

FAQs and User Manual – Form GSTR-4 (Annual  
Return) Offline Utility

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Goods and Services Tax Network

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## FAQs of Form GSTR-4 (Annual Return) Offline Utility

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## 1. About Form GSTR-4 (Annual Return) Offline Utility

### 1. What is Form GSTR-4 (Annual Return) Offline Utility?

Form GSTR-4 (Annual Return) Offline utility is an Excel based tool to facilitate preparation of annual return creation in Form GSTR-4.

Form GSTR-4 (Annual Return) is an yearly return to be filed once, for each financial year, by the taxpayers who have opted for composition scheme during the financial year, or were in Composition scheme for any period, during the said financial year, from 1<sup>st</sup> April, 2019 onwards.

Such taxpayers are required to furnish details regarding summary of outward supplies, Inward supplies, import of services and supplies attracting reverse charge etc. in this form.

Once return is prepared using offline utility, it can be uploaded on GST Portal, by generating a JSON file.

### 2. Who needs to file Form GSTR-4 (Annual Return)?

All taxpayers who have opted for composition scheme under GST, for any period during the financial year, need to file Form GSTR-4 (Annual Return). This will include a taxpayer -

- who have opted for composition scheme since registration and have never opted out subsequently; or
- who have opted in for composition scheme before starting of the financial year; or
- who have opted in for composition but subsequently opted out any time during the year.

### 3. Who doesn't need to file Form GSTR-4 (Annual Return)?

Following persons are not required to file Form GSTR-4 (Annual Return):

- Non-resident taxable person
- Regular taxpayer who have not opted in composition scheme for any period during the financial year
- OIDAR
- Input service distributor
- Casual Taxable Person
- Person required to Deduct Tax at Source u/s 51
- Person required to Collect Tax at Source u/s 52
- UIN holder

### 4. What are the features of Form GSTR-4 (Annual Return) Offline Utility?

The Key Features of Form GSTR-4 (Annual Return) Offline Utility are given below:

- In Form GSTR-4, details of **Table 4A, 4B, 4C, 4D and Table 6 (row 12 to 16)** can be prepared offline, with no connection to Internet.
- In Form GSTR-4, details of **Table 5** can be used to view auto-drafted details provided in filed Form CMP-08 for the financial year and **Table 7** can be used to view TDS/TCS credit received during the year. These tables are non-editable.
- Most of the data entry and business validations are inbuilt in the offline utility reducing chances of errors upon upload to GST Portal.
- Payment of tax, interest or late fee can be made **ONLY** after logging to the GST Portal.

### 5. Can I file Form GSTR-4 (Annual Return) using Offline Utility?

No. You can prepare the above tables in Form GSTR-4 (Annual Return) using the offline utility and then create a JSON file to upload on the Portal. Filing can take place only online on the GST Portal.

### 6. What details in Form GSTR-4 (Annual Return) can be entered by taxpayer using the Offline Utility?

Details for following Tables of Form GSTR-4 (Annual Return) can be entered by taxpayer using the offline Tool:

- **Table 4A. B2B:** To add details of inward supplies received from a registered supplier (other than reverse charge).
- **Table 4B. B2BRC:** To add details of inward supplies received from a registered supplier (attracting taxability on reverse charge basis)
- **Table 4C. URP:** To add details of inward supplies received from an unregistered supplier
- **Table 4D. IMPS:** To add details of import of service
- **Table 6. Inward outward supplies:** To enter tax rate wise details of outward supplies made during the financial year (in Row 12 to 16 )

## 2. Download Form GSTR-4 (Annual Return) Offline Utility

### 7. From where can I download Form GSTR-4 (Annual Return) Offline Utility in my system?

To download and open Form GSTR-4 (Annual Return) Offline Utility in your system from the GST Portal, perform following steps:

1. Access the GST Portal: [www.gst.gov.in](http://www.gst.gov.in).
2. Go to **Downloads > Offline Tools > GSTR-4 (Annual) offline tool** option and click on it.
3. Unzip the downloaded Zip file which contains GSTR\_4\_Annual\_Offline\_Utility.xls excel sheet.
4. Open the GSTR\_4\_Offline\_Utility.xls excel sheet by double clicking on it.
5. Read the 'Read Me' instructions on excel sheet and then fill up the worksheet accordingly.

**Note:** Downloading Form GSTR-4 (Annual Return) Offline utility is a one-time activity. However, the utility may get updated in future. So, always use the latest version available on the GST Portal.

### 8. Do I need to login to GST Portal to download the Form GSTR-4 (Annual Return) Offline Utility?

No. You can download the Form GSTR-4 (Annual Return) Offline Utility under 'Downloads' section without logging in to the GST Portal.

### 9. What are the basic system requirements/configurations required to use Form GSTR-4 (Annual Return) Offline Tool?

The offline tool functions best on Windows 7 and above and MS EXCEL 2007 and above.

### 10. Is Offline utility mobile compatible?

As of now Form GSTR-4 (Annual Return) Offline utility cannot be used on mobile. It can only be used on desktop/laptops.

### 3. Download the Generated JSON File

#### 11. Why do I need to download the generated JSON file from the GST Portal?

You can download the generated JSON file from the GST Portal to:

- view details provided in filed Form CMP-08 in the relevant FY.
- view details related to TDS/TCS credit received and accepted during the year.
- edit Form GSTR-4 data already filled on GST Portal.
- edit details already uploaded through offline tool on GST Portal.

#### 12. How can I download the JSON file from the GST Portal?

Login to the portal with valid credentials. Navigate to **Services > Returns > Annual Return > Select the Financial Year > SEARCH > UPLOAD/DOWNLOAD JSON > GENERATE JSON FILE TO DOWNLOAD** button to download the JSON file from the GST Portal.

#### 13. Do I need to login to GST Portal to download the generated JSON file using Form GSTR-4 (Annual Return) Offline Utility?

Yes. You must login in to the GST Portal to download the generated JSON file using Form GSTR-4 (Annual Return) Offline Utility. However, this step is optional.

#### 14. Is it mandatory to enter details in all worksheets (tables)?

It is not mandatory to fill up data in all worksheets/tables. The worksheet for which no details are required to be reported can be left blank.

### 4. Worksheet Tabs in Form GSTR-4 (Annual Return) Offline Utility

#### 15. How many worksheet-tabs are there in Form GSTR-4 (Annual Return) Offline Utility

There are 8 worksheet-tabs in Form GSTR-4 (Annual Return) Offline Utility. These are:

1. Read Me
2. Home
3. 4A. B2B
4. 4B. B2BRC
5. 4C. URP
6. 4D. IMPS
7. 5. CMP-08
8. 6. Inward outward supplies
9. 7. TDS TCS Credit received

## 16. What is the use of Read Me worksheet-tab?

The **Read Me** sheet contains Introduction and help instructions for you to read and use them to easily fill up data in Form GSTR-4 (Annual Return) Offline Utility.

## 17. What is “Go Home” button?

On click of ‘Go Home’, offline utility navigates to the Home sheet directly.

## 18. What is the use of Home worksheet-tab?

The **Home** sheet is the main page of the utility. It is used to perform following functions:

1. Enter mandatory details— **GSTIN** and **Financial Year** — Without entering these details, you will not be able to validate the data which you have entered in various worksheets and also you will not be able to import the JSON file into the offline utility.
2. Import and open JSON File downloaded from GST portal using **Open Downloaded GSTR-4 JSON File** button. (User has to first import the JSON file from portal for auto-computed values). However, this step is optional and user can skip this step and still generate JSON for upload.
3. Enter details in worksheet-tab
4. Generate JSON file, for upload of Form GSTR-4 (Annual Return) details prepared offline on GST portal, using **Generate JSON File to upload** button.
5. Import and open Error JSON File downloaded from GST portal using **Open Downloaded Error JSON File** button.

## 19. What is the use of ‘4A. B2B’ worksheet-tab?

The **4A. B2B** sheet contains Table 4A. It is used to perform following 3 functions:

1. Enter tax rate wise consolidated details of inward supplies received from a registered supplier (other than reverse charge).

2. Validate the entered details using the **Validate Sheet** button.
3. Navigate to the Home page by clicking on the **Go Home** button or navigate to the next sheet.

## 20. What is the use of '4B. B2BRC' worksheet-tab?

The **4A. B2BRC** sheet contains Table 4B. It is used to perform following 3 functions:

1. Enter tax rate wise consolidated details of inward supplies received from a registered supplier (reverse charge).
2. Validate the entered details using the **Validate Sheet** button.
3. Navigate to the Home page by clicking on the **Go Home** button or navigate to the next sheet.

## 21. What is the use of '4C. URP' worksheet-tab?

The **4C. URP** sheet contains Table 4C. It is used to perform following 3 functions:

1. Enter tax rate wise consolidated details of inward supplies received from an unregistered supplier.
2. Validate the entered details using the **Validate Sheet** button.
3. Navigate to the Home page by clicking on the **Go Home** button or navigate to the next sheet.

## 22. What is the use of '4D. IMPS' worksheet-tab?

The **4D. IMPS** sheet contains Table 4D. It is used to perform following 3 functions:

1. Enter tax rate wise consolidated details of import of service.
2. Validate the entered details using the **Validate Sheet** button.
3. Navigate to the Home page by clicking on the **Go Home** button or navigate to the next sheet.

## 23. What is the use of '5. CMP-08' worksheet-tab?

The **5. CMP-08** sheet contains Table 5. It is used to view auto-drafted details provided in filed Form CMP-08 for the financial year. Data can be imported and auto populated in this Table from the 'Open Downloaded GSTR-4 JSON File', if the same has been downloaded from GST portal



into the Offline Tool. Otherwise, these details will be populated in this Table after upload of JSON file on GST portal.

#### 24. What is the use of '6. Inward outward supplies' worksheet-tab?

The **6. Inward Outward Supplies** sheet contains Table 6. It is used to perform following 3 functions:

1. Enter the tax rate wise details of outward supplies during the financial year.(in Row 12 to 16)
2. In this table, the details of inward supplies shall be auto-drafted from table 4B, 4C and 4D for each tax rate wise on click of 'Compute' button.( in Row 1 to 11)
3. Validate the entered details using the **Validate Sheet** button.
4. Navigate to the Home page by clicking on the **Go Home** button or navigate to the next sheet.

#### 25. What is the use of '7. TDS TCS Credit Received' worksheet-tab?

The **7. TDS TCS Credit Received** sheet contains Table7. It is used to view details related to TDS/TCS credit received during the year. Data can be imported and auto populated in this Table from the 'Open Downloaded GSTR-4 JSON File', if the same has been downloaded from GST portal into the Offline Tool. Otherwise, these details will be populated in this Table after upload of JSON file on GST portal.

## 5. Entering & validating Details in Offline Utility

#### 26. How can I prepare details in Offline Utility?

- Download the GSTR-4 (Annual) Offline tool from GST Portal under Downloads section and open it on your system.
- Enter edit/view the details in table no. 4 and table 6 (row 12 to 16)
- Generate the JSON file for upload.

#### 27. Can I generate the JSON file from the offline tool without first importing and opening the JSON file into the offline tool?

Yes, you can generate the JSON file from the offline tool without first importing and opening the JSON file into the offline tool.

### **28. Can the offline utility populate name of the taxpayer based on GSTIN in “Home” Sheet?**

No, the offline utility cannot populate name of the taxpayer based on GSTIN, as details will not be there to fetch name of the taxpayer in Excel/offline utility. GSTIN is to be manually entered. However, it can validate structure of GSTIN when GSTIN is entered in “Home” sheet of Offline utility.

### **29. Can I enter negative or decimal amounts in the offline utility?**

Yes, you can enter any negative value and decimal values in the offline utility, wherever applicable.

### **30. What is meant by Add or Delete option under Action column?**

You need to select Add or Delete option for each row with data to be added or deleted on the GST Portal.

### **31. What is “Validate Sheet” button?**

After entering the data in each sheet, you must click on ‘Validate Sheet’ button to validate the records. If there are any errors, then those errors will be displayed in ‘Sheet validation errors’ column. You must correct these errors before you move to next sheet or generate JSON file to upload.

### **32. Can the offline utility validate all details entered in it?**

No, the offline utility will not be able to validate all the details as it would have no connection with GST portal at the time of data entry. Only limited validations would be available in the offline utility tool, namely: GSTIN structure, type of tax etc.

### **33. After clicking “Validate Sheet” button, I can see cells highlighted in red and “Sheet Validation” column only shows “Error in row”. How can I know details about the error?**

Point your mouse-cursor on each of the red-highlighted cells to read the error description of each cell. A yellow description box will appear. Correct the errors as mentioned in the description box.

Alternatively, click **Review > Show All Comments** link in the ribbon-tab of the excel to view all the comments together.

### **34. When will I be able to validate all details entered in the offline utility?**

Most of the validations are made available in the offline tool itself on click of “validate sheet” button. The validations that have dependency of online connectivity like GSTIN validation, tax rates, POS etc. would be done at the time of upload of JSON File created using offline tool.

## **6. Upload the Generated JSON File**

### **35. Do I need to login to GST Portal to upload the generated JSON file using Form GSTR-4 (Annual Return) Offline Utility?**

Yes. You must login in to the GST Portal to upload the generated JSON file using Form GSTR-4 (Annual Return) Offline Utility.

### **36. I am uploading Form GSTR-4 (Annual Return) JSON File again, after making changes. What will happen to details of the previous upload?**

In case, some details exist from previous upload, it will be updated with latest uploaded details. These details will be updated GSTIN wise for Table 4A and 4B and PAN wise for Table 4C.

### **37. Can I generate the JSON file from the offline utility without entering any details in any sheet?**

No. You can't generate nil JSON file.

## **7. Download Error JSON File**

### **38. What will the error report contain?**

Error Report will contain only those entries that failed validation checks on the GST portal. The successfully-validated entries can be previewed online.

### **39. Does the downloaded Error JSON File contain all the entries I have uploaded on the GST Portal?**

No, the downloaded Error JSON File contains records which have failed validation during upload on the GST portal.

**40. I've uploaded Form GSTR-4 (Annual Return) JSON File and it was processed without error. Do I need to download the generated file?**

No, it is not necessary for you to download the Form GSTR-4 (Annual Return) JSON File processed without error. You can download it only if you want to view or update the details added previously.

Downloaded JSON file will contain the revised/updated details which you have previously uploaded on the GST Portal through offline/online mode.

**8. Do's & Don'ts**

**41. Is there a list of key Dos and Don'ts we need to keep in mind while making entries in the utility?**

Yes. Please refer to the following list of Dos and Don'ts for your easy reference:

Before Generating JSON File...	
Do's	Don'ts
Enter a valid GSTIN very carefully. Verify GSTIN from the GST portal: <b>Home &gt; Search Taxpayer &gt; Search by GSTIN/UIN</b> , and make sure the GSTIN registration was active during the year.	Don't type the alphabet 'O' in place of the number '0'.
You can use the <b>Copy/Paste</b> (Ctrl+C/Ctrl+V) keyboard functions while entering data in the utility.	Don't use the <b>Cut</b> (Ctrl+X) keyboard function while entering data in the utility.
-----	Don't forget to click <b>Validate Sheet</b> button after making changes in any of the sheets.
You may change the file name and location of the generated JSON file.	Don't change the extension (.json) of the generated JSON file.



For more FAQs related to Form GSTR-4 (Annual Return) and Online filing of Form GSTR-4 (Annual Return) on the GST Portal, please refer to [Form GSTR-4 Online FAQs](#)

# Manual of Form GSTR-4 (Annual Return) Offline Utility

## Form GSTR-4 (Annual Return) Offline Utility Overview

Form GSTR-4 (Annual Return) Offline utility is an Excel based tool to facilitate the preparation of annual return creation in Form GSTR-4. Form GSTR-4 (Annual Return) is a yearly return to be filed once, for each financial year, by the taxpayers who have opted for composition scheme during the financial year, or were in Composition scheme for any period during the said financial year, from 1<sup>st</sup> April, 2019 onwards. Such taxpayers are required to furnish details regarding summary of outward supplies, Inward supplies, import of services and supplies attracting reverse charge etc. in this form.

Once return is prepared using offline utility, it can be uploaded on GST Portal by generating a JSON file.

**Details for following Tables of Form GSTR-4 (Annual Return) can be entered by taxpayer using the offline Tool:**

- **Table 4A. B2B:** To add details of inward supplies received from a registered supplier (other than reverse charge).
- **Table 4B. B2BRC:** To add details of inward supplies received from a registered supplier (for liabilities attracted on reverse charge basis)
- **Table 4C. URP:** To add details of inward supplies received from an unregistered supplier
- **Table 4D. IMPS:** To add details of import of service
- **Table 6. Inward /Outward Supplies:** To enter tax rate wise details of outward supplies during the financial year (in Row 12 to 16)

Once return is prepared using offline utility, it is to be uploaded on GST Portal by creating a JSON file and then you can make payment of late fees, if any, sign it through DSC or verify through EVC and file it.

To Prepare Form GSTR-4 (Annual Return) using offline utility, perform following steps:

- [Download the Form GSTR-4 \(Annual Return\) Offline Utility](#)
- [Open the Form GSTR-4 \(Annual Return\) Offline Utility Excel Worksheet](#)
- [Download Form GSTR-4 JSON File\(s\) from GST Portal](#)
- [Open Downloaded Form GSTR-4 \(Annual Return\) JSON Files](#)
- [Add table-wise details in the Worksheets](#)
- [Generate JSON File to upload](#)

- G. [Upload the generated JSON File on GST Portal](#)
- H. [Preview Form GSTR-4 \(Annual Return\) on the GST Portal](#)
- I. [Download Error Report, if any](#)
- J. [Open Downloaded Error Form GSTR-4 \(Annual Return\) JSON File\(s\)](#)

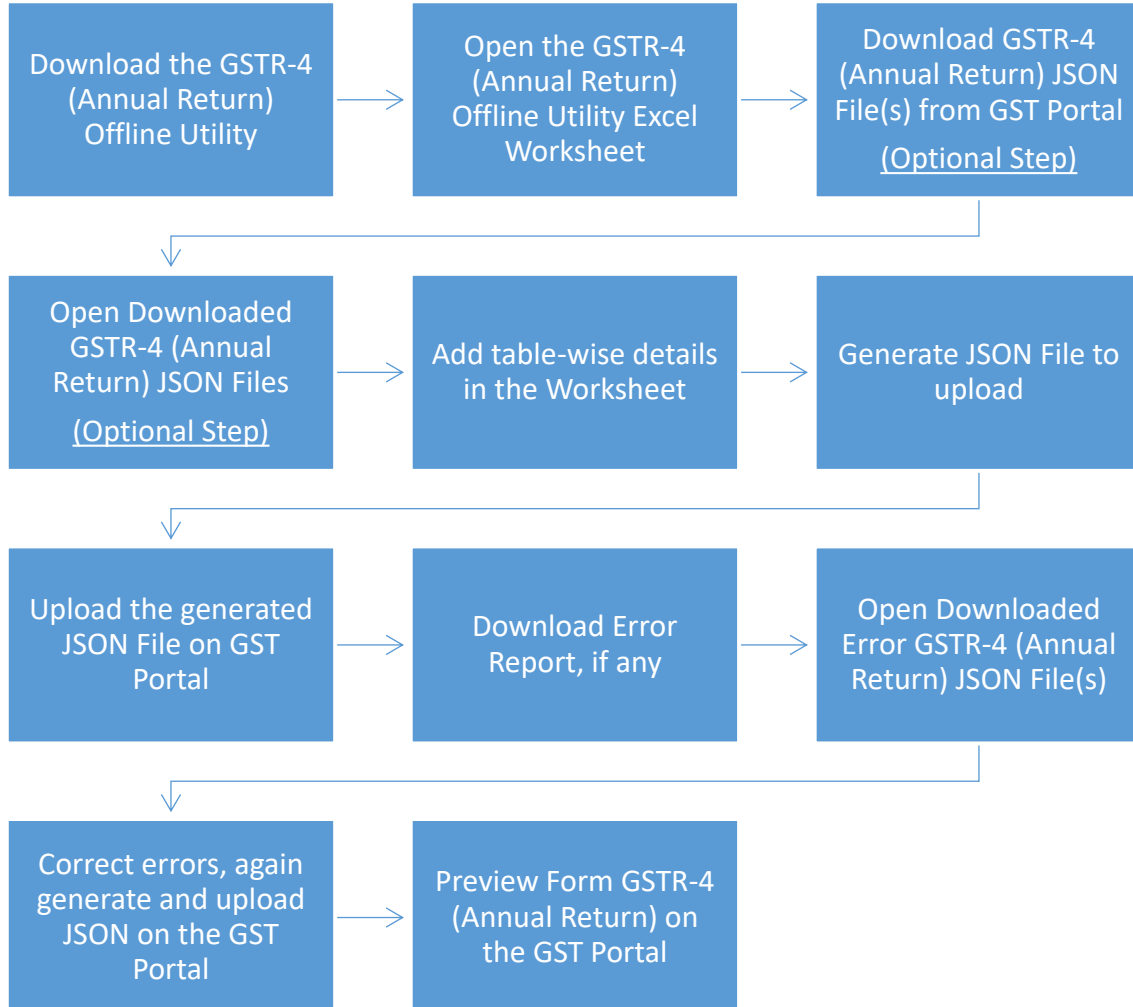
**Click each hyperlink above to know more.**



To know about the following steps of filing Form GSTR-4 (Annual Return) on the GST Portal, please refer to: [Form GSTR-4 \(Annual Return\) Online Manual](#)

- K. Compute Liabilities and Pay Late Fees (If any)
- L. File Form GSTR-4 (Annual Return) with DSC/EVC
- M. Download Filed Return

## Downloading Form GSTR-4 (Annual Return) Offline Tool and Uploading Form GSTR-4 details



*Downloading of json file from portal is not mandatory to prepare Form GSTR-4 in offline tool.*



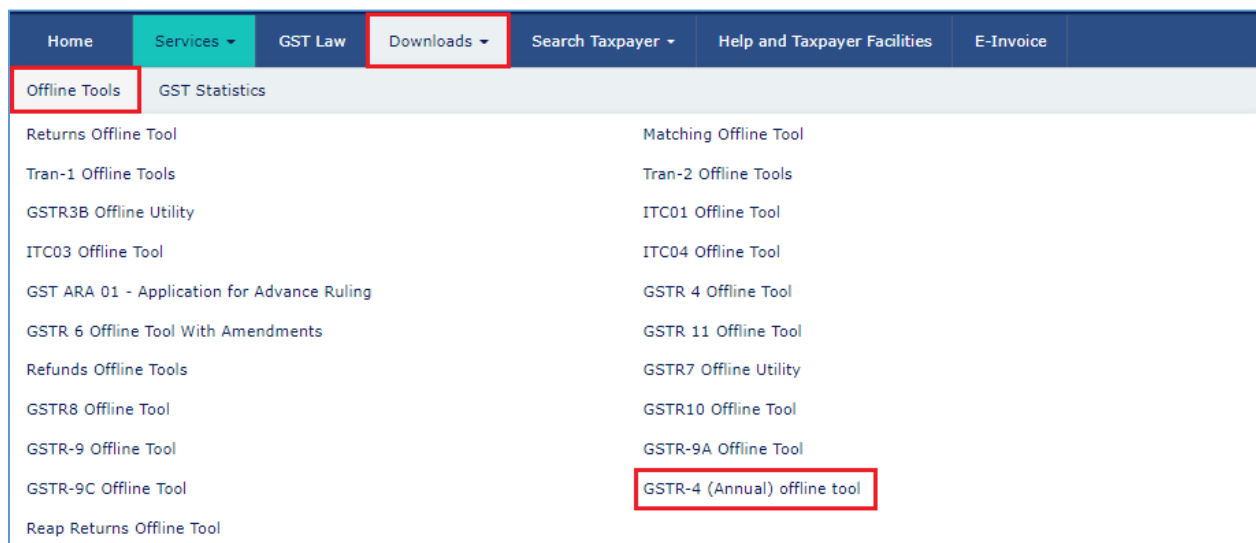
## A. Download Form GSTR-4 (Annual Return) Offline Utility

To download the Form GSTR-4 (Annual Return) Offline Utility, perform following steps:



Downloading the Form GSTR-4 (Annual Return) Offline utility is a one-time activity. However, the utility may get updated in future. So, always use the latest version available on the GST Portal.

1. Access the [www.gst.gov.in](http://www.gst.gov.in) URL. The GST Home page is displayed. Click the **Downloads > Offline Tools > GSTR-4 (Annual) offline tool** option.

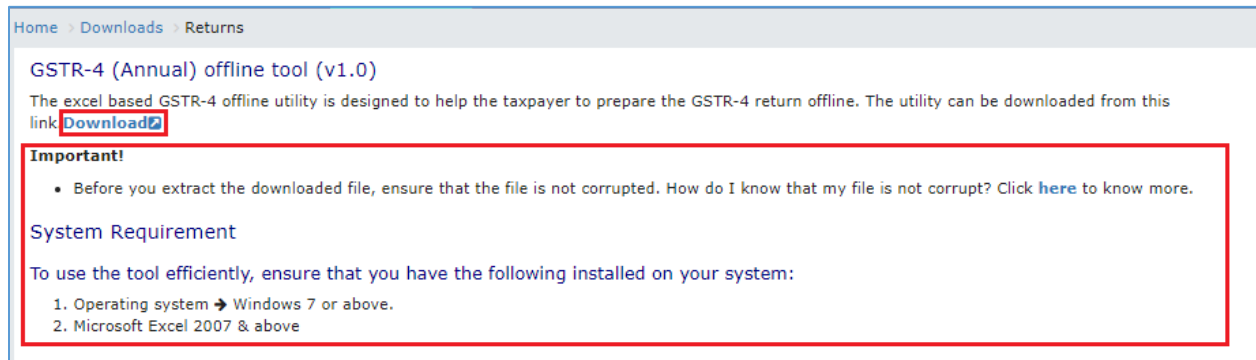


You can download the Form GSTR-4 (Annual Return) Offline Utility from the Portal without logging in to the GST Portal.

2. **Form GSTR-4 (Annual) Offline tool** page is displayed. Click the **Download** hyperlink.



Make sure you carefully read important message and System Requirement details displayed on the page.



Home > Downloads > Returns

### GSTR-4 (Annual) offline tool (v1.0)

The excel based GSTR-4 offline utility is designed to help the taxpayer to prepare the GSTR-4 return offline. The utility can be downloaded from this link [Download](#)

**Important!**

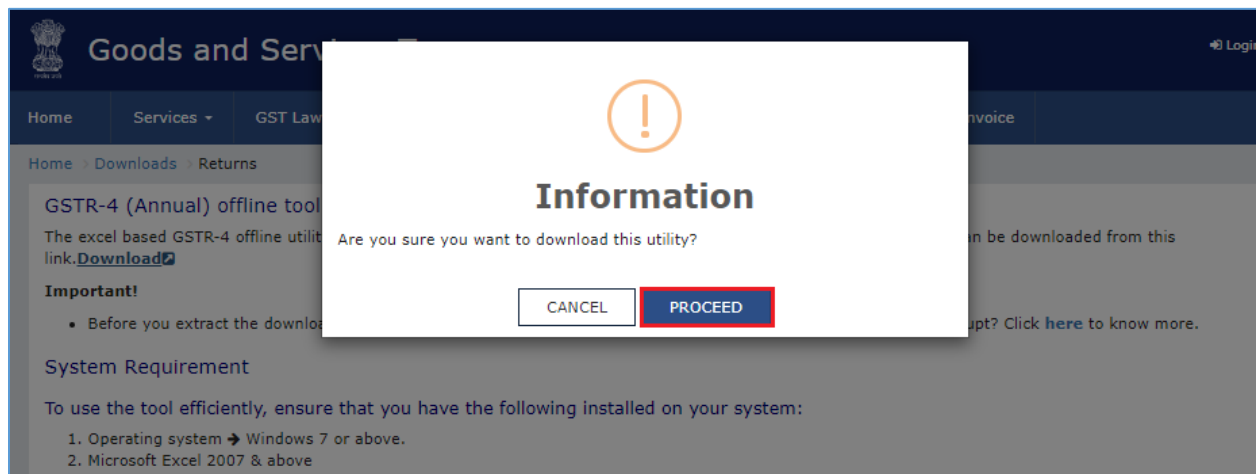
- Before you extract the downloaded file, ensure that the file is not corrupted. How do I know that my file is not corrupt? Click [here](#) to know more.

**System Requirement**

To use the tool efficiently, ensure that you have the following installed on your system:

- Operating system → Windows 7 or above.
- Microsoft Excel 2007 & above

3. An Information popup opens. Click **PROCEED**.



Goods and Services Tax Network

Home > Downloads > Returns

### GSTR-4 (Annual) offline tool (v1.0)

The excel based GSTR-4 offline utility is designed to help the taxpayer to prepare the GSTR-4 return offline. The utility can be downloaded from this link [Download](#)

**Important!**

- Before you extract 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.

**System Requirement**

To use the tool efficiently, ensure that you have the following installed on your system:

- Operating system → Windows 7 or above.
- Microsoft Excel 2007 & above

4. Zipped **Form GSTR-4 Offline Utility** folder gets downloaded.



Home > Downloads > Returns

### GSTR-4 (Annual) offline tool (v1.0)

The excel based GSTR-4 offline utility is designed to help the taxpayer to prepare the GSTR-4 return offline. The utility can be downloaded from this link [Download](#)

**Important!**

- Before you extract 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.

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- Operating system → Windows 7 or above.
- Microsoft Excel 2007 & above

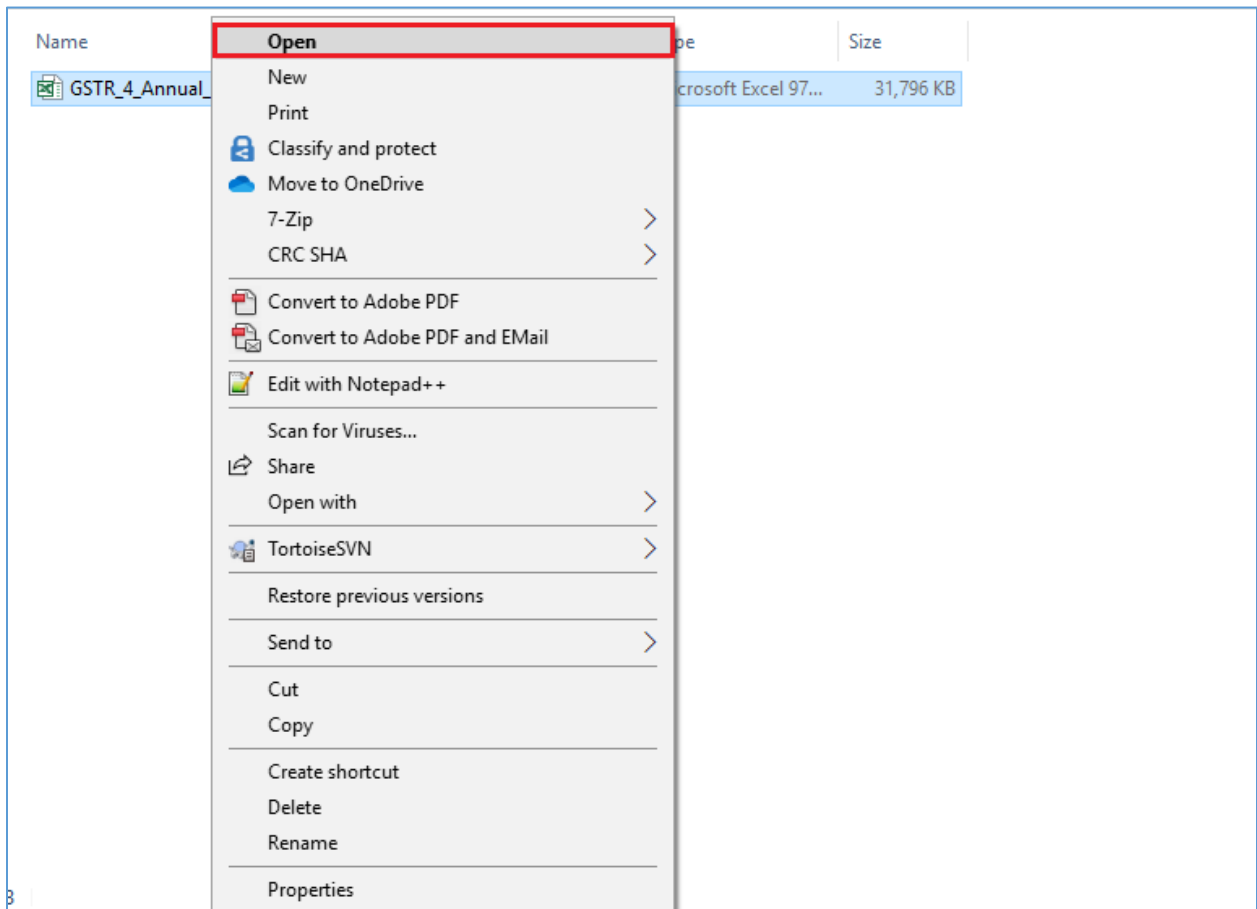
GSTR\_4\_Annual\_Of...zip

[Go back to the Main Menu](#)

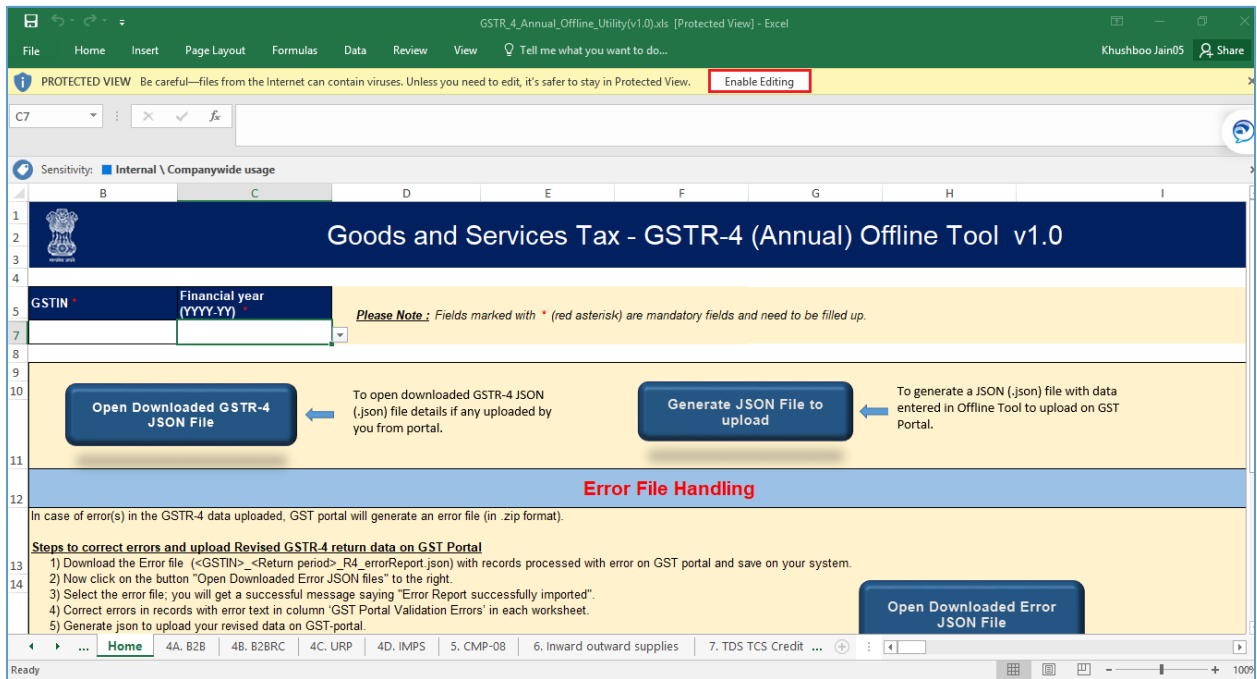
**B. Open the Form GSTR-4 (Annual Return) Offline Utility Excel Worksheet**

To open the downloaded Form GSTR-4 (Annual Return) Offline Utility Excel Worksheet, perform following steps:

1. Extract the files from the downloaded zipped folder GSTR\_4\_Annual\_Offline\_Utility.zip and you will see **GSTR\_4\_Annual\_Offline\_Utility** excel file in the unzipped folder. Right-click and click **Open**.



2. Click **Enable Editing**.

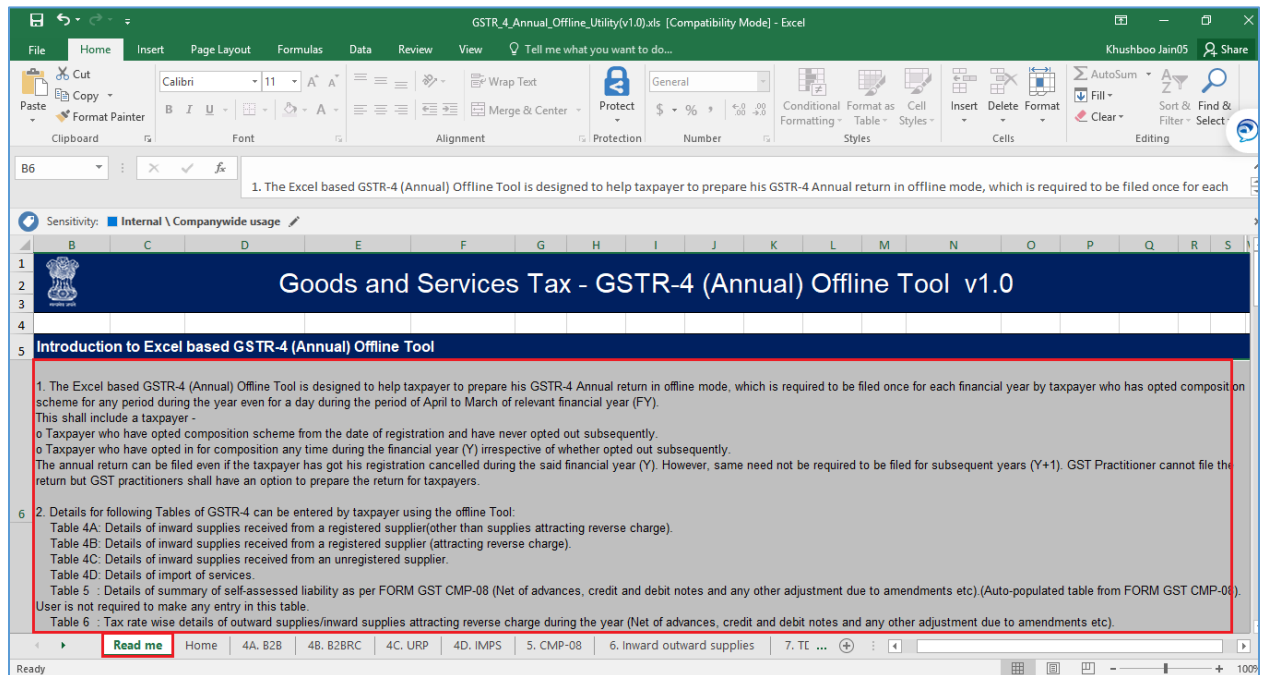


3. Click **Enable Content**.



**Note:** The **Home** sheet is the main page of the utility. It is used to perform following functions:

- A. Enter mandatory details— **GSTIN** and **Financial Year** — Without entering these details, you will not be able to validate the data which you have entered in various worksheets and also you will not be able to create or import the JSON file into the offline utility.
  - B. Import and open JSON File downloaded from GST portal using **Open Downloaded GSTR-4 JSON File** button. Taxpayer can proceed directly also to prepare return in offline tool.
  - C. Enter details in worksheet-tab
  - D. Generate JSON file, for upload of Form GSTR-4 details prepared offline on GST portal, using **Generate JSON File to upload** button.
  - E. Import and open Error JSON File downloaded from GST portal using **Open Downloaded Error JSON File** button, if required.
4. Then, click the **Read Me** tab to display it. It contains introduction and help instructions. Scroll down to read all the instructions carefully. Once you have completed your reading, you can now proceed to enter details in the worksheet.

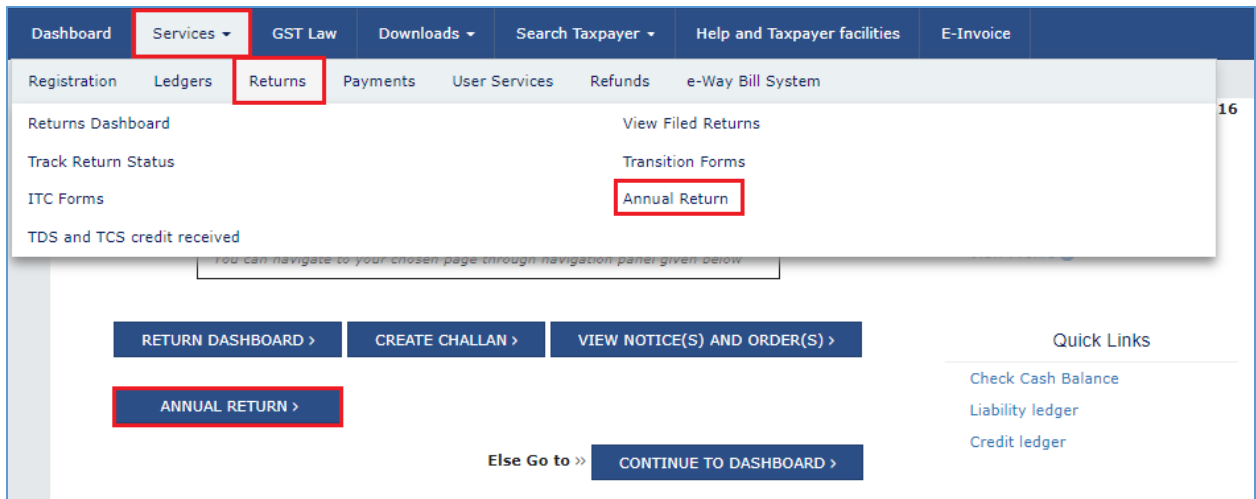


[Go back to the Main Menu](#)

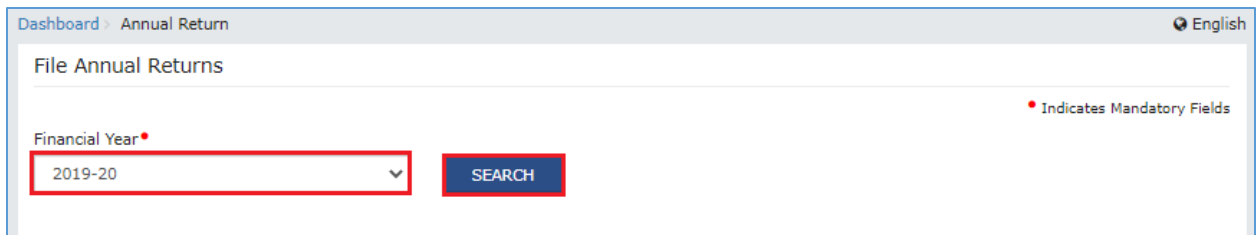
### C. Download Form GSTR-4 (Annual Return) JSON File(s) from the GST Portal

To download the generated JSON File from the GST Portal, if some information has been filled up online, perform following steps:

1. Access the [www.gst.gov.in](http://www.gst.gov.in) URL. The GST Home page is displayed. Login to the portal with valid credentials. Dashboard page is displayed. Click the **Services > Returns > Annual Return** command. Alternatively, you can also click the **Annual Return** link on the Dashboard.



2. The **File Annual Returns** page is displayed. Select the **Financial Year** for which you want to file the return from the drop-down list. Click the **SEARCH** button.



3. The Form GSTR-4 (Annual Return) tile is displayed, with an Important Message box on the bottom. In the Form GSTR-4 (Annual Return) tile, click the **UPLOAD/DOWNLOAD JSON** button.

Dashboard > Annual Return English

### File Annual Returns

• Indicates Mandatory Fields

Financial Year •

2019-20 SEARCH

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**Help**

1. GSTR-4 can be filed online. It can also be prepared in Offline tool and then uploaded on the portal and filed.
2. Annual return in Form GSTR-4 is required to be filed by every taxpayer who has availed composition scheme during any part of the relevant financial year.
3. All the applicable statements i.e. GST CMP-08 should have been filed for all the applicable quarters of the relevant financial year (Y) before filing Annual GSTR-4.
4. Once return in Form GSTR-4 is filed, it cannot be revised.

**Annual Return**  
**GSTR-4**

Due Date - 30/04/2020

PREPARE ONLINE
UPLOAD/DOWNLOAD JSON

---

Important Message

**Prepare Online:-**

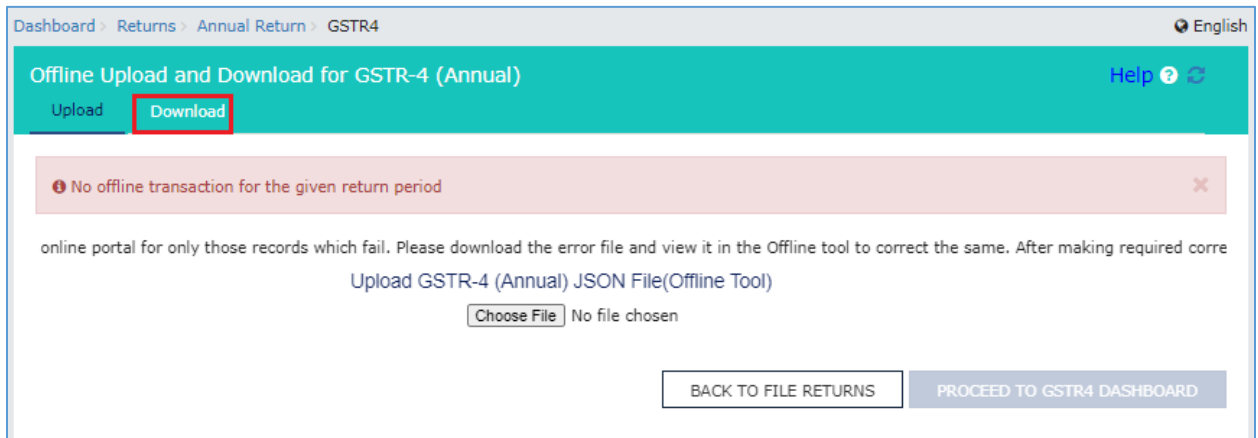
**Steps to be taken:**

- Click on 'Prepare Online';
- The system would navigate you to GSTR-4 Dashboard page. Provide the previous year aggregate turnover and save it;
- Based on the information available in the system, details would be auto-drafted in few tables, which shall be non-editable. Provide the details in other tables;
- Click on 'Proceed to file' button;
- Verify the details in preview page and click on 'Continue' button to navigate to payment table; and
- File the return by clicking on 'File GSTR-4' button while paying additional liabilities, if any.

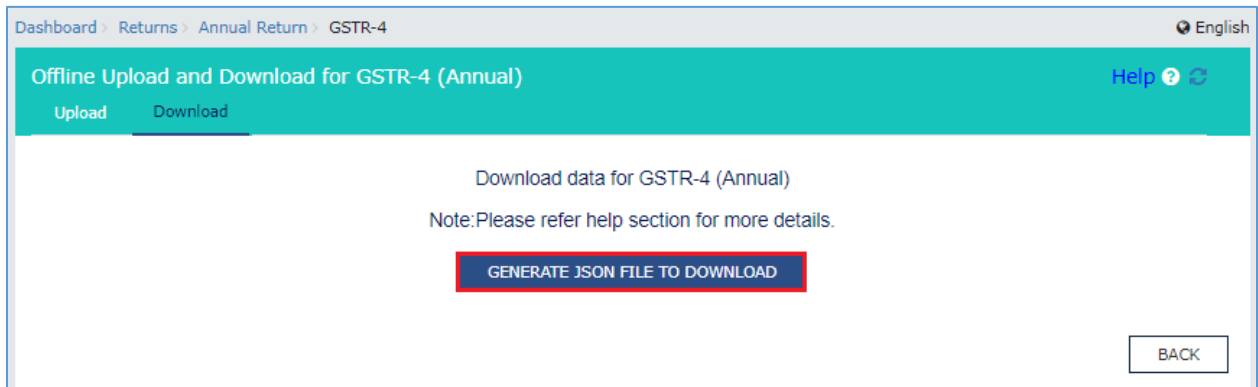
**Upload/Download JSON**

- Download the GSTR-4 offline tool from the 'Downloads' section in the pre-login page on the portal.
- Click on 'Upload/ Download json' and then click on 'Download' tab to download auto-drafted GSTR-4 details, if any;
- Follow instructions in 'GSTR-4 offline tool' to add details and generate JSON file for upload;
- Click on 'Upload' tab to upload JSON file and file the return with the instructions available on GSTR-4 online.

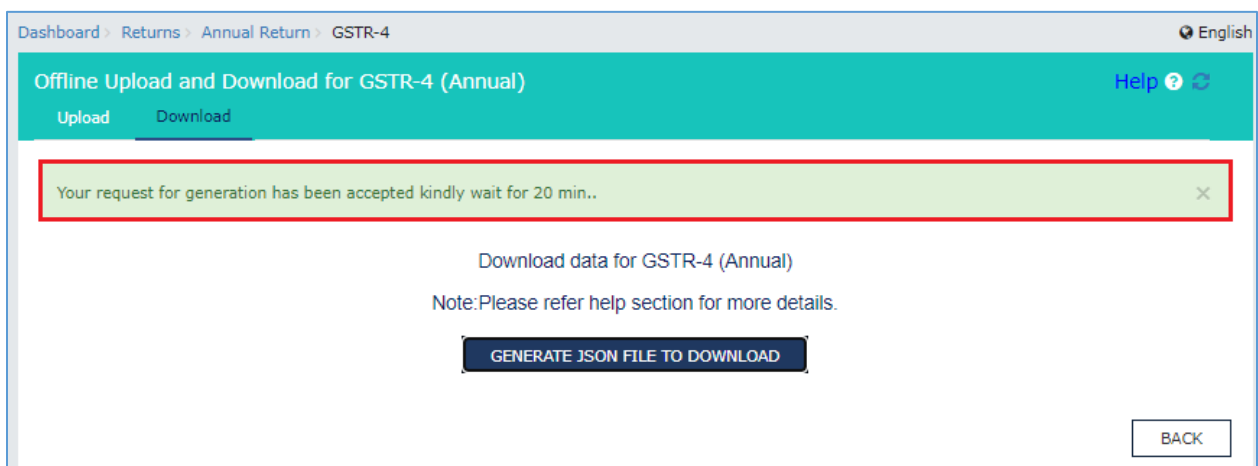
4. The **Upload** section of the **Offline Upload and Download for Form GSTR-4 (Annual)** page is displayed, by default. Click the **Download** section.



5. Click the **GENERATE JSON FILE TO DOWNLOAD** button.

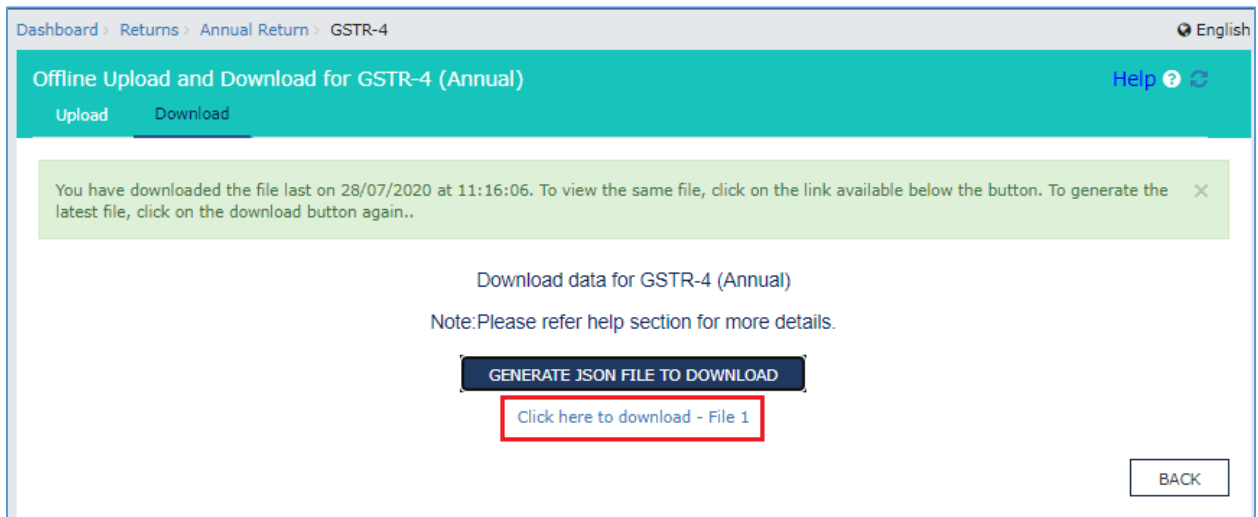


6. A message is displayed that "Your request for generation has been accepted kindly wait for 20 min".






- Once the JSON file is downloaded, click the “Click here to download – File 1” link.



- The generated JSON file is downloaded. Generated JSON file contains the details of table 4A, 4B, 4C and 4D, if already filled up. Data so downloaded can be edited and can be used to prepare details of Form GSTR-4 (Annual Return) for upload on the GST Portal. Tables 5 & 7 are not editable.



- Unzip the downloaded file which contain the generated JSON file.

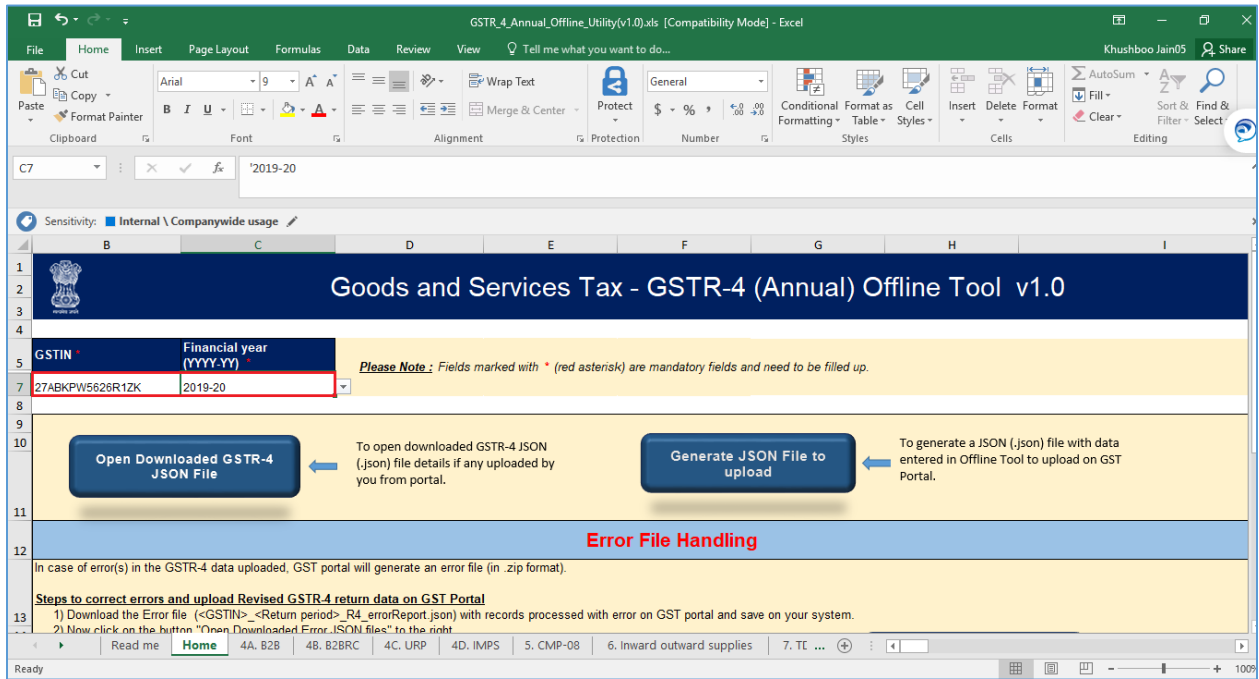
★ Quick access	Name	Date modified	Type	Size
	 returns_28072020_R4_33...	28-07-2020 11:19 ...	JSON File	1 KB

[Go back to the Main Menu](#)

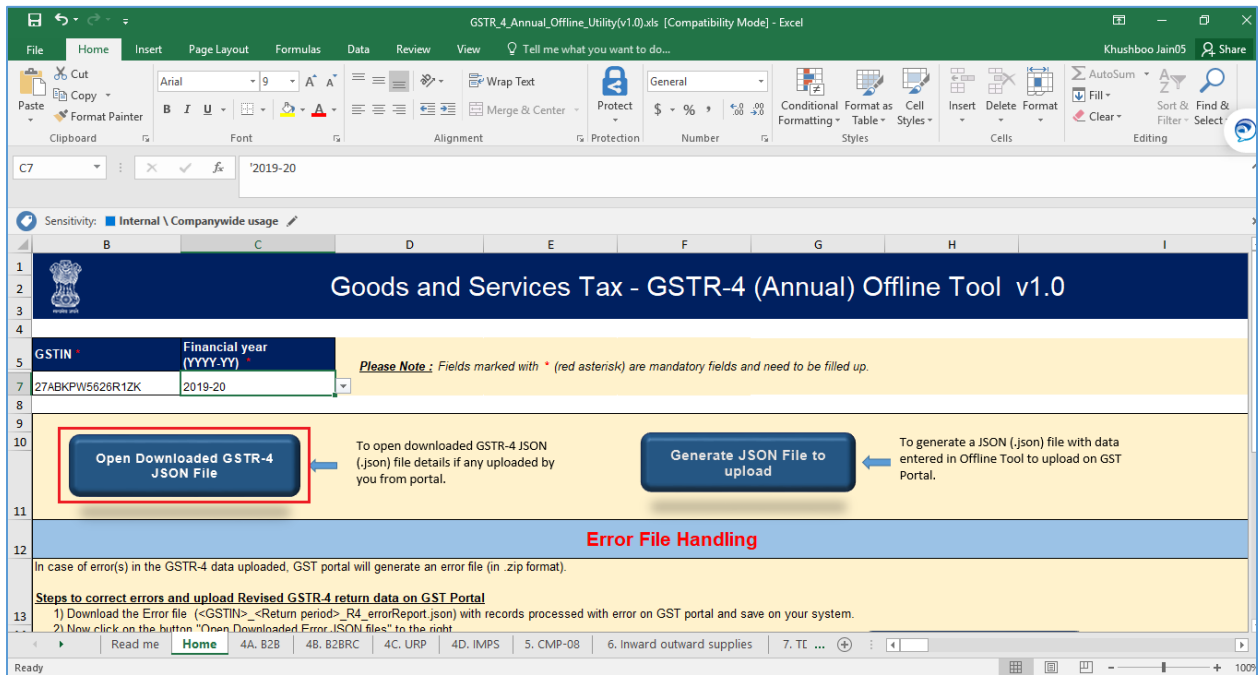
## D. Open Downloaded Form GSTR-4 (Annual Return) JSON File(s)

Open the downloaded Form GSTR-4 (Annual Return) JSON File, to prepare details of Form GSTR-4 (Annual Return) in the Offline Tool, perform following steps:

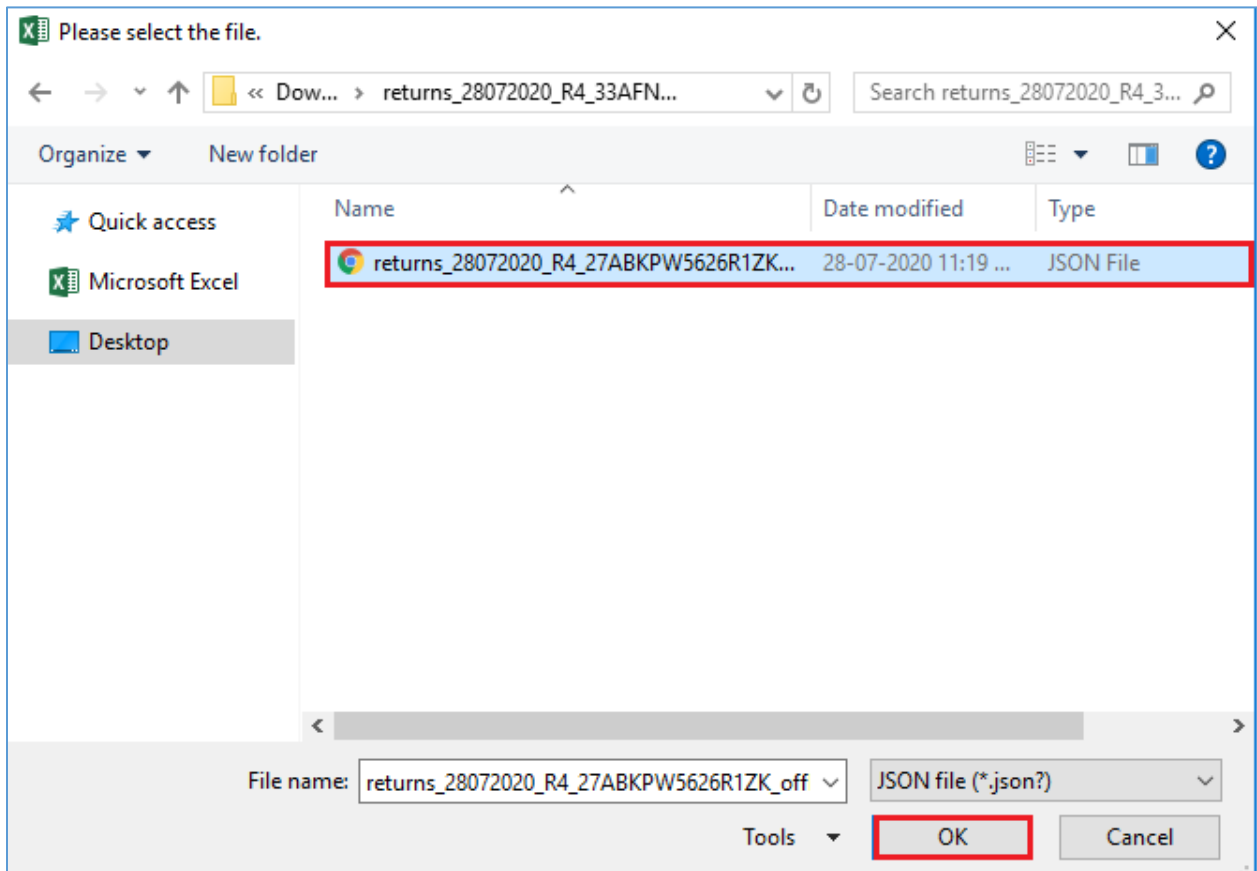
1. Go to the **Home** tab and enter your **GSTIN** and **Financial Year** (select from the drop-down list) for which you want to file Form GSTR-4 (Annual Return).



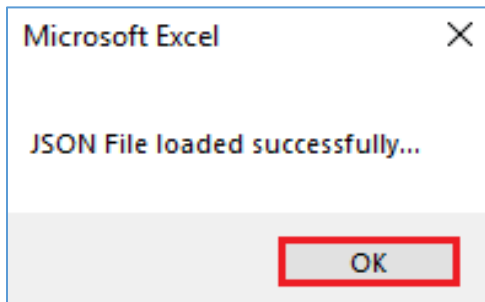
2. Click the **Open Downloaded Form GSTR-4 JSON File** button.



3. Select the downloaded JSON (. JSON) file and click on **OK** to proceed.



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



[Go back to the Main Menu](#)

## E. Add table-wise details in the Worksheets

To add table-wise details in the Worksheet, perform following steps:

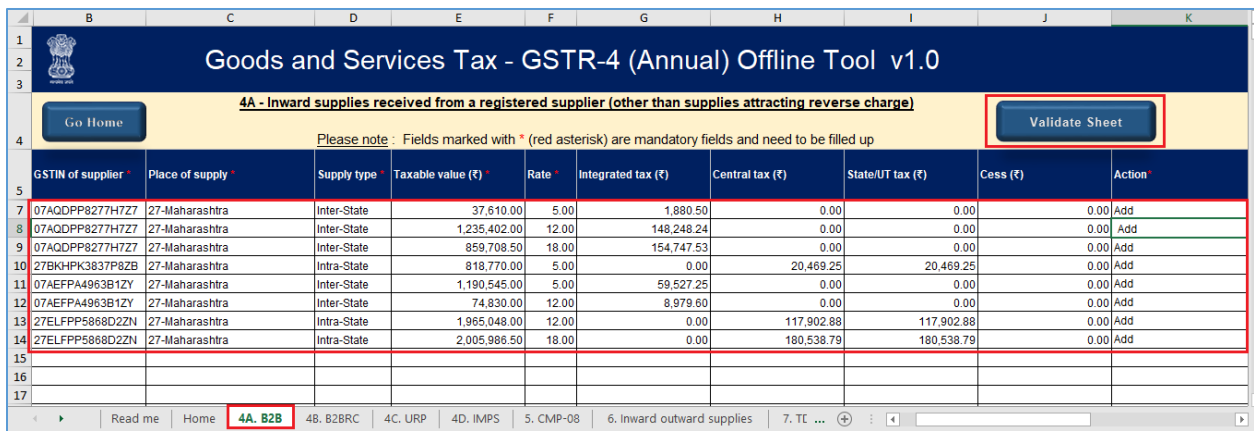
Go to the **4A. B2B** tab and enter details of inward supplies received from a registered supplier (other than reverse charge). Under **Action** column, select **Add** if you want to add the details on the GST Portal. Please note that **Delete** option is meant for deleting data on the GST portal. These details will be updated GSTIN wise for Table 4A.

**Note:** Inward supplies attracting reverse charge, are not to be provided in table 4A and the same are required be provided in table 4B.

**Note:** The table below provides the worksheet name, table name and detailed description for this worksheet.

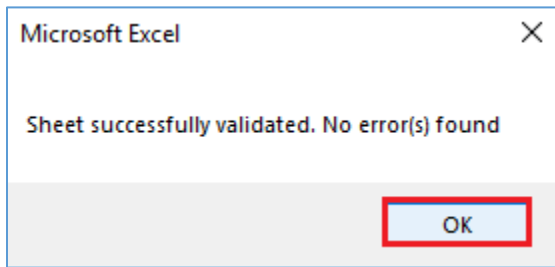
4A. B2B	4A - Inward supplies received from a registered supplier (other than supplies attracting reverse charge)	<b>GSTIN of supplier</b>	Enter the GSTIN number of supplier. E.g. 24ACXPK3463AMZ2
		<b>Place of supply</b>	Select the place of supply from the dropdown values.
		<b>Supply type</b>	Select the supply type as either intra-state or inter-state from the dropdown values.
		<b>Taxable value</b>	Enter the taxable value of goods or services received from a registered supplier (Other than supplies attracting reverse charge).
		<b>Rates</b>	Select the tax rate from the dropdown values.
		<b>Integrated tax</b>	Enter the integrated tax amount.
		<b>Central tax</b>	Enter the central tax amount.
		<b>State/UT tax</b>	Enter the state/ut amount.
		<b>Cess</b>	Enter the cess amount.
		<b>Action*</b>	Select 'Add' to add the record on the GST portal and 'Delete' to delete the record uploaded earlier on GST portal.

- Once the details are entered, click the **Validate Sheet** button.  
In case of unsuccessful validation, click [here](#) to know more.



Goods and Services Tax - GSTR-4 (Annual) Offline Tool v1.0									
4A - Inward supplies received from a registered supplier (other than supplies attracting reverse charge)									
Please note : Fields marked with * (red asterisk) are mandatory fields and need to be filled up									
GSTIN of supplier *	Place of supply *	Supply type *	Taxable value (₹) *	Rate *	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)	Action *
07AQDPP8277H7Z7	27-Maharashtra	Inter-State	37,610.00	5.00	1,880.50	0.00	0.00	0.00	0.00 Add
07AQDPP8277H7Z7	27-Maharashtra	Inter-State	1,235,402.00	12.00	148,248.24	0.00	0.00	0.00	0.00 Add
07AQDPP8277H7Z7	27-Maharashtra	Inter-State	859,708.50	18.00	154,747.53	0.00	0.00	0.00	0.00 Add
27BKHPK3837P8ZB	27-Maharashtra	Intra-State	818,770.00	5.00	0.00	20,469.25	20,469.25	0.00	0.00 Add
07AEFPA4963B1ZY	27-Maharashtra	Inter-State	1,190,545.00	5.00	59,527.25	0.00	0.00	0.00	0.00 Add
07AEFPA4963B1ZY	27-Maharashtra	Inter-State	74,830.00	12.00	8,979.60	0.00	0.00	0.00	0.00 Add
27ELFPP5868D2ZN	27-Maharashtra	Intra-State	1,965,048.00	12.00	0.00	117,902.88	117,902.88	0.00	0.00 Add
27ELFPP5868D2ZN	27-Maharashtra	Intra-State	2,005,986.50	18.00	0.00	180,538.79	180,538.79	0.00	0.00 Add

- A popup Message box appears “Sheet successfully validated”. Click **OK**.



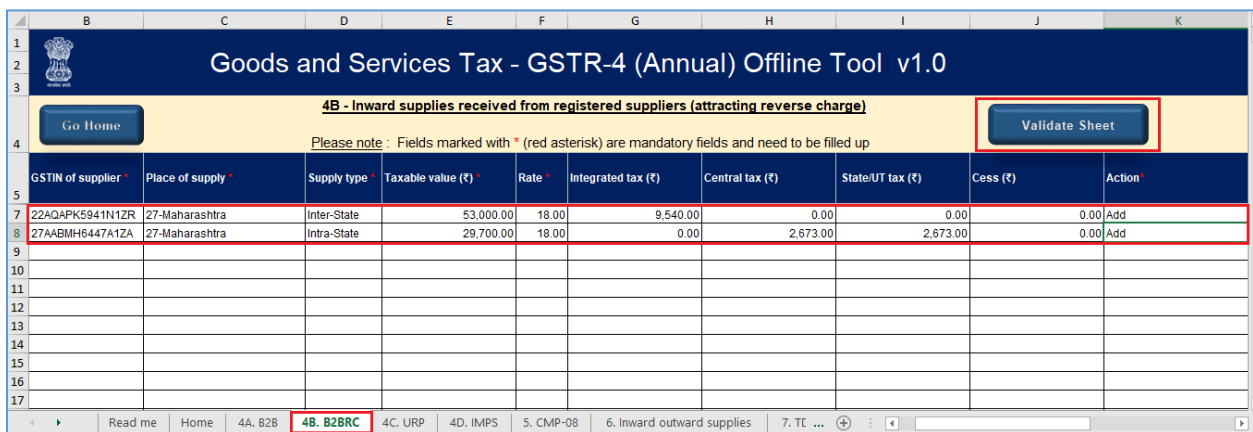
- Go to the **4B. B2BRC** tab and enter the details of inward supplies received from a registered supplier (reverse charge). Under **Action** column, select **Add** if you want to add the details on the GST Portal. Please note that **Delete** option is meant for deleting data on the GST portal. These details will be updated GSTIN wise for Table 4B.

**Note:** Inward supplies other than those attracting reverse charge, are not to be provided in table 4B and the same need be provided in table 4A.

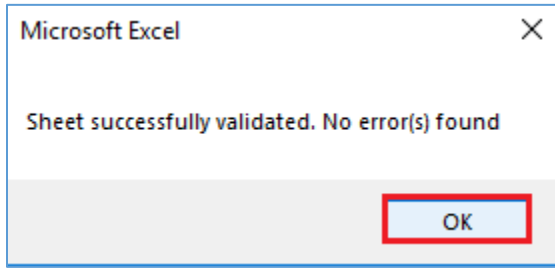
**Note:** The table below provides the worksheet name, table name and detailed description for this worksheet.

4B. B2BRC	4B - Inward supplies received from a registered supplier (attracting reverse charge)	<b>GSTIN of supplier*</b>	Enter the GSTIN number of supplier. E.g. 24ACXPK3463AMZ2
		<b>Place of supply*</b>	Select the place of supply from the dropdown values.
		<b>Supply type*</b>	Select the supply type as either intra-state or inter-state from the dropdown values.
		<b>Taxable value*</b>	Enter the taxable value of goods or services received from a registered supplier (Other than supplies attracting reverse charge).
		<b>Rates</b>	Select the tax rate from the dropdown values.
		<b>Integrated tax</b>	Enter the integrated tax amount.
		<b>Central tax</b>	Enter the central tax amount.
		<b>State/UT tax</b>	Enter the state/ut amount.
		<b>Cess</b>	Enter the cess amount.
		<b>Action*</b>	Select 'Add' to add the record on the GST portal and 'Delete' to delete the record uploaded earlier on GST portal.

- Once the details are entered, click the **Validate Sheet** button. In case of unsuccessful validation, click [here](#) to know more.



- A popup Message box appears “Sheet Successfully Validated.” Click **OK**.



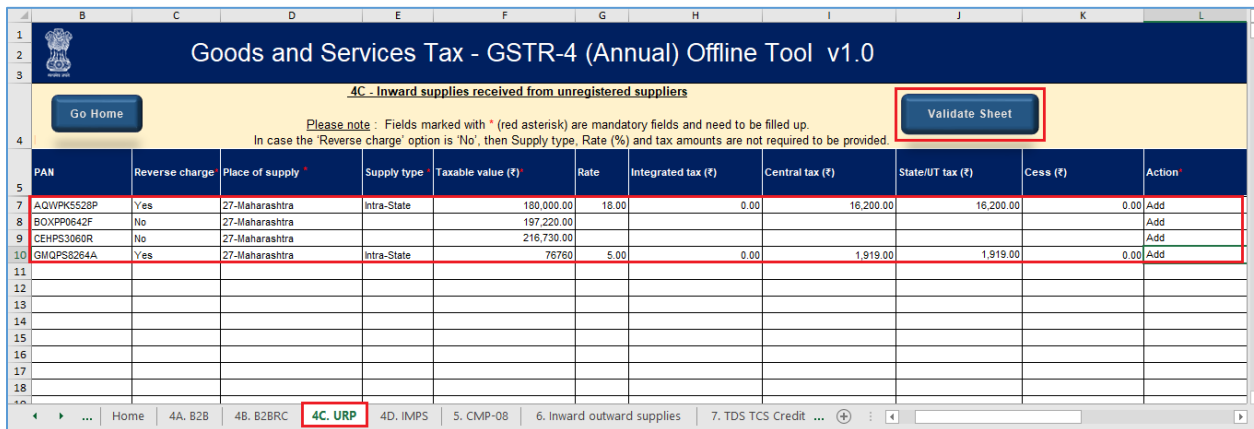
- Go to **4C. URP** tab and enter the details of inward supplies received from an unregistered supplier. Under **Action** column, select **Add** if you want to add the details on the GST Portal. Please note that **Delete** option is meant for deleting data on the GST portal. These details will be updated PAN wise for Table 4C.

**Note:** The record can also be added without providing the PAN details, if same is not available

**Note:** The table below provides the worksheet name, table name and detailed description for this worksheet.

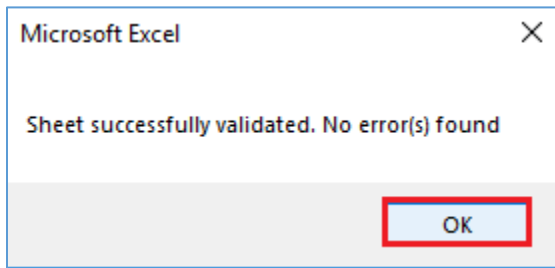
4C. URP	4C - Inward supplies received from an unregistered supplier	PAN	Enter the 10 digits PAN number of the supplier.
		Reverse charge	Select 'Yes' for supplies attracting reverse charge. 'No' for inward supplies other than reverse charge.
		Place of supply	Select the place of supply from the dropdown values.
		Supply type	Select the supply type as either intra-state or inter-state from the dropdown values.
		Taxable value*	Enter the Taxable value of goods or services received from a registered supplier (Other than supplies attracting reverse charge).
		Rates	Select the tax rate from the dropdown values.
		Integrated tax	Enter the integrated tax amount.
		Central tax	Enter the central tax amount.
		State/UT tax	Enter the state/ut amount.
		Cess	Enter the cess amount.
Action	Select 'Add' to add the record on the GST portal and 'Delete' to delete the record uploaded earlier on GST portal.		

- Once the details are entered, click the **Validate Sheet** button. In case of unsuccessful validation, click [here](#) to know more.





9. A popup Message box appears “Sheet Successfully Validated.”. Click **OK**.



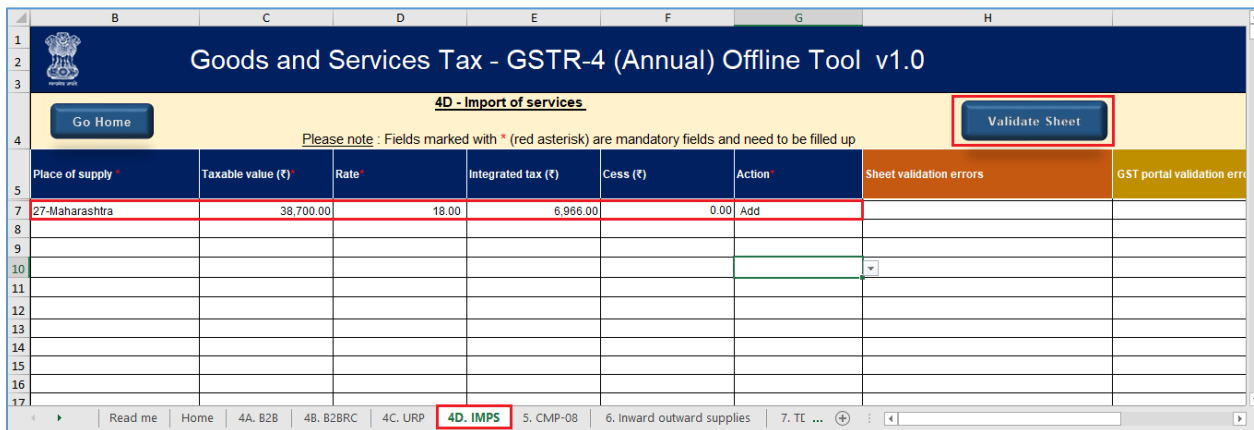
10. Go to the **4D. IMPS** tab and enter the details of import of service.

**Note:** The table below provides the worksheet name, table name and detailed description for this worksheet.

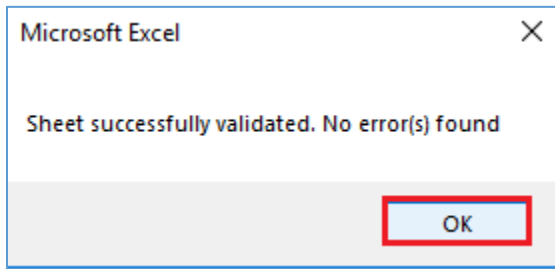
4D. IMPS	4D - Import of services	Place of supply	Select the place of supply from the dropdown values.
		Taxable value	Enter the taxable value of goods or services received from a registered supplier (Other than supplies attracting reverse charge).
		Rates	Select the tax rate from the dropdown values.
		Integrated tax	Enter the integrated tax amount.
		Cess	Enter the cess amount.
		Action	Select 'Add' to add the record on the GST portal and 'Delete' to delete the record uploaded earlier on GST portal.

11. Once the details are entered, click the **Validate Sheet** button.

In case of unsuccessful validation, click [here](#) to know more.



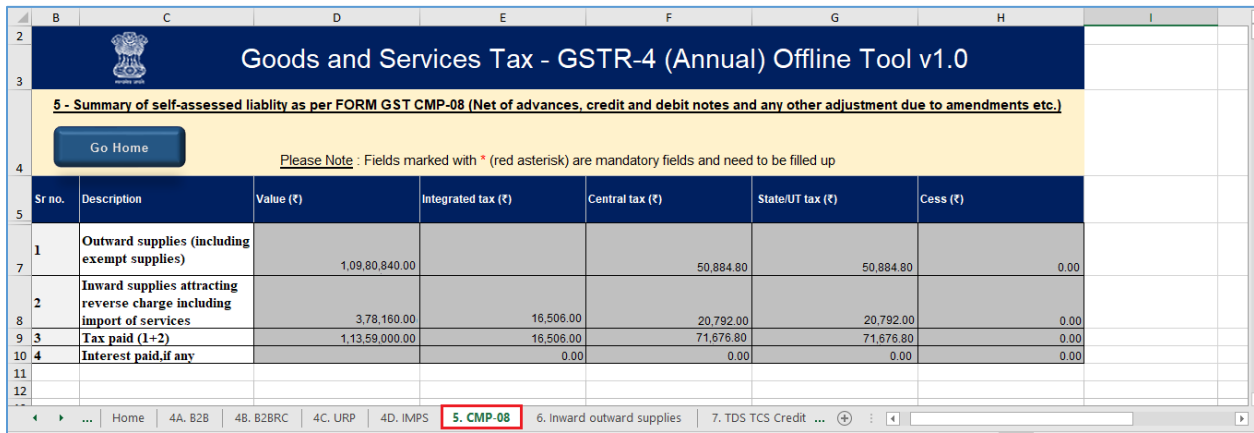
12. A popup Message box appears “Sheet Successfully Validated.” Click **OK**.



13. Go to the **5. CMP-08** tab and view auto-drafted details provided in filed Form CMP-08 for the financial year, if JSON file is downloaded from the portal. The data is non-editable.

**Note:** The table below provides the worksheet name, table name and detailed description for this worksheet. Data will be available in the table if JSON file is downloaded from the portal.

5. CMP-08	5 - Summary of self-assessed liability as per FORM GST CMP-08 (Net of advances, credit and debit notes and any other adjustment due to amendments etc).	Sr.no.	Sr.no starts from 1.
		Description	It is auto drafted from the json file imported in the offline tool.
		Value	It is auto drafted from the json file imported in the offline tool.
		Integrated tax	It is auto drafted from the json file imported in the offline tool.
		Central tax	It is auto drafted from the json file imported in the offline tool.
		State/UT tax	It is auto drafted from the json file imported in the offline tool.
		Central tax	It is auto drafted from the json file imported in the offline tool.
		Cess	It is auto drafted from the json file imported in the offline tool.



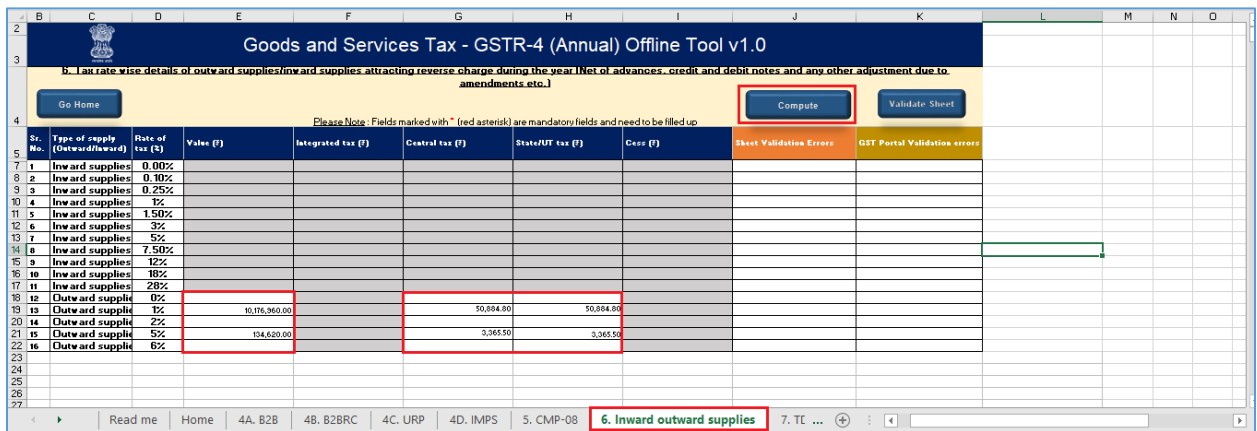
14. Go to the **6. Inward outward supplies** tab and enter tax rate wise details of outward supplies during the financial year.

**Note:** The table below provides the worksheet name, table name and detailed description for this worksheet.

6. Inward outward supplies	6 - Tax rate wise details of outward supplies/inward supplies attracting reverse charge during the year (Net of advances, credit and debit notes and any other adjustment due to amendments etc).	Sr.no.	Sr.no. starts from 1.
		Type of supply (Outward/Inward)	For inward supply data will be auto drafted from the table 4B, 4C, 4D and for outward supply data will be shown as per user inputs.
		Rate of tax %	All applicable rates are present as part of offline template.
		Value	For inward supply data will be auto drafted from the table 4B, 4C, 4D and for outward supply enter the values of outward supplies against each tax rate, as applicable.
		Integrated tax	For inward supply data will be auto drafted from the table 4B, 4C, 4D and for outward supply it shall be disabled.
		Central tax	For inward supply data will be auto drafted from the table 4B, 4C, 4D and for outward supply it shall be auto-computed and non-editable.
		State/UT tax	For inward supply data will be auto drafted from the table 4B, 4C, 4D and for outward supply it shall be auto-computed and non-editable.
		Cess	For inward supply data will be auto drafted from the table 4B, 4C, 4D and for outward supply it shall be auto-computed and non-disabled.

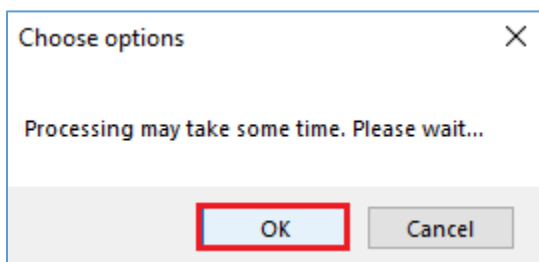
15. Once the details are entered, click the **Compute** button.

**Note:** You can declare your outward supplies in the user input cells in row 12 -16. Once you click on 'Compute' button, Table 4B, 4C and 4D data will be auto-populated in Table 6 with inward supplies attracting reverse charge (rate wise) in row 1-11.

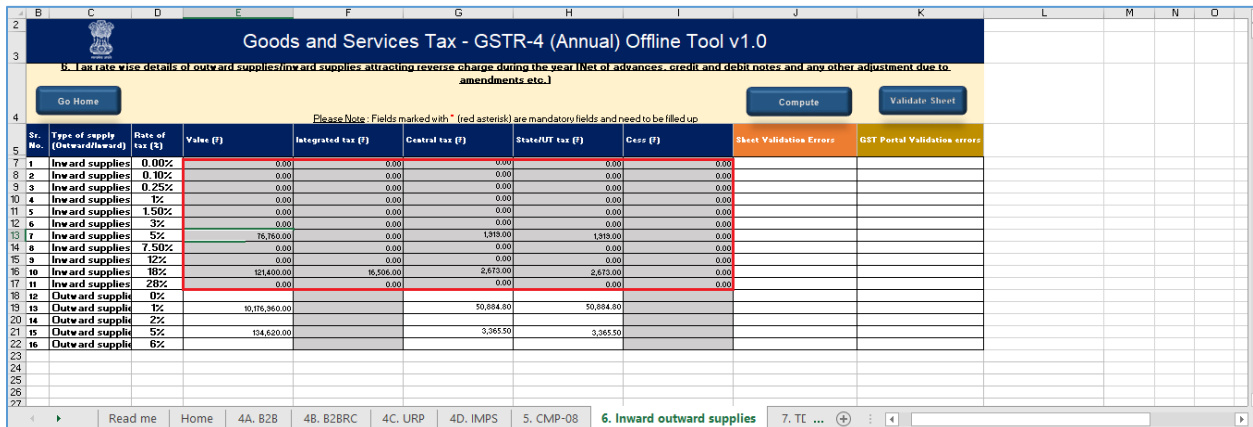


Sr. No.	Type of supply (Outward/Inward)	Rate of tax (%)	Value (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
1	Inward supplies	0.00%					
2	Inward supplies	0.10%					
3	Inward supplies	0.25%					
4	Inward supplies	1%					
5	Inward supplies	1.50%					
6	Inward supplies	3%					
7	Inward supplies	5%					
8	Inward supplies	7.50%					
9	Inward supplies	12%					
10	Inward supplies	18%					
11	Inward supplies	28%					
12	Outward supply	1%	10,116,360.00		50,884.80	50,884.80	
13	Outward supply	2%					
14	Outward supply	5%	134,620.00		3,365.50	3,365.50	
15	Outward supply	8%					

16. Click **Ok** button.



17. Inward Supplies table is auto-populated with details from Table 4B, 4C and 4D.

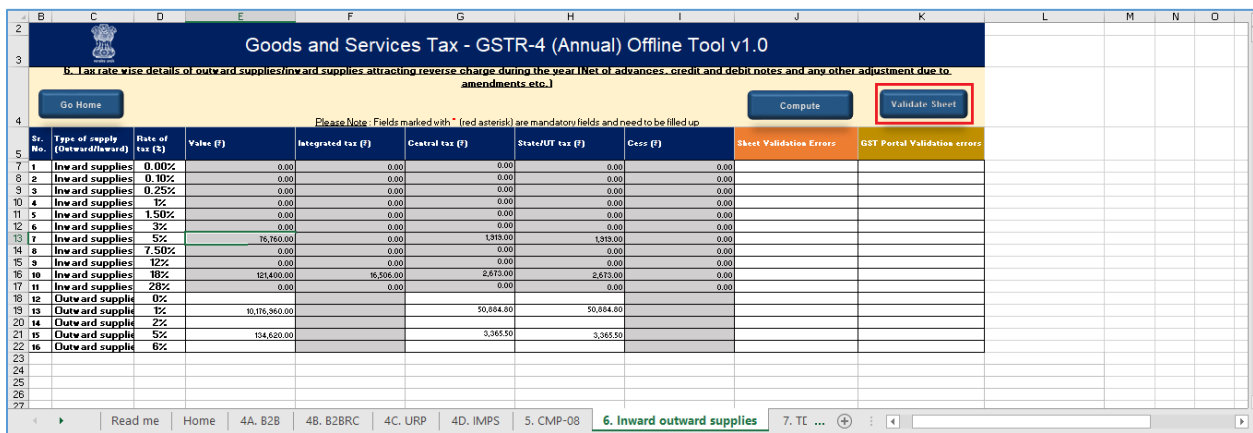


**Goods and Services Tax - GSTR-4 (Annual) Offline Tool v1.0**

**Table 6: Tax rate wise details of outward supplies/inward supplies attracting reverse charge during the year (Net of advances, credit and debit notes and any other adjustment due to amendments etc.)**

Sr. No.	Type of supply (Outward/Inward)	Rate of tax (%)	Value (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)	Sheet Validation Errors	GST Portal Validation errors
1	Inward supplies	0.00%	0.00	0.00	0.00	0.00	0.00		
2	Inward supplies	0.10%	0.00	0.00	0.00	0.00	0.00		
3	Inward supplies	0.25%	0.00	0.00	0.00	0.00	0.00		
4	Inward supplies	1%	0.00	0.00	0.00	0.00	0.00		
5	Inward supplies	1.50%	0.00	0.00	0.00	0.00	0.00		
6	Inward supplies	3%	0.00	0.00	0.00	0.00	0.00		
7	Inward supplies	5%	16,160.00	0.00	0.00	1,319.00	1,319.00		
8	Inward supplies	7.50%	0.00	0.00	0.00	0.00	0.00		
9	Inward supplies	12%	0.00	0.00	0.00	0.00	0.00		
10	Inward supplies	18%	121,400.00	0.00	16,506.00	2,673.00	2,673.00		
11	Inward supplies	28%	0.00	0.00	0.00	0.00	0.00		
12	Outward supplies	0%							
13	Outward supplies	1%	10,116,960.00			50,884.80	50,884.80		
14	Outward supplies	2%							
15	Outward supplies	5%	134,620.00			3,365.50	3,365.50		
16	Outward supplies	6%							

18. Once the details are reviewed, click the **Validate Sheet** button. In case of unsuccessful validation, click [here](#) to know more.

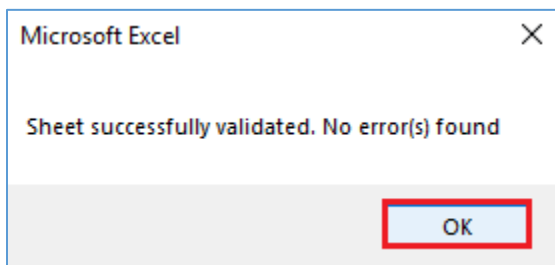


**Goods and Services Tax - GSTR-4 (Annual) Offline Tool v1.0**

**Table 7: TDS and TCS credit received**

Sr. No.	Type of supply (Outward/Inward)	Rate of tax (%)	Value (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)	Sheet Validation Errors	GST Portal Validation errors
1	Inward supplies	0.00%	0.00	0.00	0.00	0.00	0.00		
2	Inward supplies	0.10%	0.00	0.00	0.00	0.00	0.00		
3	Inward supplies	0.25%	0.00	0.00	0.00	0.00	0.00		
4	Inward supplies	1%	0.00	0.00	0.00	0.00	0.00		
5	Inward supplies	1.50%	0.00	0.00	0.00	0.00	0.00		
6	Inward supplies	3%	0.00	0.00	0.00	0.00	0.00		
7	Inward supplies	5%	16,160.00	0.00	0.00	1,319.00	1,319.00		
8	Inward supplies	7.50%	0.00	0.00	0.00	0.00	0.00		
9	Inward supplies	12%	0.00	0.00	0.00	0.00	0.00		
10	Inward supplies	18%	121,400.00	0.00	16,506.00	2,673.00	2,673.00		
11	Inward supplies	28%	0.00	0.00	0.00	0.00	0.00		
12	Outward supplies	0%							
13	Outward supplies	1%	10,116,960.00			50,884.80	50,884.80		
14	Outward supplies	2%							
15	Outward supplies	5%	134,620.00			3,365.50	3,365.50		
16	Outward supplies	6%							

19. A popup Message box appears “Sheet Successfully Validated.” Click **OK**.



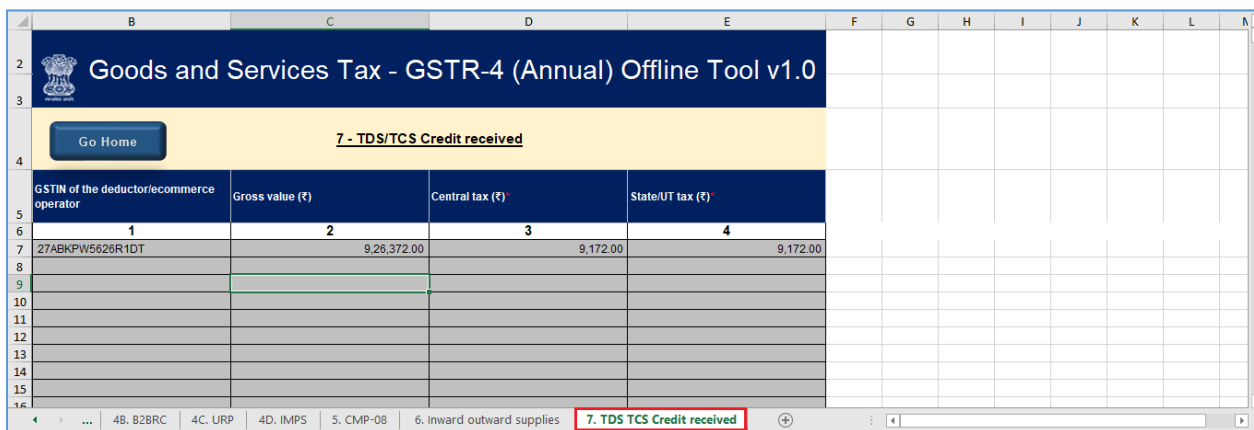
20. Go to the **7. TDS TCS Credit received** tab and view details related to TDS/TCS credit received.

**Note:** Amount of TDS and TCS are auto-drafted based on the Returns/ Statements filed by TDS and TCS taxpayers. The values in Table 7, TDS and TCS credit received will be

populated based on the amount accepted and credited to Electronic cash ledger during that financial year. Details provided in Table 7 cannot be edited.

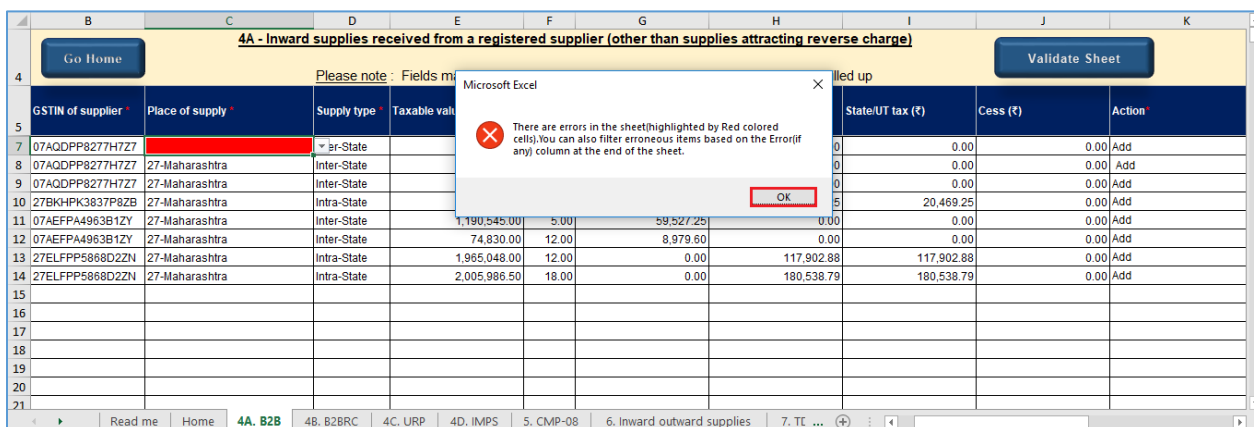
**Note:** The table below provides the worksheet name, table name and detailed description for this worksheet. The data in this table will be available if JSON file is downloaded from the portal and TDS/TCS credit is available.

7. TDS TCS credit received	7 - TDS/TCS credit received	GSTIN of the deductor/e-commerce operator	It is auto drafted from the json file imported in the offline tool.
		Gross value	It is auto drafted from the json file imported in the offline tool.
		Central tax	It is auto drafted from the json file imported in the offline tool.
		State/UT tax	It is auto drafted from the json file imported in the offline tool.



GSTIN of the deductor/e-commerce operator	Gross value (₹)	Central tax (₹)	State/UT tax (₹)
27ABKPW5626R1DT	9,26,372.00	9,172.00	9,172.00

21. In case of unsuccessful validation, error-intimation popup will appear and the cells with error will be highlighted. Close the popup by clicking **OK**.

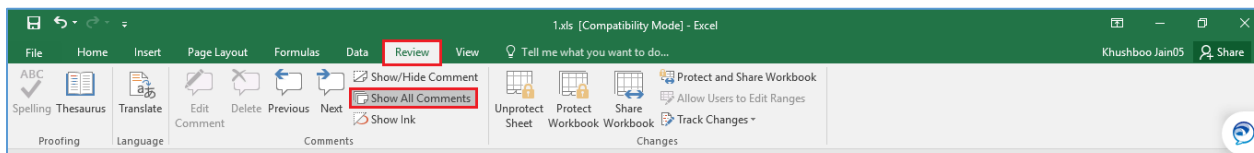


GSTIN of supplier	Place of supply	Supply type	Taxable value	State/UT tax (₹)	Cess (₹)	Action
07AQDPP8277H7Z7	27-Maharashtra	Inter-State		0.00	0.00	Add
07AQDPP8277H7Z7	27-Maharashtra	Inter-State		0.00	0.00	Add
07AQDPP8277H7Z7	27-Maharashtra	Inter-State		0.00	0.00	Add
27BKHHPK3837P8ZB	27-Maharashtra	Intra-State		5	20,469.25	0.00 Add
07AEFFPA4963B1ZY	27-Maharashtra	Inter-State	1,190,545.00	5.00	59,527.25	0.00 Add
07AEFFPA4963B1ZY	27-Maharashtra	Inter-State	74,830.00	12.00	8,979.60	0.00 Add
27ELFPP5868D2ZN	27-Maharashtra	Intra-State	1,965,048.00	12.00	0.00	117,902.88 Add
27ELFPP5868D2ZN	27-Maharashtra	Intra-State	2,005,986.50	18.00	0.00	180,538.79 Add

22. The comment box for each cell, that has errors, will show the error message. The user can read the error description of each cell and correct the errors as mentioned in the description box.

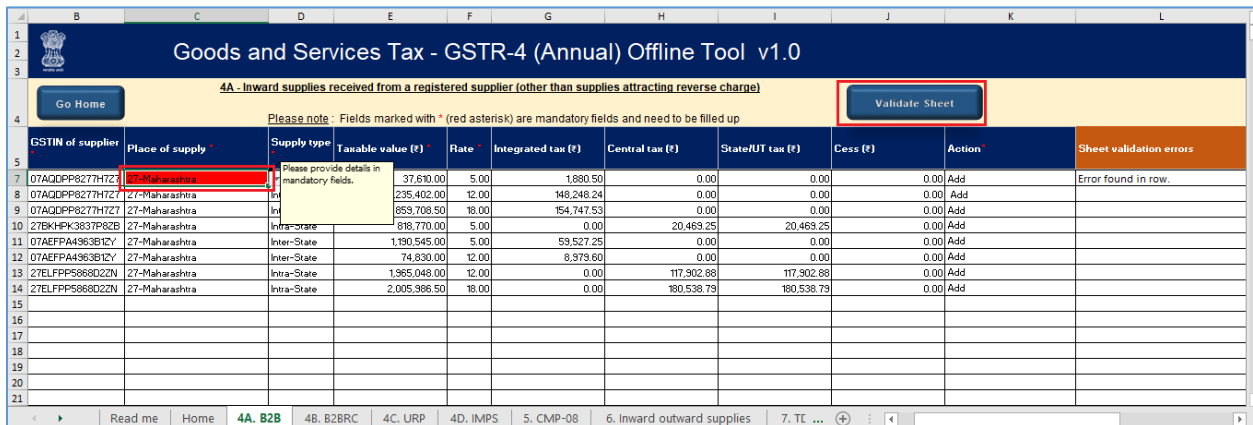
4A - Inward supplies received from a registered supplier (other than supplies attracting reverse charge)										
Please note: Fields marked with * (red asterisk) are mandatory fields and need to be filled up										
GSTIN of supplier	Place of supply	Supply type	Taxable value (₹)	Rate	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)	Action	Sheet validation errors
07AQDPP8277HTZ7		In-State	37,610.00	5.00	1,880.50	0.00	0.00	0.00	Add	Error found in row.
07AQDPP8277HTZ7	27-Maharashtra	Inter-State	1,235,402.00	12.00	148,248.24	0.00	0.00	0.00	Add	
07AQDPP8277HTZ7	27-Maharashtra	Inter-State	853,708.50	18.00	154,747.53	0.00	0.00	0.00	Add	
27BKHPK3837PR82B	27-Maharashtra	Intra-State	818,770.00	5.00	0.00	20,463.25	20,463.25	0.00	Add	
07AEFFPA4963B1Z*	27-Maharashtra	Inter-State	1,190,545.00	5.00	59,527.25	0.00	0.00	0.00	Add	
07AEFFPA4963B1Z*	27-Maharashtra	Inter-State	74,830.00	12.00	8,973.60	0.00	0.00	0.00	Add	
27ELFFPS868D22N	27-Maharashtra	Inter-State	1,985,048.00	12.00	0.00	117,902.88	117,902.88	0.00	Add	
27ELFFPS868D22N	27-Maharashtra	Intra-State	2,005,386.50	18.00	0.00	180,538.79	180,538.79	0.00	Add	

23. Alternatively, click the **Review** ribbon-tab > **Show All Comments** link to view the comments for fields with errors.



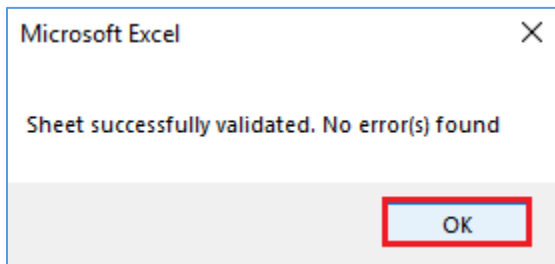
The screenshot shows the Excel Review ribbon with the 'Show All Comments' button highlighted in red. Below the ribbon, the same data table as above is visible, but with a yellow comment box over the 'Supply type' cell of the first row. The comment text reads: 'Please provide details in mandatory fields.'

24. After you have corrected all the errors, again click the **Validate Sheet** button.



GSTIN of supplier	Place of supply	Supply type	Taxable value (₹)	Rate	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)	Action	Sheet validation errors
07AQDPP827HTZ7	27-Maharashtra	Intra-State	37,610.00	5.00	1,880.50	0.00	0.00	0.00	Add	Error found in row...
07AQDPP827HTZ7	27-Maharashtra	Intra-State	235,402.00	12.00	148,248.24	0.00	0.00	0.00	Add	
07AQDPP827HTZ7	27-Maharashtra	Intra-State	853,708.50	18.00	154,747.53	0.00	0.00	0.00	Add	
27EKHPK383TP82B	27-Maharashtra	Intra-State	818,770.00	5.00	0.00	20,469.25	20,469.25	0.00	Add	
07AEFPA4363B1ZV	27-Maharashtra	Inter-State	1,190,545.00	5.00	59,527.25	0.00	0.00	0.00	Add	
07AEFPA4363B1ZV	27-Maharashtra	Inter-State	74,830.00	12.00	8,979.60	0.00	0.00	0.00	Add	
27ELFPP5868D2N	27-Maharashtra	Intra-State	1,965,048.00	12.00	0.00	117,302.88	117,302.88	0.00	Add	
27ELFPP5868D2N	27-Maharashtra	Intra-State	2,005,386.50	18.00	0.00	180,538.79	180,538.79	0.00	Add	

25. A popup Message box appears “Sheet Successfully Validated.” Click **OK**.

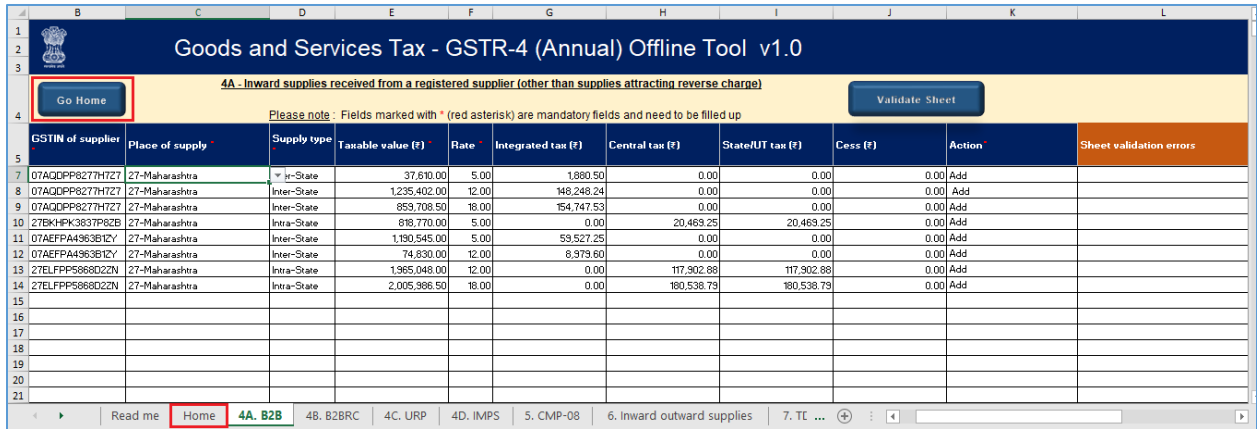


[Go back to the Main Menu](#)

## F. Generate JSON File to upload

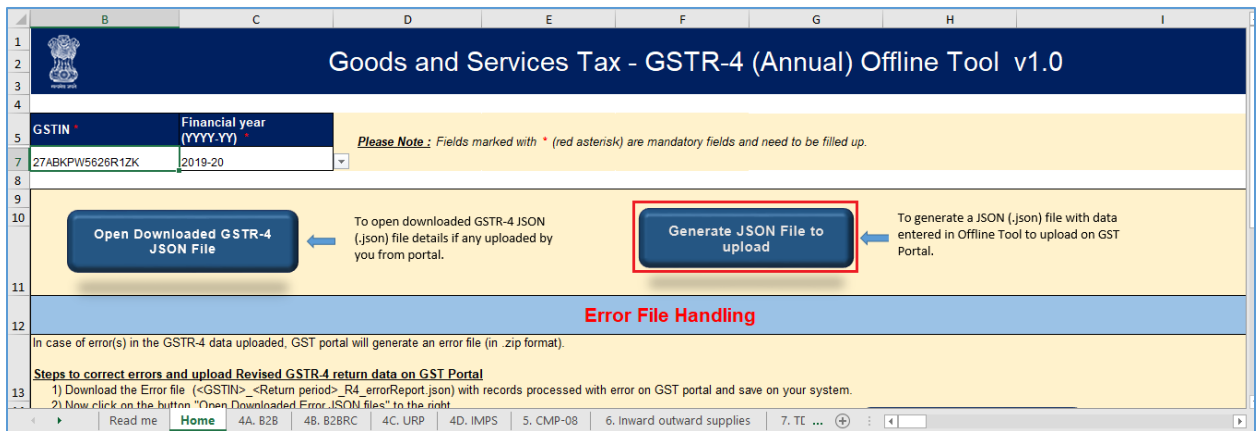
To generate JSON File to upload, perform following steps:

1. From the tab you are on, go to the 'Home' sheet by either clicking the 'Go Home' button or clicking the 'Home' sheet.



GSTIN of supplier	Place of supply	Supply type	Taxable value (₹)	Rate	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)	Action	Sheet validation errors
07AGQPP827H1Z7	27-Maharashtra	Intra-State	37,610.00	5.00	1,880.50	0.00	0.00	0.00	Add	
07AGQPP827H1Z7	27-Maharashtra	Inter-State	1,235,402.00	12.00	148,246.24	0.00	0.00	0.00	Add	
07AGQPP827H1Z7	27-Maharashtra	Inter-State	653,708.50	18.00	117,667.53	0.00	0.00	0.00	Add	
27BKQPK3837P82B	27-Maharashtra	Intra-State	618,770.00	5.00	0.00	20,463.25	20,463.25	0.00	Add	
07AEFFA4363B1E7	27-Maharashtra	Inter-State	1,180,545.00	5.00	59,527.25	0.00	0.00	0.00	Add	
07AEFFA4363B1E7	27-Maharashtra	Inter-State	74,830.00	12.00	8,979.60	0.00	0.00	0.00	Add	
27ELFFP5868D22N	27-Maharashtra	Intra-State	1,965,048.00	12.00	0.00	117,902.88	117,902.88	1,965,048.00	Add	
27ELFFP5868D22N	27-Maharashtra	Intra-State	2,005,366.50	18.00	0.00	180,538.79	180,538.79	0.00	Add	

2. Click the **Generate JSON File to upload** button.



**Open Downloaded GSTR-4 JSON File** ← To open downloaded GSTR-4 JSON (.json) file details if any uploaded by you from portal.

**Generate JSON File to upload** ← To generate a JSON (.json) file with data entered in Offline Tool to upload on GST Portal.

**Error File Handling**

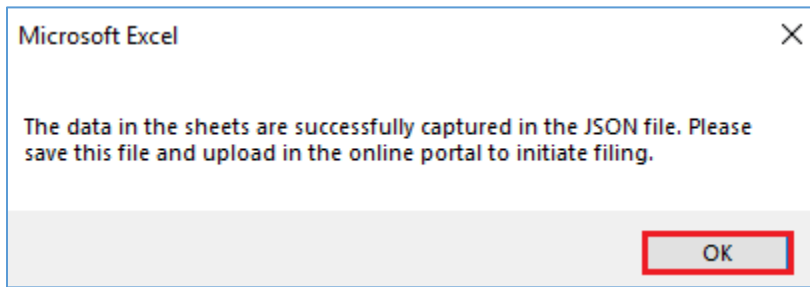
In case of error(s) in the GSTR-4 data uploaded, GST portal will generate an error file (in .zip format).

**Steps to correct errors and upload Revised GSTR-4 return data on GST Portal**

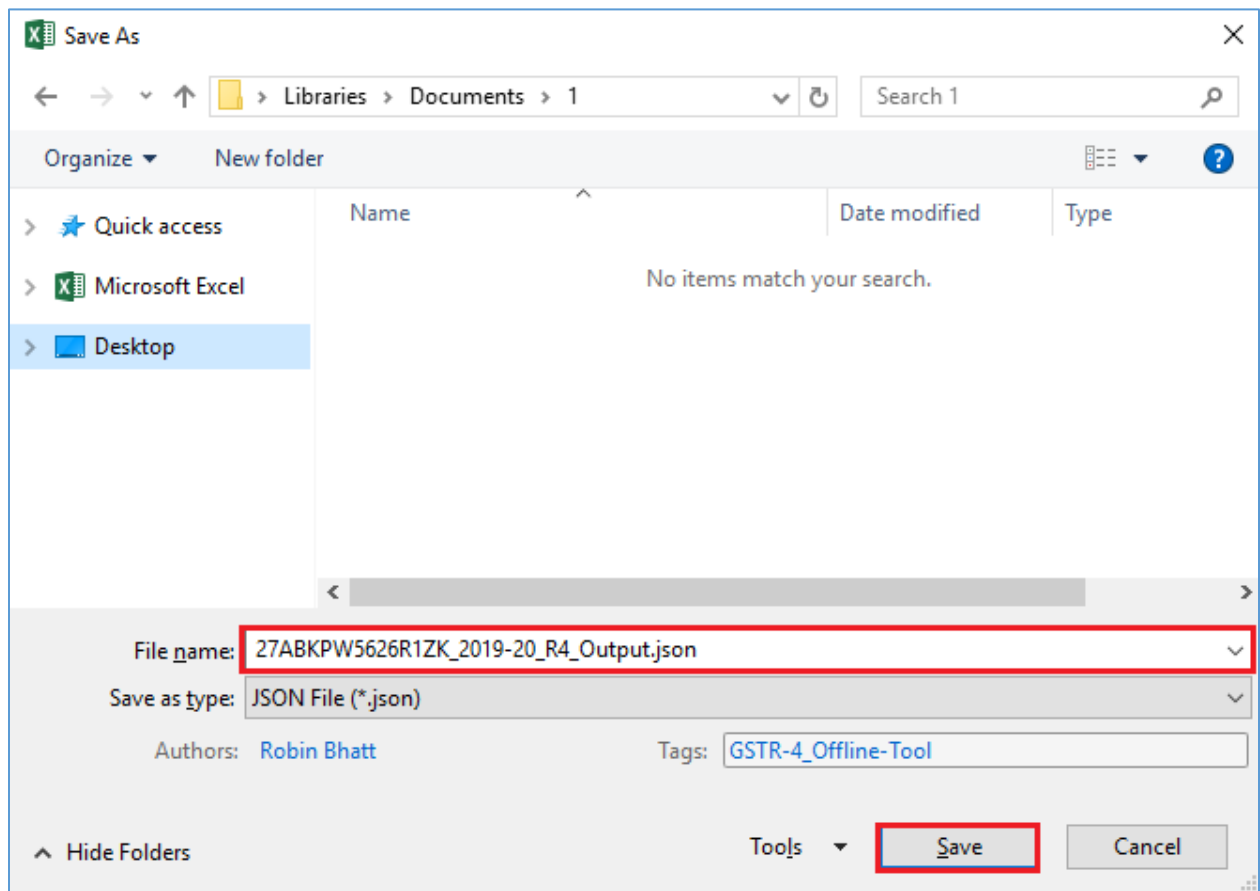
- 1) Download the Error file (<GSTIN>\_<Return period>\_R4\_errorReport.json) with records processed with error on GST portal and save on your system.
- 2) Now click on the button "Open Downloaded Error JSON files" to the right.

3. A success message is displayed that “data in the sheets are successfully captured in the JSON file. Please save this file and upload in the online portal to initiate filing.” Click **OK**.





4. A **Save As** pop-up window appears. Select the location where you want to save the JSON file, enter the file name and click the **SAVE** button.



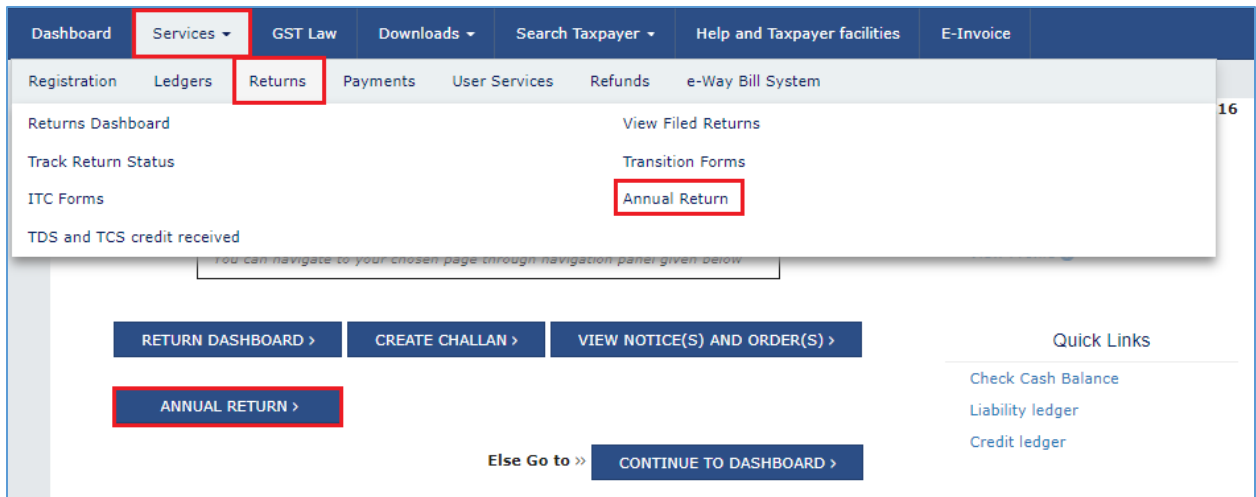
5. The JSON file is saved at the selected location.

[Go back to the Main Menu](#)

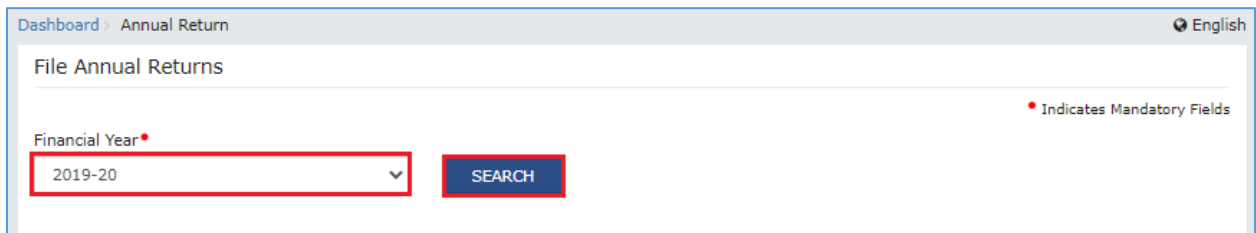
## G. Upload the generated JSON File on GST Portal

To upload the generated JSON File on the GST Portal, perform following steps:

1. Access the [www.gst.gov.in](http://www.gst.gov.in) URL. The GST Home page is displayed. Login to the portal with valid credentials. Dashboard page is displayed. Click the **Services > Returns > Annual Return** command. Alternatively, you can also click the **Annual Return** link on the Dashboard.



2. The **File Annual Returns** page is displayed. Select the **Financial Year** for which you want to file the return from the drop-down list. Click the **SEARCH** button.



3. The Form GSTR-4 (Annual Return) tile is displayed, with an Important Message box on the bottom. In the Form GSTR-4 (Annual Return) tile, click the **UPLOAD/DOWNLOAD JSON** button.

Dashboard > Annual Return English

### File Annual Returns

• Indicates Mandatory Fields

Financial Year •

2019-20 SEARCH

---

**Help**

- GSTR-4 can be filed online. It can also be prepared in Offline tool and then uploaded on the portal and filed.
- Annual return in Form GSTR-4 is required to be filed by every taxpayer who has availed composition scheme during any part of the relevant financial year.
- All the applicable statements i.e. GST CMP-08 should have been filed for all the applicable quarters of the relevant financial year (Y) before filing Annual GSTR-4.
- Once return in Form GSTR-4 is filed, it cannot be revised.

**Annual Return**  
**GSTR-4**

Due Date - 30/04/2020

PREPARE ONLINE
UPLOAD/DOWNLOAD JSON

---

Important Message

**Prepare Online:-**

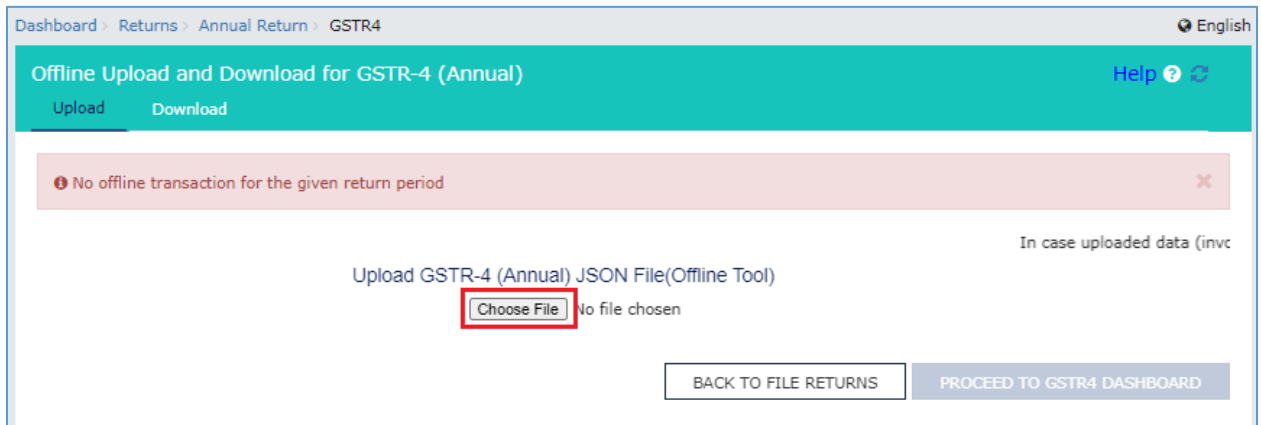
**Steps to be taken:**

- Click on 'Prepare Online';
- The system would navigate you to GSTR-4 Dashboard page. Provide the previous year aggregate turnover and save it;
- Based on the information available in the system, details would be auto-drafted in few tables, which shall be non-editable. Provide the details in other tables;
- Click on 'Proceed to file' button;
- Verify the details in preview page and click on 'Continue' button to navigate to payment table; and
- File the return by clicking on 'File GSTR-4' button while paying additional liabilities, if any.

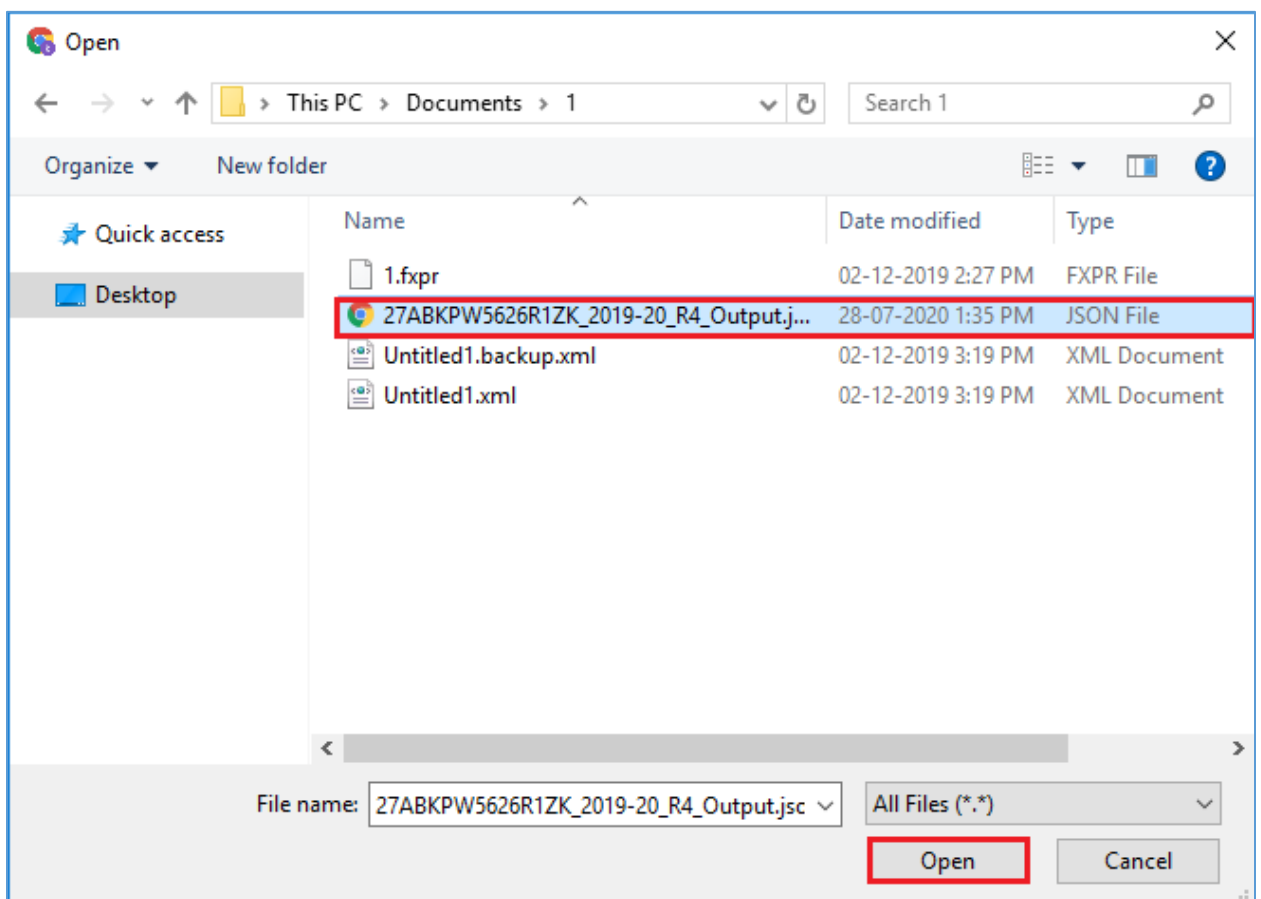
**Upload/Download JSON**

- Download the GSTR-4 offline tool from the 'Downloads' section in the pre-login page on the portal.
- Click on 'Upload/ Download json' and then click on 'Download' tab to download auto-drafted GSTR-4 details, if any;
- Follow instructions in 'GSTR-4 offline tool' to add details and generate JSON file for upload;
- Click on 'Upload' tab to upload JSON file and file the return with the instructions available on GSTR-4 online.

- The **Upload** section of the **Offline Upload and Download for Form GSTR-4 (Annual)** page is displayed, by default. Click the **Choose File** section.



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



11. The Upload section page is displayed. A green message appears confirming successful upload and asking you to wait while the GST Portal validates the uploaded data. And, below the message, is the **Upload History** table showing Status of the JSON file uploaded so far.

Dashboard > Returns > Annual Return > GSTR4 English

**Offline Upload and Download for GSTR-4 (Annual)** Help ? ↻

Upload    Download

In case uploaded data (invoice data or other record) fails validation,  
Upload GSTR-4 (Annual) JSON File(Offline Tool)

No file chosen

Upload History

Date	Time	Reference id	Status	Error Report
28/07/2020	14:59:06	1ecb290b-adf1-4d8a-b2a7-0756b635d713	Processed	NA
28/07/2020	14:57:19	4d4112e8-e118-4190-bd6d-2b880b3b67c7	Processed with Error	<a href="#">Download error report</a>
28/07/2020	14:33:36	0a7e35df-d2b4-4ecf-8644-bdbe2bf7002b	Processed with Error	<a href="#">Download error report</a>
28/07/2020	14:31:56	ba3af40e-5106-4bc0-adb9-f68fb577f95c	Error Occurred	GSTIN and/or return period of JSON file is not matching.

**Note:** In case, some details exist from previous upload, it will be updated with latest uploaded details. These details will be updated GSTIN wise for Table 4A and 4B and PAN wise for Table 4C.

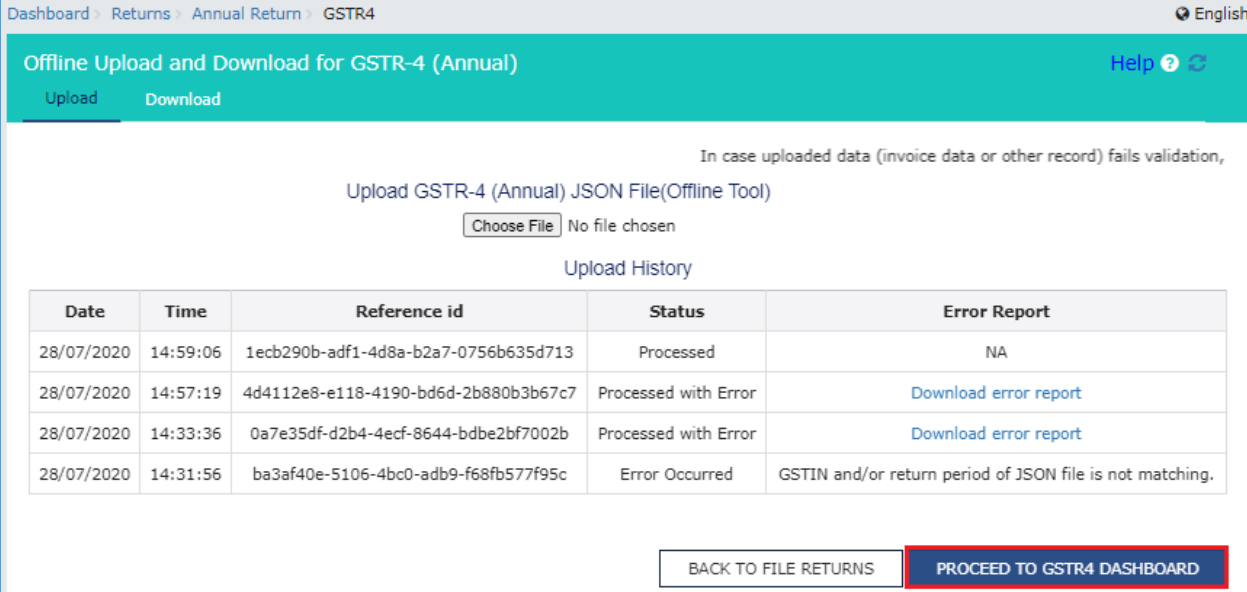
12. In case, there was some error in data uploaded, like invalid GSTIN etc. then the Upload History table will show the Status of the JSON file as “Processed with Error”. Rectify the error and upload the JSON file again by following the steps mentioned in the hyperlink to download error report, if any: [Download Error Report, If any](#)

[Go back to the Main Menu](#)

## H. Preview Form GSTR-4 (Annual Return) on the GST Portal

To preview Form GSTR-4 (Annual Return) on the GST Portal, perform following steps:

1. Click the **PROCEED TO GSTR4 DASHBOARD** button or navigate to **Services > Returns > Annual Return > Select the Financial Year > SEARCH > PREPARE ONLINE.**



Dashboard > Returns > Annual Return > GSTR4

Offline Upload and Download for GSTR-4 (Annual) English

Upload Download

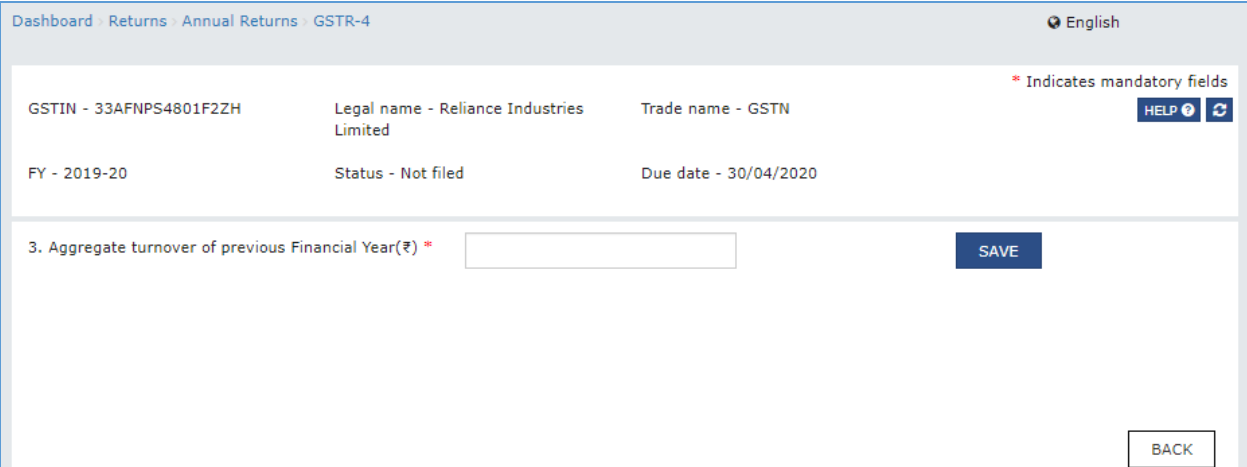
In case uploaded data (invoice data or other record) fails validation,  
Upload GSTR-4 (Annual) JSON File(Offline Tool)

No file chosen

Upload History

Date	Time	Reference id	Status	Error Report
28/07/2020	14:59:06	1ecb290b-adf1-4d8a-b2a7-0756b635d713	Processed	NA
28/07/2020	14:57:19	4d4112e8-e118-4190-bd6d-2b880b3b67c7	Processed with Error	<a href="#">Download error report</a>
28/07/2020	14:33:36	0a7e35df-d2b4-4ecf-8644-bdbe2bf7002b	Processed with Error	<a href="#">Download error report</a>
28/07/2020	14:31:56	ba3af40e-5106-4bc0-adb9-f68fb577f95c	Error Occurred	GSTIN and/or return period of JSON file is not matching.

2. The **Form GSTR-4 Annual Return** page is displayed.



Dashboard > Returns > Annual Returns > GSTR-4 English

\* Indicates mandatory fields

GSTIN - 33AFNPS4801F2ZH      Legal name - Reliance Industries Limited      Trade name - GSTN HELP Refresh

FY - 2019-20      Status - Not filed      Due date - 30/04/2020

3. Aggregate turnover of previous Financial Year (₹) \*

3. The details you had successfully uploaded on the portal using the Offline Utility would be displayed in **Table 4 to 7.**

Dashboard > Returns > Annual Returns > GSTR-4 English

GSTIN - 27ABKPW5626R1ZK      Legal name - SURESH D WALUKAR      Trade name - \* Indicates mandatory fields  
FY - 2019-20      Status - Not filed      Due date - HELP

3. Aggregate turnover of previous Financial Year(₹) \*  SAVE

File Nil GSTR-4

Select tables to add/view details Select tables to add/view details

- 4A. Inward supplies from registered supplier (other than reverse charge)
- 4B. Inward supplies from registered supplier (reverse charge)
- 4C. Inward supplies from unregistered supplier
- 4D. Import of service
- 5. Summary of CMP-08
- 6. Tax rate wise inward and outward supplies
- 7. TDS/TCS credit received

BACK DETAILS (EXCEL)    PROCEED TO FILE

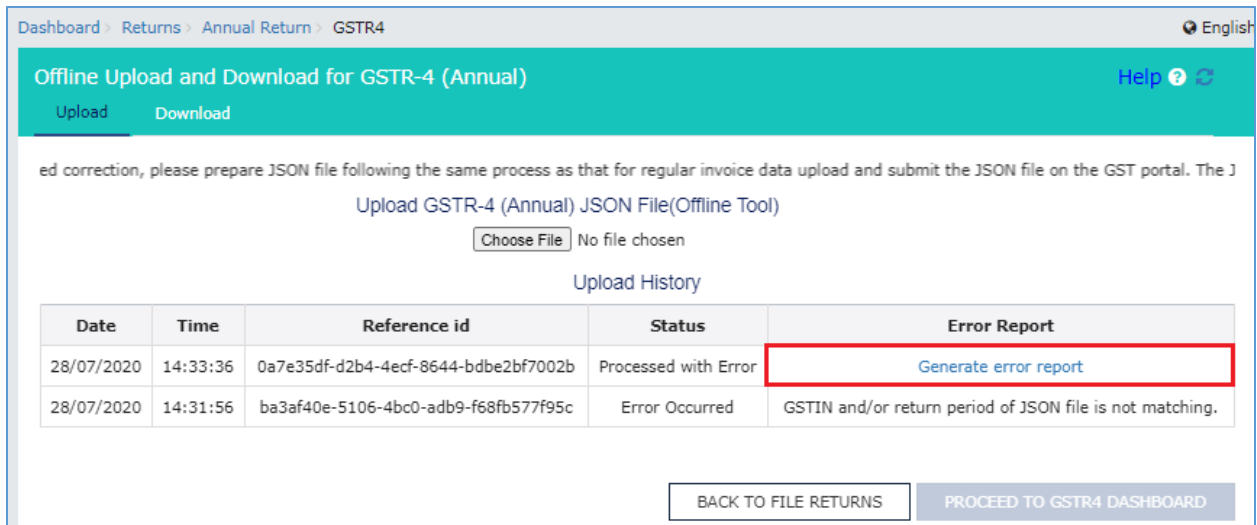
For knowing how to proceed to file and file the Form GSTR-4 Return online, please follow the steps mentioned in the following hyperlink: [Form GSTR-4 \(Annual Return\) Online Manual](#)

[Go back to the Main Menu](#)

## I. Download Error Report, if any

To download the Error report, if any, while uploading Form GSTR-4 (Annual Return) JSON File, for correcting entries that failed validation on the GST portal, perform following steps:

1. Error Report will contain only those entries that failed validation checks on the GST Portal. The successfully-validated entries can be previewed online. Click **Generate error report** hyperlink.



Dashboard > Returns > Annual Return > GSTR4 English

Offline Upload and Download for GSTR-4 (Annual) Help ?

Upload Download

ed 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 J

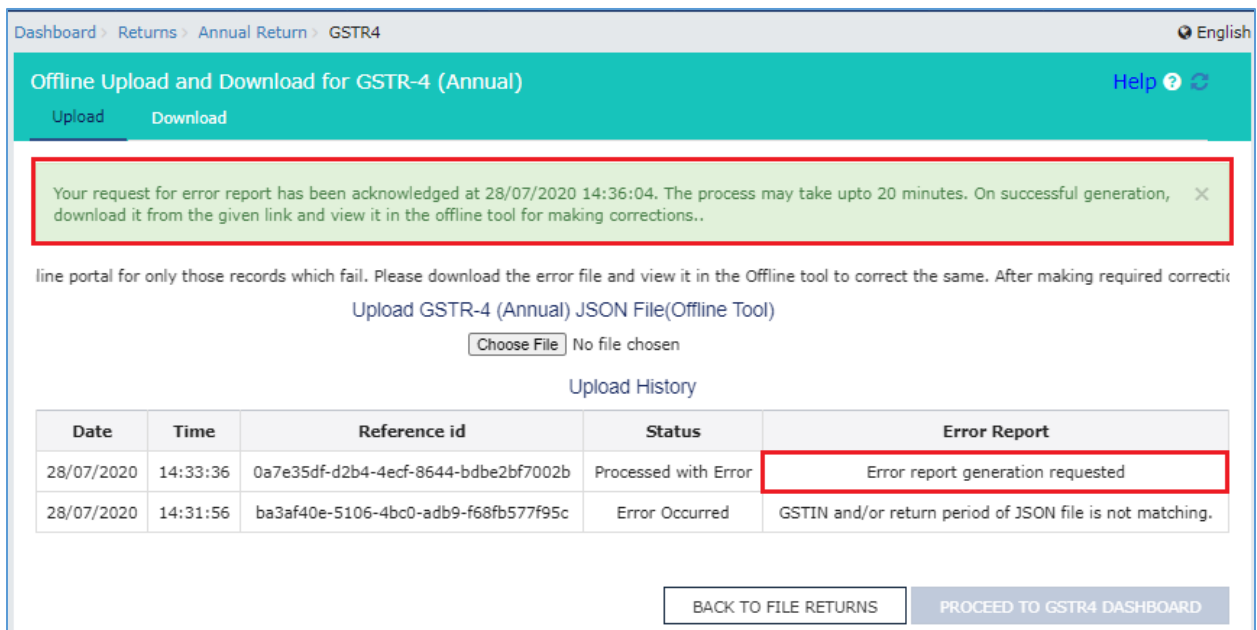
Upload GSTR-4 (Annual) JSON File(Offline Tool)

No file chosen

Upload History

Date	Time	Reference id	Status	Error Report
28/07/2020	14:33:36	0a7e35df-d2b4-4ecf-8644-bdbe2bf7002b	Processed with Error	<a href="#">Generate error report</a>
28/07/2020	14:31:56	ba3af40e-5106-4bc0-adb9-f68fb577f95c	Error Occurred	GSTIN and/or return period of JSON file is not matching.

2. A confirmation-message is displayed and Columns Status and Error Report change as shown.



Dashboard > Returns > Annual Return > GSTR4 English

Offline Upload and Download for GSTR-4 (Annual) Help ?

Upload Download

Your request for error report has been acknowledged at 28/07/2020 14:36:04. The process may take upto 20 minutes. On successful generation, download it from the given link and view it in the offline tool for making corrections..

line portal for only those records which fail. Please download the error file and view it in the Offline tool to correct the same. After making required correcti

Upload GSTR-4 (Annual) JSON File(Offline Tool)

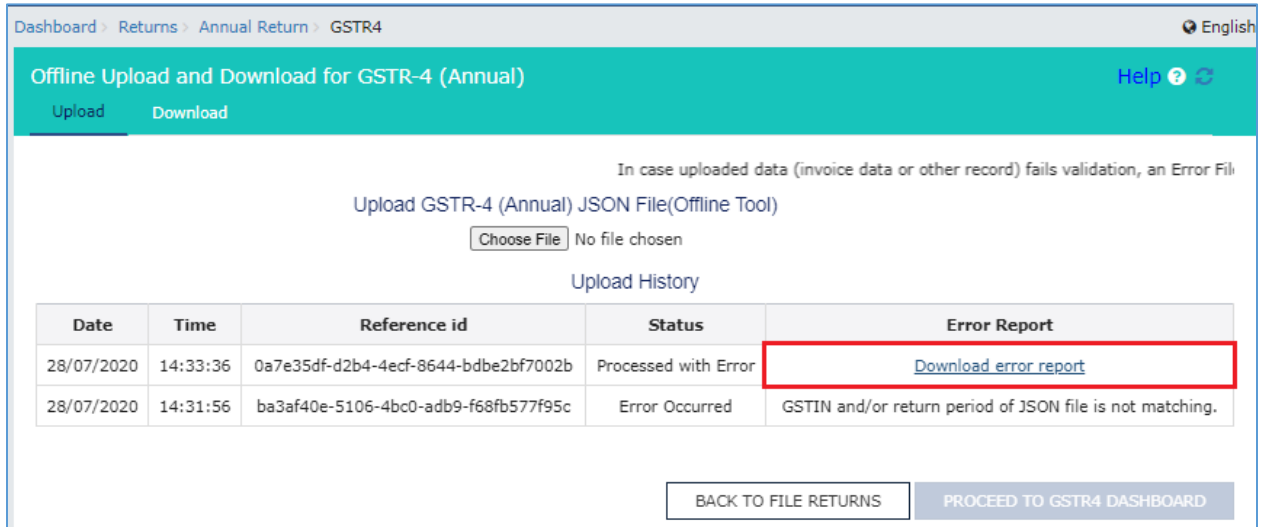
No file chosen

Upload History

Date	Time	Reference id	Status	Error Report
28/07/2020	14:33:36	0a7e35df-d2b4-4ecf-8644-bdbe2bf7002b	Processed with Error	Error report generation requested
28/07/2020	14:31:56	ba3af40e-5106-4bc0-adb9-f68fb577f95c	Error Occurred	GSTIN and/or return period of JSON file is not matching.



- Once the error report is generated, Download error report link is displayed in the Column Error Report. Click the **Download error report** link to download the zipped error report.



Dashboard > Returns > Annual Return > GSTR4

Offline Upload and Download for GSTR-4 (Annual)

Upload    Download

In case uploaded data (invoice data or other record) fails validation, an Error File

Upload GSTR-4 (Annual) JSON File(Offline Tool)

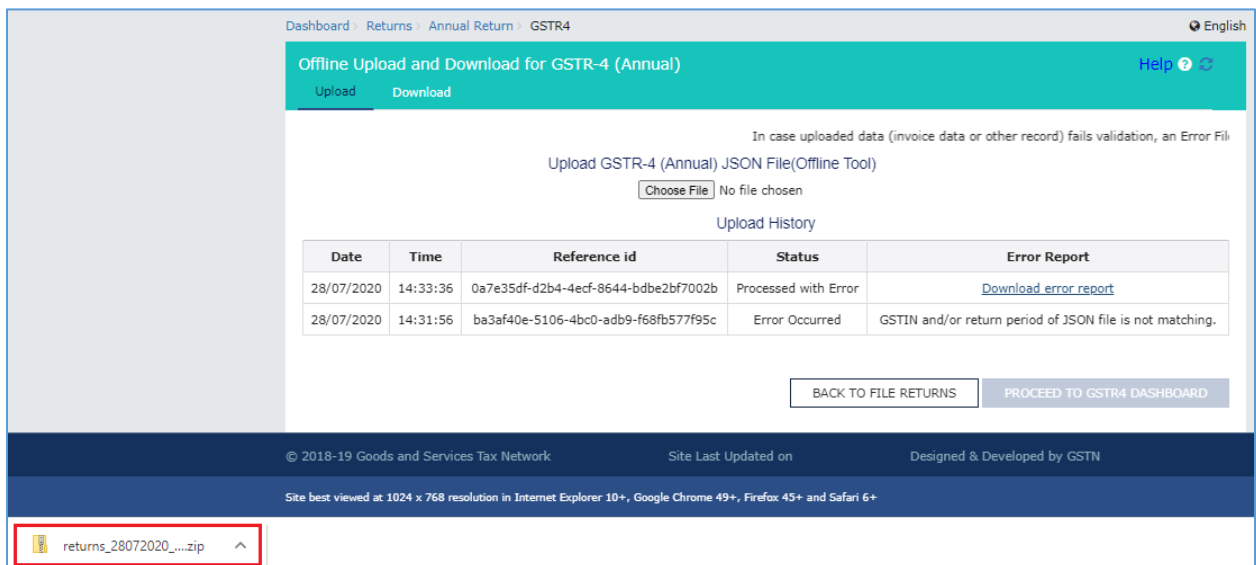
No file chosen

Upload History

Date	Time	Reference id	Status	Error Report
28/07/2020	14:33:36	0a7e35df-d2b4-4ecf-8644-bdbe2bf7002b	Processed with Error	<a href="#">Download error report</a>
28/07/2020	14:31:56	ba3af40e-5106-4bc0-adb9-f68fb577f95c	Error Occurred	GSTIN and/or return period of JSON file is not matching.

- The error JSON File is downloaded on your machine. Error Report will contain only those entries that failed validation checks on the GST portal. Unzip the file.



Dashboard > Returns > Annual Return > GSTR4

Offline Upload and Download for GSTR-4 (Annual)

Upload    Download

In case uploaded data (invoice data or other record) fails validation, an Error File

Upload GSTR-4 (Annual) JSON File(Offline Tool)

No file chosen

Upload History

Date	Time	Reference id	Status	Error Report
28/07/2020	14:33:36	0a7e35df-d2b4-4ecf-8644-bdbe2bf7002b	Processed with Error	<a href="#">Download error report</a>
28/07/2020	14:31:56	ba3af40e-5106-4bc0-adb9-f68fb577f95c	Error Occurred	GSTIN and/or return period of JSON file is not matching.

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Site best viewed at 1024 x 768 resolution in Internet Explorer 10+, Google Chrome 49+, Firefox 45+ and Safari 6+

returns\_28072020\_...zip

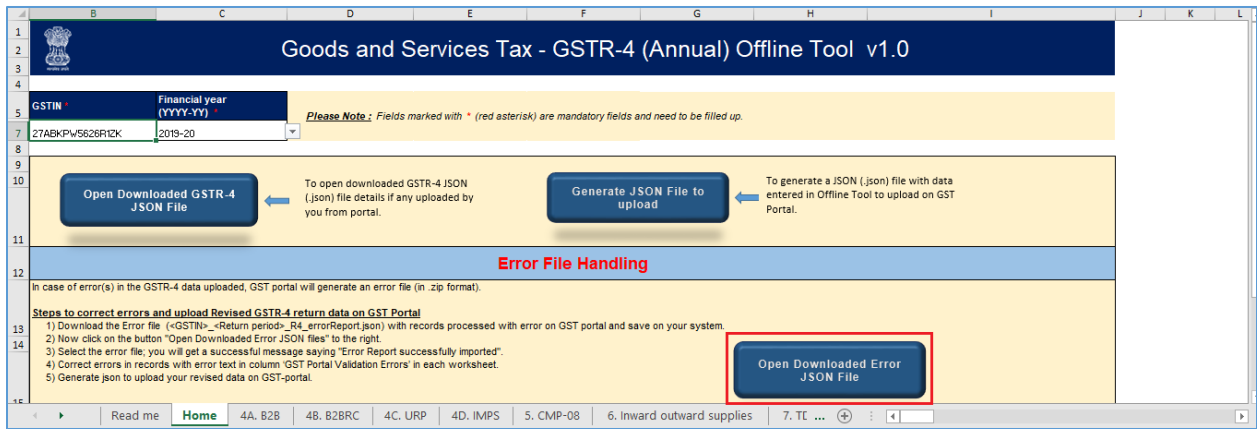
- Import the JSON file into the offline utility and make updates as necessary, as explained below.

[Go back to the Main Menu](#)

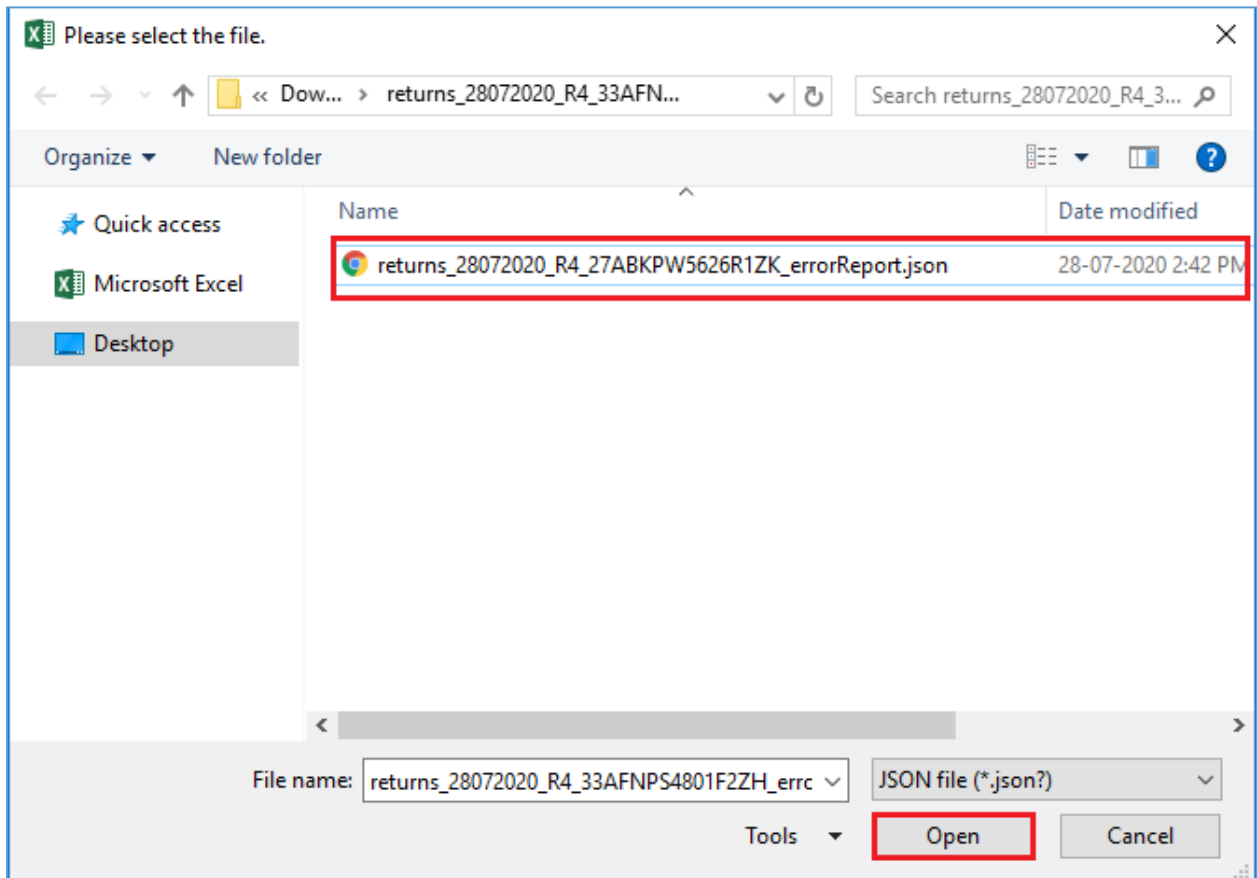
**J. Open Downloaded Error Form GSTR-4 (Annual Return) JSON File(s)**

To open the downloaded Error Form GSTR-4 (Annual Return) JSON File, for correcting entries that failed validation on the GST portal, perform following steps:

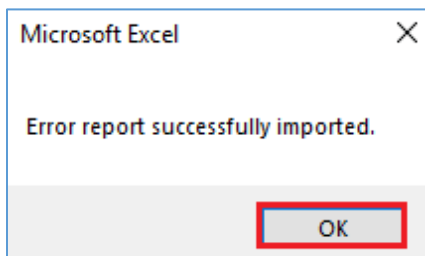
1. Open Form GSTR-4 Offline Utility and go to the **Home** tab. Under the section **Error File Handling**, click the **Open Downloaded Error JSON File** button.



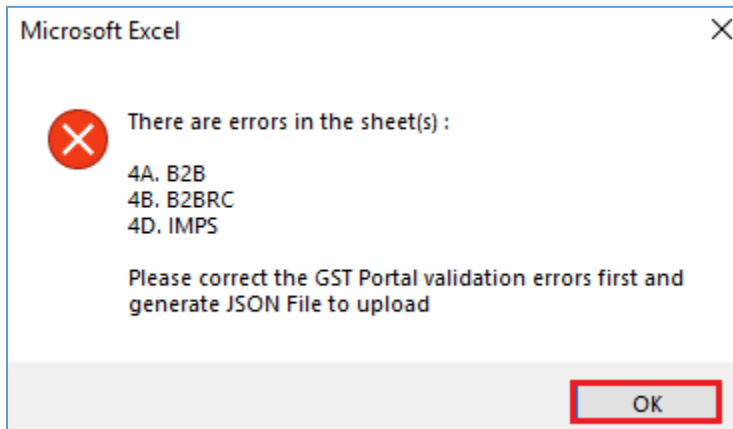
2. A file dialog box will open. Navigate to extracted error file. Select the file and click the **OK** button.



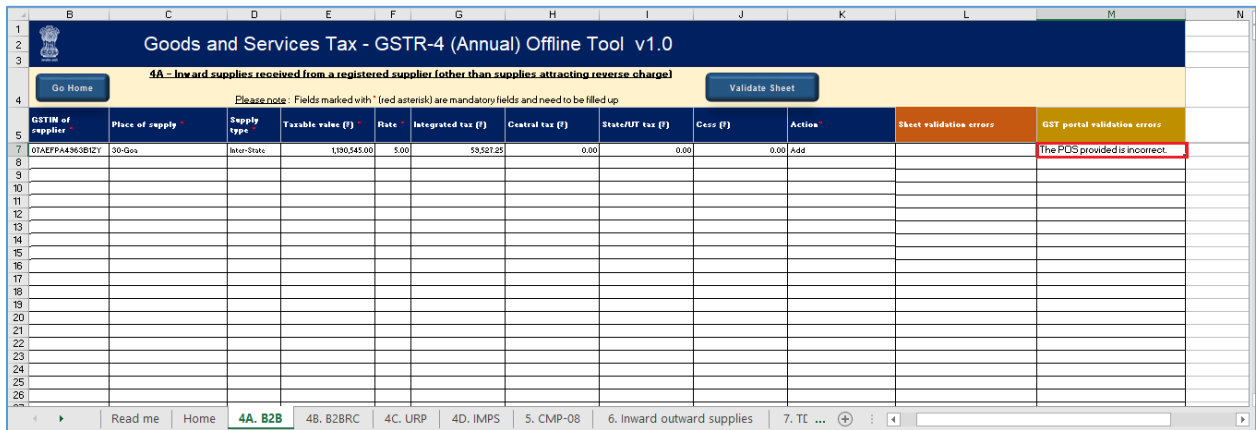
3. Success message will be displayed. Click the **OK** button to proceed.



4. The message displays the name of the sheets where error is present. Click **OK**.



5. Navigate to **individual** sheets. Correct the errors, as mentioned in the column “GST Portal Validation Errors” in each sheet.



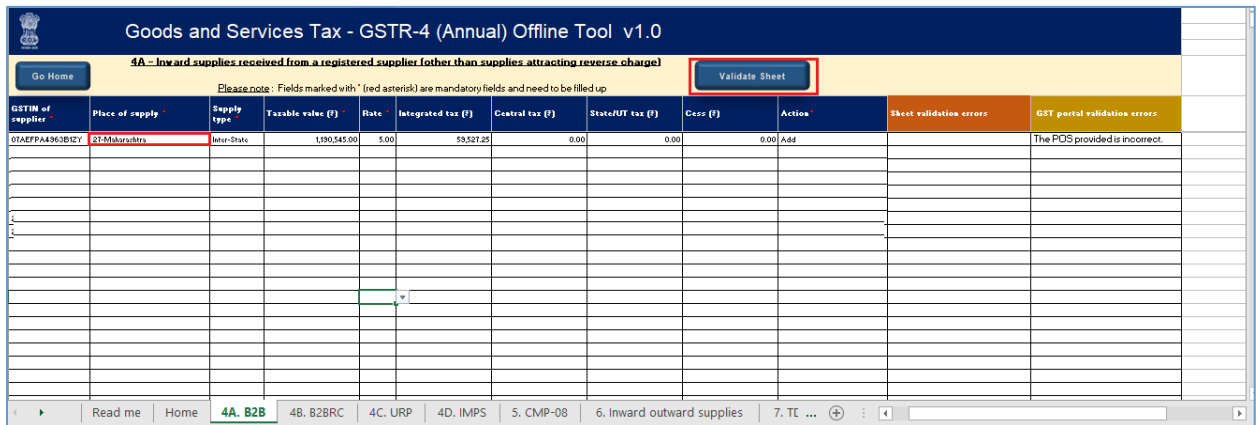
Goods and Services Tax - GSTR-4 (Annual) Offline Tool v1.0

4A - Inward supplies received from a registered supplier (other than supplies attracting reverse charge)

Please note: Fields marked with \* (red asterisk) are mandatory fields and need to be filled up

GSTM of supplier	Place of supply	Supply type	Taxable value (₹)	Rate	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)	Action	Sheet validation errors	GST portal validation errors
07AEFP44960BIZY	30-Goa	Intra-State	1,190,545.00	5.00	59,527.25	0.00	0.00	0.00	Add		The PCS provided is incorrect.

6. After making corrections in a sheet, click the **Validate Sheet** button to validate the sheet. Similarly, make corrections in all sheets and click the **Validate Sheet** button in each sheet.



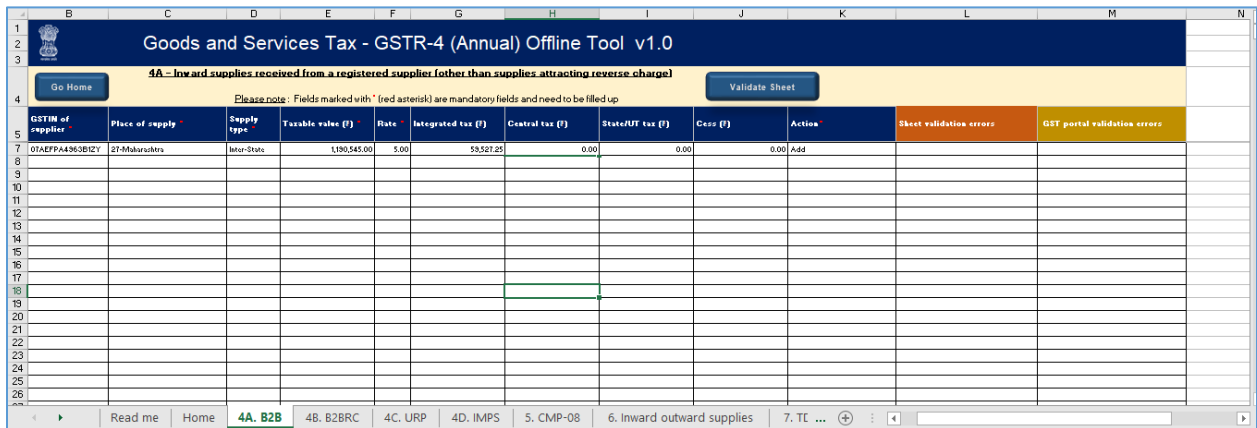
Goods and Services Tax - GSTR-4 (Annual) Offline Tool v1.0

4A - Inward supplies received from a registered supplier (other than supplies attracting reverse charge)

Please note: Fields marked with \* (red asterisk) are mandatory fields and need to be filled up

GSTM of supplier	Place of supply	Supply type	Taxable value (₹)	Rate	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)	Action	Sheet validation errors	GST portal validation errors
07AEFP44960BIZY	30-Maharashtra	Intra-State	1,190,545.00	5.00	59,527.25	0.00	0.00	0.00	Add		The PCS provided is incorrect.

- Error is rectified and GST portal validation errors column is blank now.



GSTIN of supplier	Place of supply	Supply type	Taxable value (₹)	Rate	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)	Action	Sheet validation errors	GST portal validation errors
07AEPPA4963BIZY	27-Maharashtra	Intra-State	1,190,545.00	5.00	59,527.25	0.00	0.00	0.00	Add		

- From the tab you are on, go to the **Home** tab by either clicking the **Go Home** button or clicking the **Home tab** to generate summary. Follow steps mentioned in the following hyperlinks to generate and upload the JSON file: [Generate JSON File to upload](#) and [Upload the generated JSON File on GST Portal](#).

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