

FAQs and User Manual – FORM GST ITC 01 Offline Tool

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Goods and Services Tax Network

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## 1. FAQs on FORM GST ITC- 01 Offline Tool

### 1. What is GST ITC-01?

Registered person who is entitled to claim credit of input tax under section 18 (1) of CGST Act 2017, can claim such credit by filing a declaration in Form 'GST ITC-01'. The credit may be availed for inputs held in stock, Inputs contained in semi-finished or finished goods held in stock or capital goods as mentioned below:

-One day immediately preceding the date on which his registration is granted for claim under clause (a) or clause (b) of sub-section (1) of section 18; (Once in life time of taxpayer)

-One day immediately preceding the date(during a financial year) from which he becomes liable to pay tax under section 9 for claim under clause (c) of sub-section (1) of section 18; and

-One day immediately preceding the date from which the supplies made by registered taxpayer becomes taxable for claim under clause (d) of sub-section (1) of section 18.

### 2. When registered person can claim Input Tax Credit in Form GST ITC 01?

Registered person can claim credit of eligible inputs tax in respect of goods within 30 days from the date of becoming eligible to avail ITC under sub-section (1) of section 18 or within such further period as may be extended by the commissioner.

Claim under clause (a) or clause (b) of sub-section (1) of section 18 can be made only once.

Claim under clause (c) of sub-section (1) of section 18 can be made once in a financial year.

Claim under clause (d) of sub-section (1) of section 18 can be made once in a month.

### 3. What is the pre-condition to file Form GST ITC-01?

#### In case of new registration -

1. Applicant has filed application for registration within <30 days> of becoming liable to pay GST and has been granted registration (other than voluntary registration).

2. Registered person has the details of ITC for purchases on or after appointed day but prior to registration and stock as on the day immediately preceding the day with effect from which he becomes liable to pay GST (other than voluntary registration and opting to pay tax under composition scheme ).

#### In case of opting out from composition scheme and where exempt supply of goods or services or both becomes taxable:

Registered person has the details of ITC on inputs/capital goods as on the day immediately preceding the day in which he opts out from composition scheme.

#### In case of voluntary registration:

Registered person has the details of ITC on inputs/capital goods as on the day immediately preceding the date of grant of registration.

#### **4. What are the features of FORM GST ITC- 01 Offline Utility?**

The Key Features of **FORM GST ITC- 01** Offline Tool are:

- The ITC-01 details can be prepared offline with no connection to Internet.
- Most of the data entry and business validations are in-built in the offline tool reducing errors upon upload to GST Portal.

#### **5. How can I download and open the FORM GST ITC- 01 Offline Tool in my system from the GST Portal?**

1. Login to the GST Portal [www.gst.gov.in](http://www.gst.gov.in) .
2. Go to **Downloads > Offline tools > FORM GST ITC- 01 Offline Tool** button and click on it.
3. Unzip the downloaded Zip file which contain ITC\_01\_Offline\_v1.0.xls excel sheet
4. Open the ITC\_01\_Offline\_v1.0.xls excel sheet by double clicking on it.
5. Read the Read me text file and help instructions on excel sheet.

#### **6. What are the basic system requirements/ configurations required to use FORM GST ITC-01 Offline Tool?**

The offline functions work best on Windows 7 and above and MSEXCEL 2007 and above.

#### **7. How do I open or launch the FORM GST ITC- 01 Offline Tool?**

One can launch the **FORM GST ITC-01 Offline Tool** by double clicking the downloaded ITC\_01\_Offline\_v1.0 sheet.

#### **8. Where can I find the detailed user manual of the FORM GST ITC-01 Offline Tool?**

The detailed user manual gets downloaded along with the **FORM GST ITC-01 Offline Tool** as a Read me text document and Help instructions on excel sheet.

#### **9. Is Offline tool mobile compatible?**

As of now ITC-01 Offline tool cannot be used on mobile. Currently, ITC 01 Offline tool can only be used on desktops.

#### **10. What is 'Generate JSON File to Upload' button for in excel?**

‘Generate JSON File to Upload’ button is used to create the data file (in .JSON format) of details and modifications in offline tool. The data file will be uploaded by taxpayer in the online GST portal for further processing of Form GST ITC-01.

**11. What is ‘Open Downloaded ITC-01 JSON/Error File’ button for in excel?**

‘Open Downloaded ITC-01 JSON/Error File’ button is used to import the data file or the error file, downloaded from the online portal (in. json format) and open it in offline tool for modification or correction. This will auto populate the details in the offline tool basis the data entry sections in this file.

## **2. FORM GST ITC- 01 Offline Tool: An Overview**

The ITC- 01 Offline Tool is provided to registered persons to claim credit of input tax under section 18 (1) by filing a declaration in Form 'GST ITC-01'. Any registered person shall within thirty days from the date of his becoming eligible to avail of input tax credit under sub-section (1) of section 18 shall make a declaration, electronically, on the Common Portal in FORM GST ITC-01 to the effect that he is eligible to avail of input tax credit as aforesaid.

To facilitate the furnishing of records in short-time an easy to use excel offline tool has been made available for preparation of ITC-01 statement in download section of GST portal. All the details can be added in offline mode and later uploaded on GST portal to furnish the ITC-01.

### 3. Downloading the FORM GST ITC- 01 Offline Tool

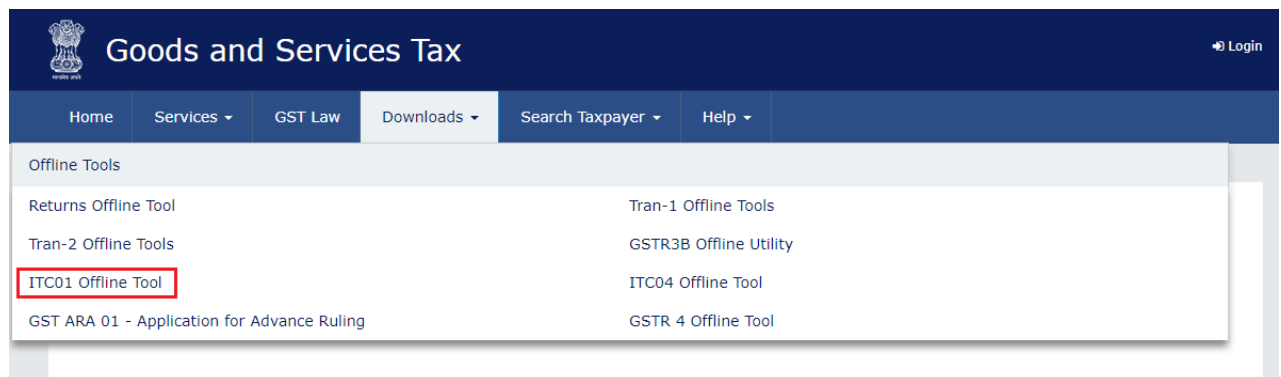
Downloading the FORM GST ITC- 01 Offline tool is a one-time activity, however, it may require an update in future if the Tool is updated at the GST Portal. Please check the version of the offline tool used by you with the one available for download on the GST Portal at regular intervals.

To download and install the FORM GST ITC- 01 Offline Tool to prepare the FORM GST ITC- 01 return offline, perform the following steps:



You can download the FORM GST ITC-01 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 > ITC01 Offline Tool**.



The download of the **FORM GST ITC-01** Offline Tool usually takes 2-3 minutes to download depending on the Internet speed.

3. ITC01 Offline Tool Downloads page is opened. Click Download.

Home > Downloads > ITC-01

### ITC-01 Offline Tool

**Who should fill GST ITC-01 form?**

You (the taxpayer) need to fill ITC-01 to declare details for following Tables/Sections:

- Table 7- Claim under section 18(1)(a) or section 18(1)(b) : Applicable for claim of input tax credit in case of new registration and voluntary registration
- Table 8- Claim under section 18(1)(c) or section 18(1)(d) : Applicable for taxpayer opting out from Composition levy or goods or services becomes taxable.

In case of claim under section 18(1) (a) and (b) the registered person can claim credit of input tax on

- Inputs held in stock
- Inputs contained in semi-finished or finished goods held in stock

In case of claim under 18(1)(c) & (d) in addition to above types of inputs registered person can claim credit on Capital goods as well.

**How do I prepare the form when offline**

1. Download and prepare the ITC -01 form when offline [Download](#)

**Important!**

- Before you extract and run the downloaded file, ensure that the file is not corrupted. How do I know that my file is not corrupt? Click [here](#) to know more.
- Go through the **Readme** document before you begin installation.
- Double-click on **ITC-01 Offline Tool** to open the offline tool.

2. Edit the generated file using import option
3. Prepare ITC-01 using excel when offline (i.e. without Internet).
4. Generate the output file in .Json file format
5. Using the output file, you can upload it in GST portal (www.gst.gov.in) (when online, with internet)

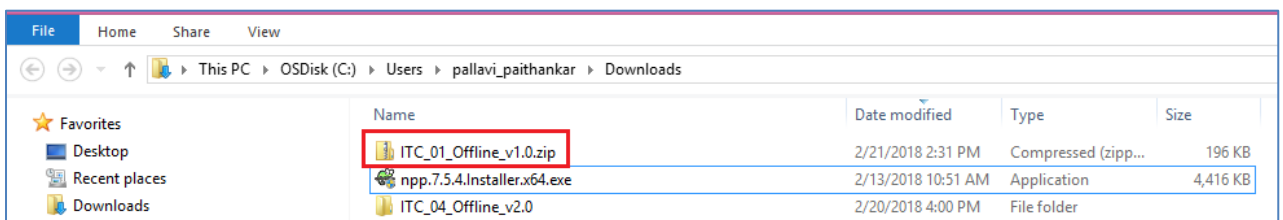
Your downloaded (ITC-01 Offline Tool) zip file contains:

- ITC01 excel
- ReadMe

4. The ITC01 Offline Tool is downloaded in Downloads folder.



The download of the ITC01 Offline Tool usually takes 2-3 minutes to download depending on the Internet speed.



Name	Date modified	Type	Size
ITC_01_Offline_v1.0.zip	2/21/2018 2:31 PM	Compressed (zipp...	196 KB
npp.7.5.4.Installer.x64.exe	2/13/2018 10:51 AM	Application	4,416 KB
ITC_04_Offline_v2.0	2/20/2018 4:00 PM	File folder	

5. Before you Unzip and open the ITC01 offline tool, ensure that file is not corrupted

To test if the file is corrupted or not, Match one of the values provided in your downloaded file with the ones mentioned under Downloads of ITC01 Offline Tool. If there is an exact match, then your file is not corrupted. Else, download again.

a. Click the link given under section **‘IMPORTANT!’**.



**ITC-01 Offline Tool**

**Who should fill GST ITC-01 form?**

You (the taxpayer) need to fill ITC-01 to declare details for following Tables/Sections:

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**How do I prepare the form when offline**

1. Download and prepare the ITC -01 form when offline. [Download](#)

**Important!**

- Before you extract and run the downloaded file, ensure that the file is not corrupted. How do I know that my file is not corrupt? Click [here](#) to know more.
- Go through the **Readme** document before you begin installation.
- Double-click on **ITC-01 Offline Tool** to open the offline tool.

b. Instruction box is displayed.

**How do I know if downloaded ITC01 zip file is not corrupt?**

Match one of the values provided in your downloaded file with the ones mentioned below. If there is an exact match, then your file is not corrupted. Else, download again.

**Where do I find the values?**

Windows : (Run from windows power shell)

```
Get-FileHash <FilePath> -Algorithm SHA256;
```

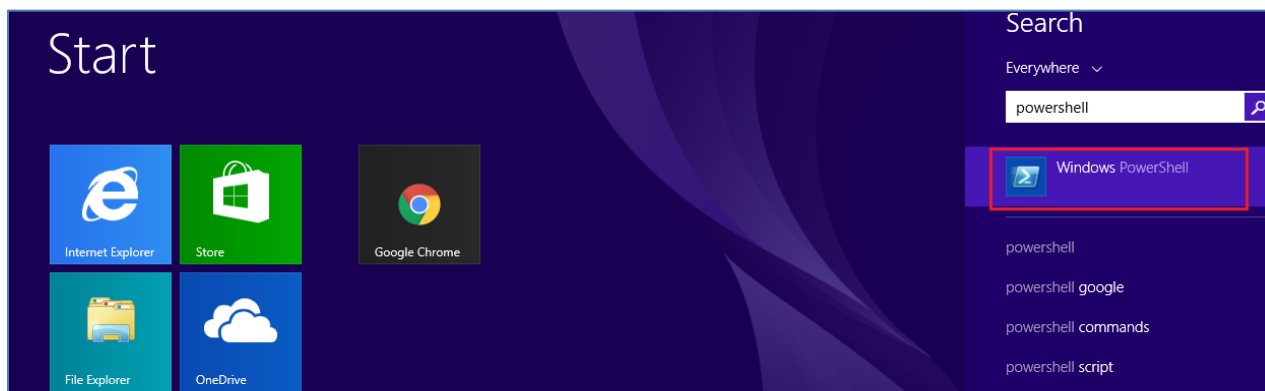
Eg: Get-FileHash C:\Users\Test\Downloads\ITC\_01\_Offline\_v1.0.zip -Algorithm SHA256

**Your unique values:**

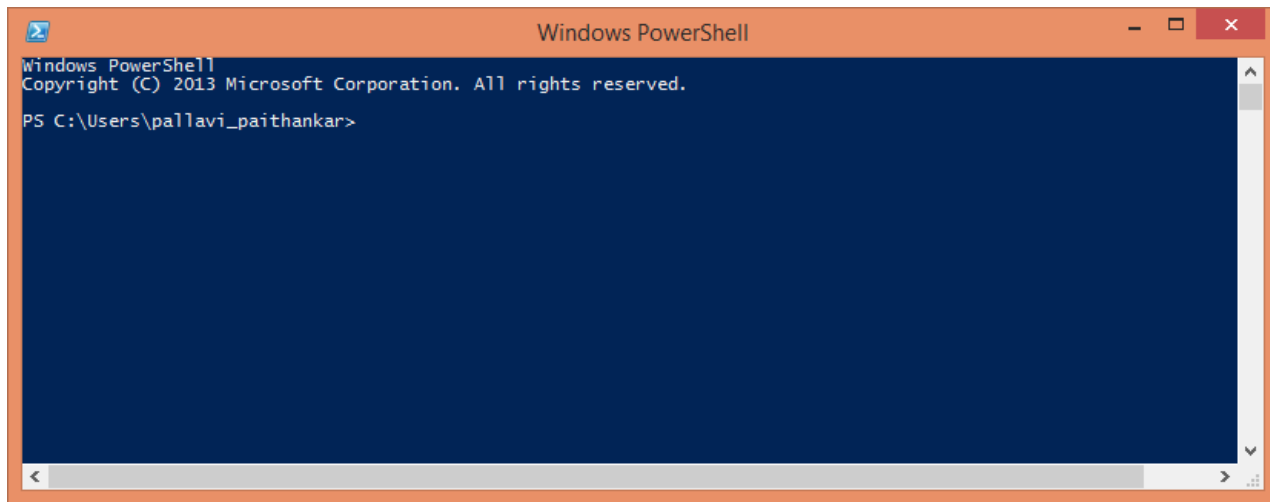
**SHA256:**  
1AB0AD8C851AB0E7B0ED4B0DD8093A5DB55FF6B7F307D92FE9CC802966EE707D

To find the values provided in your downloaded file follow steps below:

c. Open Windows PowerShell,  
To Start Windows PowerShell, use the Search box on the Start menu, and type **PowerShell**.  
Click Windows PowerShell.



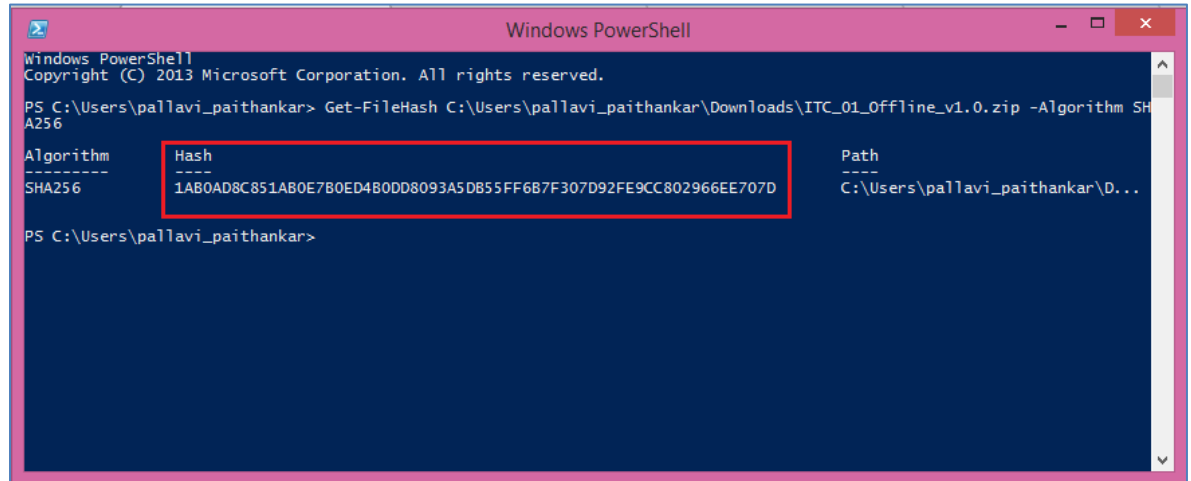
d. Window Powershell opens.



e. Provide the command in below format and enter.

Command: `Get-FileHash <<FileUrl>> -Algorithm <<SHA256>>`

e.g. `Get-FileHash C:\Users\Test\Downloads\ITC_01_Offline_v1.0.zip -Algorithm SHA256`



f. Compare the Hash value that you have received with the has value provided in Instructions box on GSTR\_4\_Offline\_Utility downloads page.

### How do I know if downloaded ITC01 zip file is not corrupt?

Match one of the values provided in your downloaded file with the ones mentioned below. If there is an exact match, then your file is not corrupted. Else, download again.

### Where do I find the values?

Windows : (Run from windows power shell)

Get-FileHash <FilePath> -Algorithm SHA256;

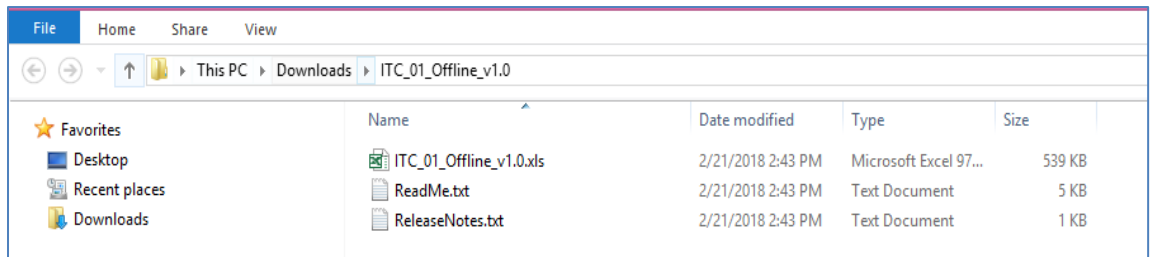
Eg: Get-FileHash C:\Users\Test\Downloads\ITC\_01\_Offline\_v1.0.zip -  
Algorithm SHA256

### Your unique values:

#### SHA256:

1AB0AD8C851AB0E7B0ED4B0DD8093A5DB55FF6B7F307D92FE9CC802966EE707D

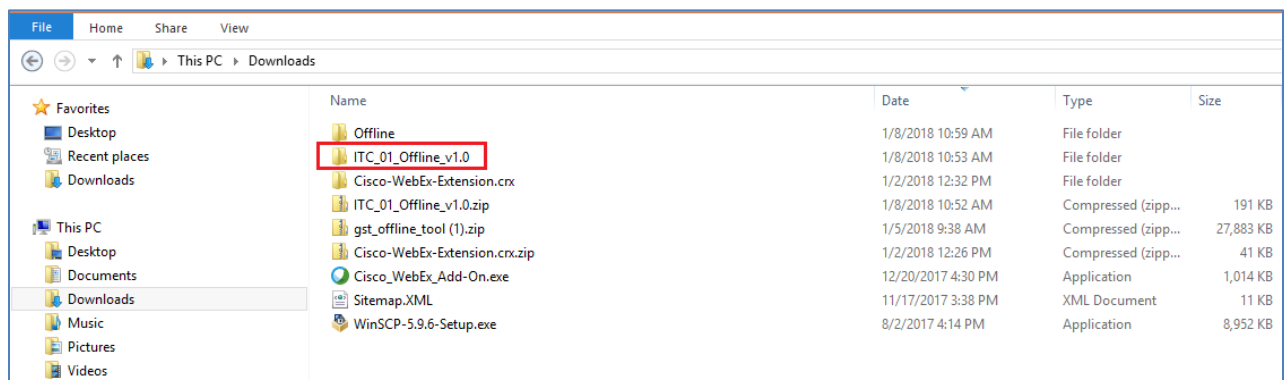
- g. If the hash value matches, unzip the downloaded folder.



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



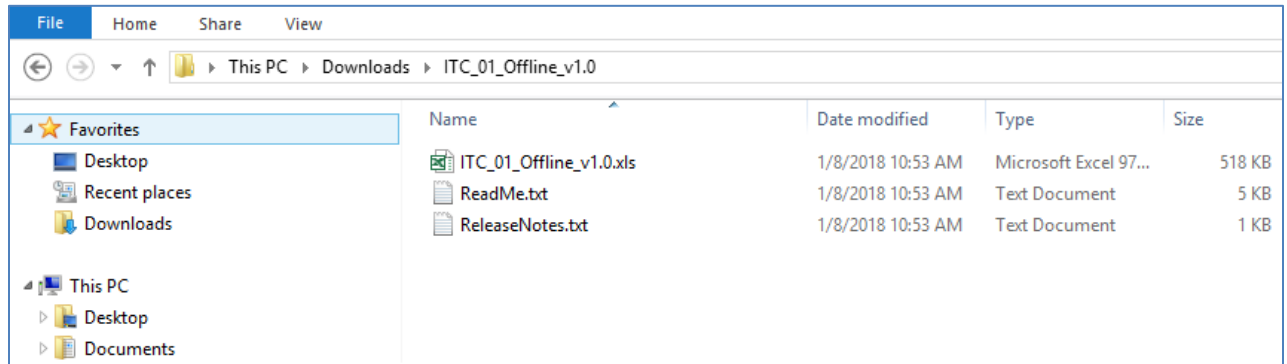
In some machines, depending on your browser settings, the files are downloaded in the folder **Downloads** on your machine.



#### 4. Installation of the FORM GST ITC-01 Offline Tool

Once the download of the FORM GST ITC-01 Offline Tool is complete, you need to unzip these downloaded files on your machine.

1. Unzip the downloaded files and extract the files from the downloaded zip folder **ITC\_01\_Offline\_v1.0.zip**. Zip folder consists of the ITC\_01\_Offline\_v1.0 excel file, Read me and Release notes text files as shown in the screenshot below.



2. Double click the **ITC\_01\_Offline\_v1.0.xls** file.

This Excel workbook template has 3 worksheets:

1. **Help Instructions** - Contains introduction and help instructions
2. **Import\_Export\_file** -
  - Import data from file: Import and edit existing JSON file
  - Generate file to upload: Generate JSON file from the data entered in Sheet 3 & 4
3. **Sec\_18\_1\_A or Sec\_18\_1\_B or Sec\_18\_1\_C or Sec\_18\_1\_D** – This worksheet is populated according to drop down selection in field “Claim made Under” in the worksheet Import\_Export\_File. Default section shown in tool is 18A. Sheet Sec\_18\_1\_A will available in this case.

## 5. Prepare FORM GST ITC-01 Return

Let us take an example where you need to prepare the **FORM GST ITC-01(Claim made under Section 18 (1) (a))** on the GST Portal using the FORM GST ITC-01 Offline Tool. To prepare the FORM GST ITC- 01 Return, you need to perform the following steps:

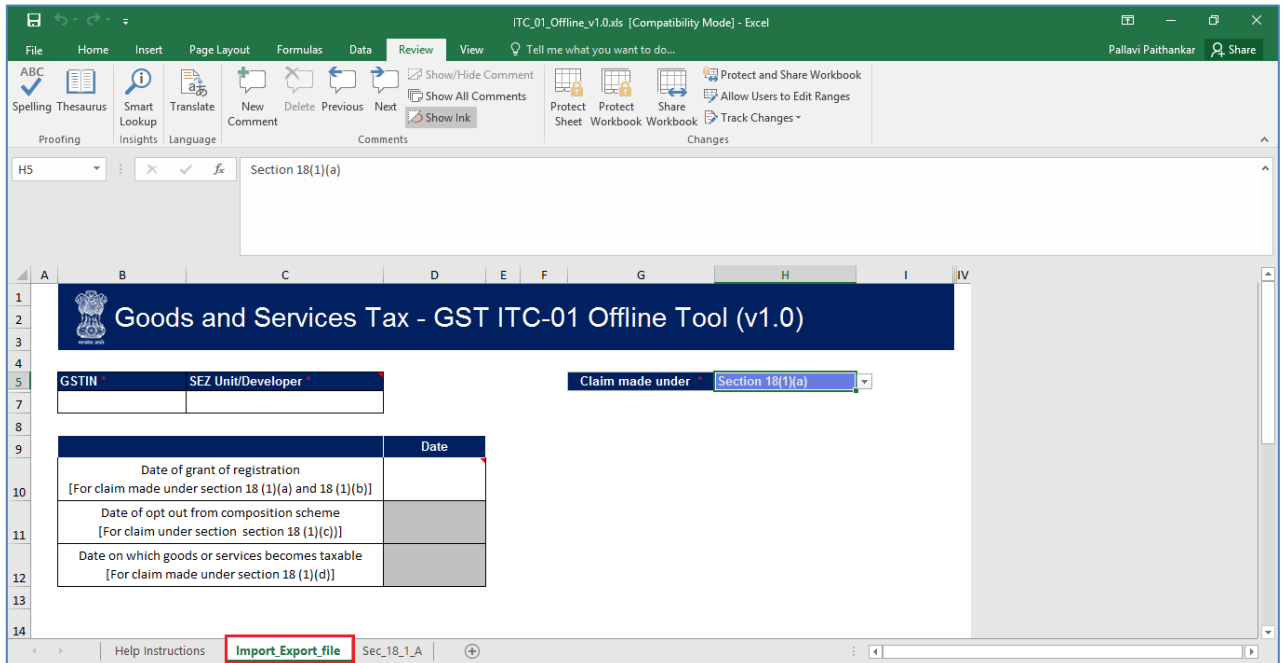
1. Enter details in the Sec\_18\_1\_A worksheet of FORM GST ITC-01 Offline Tool.
2. Generate JSON file using ‘Generate File to Upload’ button and save JSON file on your system.
3. Upload the generated JSON on GST Portal. Preview the details uploaded, submit, sign and File return on the GST portal

### 1. Enter details in the worksheet of GST ITC-01 Offline Tool



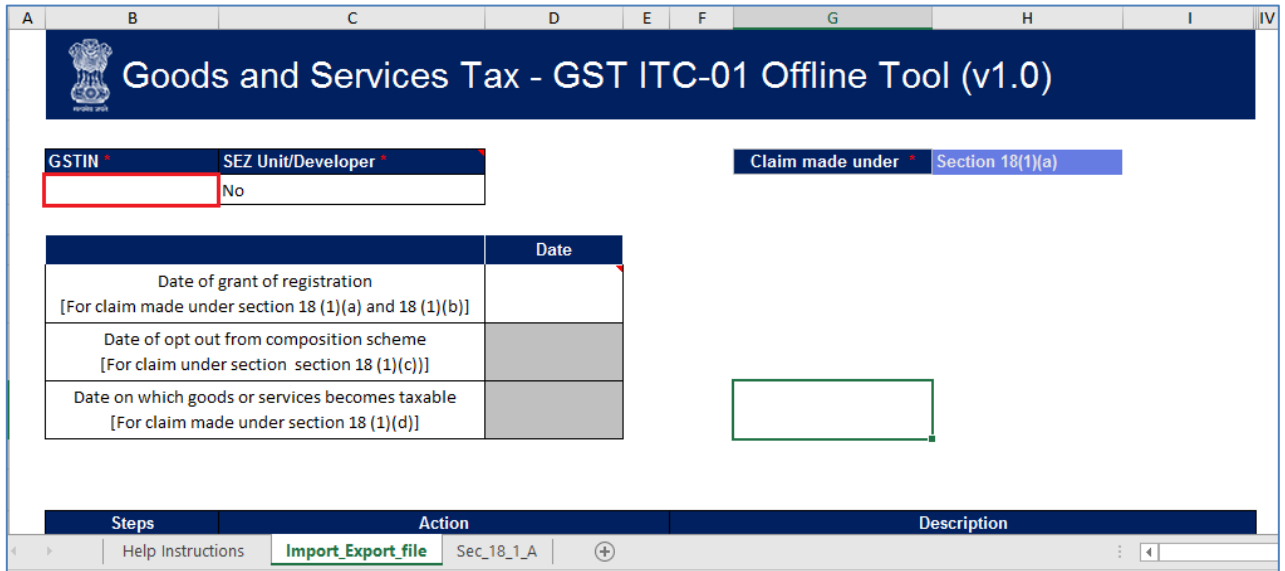
Please ensure that you download the latest version of FORM GST ITC- 01 Offline Tool from the GST portal. <https://www.gst.gov.in/download/returns>

1. Launch the FORM GST ITC-01 Excel based Offline Tool and navigate to worksheet **Import\_Export\_file**.



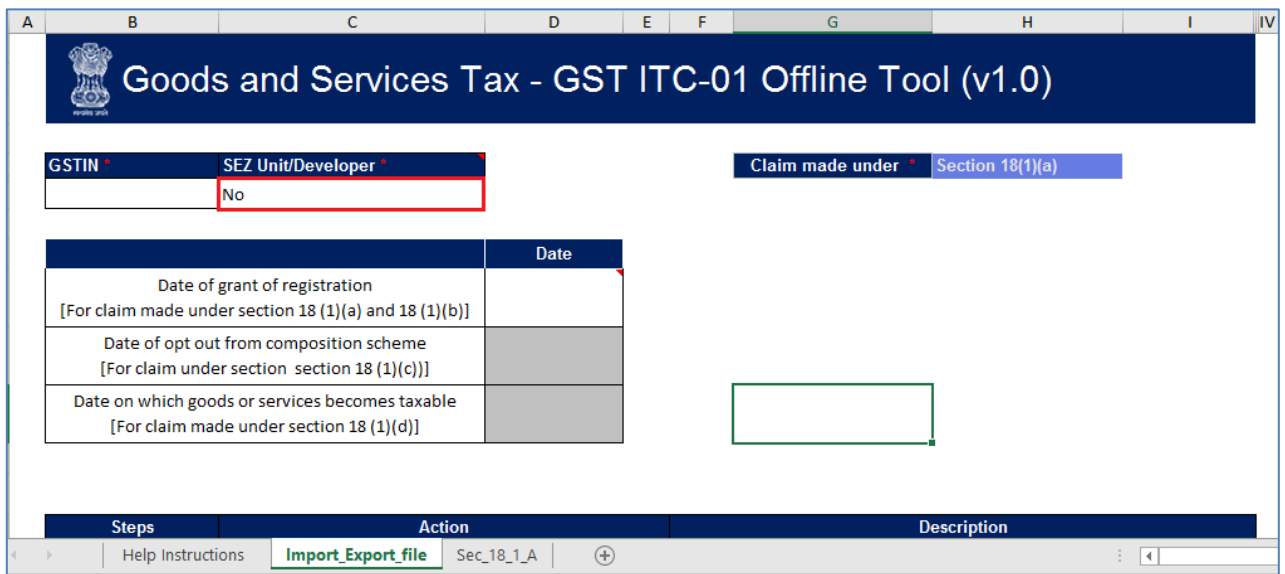
Goods and Services Tax - GST ITC-01 Offline Tool (v1.0)	
GSTIN	SEZ Unit/Developer
Claim made under: Section 18(1)(a)	
Date of grant of registration [For claim made under section 18 (1)(a) and 18 (1)(b)]	Date
Date of opt out from composition scheme [For claim under section section 18 (1)(c)]	
Date on which goods or services becomes taxable [For claim made under section 18 (1)(d)]	

- In the **GSTIN** field, enter the GSTIN.



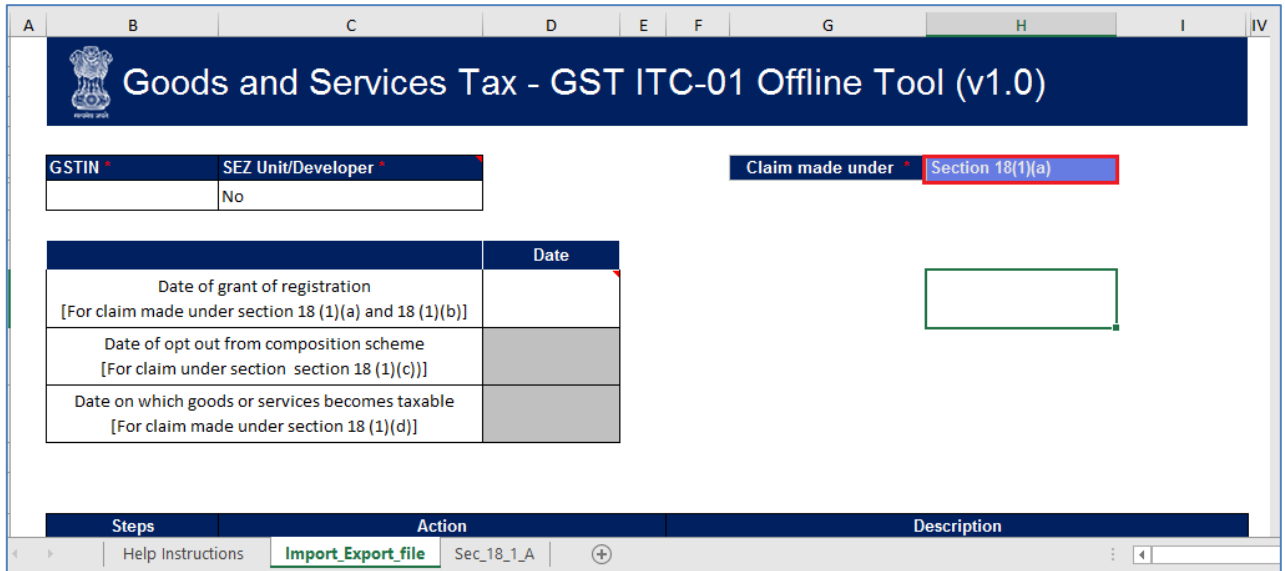
Goods and Services Tax - GST ITC-01 Offline Tool (v1.0)									
GSTIN *	SEZ Unit/Developer *								
	No								
Claim made under * Section 18(1)(a)									
<table border="1"> <thead> <tr> <th></th> <th>Date</th> </tr> </thead> <tbody> <tr> <td>Date of grant of registration [For claim made under section 18 (1)(a) and 18 (1)(b)]</td> <td></td> </tr> <tr> <td>Date of opt out from composition scheme [For claim under section section 18 (1)(c)]</td> <td></td> </tr> <tr> <td>Date on which goods or services becomes taxable [For claim made under section 18 (1)(d)]</td> <td></td> </tr> </tbody> </table>			Date	Date of grant of registration [For claim made under section 18 (1)(a) and 18 (1)(b)]		Date of opt out from composition scheme [For claim under section section 18 (1)(c)]		Date on which goods or services becomes taxable [For claim made under section 18 (1)(d)]	
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Steps	Action	Description							
Help Instructions	Import_Export_file	Sec_18_1_A							

- Select the option from the **SEZ Unit/Developer** drop-down list contains Yes/No (for user registered as SEZ they will select YES or otherwise NO)



Goods and Services Tax - GST ITC-01 Offline Tool (v1.0)									
GSTIN *	SEZ Unit/Developer *								
	No								
Claim made under * Section 18(1)(a)									
<table border="1"> <thead> <tr> <th></th> <th>Date</th> </tr> </thead> <tbody> <tr> <td>Date of grant of registration [For claim made under section 18 (1)(a) and 18 (1)(b)]</td> <td></td> </tr> <tr> <td>Date of opt out from composition scheme [For claim under section section 18 (1)(c)]</td> <td></td> </tr> <tr> <td>Date on which goods or services becomes taxable [For claim made under section 18 (1)(d)]</td> <td></td> </tr> </tbody> </table>			Date	Date of grant of registration [For claim made under section 18 (1)(a) and 18 (1)(b)]		Date of opt out from composition scheme [For claim under section section 18 (1)(c)]		Date on which goods or services becomes taxable [For claim made under section 18 (1)(d)]	
	Date								
Date of grant of registration [For claim made under section 18 (1)(a) and 18 (1)(b)]									
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Steps	Action	Description							
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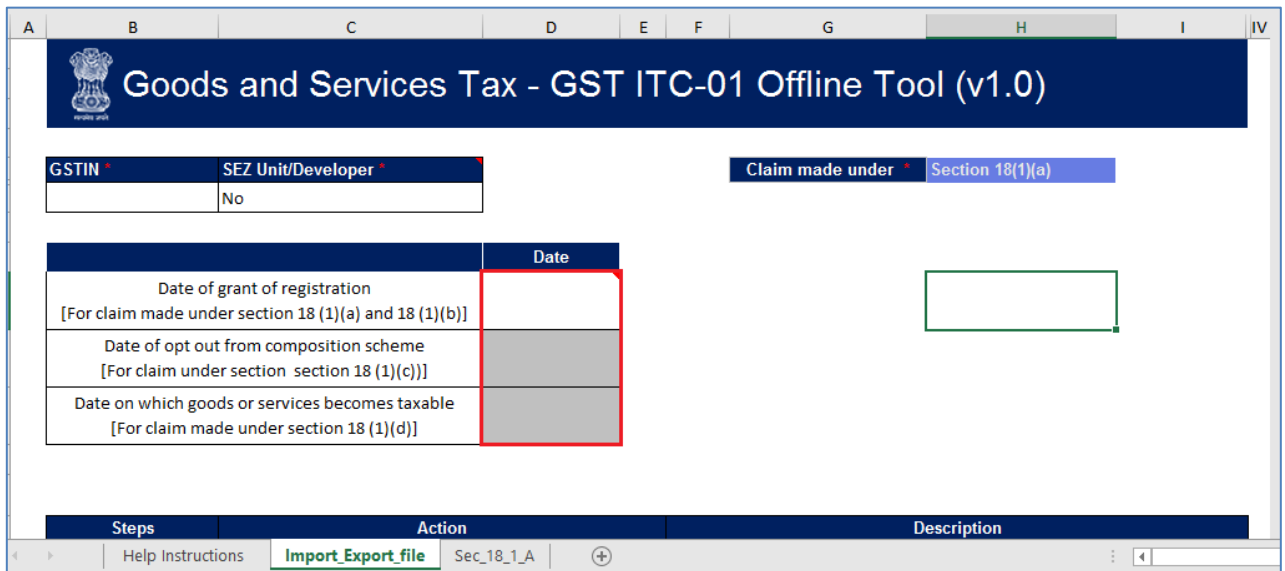
- Select the relevant claim section from '**Claim made under**' drop-down [All the section will be available like 18(1)(a),(b),(c) and (d).]



Goods and Services Tax - GST ITC-01 Offline Tool (v1.0)	
GSTIN *	SEZ Unit/Developer *
	No
Claim made under * Section 18(1)(a)	
Date of grant of registration [For claim made under section 18 (1)(a) and 18 (1)(b)]	Date
Date of opt out from composition scheme [For claim under section section 18 (1)(c)]	
Date on which goods or services becomes taxable [For claim made under section 18 (1)(d)]	

Steps	Action	Description
Help Instructions	Import_Export_file	Sec_18_1_A

- Fill the **Date of grant of registration** according to the selected Claim section 18(1)(a)



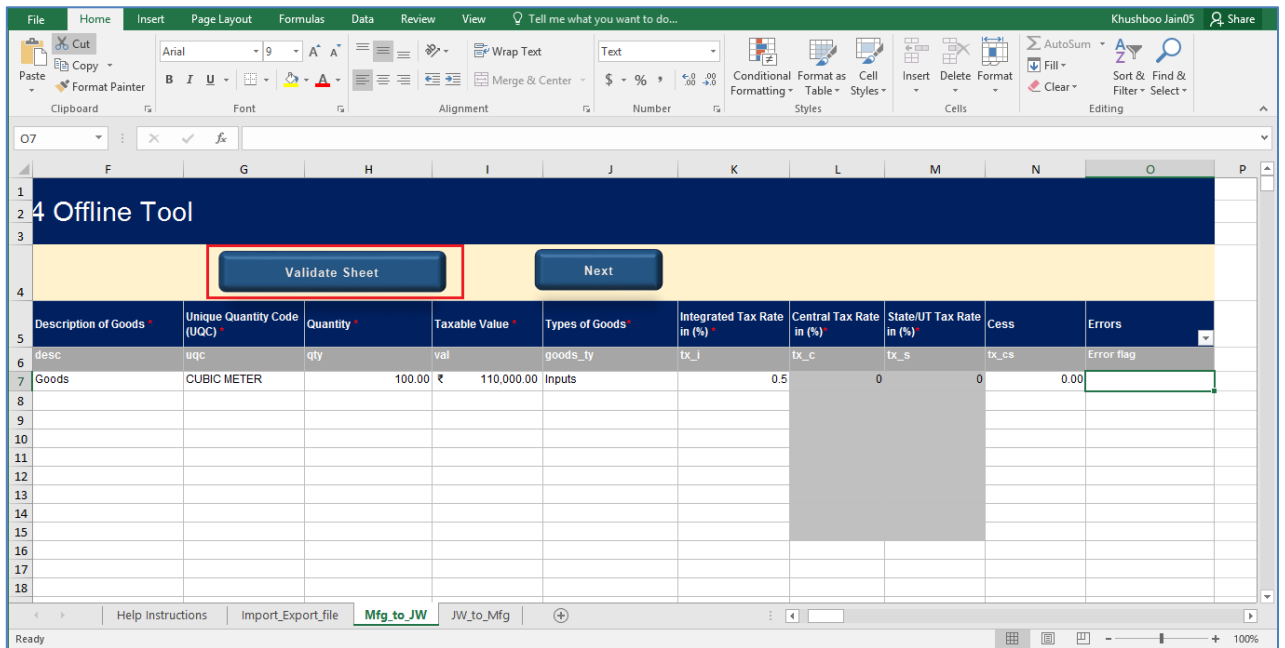
Goods and Services Tax - GST ITC-01 Offline Tool (v1.0)	
GSTIN *	SEZ Unit/Developer *
	No
Claim made under * Section 18(1)(a)	
Date of grant of registration [For claim made under section 18 (1)(a) and 18 (1)(b)]	Date
Date of opt out from composition scheme [For claim under section section 18 (1)(c)]	
Date on which goods or services becomes taxable [For claim made under section 18 (1)(d)]	

Steps	Action	Description
Help Instructions	Import_Export_file	Sec_18_1_A

- Enter details in each field of worksheet Sec\_18\_1\_A. Section 18(1)(a) is applicable for taxpayers who have applied for registration within 30 days of becoming liable and can be filed only once.

Goods and Services Tax - Section 18(1)(a)						
* indicates required information.					Validate Sheet	Next
GSTIN *	Invoice *		Goods Type *	Description of Inputs *	Unique Quant (UQC)	
	Number *	Date * (dd-mm-yyyy)				

- Once all details are entered, click the **Validate Sheet** button to validate the worksheet.



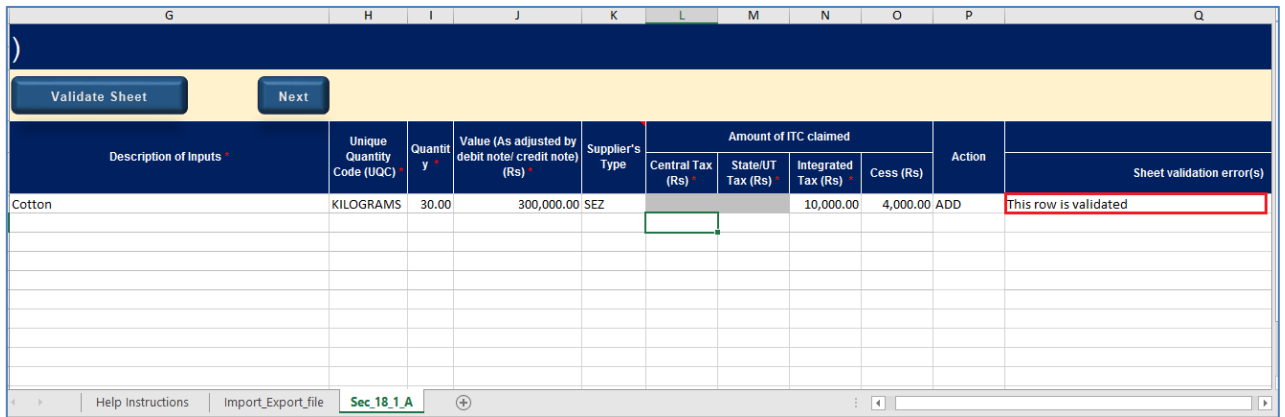
The screenshot shows the Microsoft Excel interface with the 'Validate Sheet' button highlighted in a red box. The spreadsheet contains the following data:

Description of Goods *	Unique Quantity Code (UQC)	Quantity *	Taxable Value *	Types of Goods *	Integrated Tax Rate in (%)	Central Tax Rate in (%)	State/UT Tax Rate in (%)	Cess	Errors
desc	uqc	qty	val	goods_ty	tx_i	tx_c	tx_s	tx_cs	Error flag
Goods	CUBIC METER	100.00	₹ 110,000.00	Inputs	0.5	0	0	0.00	



**In case of successful validation:**

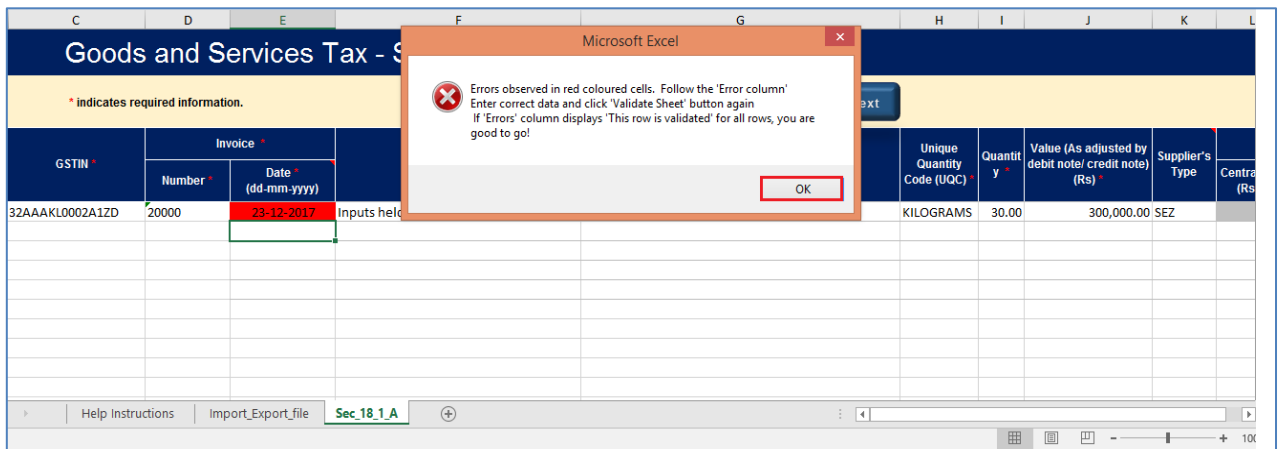
8. The Sheet Validation error(s) column shows **This row is validated**.



Description of Inputs *	Unique Quantity Code (UQC) *	Quantity *	Value (As adjusted by debit note/ credit note) (Rs) *	Supplier's Type *	Amount of ITC claimed				Action	Sheet validation error(s)
					Central Tax (Rs) *	State/UT Tax (Rs) *	Integrated Tax (Rs) *	Cess (Rs) *		
Cotton	KILOGRAMS	30.00	300,000.00	SEZ			10,000.00	4,000.00	ADD	This row is validated

**In case of unsuccessful validation:**

8. A pop-up message is displayed that Errors are shown with red colored cells. Click the **OK** button.



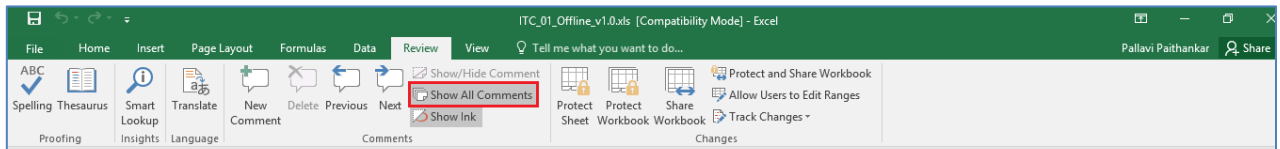
GSTIN *	Invoice *		Inputs held	Unique Quantity Code (UQC) *	Quantity *	Value (As adjusted by debit note/ credit note) (Rs) *	Supplier's Type *	Central Tax (Rs) *
	Number *	Date * (dd-mm-yyyy)						
32AAAKL0002A1ZD	20000	23-12-2017	Inputs held	KILOGRAMS	30.00	300,000.00	SEZ	

- a. In case of validation failure; check for Sheet Validation Error(s) column that have failed validation and correct errors with red colored cells.

Supplier's Type	Amount of ITC claimed				Action	Sheet validation error(s)	GST portal validation error(s)
	Central Tax (Rs) *	State/UT Tax (Rs) *	Integrated Tax (Rs)	Cess (Rs)			
SEZ			10,000.00	4,000.00	ADD	There is some error in this row. Please check cell with red color	

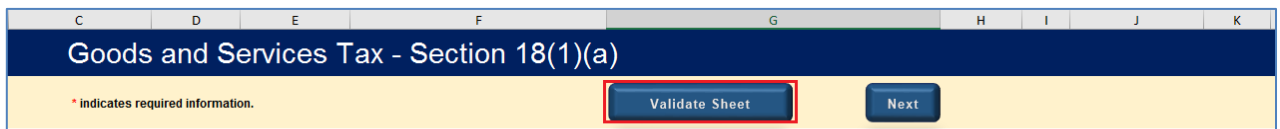


To view the comments for fields with errors, you can click the **Review** tab > **Show All Comments** link.



Goods and Services Tax - Section 18(1)(a)									
* indicates required information.									
GSTIN *		Invoice *		Description of Inputs *	Unique Quantity Code (UQC)	Quantity	Value (As adjusted by debit note/ credit note) (Rs) *	Supplier's Type	Choice of Defe SEZ
Number *	Date * (dd-mm-yyyy)	Number *	Date * (dd-mm-yyyy)						
32AAAKL0002A1ZD	20000	23-12-2017		Cotton	KILOGRAMS	30.00	300,000.00	SEZ	

9. Once all errors are rectified, click the **Validate Sheet** button to validate the worksheet.



Goods and Services Tax - Section 18(1)(a)									
* indicates required information.									
GSTIN *		Invoice *		Goods Type *	Description of Inputs *	Unique Quantity Code (UQC)	Quantity	Value (As adjusted by debit note/ credit note) (Rs) *	Supplier's Type
Number *	Date * (dd-mm-yyyy)	Number *	Date * (dd-mm-yyyy)						
32AAAKL0002A1ZD	20000	20-12-2017		Inputs held in Stock	Cotton	KILOGRAMS	30.00	300,000.00	SEZ

10. The Sheet validation error(s) column shows **This row is validated.**

Supplier's Type		Amount of ITC claimed				Action	Sheet validation error(s)	GST portal validation error(s)
Central Tax (Rs) *	State/UT Tax (Rs) *	Integrated Tax (Rs) *	Cess (Rs)					
			10,000.00	4,000.00	ADD	This row is validated		

## 2. Generate JSON file using ‘Generate File to Upload’ button

1. Upon successful validation; navigate to worksheet Import\_Export\_file.  
You can also click the **Next** button to navigate to worksheet Import\_Export\_file.

Goods and Services Tax - Section 18(1)(a)							
* indicates required information.							
Validate Sheet						Next	
GSTIN *	Invoice *		Goods Type *	Description of Inputs *	Unique Quantity Code (UQC) *	Quantity *	Value (As adjusted by debit note/ credit note) (Rs) *
	Number *	Date (dd-mm-yyyy) *					
32AAAKL0002A1ZD	20000	20-12-2017	Inputs held in Stock	Cotton	KILOGRAMS	30.00	300,000.00

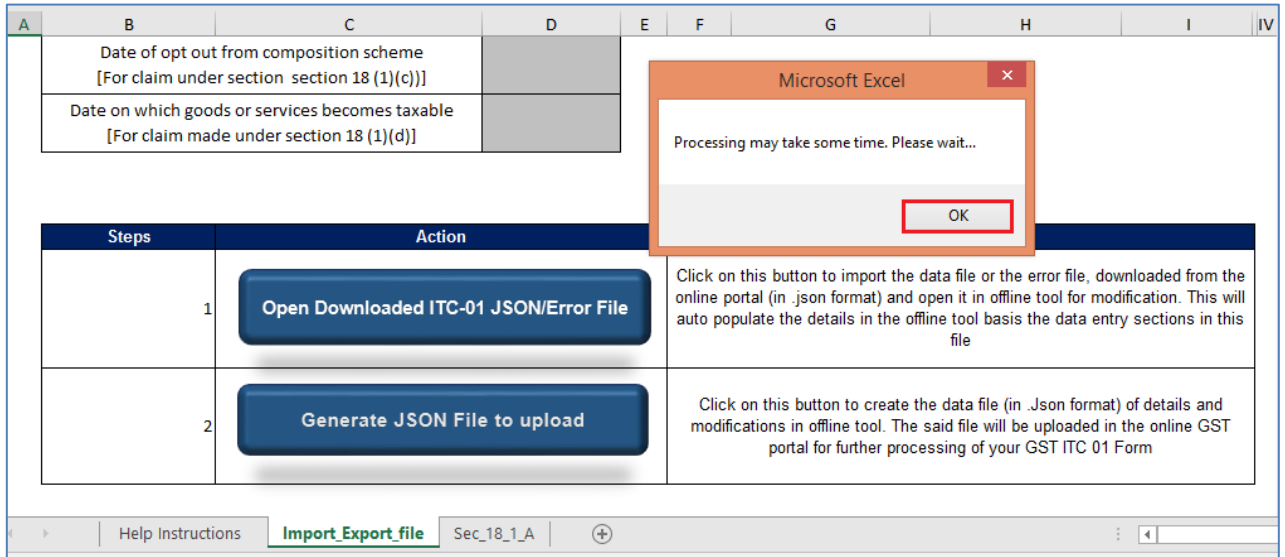
Help Instructions | Import\_Export\_file | **Sec 18\_1\_A** | +

2. Click the **Generate File to Upload** button to generate JSON for upload on GST Portal.

B	C	D	E	F	G	H	I	IV
Date of opt out from composition scheme [For claim under section section 18 (1)(c)]								
Date on which goods or services becomes taxable [For claim made under section 18 (1)(d)]								
Steps	Action	Description						
1	<b>Open Downloaded ITC-01 JSON/Error File</b>	Click on this button to import the data file or the error file, downloaded from the online portal (in .json format) and open it in offline tool for modification. This will auto populate the details in the offline tool basis the data entry sections in this file						
2	<b>Generate JSON File to upload</b>	Click on this button to create the data file (in .Json format) of details and modifications in offline tool. The said file will be uploaded in the online GST portal for further processing of your GST ITC 01 Form						

Help Instructions | **Import\_Export\_file** | Sec\_18\_1\_A | +

3. A message is displayed that processing may take some time. Click the **OK** button.



The screenshot shows the 'Import\_Export\_file' worksheet in the 'Sec\_18\_1\_A' workbook. A Microsoft Excel dialog box is displayed with the message 'Processing may take some time. Please wait...' and an 'OK' button. The background interface includes a table with the following data:

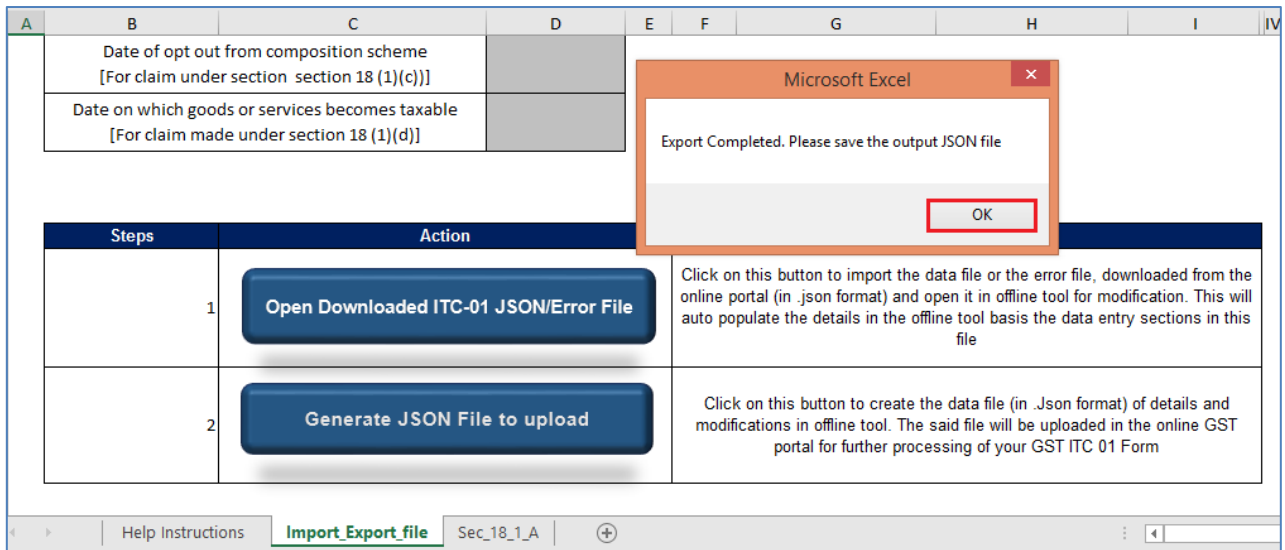
Steps	Action
1	Open Downloaded ITC-01 JSON/Error File
2	Generate JSON File to upload

Additional text in the interface includes: 'Date of opt out from composition scheme [For claim under section section 18 (1)(c)]' and 'Date on which goods or services becomes taxable [For claim made under section 18 (1)(d)]'. The dialog box also contains instructions: 'Click on this button to import the data file or the error file, downloaded from the online portal (in .json format) and open it in offline tool for modification. This will auto populate the details in the offline tool basis the data entry sections in this file' and 'Click on this button to create the data file (in .Json format) of details and modifications in offline tool. The said file will be uploaded in the online GST portal for further processing of your GST ITC 01 Form'.

4. A confirmation message is displayed that export of JSON file has completed. Click the **OK** button.

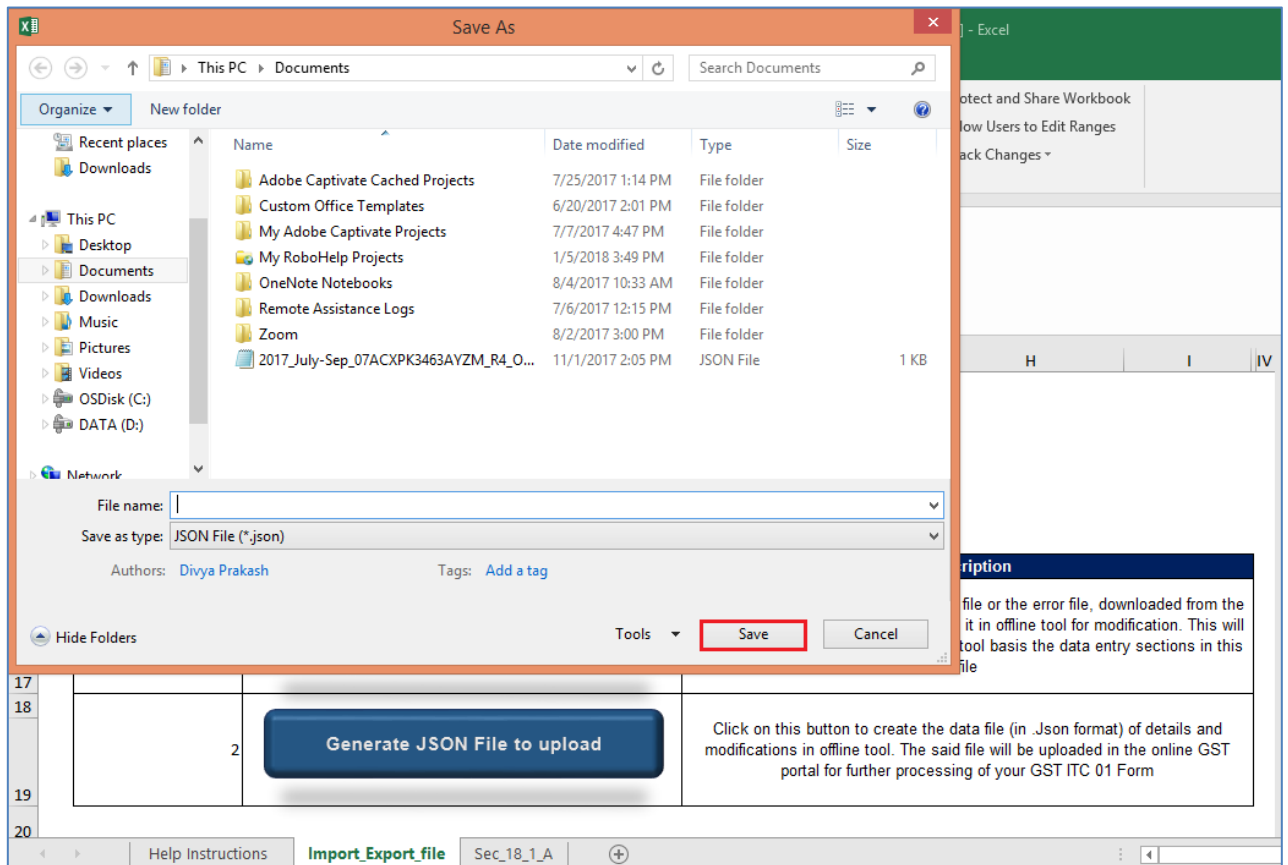


JSON would be generated only if the worksheet has been successfully validated.

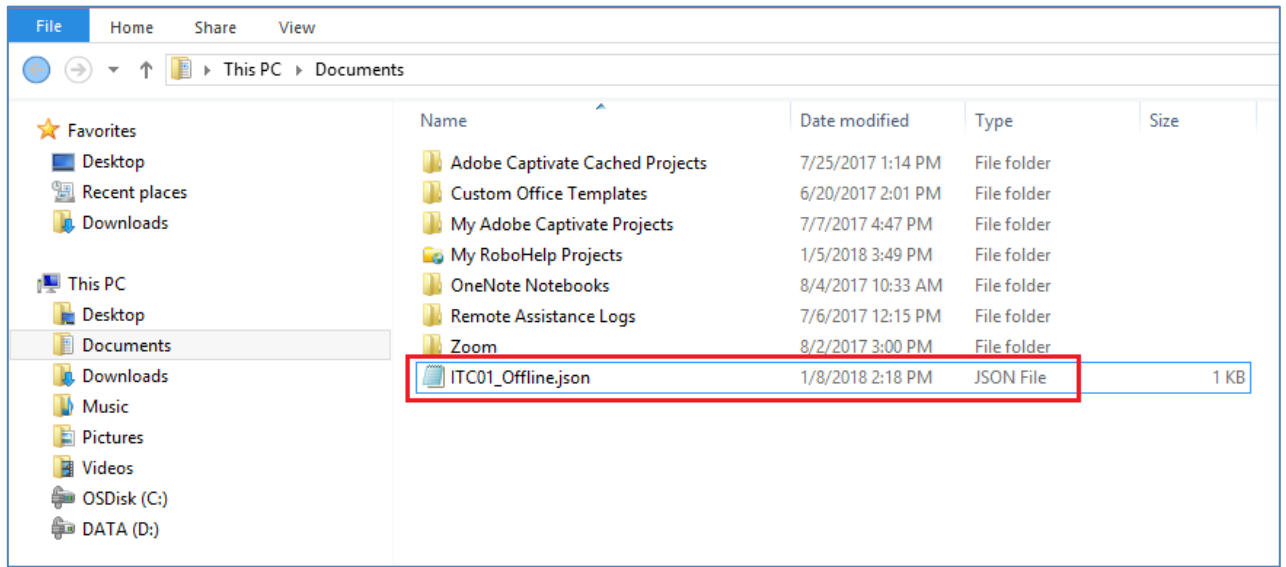


The screenshot shows the same 'Import\_Export\_file' worksheet. A Microsoft Excel dialog box is displayed with the message 'Export Completed. Please save the output JSON file' and an 'OK' button. The background interface is identical to the previous screenshot, showing the same table and text.

- Navigate to the folder where you want to save the JSON file. Enter the file name and click the **SAVE** button.

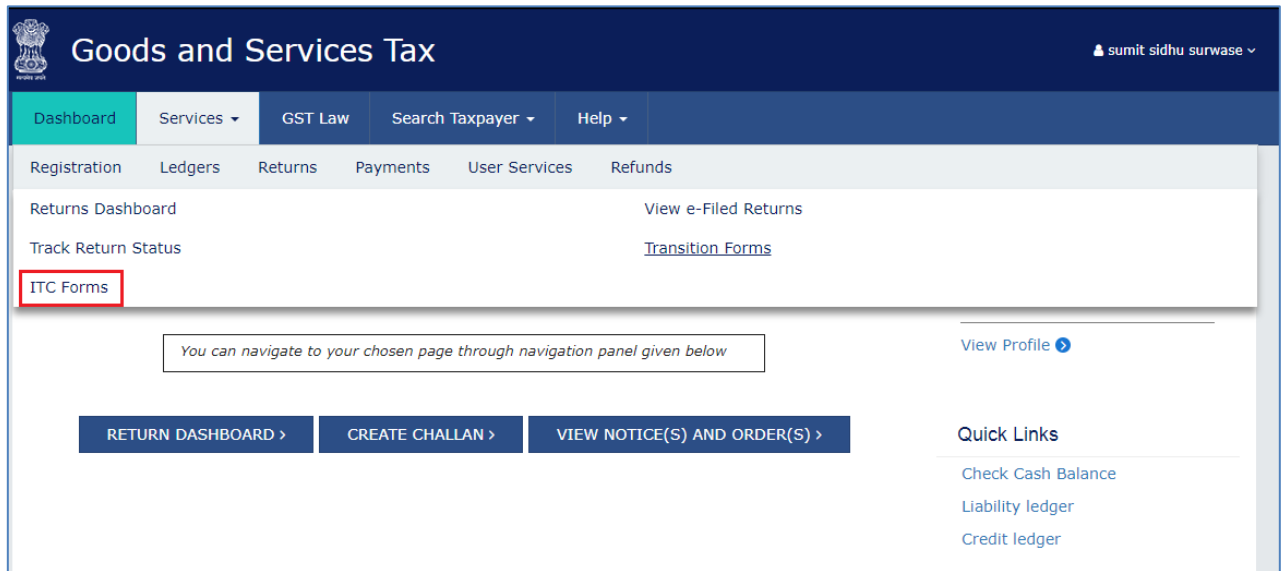


Notice the JSON file created.

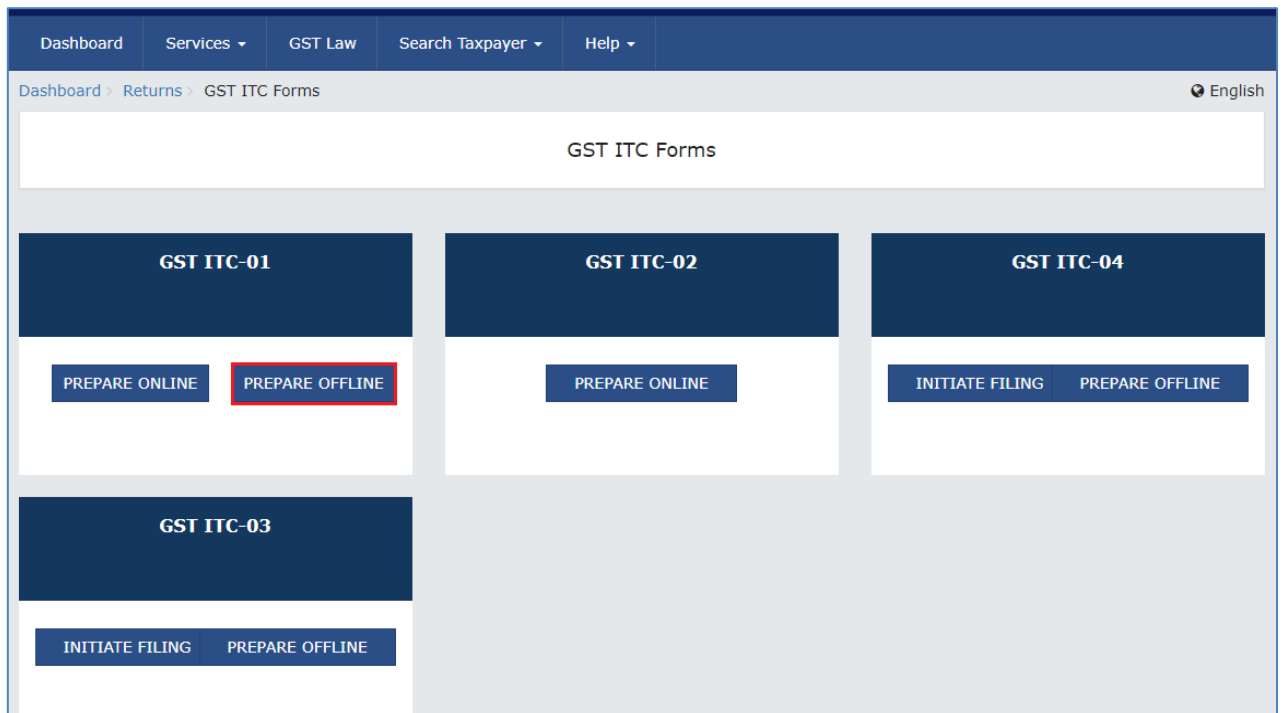


### 3. Upload the generated JSON on GST Portal

1. Access the <https://gst.gov.in/> URL. The GST Home page is displayed.
2. Click the **Services > Returns > ITC Forms** command.

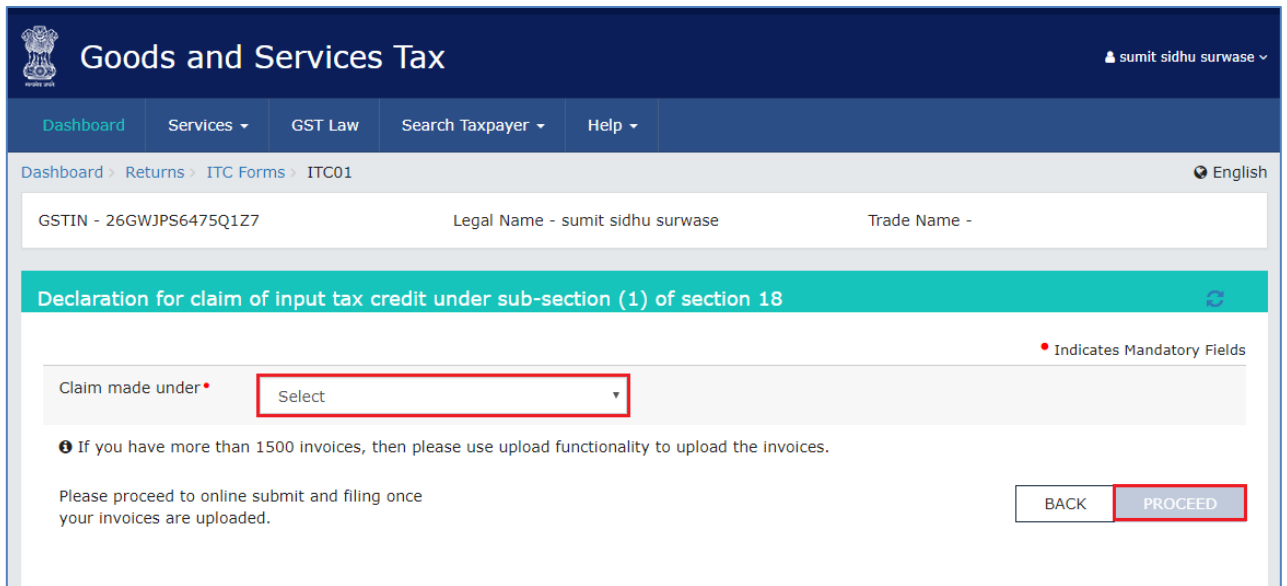


3. The **GST ITC Forms** page is displayed.
4. In the **GST ITC-01** tile, click the **PREPARE OFFLINE** button.



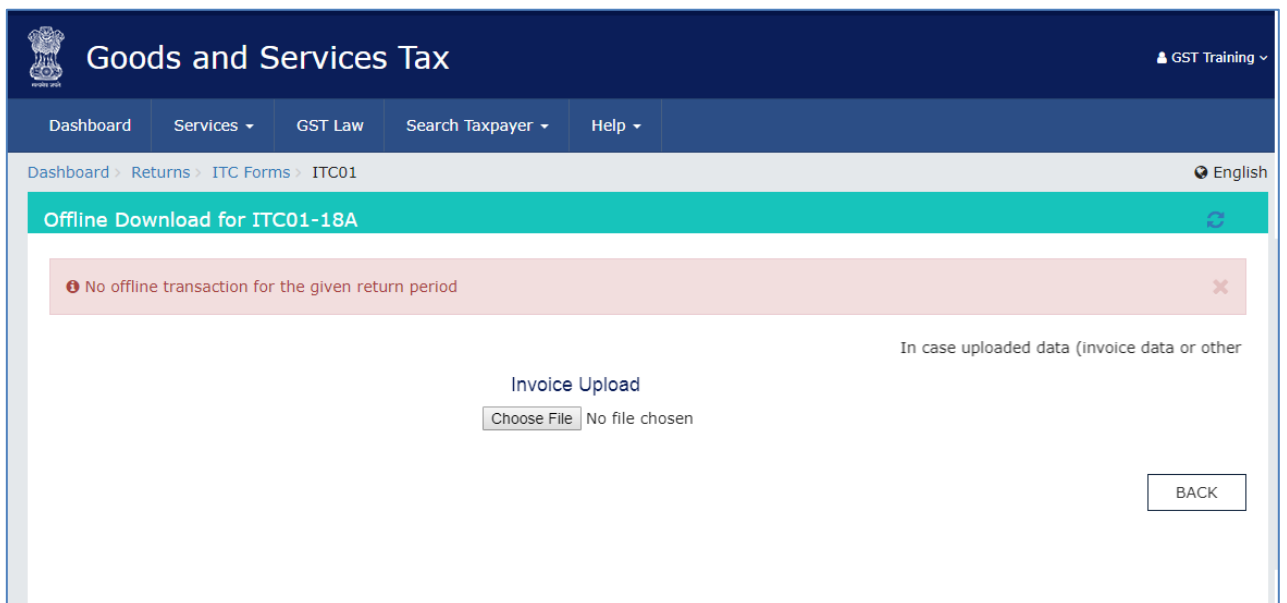
5. Select the **Claim made under** from the drop-down list. Click the **PROCEED** button.





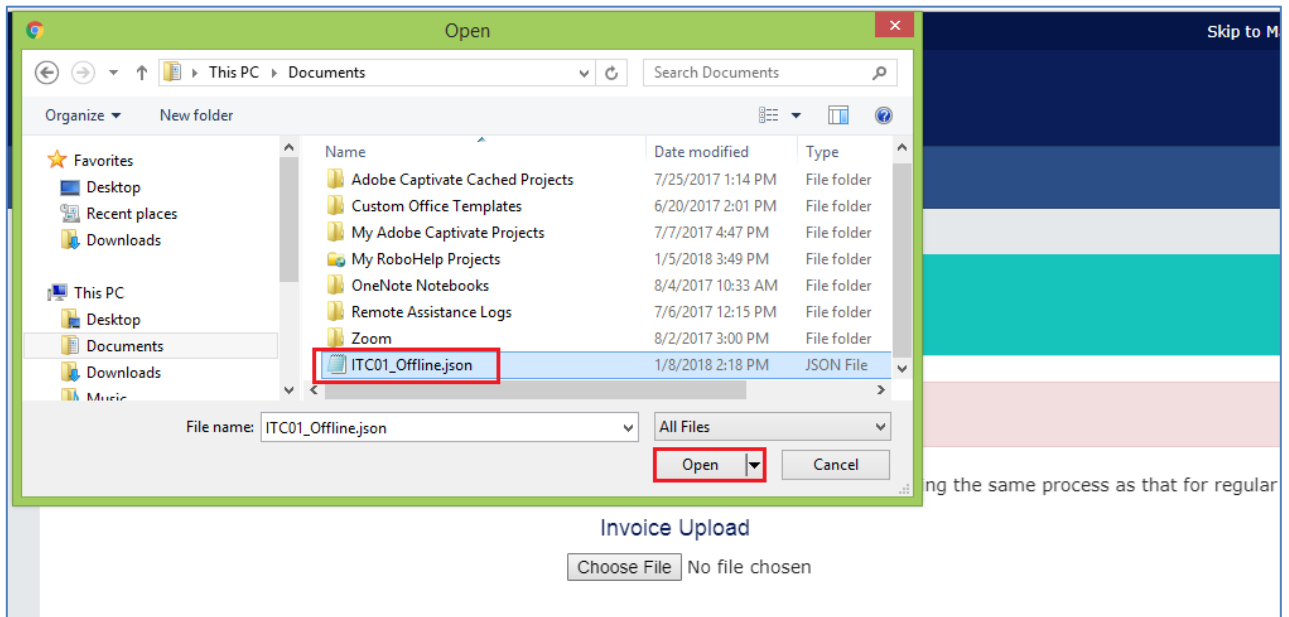
The screenshot shows the 'Goods and Services Tax' portal. The user is logged in as 'sumit sidhu surwase'. The navigation menu includes 'Dashboard', 'Services', 'GST Law', 'Search Taxpayer', and 'Help'. The breadcrumb trail is 'Dashboard > Returns > ITC Forms > ITC01'. The GSTIN is '26GWJPS6475Q1Z7', the Legal Name is 'sumit sidhu surwase', and the Trade Name is blank. The main heading is 'Declaration for claim of input tax credit under sub-section (1) of section 18'. A dropdown menu for 'Claim made under' is set to 'Select'. A note states: 'If you have more than 1500 invoices, then please use upload functionality to upload the invoices.' At the bottom, there are 'BACK' and 'PROCEED' buttons.

- The **Offline Upload for FORM GST ITC- 01** page is displayed. Click the **Choose File** button.

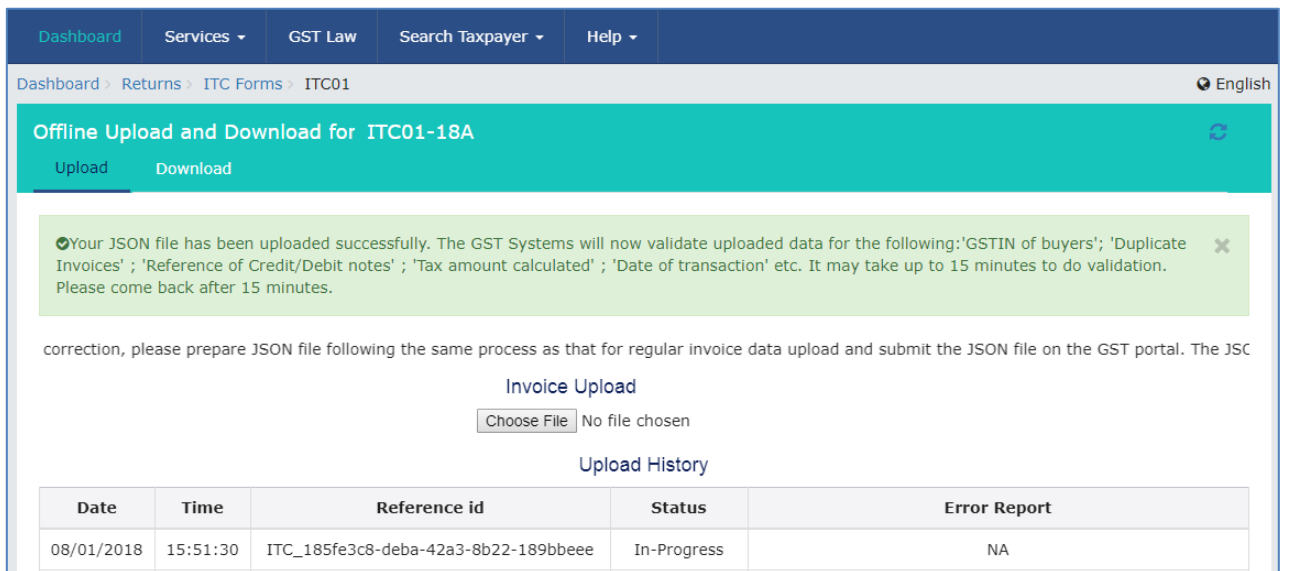


The screenshot shows the 'Goods and Services Tax' portal. The user is logged in as 'GST Training'. The navigation menu is the same as in the previous screenshot. The breadcrumb trail is 'Dashboard > Returns > ITC Forms > ITC01'. The main heading is 'Offline Download for ITC01-18A'. A message box states: 'No offline transaction for the given return period'. Below this, there is an 'Invoice Upload' section with a 'Choose File' button and the text 'No file chosen'. A 'BACK' button is located at the bottom right.

- Browse and navigate the JSON file to be uploaded from your computer. Click the **Open** button.



8. The uploaded JSON file would be validated and processed. Upon successful validation and processing, the details entered would be populated as a summary. In case of validation failure upon processing; errors, if any, would be shown on the GST Portal.



Please note it is possible to upload JSON multiple times on GST portal till submission. However, if some invoice exists from previous upload irrespective of their items, it will be updated with latest uploaded details. All new invoice will be added as new entry.



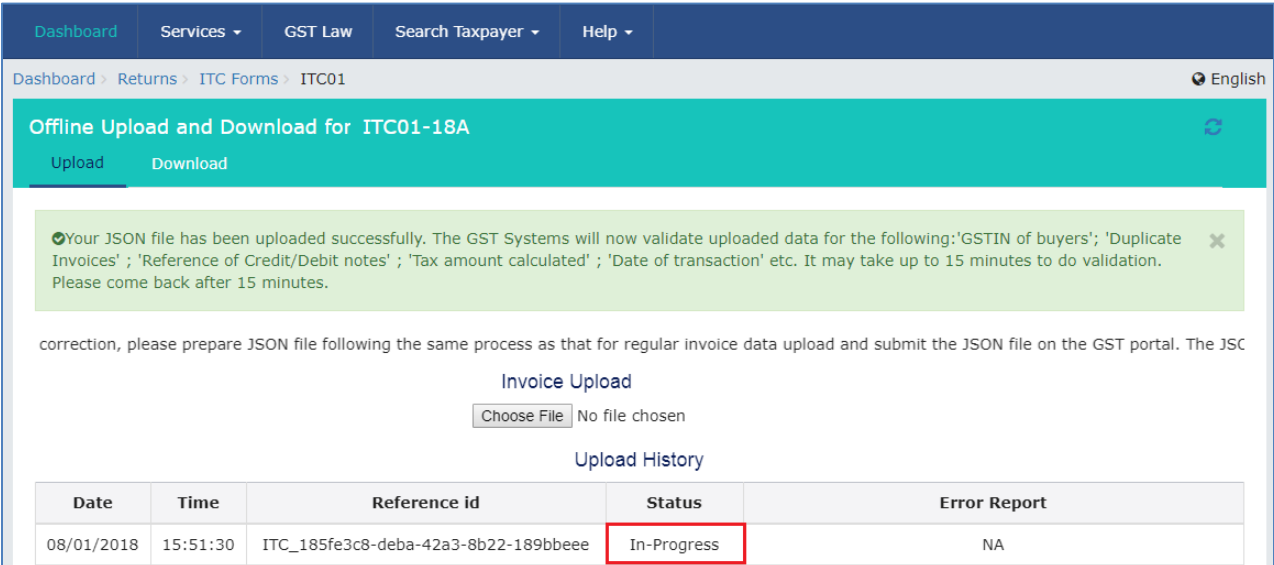
Post successful upload of data on GST Portal, you can preview the form and file FORM GST ITC- 01 return.



For SUBMIT and FILING of FORM GST ITC-01, refer link [GST ITC-01](#)

#### 4. Open Downloaded Error File

In case data uploaded through JSON on the portal 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 in the Upload History will be shown as ‘In-Progress’.



Dashboard > Returns > ITC Forms > ITC01

Offline Upload and Download for ITC01-18A

Upload Download

✔ Your JSON file has been uploaded successfully. The GST Systems will now validate uploaded data for the following: 'GSTIN of buyers'; 'Duplicate Invoices'; 'Reference of Credit/Debit notes'; 'Tax amount calculated'; 'Date of transaction' etc. It may take up to 15 minutes to do validation. Please come back after 15 minutes.

correction, please prepare JSON file following the same process as that for regular invoice data upload and submit the JSON file on the GST portal. The JSC

Invoice Upload

Choose File No file chosen

Upload History

Date	Time	Reference id	Status	Error Report
08/01/2018	15:51:30	ITC_185fe3c8-deba-42a3-8b22-189bbee	In-Progress	NA

After some time, the Status will be changed to Processed or Processed with Error.

1. In case of the error, the Error Report column will display a link to Generate error report.
2. Click the **Generate error report** link to download the report.

Dashboard > Returns > ITC Forms > ITC01

Offline Upload and Download for ITC01-18A

Upload Download

voice data or other record) fails validation, an Error File will be created on the online portal for only those records which fail. Please download the error file :

Invoice Upload

Choose File No file chosen

Upload History

Date	Time	Reference id	Status	Error Report
08/01/2018	15:51:30	ITC_185fe3c8-deba-42a3-8b22-189bbeee	Processed with Error	<a href="#">Generate error report</a>
08/01/2018	15:44:43	ITC_185e2245-eff5-4231-be0f-64f33aa1	Error Occurred	GSTIN is not in valid format inside GST ITC01 Payload data

- Once the report is generated, click the **Download error report** link to download the error report.

Dashboard > Returns > ITC Forms > ITC01

Offline Upload and Download for ITC01-18A

Upload Download

In case uploaded data (invoice data or other record) fails validation, an Error File will be created on the online portal for

Invoice Upload

Choose File No file chosen

Upload History

Date	Time	Reference id	Status	Error Report
08/01/2018	15:51:30	ITC_185fe3c8-deba-42a3-8b22-189bbeee	Processed with Error	<a href="#">Download error report</a>
08/01/2018	15:44:43	ITC_185e2245-eff5-4231-be0f-64f33aa1	Error Occurred	GSTIN is not in valid format inside GST ITC01 Payload data

BACK

**NOTE:** Report generation may take some time to get generated.

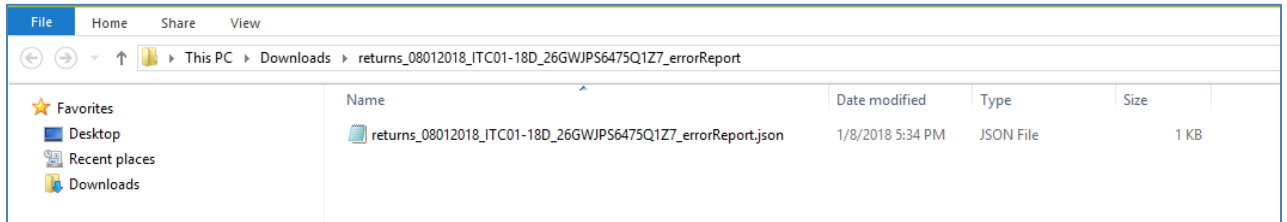
- Error report is downloaded in .zip file. Save error report on your system.

File Home Share View

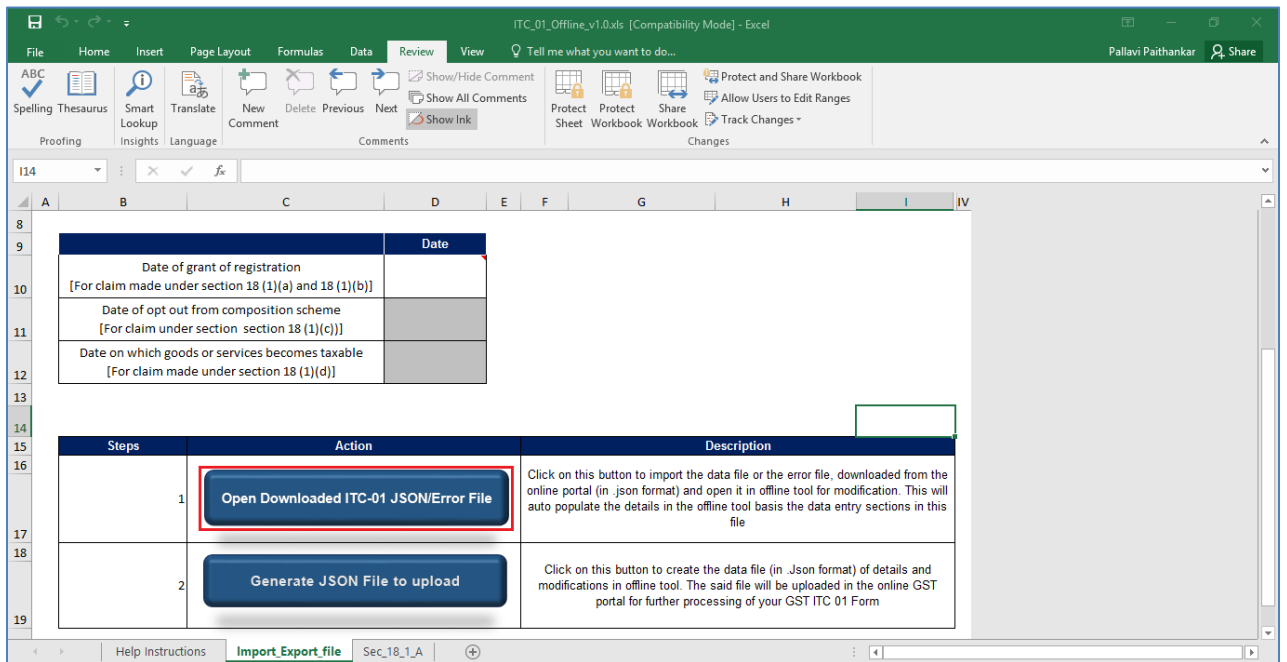
This PC > OSDisk (C:) > Users > pallavi\_paithankar > Downloads

Name	Date modified	Type	Size
<a href="#">returns_08012018_ITC01-18D_26GWJPS6475Q1Z7_errorReport.z...</a>	1/8/2018 5:32 PM	Compressed (zipp...	1 KB
<a href="#">ITC_01_Offline_v1.0.zip</a>	1/8/2018 10:52 AM	Compressed (zipp...	191 KB
<a href="#">gst_offline_tool (1).zip</a>	1/5/2018 9:39 AM	Compressed (zipp...	27,883 KB
<a href="#">Cisco-WebEx-Extension.cx.zip</a>	1/2/2018 12:26 PM	Compressed (zipp...	41 KB
<a href="#">Cisco_WebEx_Add-On.exe</a>	12/20/2017 4:30 PM	Application	1,014 KB

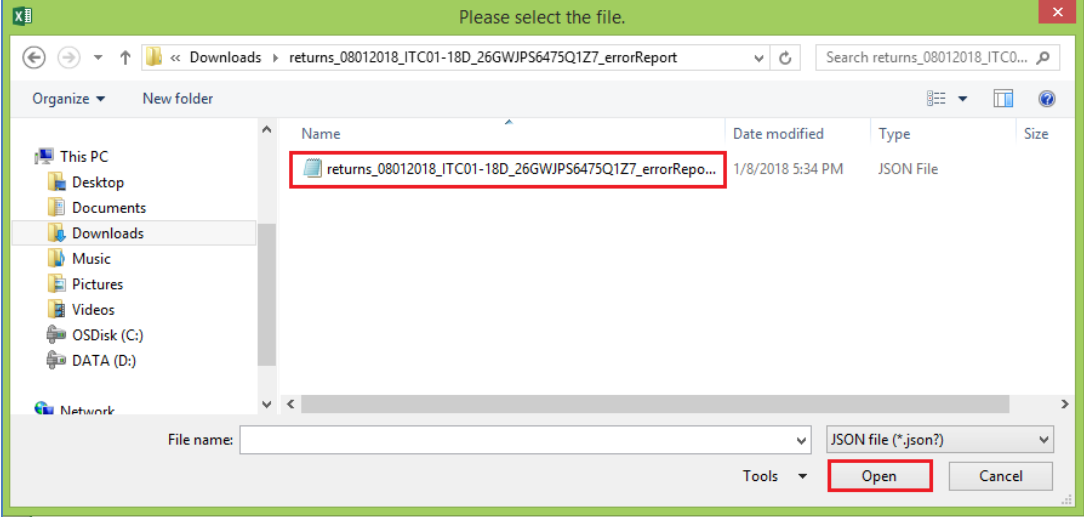
5. Unzip the files from .zip folder. To unzip the files, right click on the downloaded .zip folder and select “Extract All”.
6. Browse the location to save the extracted error reports and click the Extract button.
7. The Unzipped folder contains a JSON file.



8. Now open ITC-01 Offline Tool and go to tab **Import\_Export\_file**. Under the section **Error File Handling**, click the **Open Downloaded ITC-01 JSON/Error File** button.



- A file dialog box will open. Navigate to extracted error file. Select the file and click the **Open** button.





The screenshot shows a Windows file dialog box titled "Please select the file." The current directory is "Downloads > returns\_08012018\_ITC01-18D\_26GWJPS6475Q1Z7\_errorReport". A single file is listed in the table below:

Name	Date modified	Type	Size
returns_08012018_ITC01-18D_26GWJPS6475Q1Z7_errorRepo...	1/8/2018 5:34 PM	JSON File	

The "File name" field is empty, and the file type is set to "JSON file (\*.json?)". The "Open" button is highlighted with a red box.

Steps	Action	Description
1		Click on this button to import the data file or the error file, downloaded from the online portal (in .json format) and open it in offline tool for modification. This will auto populate the details in the offline tool basis the data entry sections in this file
2		Click on this button to create the data file (in .Json format) of details and modifications in offline tool. The said file will be uploaded in the online GST portal for further processing of your GST ITC 01 Form

The bottom of the screenshot shows a navigation bar with "Help Instructions", "Import\_Export\_file", and "Sec\_18\_1\_A" tabs.

- Success message will be displayed. Click the **OK** button to proceed.

Steps	Action	Description
1	<b>Open Downloaded ITC-01 JSON/Error File</b>	Click on this button to import the data file or the error file, downloaded from the online portal (in .json format) and open it in offline tool for modification. This will auto populate the details in the offline tool basis the data entry sections in this file
2	<b>Generate JSON File to upload</b>	Click on this button to create the data file (in .Json format) of details and modifications in offline tool. The said file will be uploaded in the online GST portal for further processing of your GST ITC 01 Form

11. Navigate to Worksheet using NEXT button and ensure all records from both the files have been successfully opened in Tool.
12. Correct the errors as mentioned in the column “**GST Portal Validation Errors**” in each sheet.

Description of Inputs *	Unique Quantity Code (UQC) *	Quantity *	Value (As adjusted by debit note/ credit note) (Rs) *	Supplier's Type	Amount of ITC claimed				Action	Sheet validation error(	GST portal validation
					Central Tax (Rs) *	State/UT Tax (Rs) *	Integrated Tax (Rs) *	Cess (Rs)			
cotton	BUNDLES	20.00	7000.00	Non-SEZ	3000.00	3000.00	0.00	400.00	ADD	This row is validated	Invoice No.(s) 2323434 contains invalid

13. After making the corrections, click the **Validate Sheet** button to validate the sheets.

Description of Inputs *	Unique Quantity Code (UQC) *	Quantity *	Value (As adjusted by debit note/ credit note) (Rs) *	Supplier's Type	Amount of ITC claimed				Action
					Central Tax (Rs) *	State/UT Tax (Rs) *	Integrated Tax (Rs) *	Cess (Rs)	
cotton	BUNDLES	20.00	7000.00	Non-SEZ	3000.00	3000.00	0.00	400.00	ADD

14. Upon successful Validation, Generate JSON file. Refer Topic [2. Generate JSON file using 'Generate File to Upload' button](#)