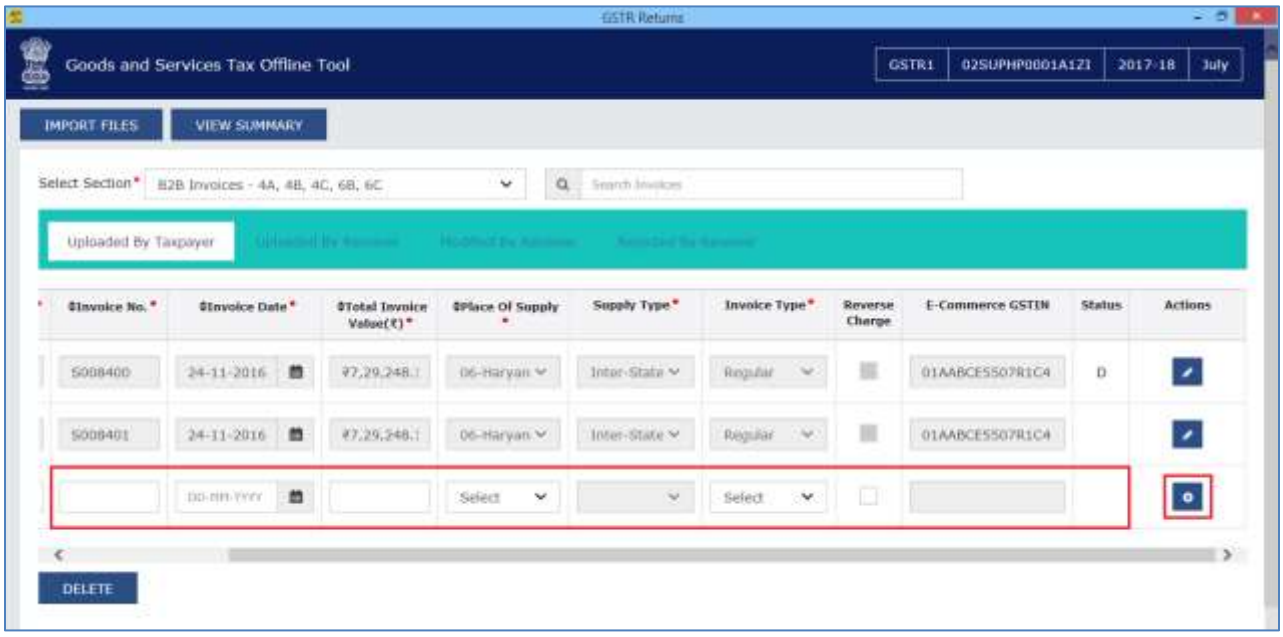


iv. A success message is displayed. The status is changed to Modified (M).
Similarly, you can modify invoice and other returns data from other sections.

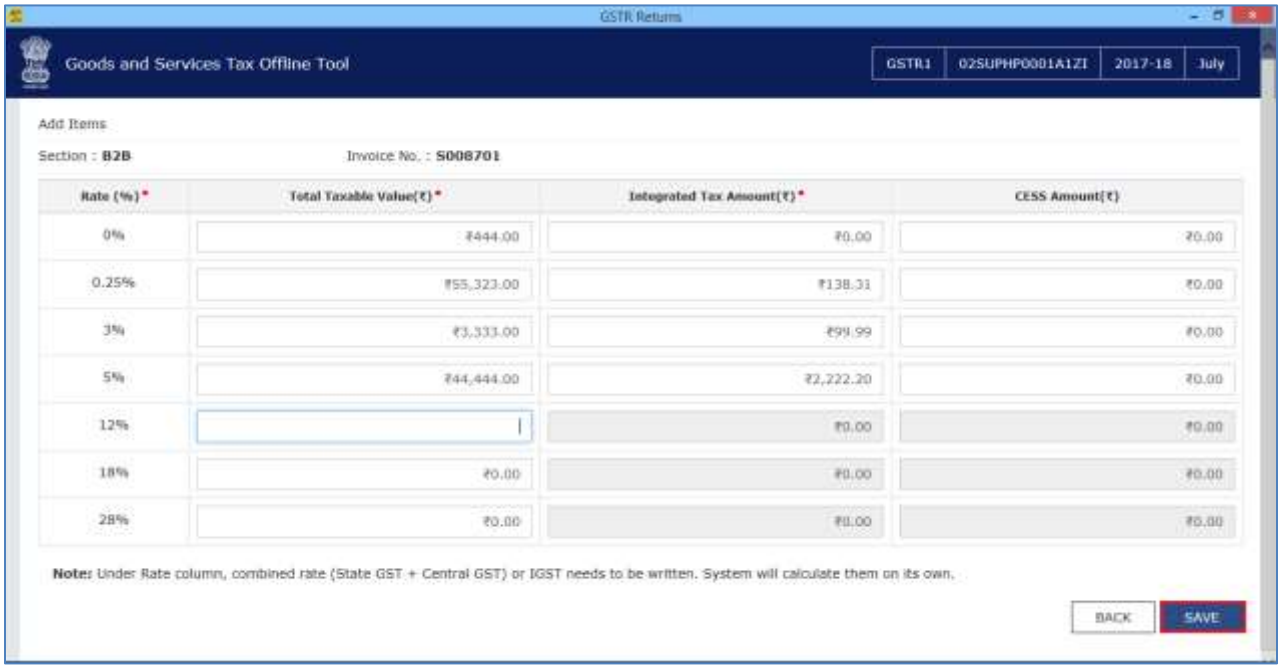


7.1.2 Add Invoices Details

i. Enter the invoice details. Click the **ADD** button.

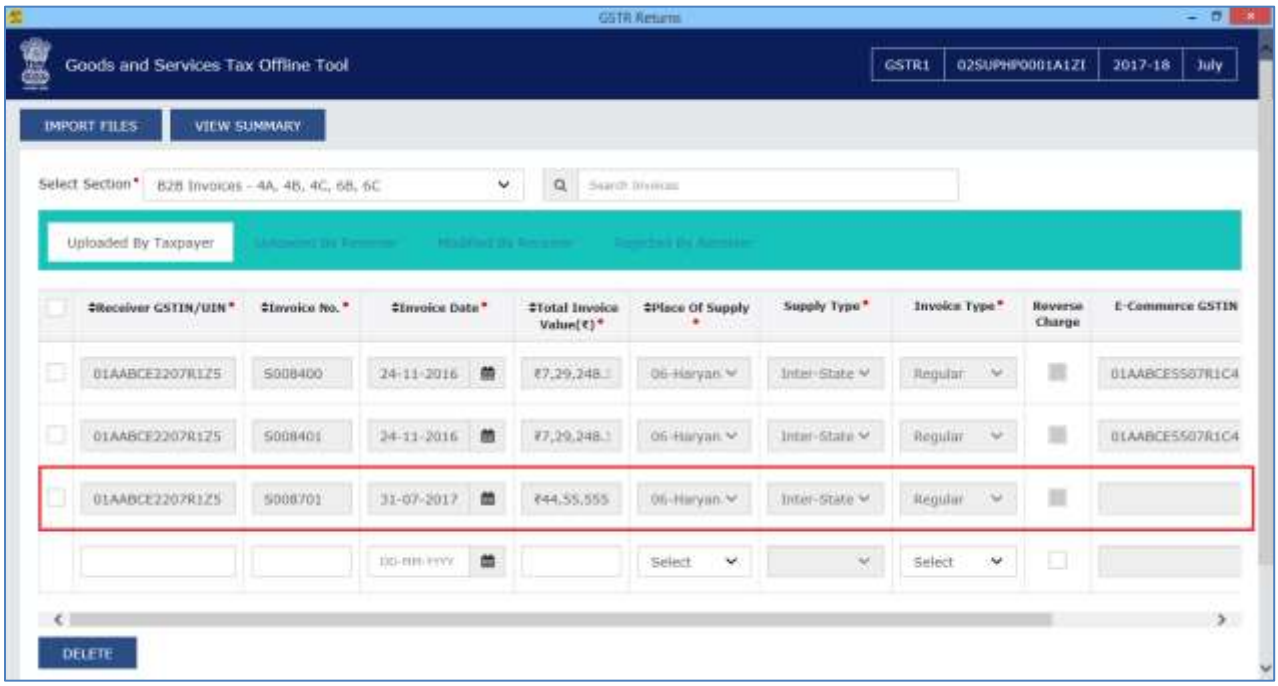


ii. Add the necessary details and click the **SAVE** button.



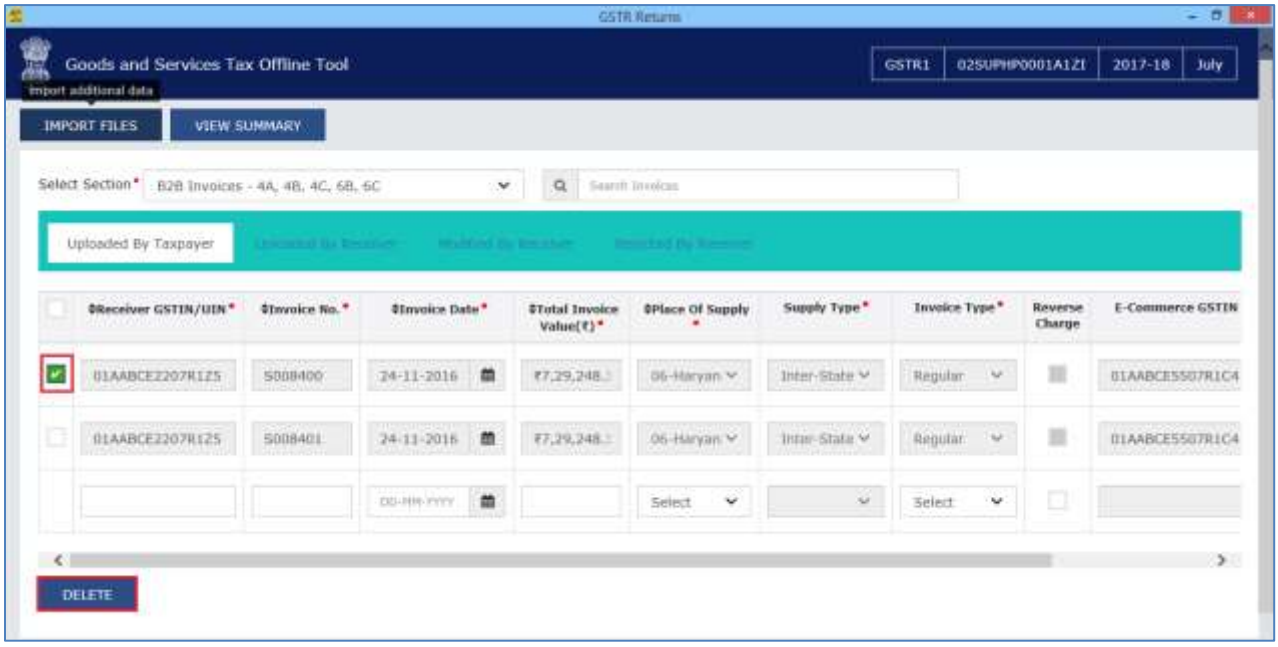
A success message is displayed and invoice details are added.
Similarly, you can add the invoice and other returns data from other sections.

Note: You can also click the **IMPORT FILES** button to import the invoice data using the Excel and CSV import as discussed above.

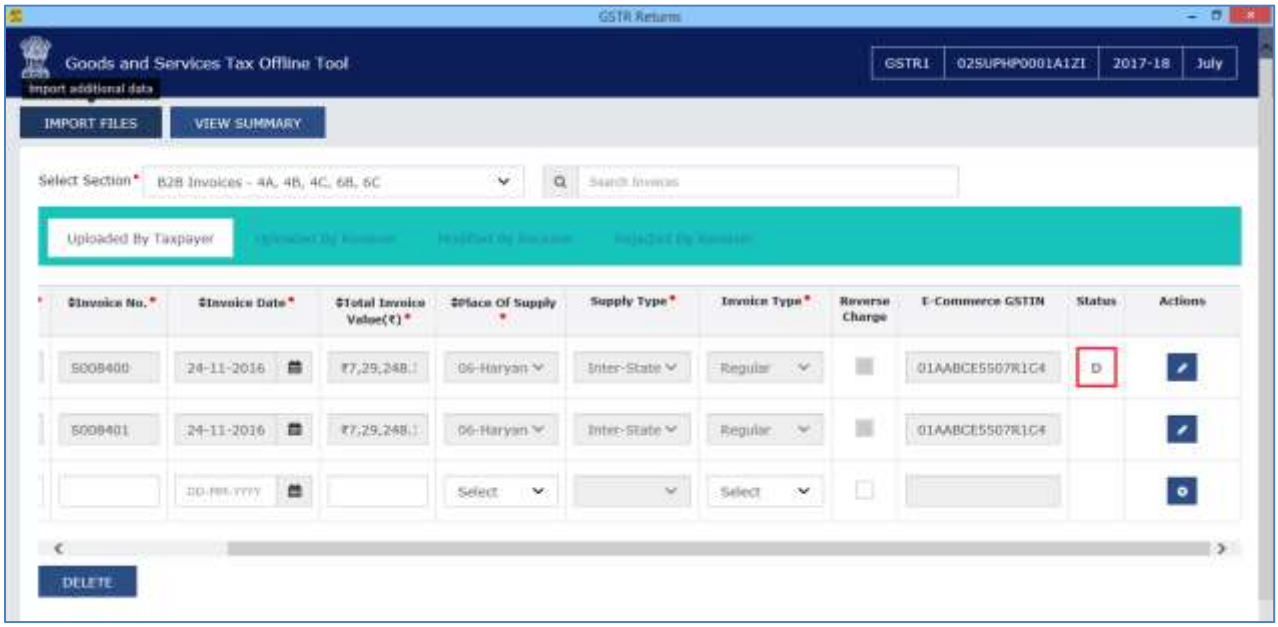


7.1.3 Delete Invoices Details

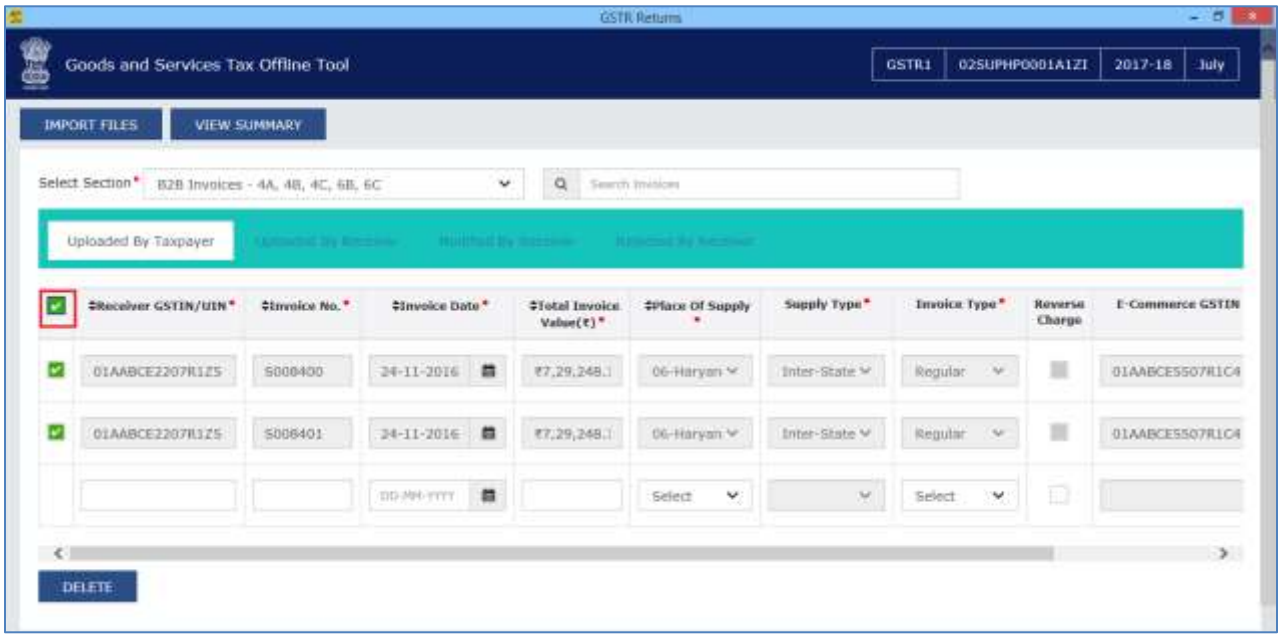
i. Select the checkbox for the invoice to be deleted. Click the **DELETE** button.



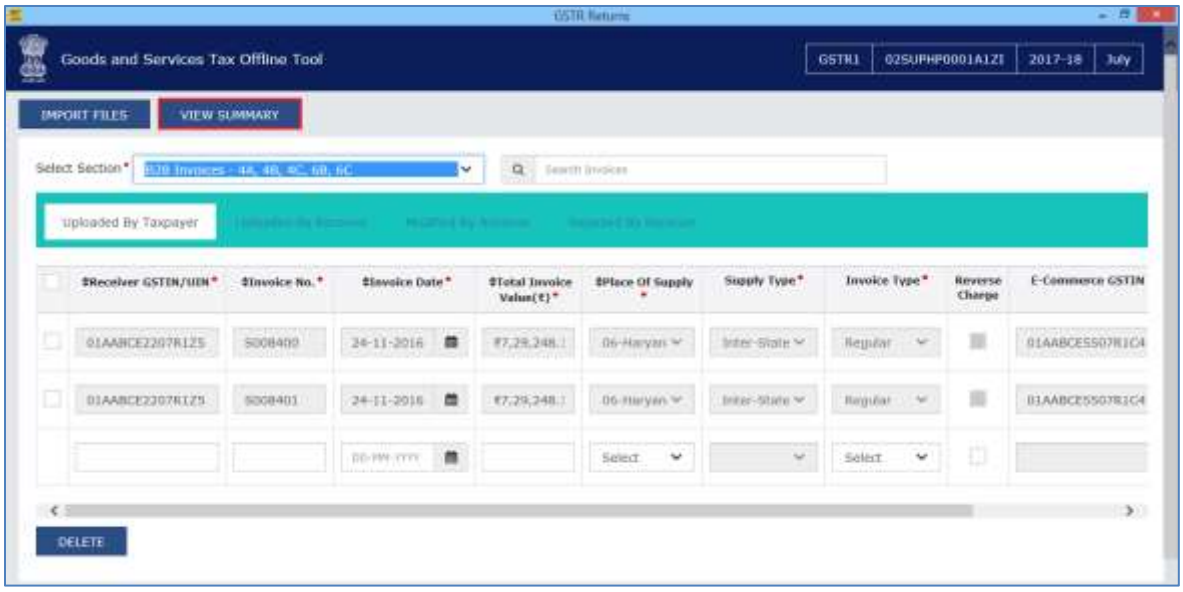
ii. A success message is displayed. The status is changed to Deleted (D).
Similarly, you can delete the other invoice and other returns data from other sections.



You can select the checkbox as shown in the screenshot below to select all invoices to delete at one go. Click the **DELETE** button to delete all invoices.



15. Once all the corrections are done, click the **VIEW SUMMARY** button.



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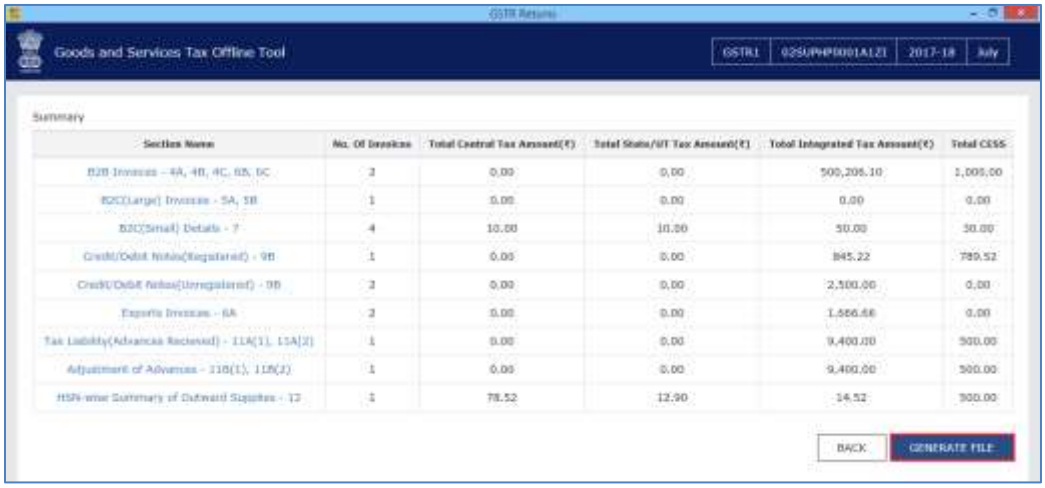
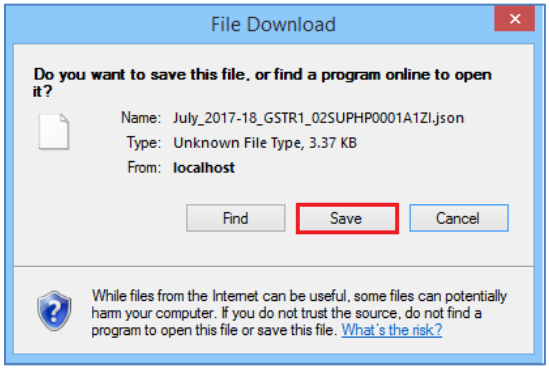
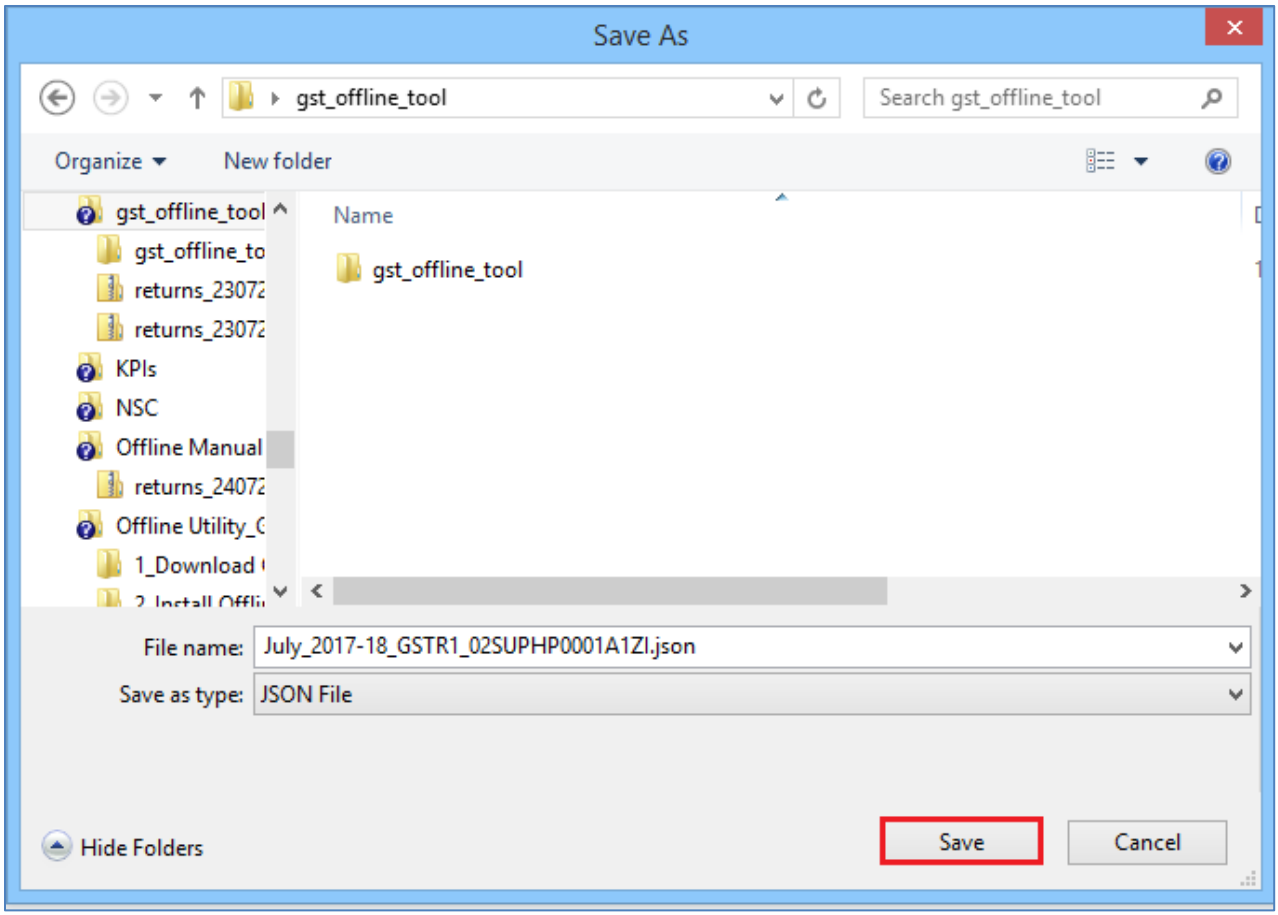
16. The Summary page is displayed, click the **GENERATE FILE** button.



17. The GST Compliant file generated by the Returns Offline tool (JSON format) will have to be saved in your computer for uploading the same on GST portal. Click the **Save** button.



18. Browse and select the path to save the **.json** file which needs to be uploaded in the GST Portal.

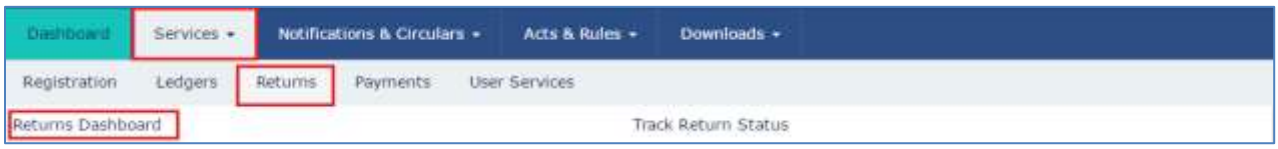


19. Login to the GST Portal with your credential and upload the JSON file as discussed in the above section.

8. Open Downloaded Return File – GSTR2A

The GSTR2A return file can be downloaded from GST portal and viewed in the Offline tool. The downloaded file can be opened in Offline tool to view invoices and credit/debit notes uploaded by your supplier in his GSTR-1. You would not be able to take any action on the data populated as GSTR-2A is view only return.

1. Login to the GST Portal with valid credentials.
2. Click the **Services** > **Returns** > **Returns Dashboard** command.



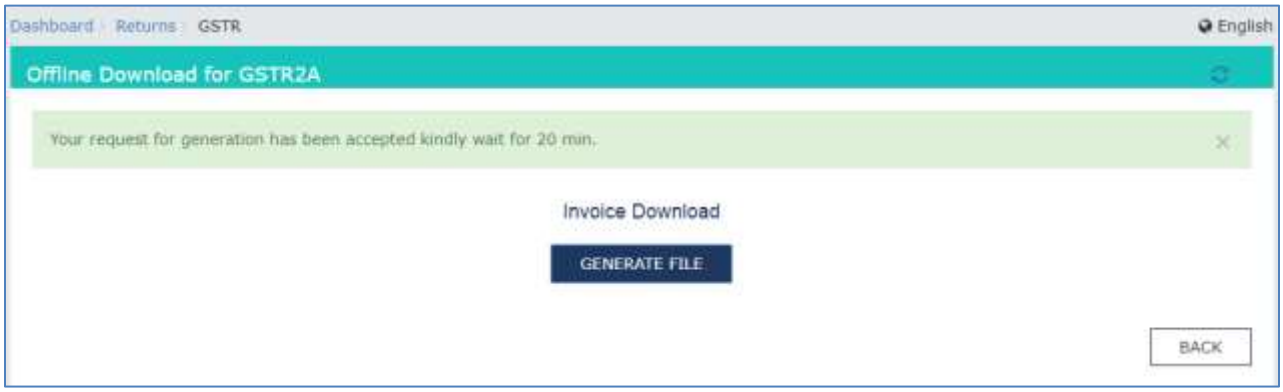
The **File Returns** page is displayed.

3. In the **Financial Year** drop-down list, select the financial year for which the GSTR2A return has to be downloaded.
4. In the **Return Filing Period** drop-down list, select the return filing period for which the GSTR2A return has to be downloaded.
5. Click the **SEARCH** button.

6. Applicable returns of the selected tax period are displayed. In the **Auto Drafted details GSTR2A** tile, click the **DOWNLOAD** button.

7. The **Invoice Download** page is displayed. Click the **GENERATE FILE** button. Return file is downloaded in the zip format.

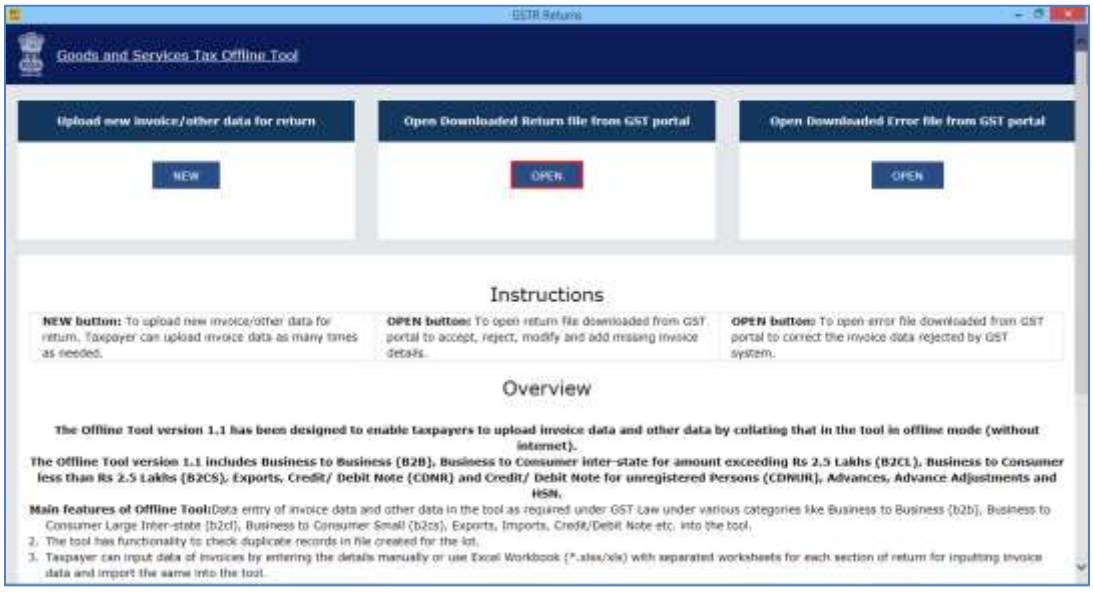
A message is displayed that the request has been accepted and will take 20 minutes to generate the file.



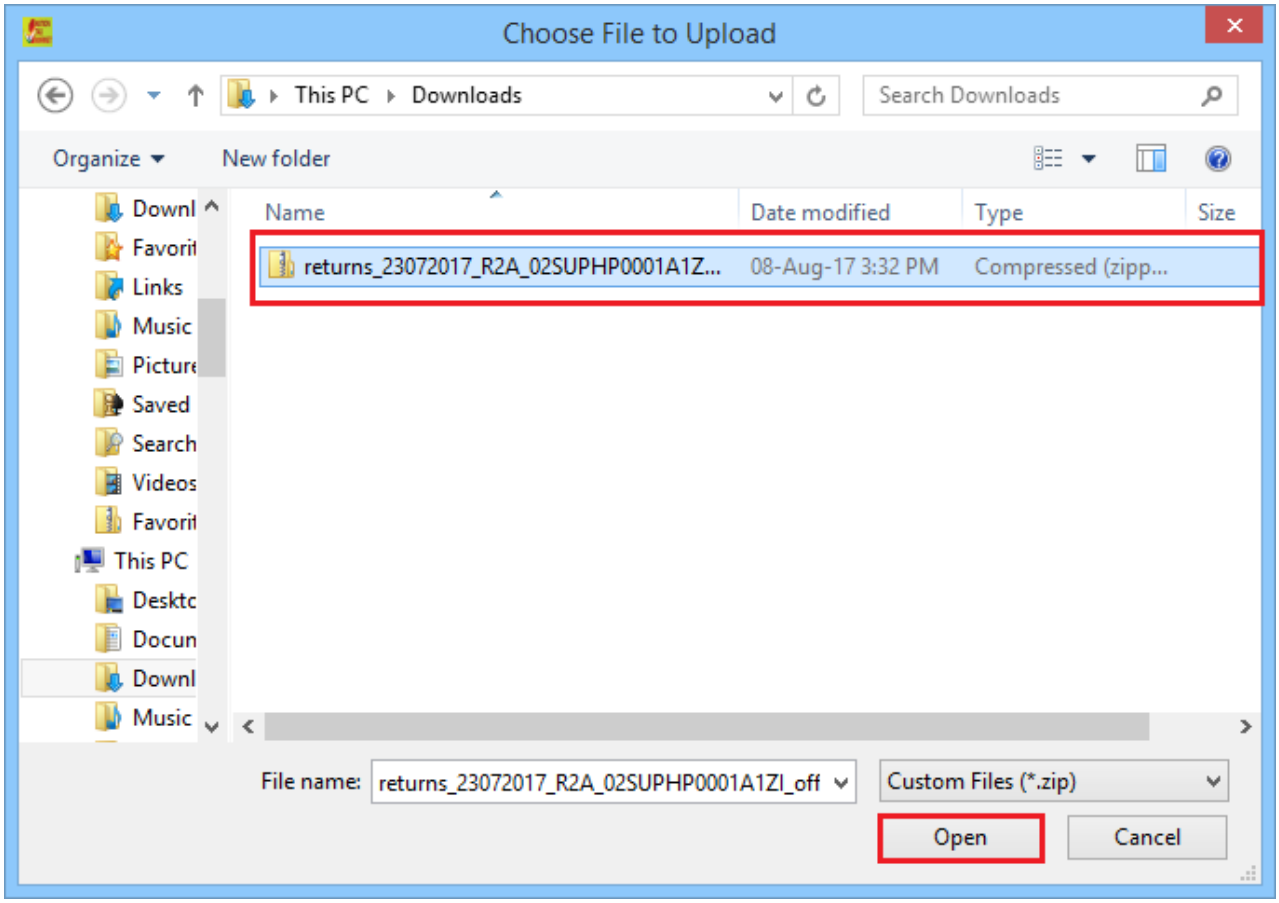
Let us take an example where GSTR2A return file is already downloaded from the GST Portal and you need to open it using the Returns Offline tool.

To open downloaded return file from GST Portal using the Returns Offline tool, perform the following steps:

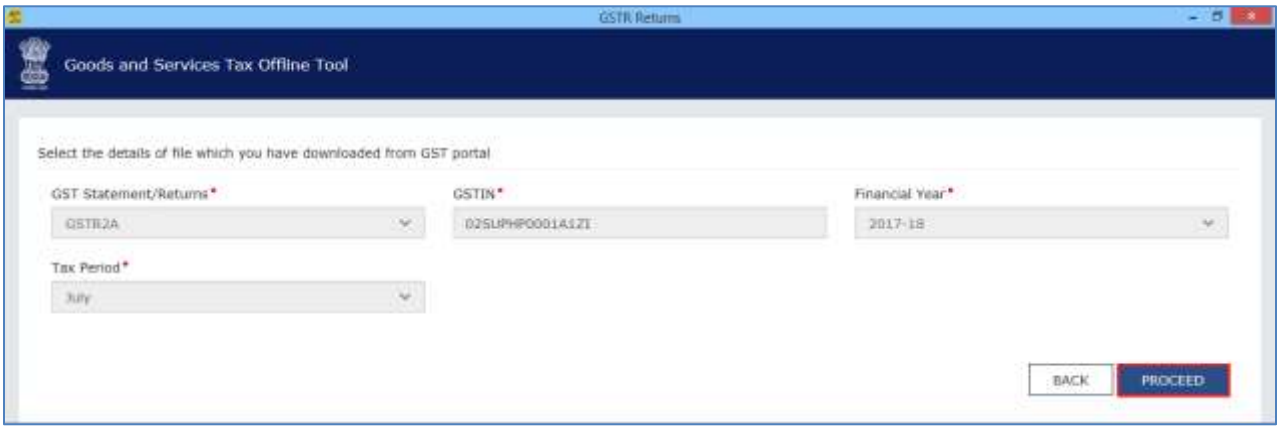
8. When you double click the **Offline tool** icon on your desktop, the Offline tool Home Page will be displayed.
9. In the **Open Downloaded Return file from GST portal** tab, click the **OPEN** button.



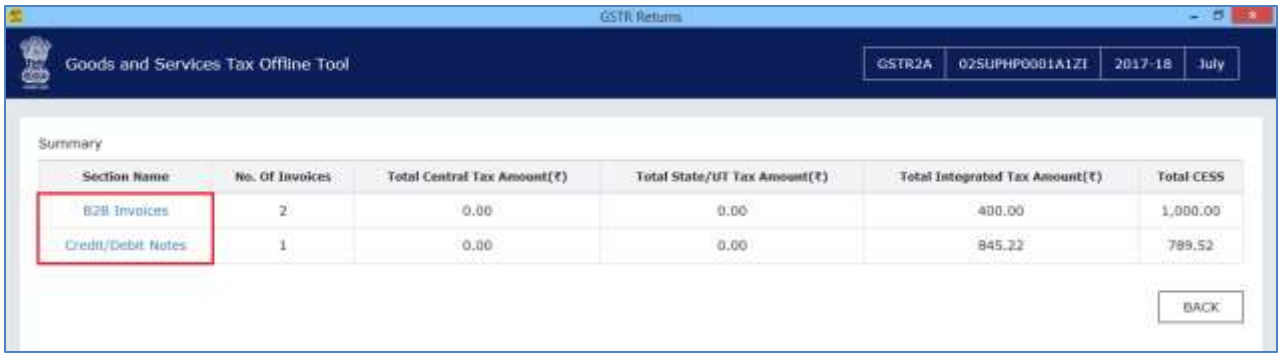
10. Browse and select the downloaded return file in zip format and click the **OPEN** button.



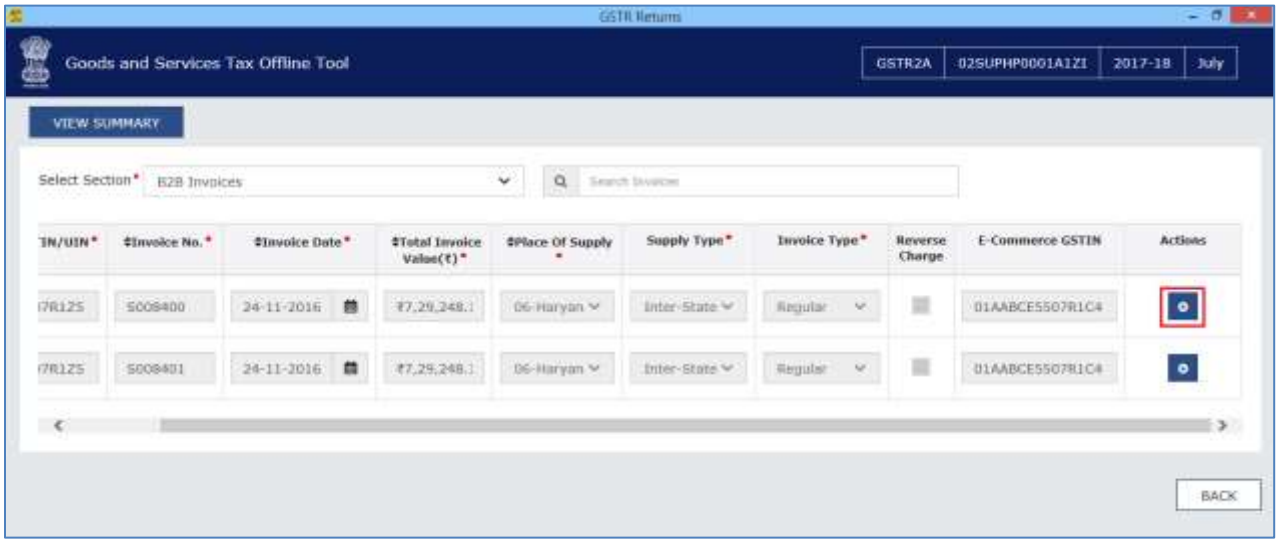
11. Details of the file which have you have downloaded from the GST Portal is displayed. Click the **PROCEED** button.



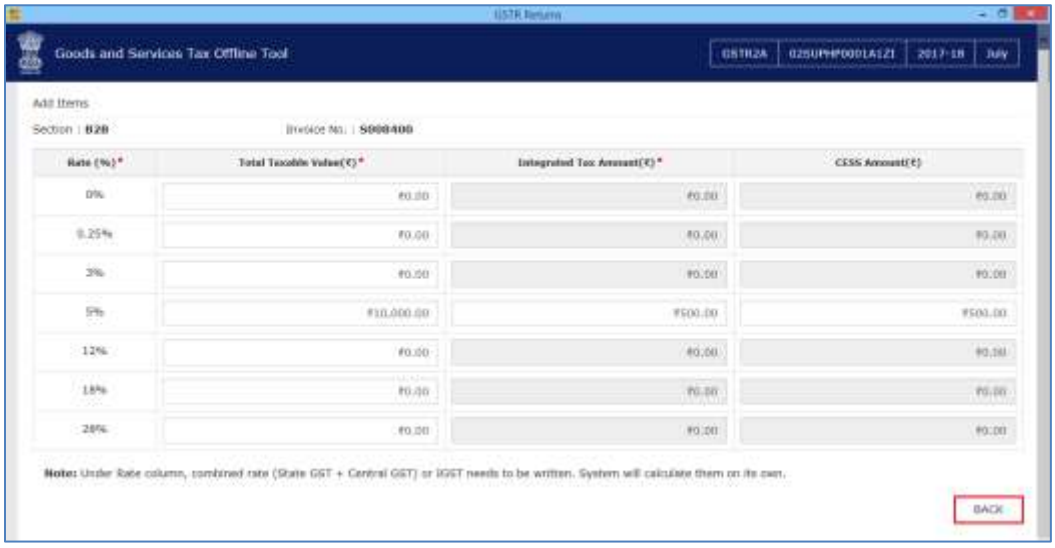
12. The **Summary** page is displayed. Select the link for the desired Section Name to view the details.



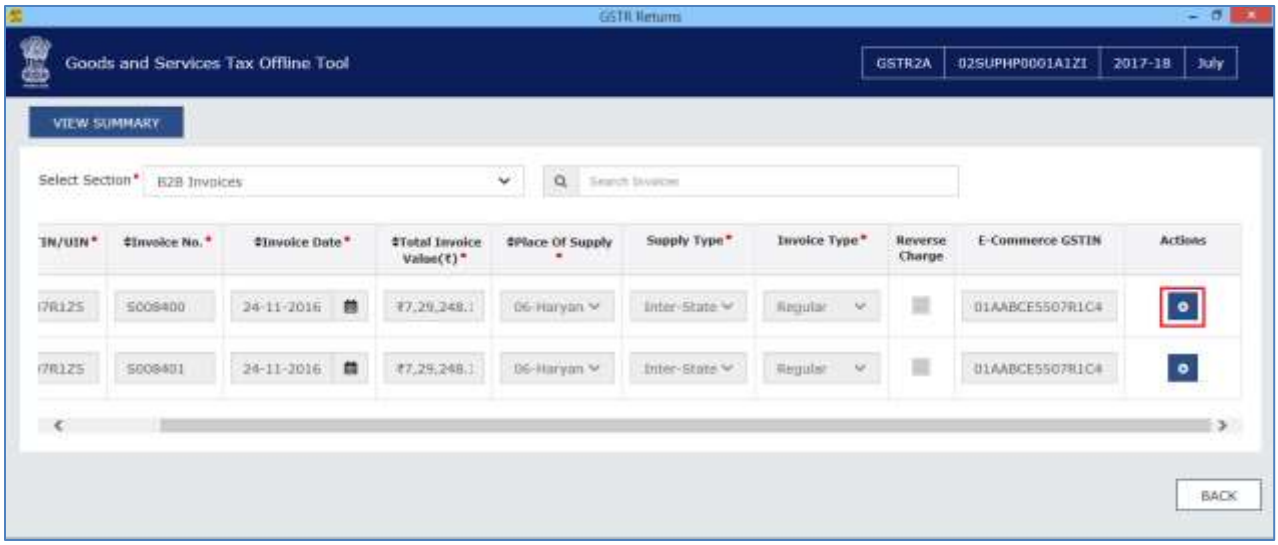
13. The details for the section selected is displayed. To view the details or records at rate level, click the ' +' button and navigate to the rate level records.



14. The rate level details are displayed. Click the **BACK** button to go back to the previous page.



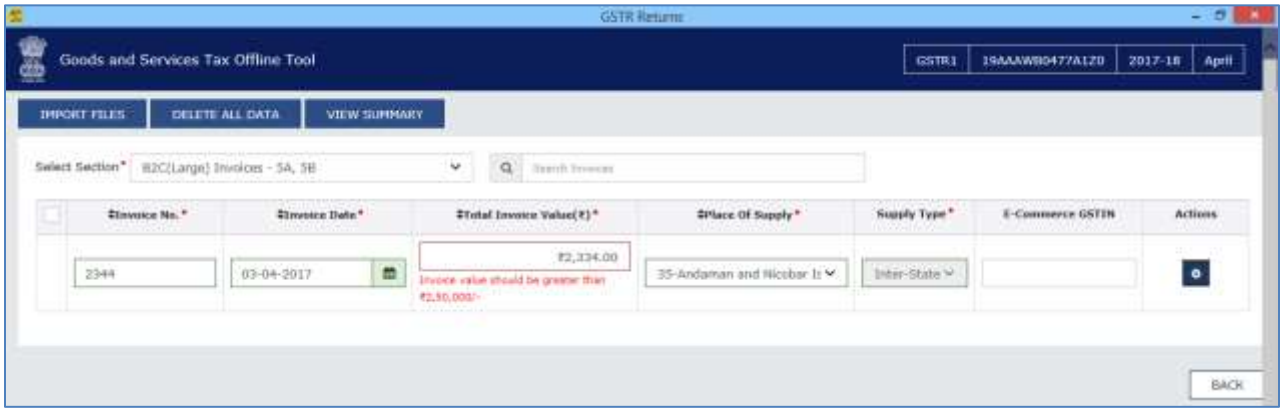
15. Similarly, you can view details for other sections as well.



9. Troubleshooting Common Errors Encountered

Offline tool validates the uploaded data while saving and displays errors if any based on the validations implemented in the Returns Offline tool. Some of the validations and error messages are explained and shown in the screenshots below.

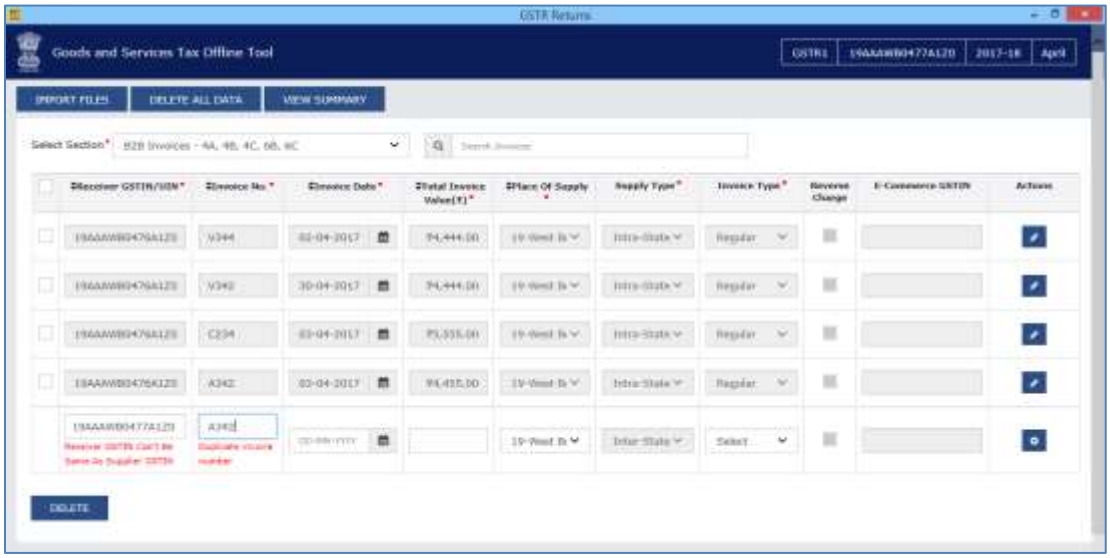
1. Please ensure you are entering the date in correct format. Expected formats are **dd-mm-yyyy**. If you are facing errors in selecting dates in given format, then you can refer the below word document to change the format of date.
2. Invoice value should be greater than INR 2,50,000 in case of B2CL (interstate supply to Unregistered person}. In case invoice value is less than INR 2, 50,000, then an error is displayed. In such cases, enter the amount more than INR 2, 50,000 in case of B2CL.



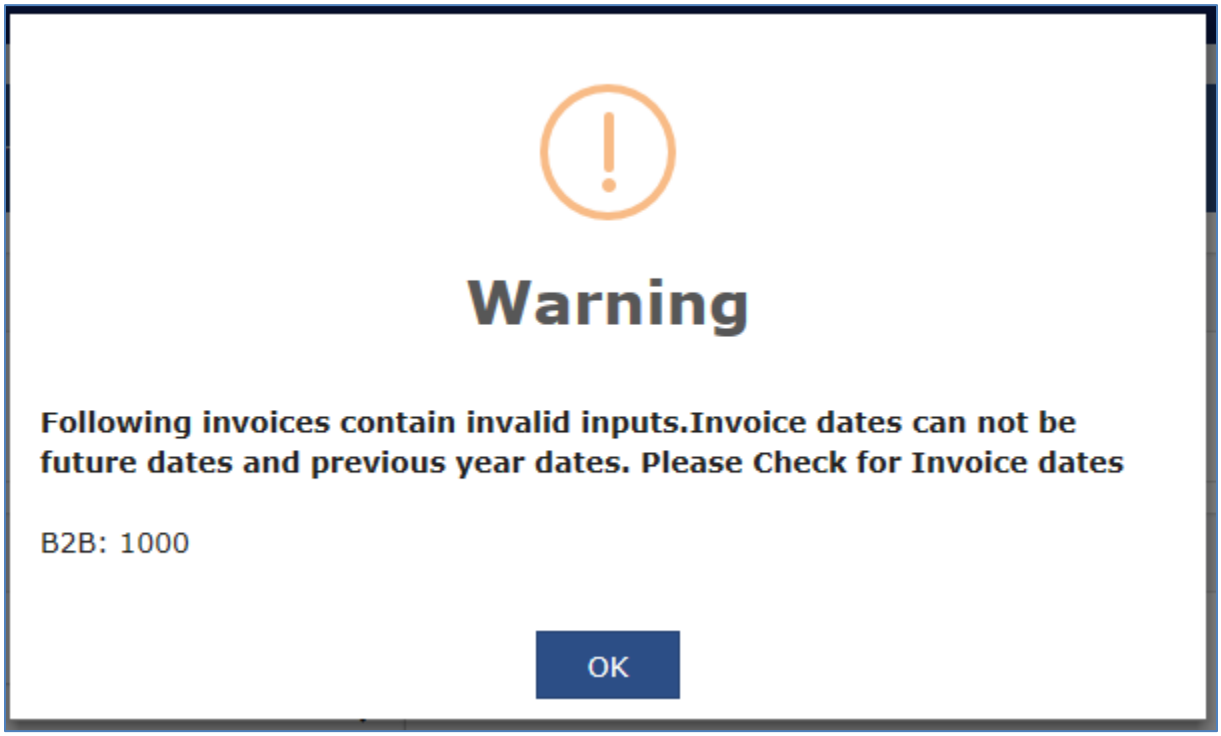
3. Wrong input of GSTIN or Duplicate Invoice Number.

   Returns Offline tool may not be able to validate the GSTIN whether the same is active or inactive on the day of data entry but an error is displayed in case the same is not in the standard format.

   Similarly, if an invoice is uploaded twice in the same tax period in the Tool, then the earlier details get overwritten. However, if the same invoice is existing in the earlier tax period then the Tool may not be able to identify the duplication and error message will be populated only when the return is uploaded to the GST Portal.



4. If anything is entered other than numeric value in the HSN/SAC of Supply field, then the Tool displays an error.
5. If excel or csv files contain future dates or if the format of the data is not correct, then the Tool displays an error.



6. Some other general mistakes done by Users in filling the details resulting in errors are:
   a. Date of invoice is after the date of Tax Period
   b. Receiver GSTIN is same as of Supplier. This may arise if the taxpayers enters the details of self-invoices of purchases/inward supplies from unregistered persons. These need to be reported in GSTR 2.
   c. No Invoice exists against corresponding Credit/debit note in case of Supplies to Registered Taxpayers or Interstate Large Customers
   d. Shipping bill date is prior to date of invoice.
   e. Selection of wrong section while importing csv or copy excel feature.
   f. While entering multi rate in b2b, b2cl, cdnr, cdnur, exp sections using excel or csv, other than rate, taxable value and cess all entry should be repeated in consecutive row.
   g. For invoice type SEZ supplier with/without payment and Deemed Exp, E-Com GSTIN is not allowed.