# ACTIONS THAT A RECEIVER TAXPAYER CAN TAKE IN GSTR 2:

1. The records added (Saved /Submitted) by supplier in GSTR-1 will be available in B2B invoices and Credit/Debit Notes section under tab "Uploaded by Supplier".

2. Select "Uploaded by supplier" tab in B2B invoices or Credit/Debit Notes section. The checkbox ahead of the records is enabled for selection only for "Submitted" records.

3. Take Action (Accept/ Reject/ Pending) on "Submitted" records by selecting the checkbox and click on the Actions buttons provided below the last record of each page. The actions imply the following:

   a. Accept: You as recipient accept the details as provided by supplier.
   b. Reject: You as recipient reject the details as provided by supplier.
   c. Pending: You want to defer the action to next tax period as you have not yet received the invoice and/or the goods & services.

4. The GST system auto-populates the default ITC eligibility as 'input' and default ITC availed value as the full value of the tax paid. These default values can be edited as required by the taxpayer.

# ACTIONS TO BE TAKEN WHILE USING LATEST VERSION OF OFFLINE TOOL 2.0:

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1. Log in to GST portal, click on "Returns Dashboard". Select return period, on the next screen select "Prepare Offline" on the GSTR-2 returns tile

2. Navigate to download section and download data for GSTR-2return preparation by clicking on "Generate File".

3. The link to download GSTR-2 return data would be made available in approx20 minutes after clicking on "Generate File". The number of files may be more in case of large number of records.

4. Download the files by clicking on the link that appears once the file is generated. The downloaded files are in Zip format with file naming convention as Returns date of file generation_R2_GSTIN_Offline

5. Launch the GST Offline Tool by double clicking on the "GST Offline Tool" icon on your desktop, and click on "OPEN" and import the zip file(s) in the offline tool.

6. Upon successful import of the Zip files in to the offline tool, the GSTR-2 data downloaded from GST portal is populated section wise.

# DOWNLOADING LATEST VERSION OF OFFLINE TOOL 2.0 FROM GST PORTAL:

1. Download the latest version (2.0) of Offline Tool from the Download section of GST Portal.

2. Uninstall any previous version of the tool installed on your system. Extract the "OfflineTool.zip" downloaded from portal and install by selecting "GST offlineTool" icon.

3. For detailed instructions for installation please refer "Read Me" file in the extracted folder.

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# CORRECTING THE ERRORS OF INVOICES AND OTHER DETAILS IN UPLOADED GSTR 2

1. You may again download the details earlier uploaded on GST portal to edit in the offline tool.

2. If some data in the uploaded Json file fails validation checks, an error file would be generated.

3. The generated error file can be downloaded from GST portal and later opened in offline tool to rectify the errors.

4. You may revise action/add/update /mark delete the details populated in offline tool once the downloaded file is opened in tool. The data can be deleted by selecting each record, or whole section.

5. After error rectification the new json file can be created and uploaded in GST Portal.

# UPLOADING INVOICES AND OTHER DETAILS AND FILING OF FORM GSTR 2 USING OFFLINE TOOL 2.0:

1. Once the details are furnished in the tool, select 'View Summary' to see the summary of details added across sections. In 'View Summary' select 'Generate File' to generate Json file to upload the details on GST Portal
2. Login on to the GST Portal, select GSTR-2 "Prepare offline" to upload Json file generated by the offline tool.
3. The Uploaded file would be subjected again to necessary validation checks and on successful processing the uploaded details can be accessed on the portal in the different sections on GSTR 2 page.
4. You may edit/delete/add the details uploaded to GST portal before submit.
5. The details can be uploaded to GST portal multiple times till the GSTR2 is submitted.
6. Once all the details have been uploaded for the tax period on GST portal, please preview the summarized information as PDF document using "Preview" button.
7. Check the declaration box regarding preview and Click 'Submit' on GST portal to furnish the details for tax period.
8. Click on File Return button, Check the declaration box, select authorized signatory and attach DSC or provide EVC.
9. Message for successful filing will appear and Acknowledgement will get generated, which gets mailed to the registered ID as well as the registered mobile number as a text message to the taxpayer.

# ADDING MISSING INVOICES AND OTHER DETAILS IN OFFLINE TOOL FOR FORM GSTR 2

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You may add saved invoices in your Form GSTR 2 and add missing invoices and other details not reported by supplier and other details in offline tool by following ways:

a. Prepare the GSTR 2 excel file using the downloaded GSTR 2 Excel Template. Then import the entire excel workbook to the offline tool by selecting 'Import Files'. Click on "New" option and select GSTR 2 and the applicable tax period. Data in all sections (worksheets) of the excel file will be imported to the tool in one go.

b. You can do line by line data entry in each section by selecting the relevant section on the offline tool itself.

c. Copy from the excel worksheets from the top row including the summary and header & pasting it in the designated box in the 'Import Returns-one section at time' under 'Import Files' section in offline tool.

d. Section by section data upload of a particular return - using a .CSV file as per the format given along with the offline tool. This option is available in the 'Import Returns-one section at a time' under 'Import Files' section in offline tool.