

FAQs and User Manual – Form GSTR-9 Offline  
Utility

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Goods and Services Tax Network

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## FAQs of Form GSTR-9 Offline Utility

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### 1. About Form GSTR-9 Offline Utility

#### 1. What is Form GSTR-9 Offline Utility?

Form GSTR-9 Offline utility is an Excel-based tool to facilitate the preparation of annual return in Form GSTR-9. This Annual return is to be filed once, for each financial year, on the GST Portal, by the registered taxpayers who were regular taxpayers, including SEZ units and SEZ developers.

Taxpayers may use the offline utility to furnish details of purchases, sales, input tax credit or refund claimed or demand created etc. in this return. Once return is prepared using offline utility, it can be uploaded on GST Portal by generating a JSON file.

#### 2. What are the features of Form GSTR-9 Offline Utility?

The Key Features of Form GSTR-9 Offline Utility are given below:

- The Form GSTR-9 details of **Table 4 to Table 18** can be prepared offline with no connection to Internet.
- Most of the data entry and business validations are inbuilt in the offline utility reducing chances of errors upon upload to GST Portal.

#### 3. Can I file Form GSTR-9 using Offline Utility?

No. You can prepare the Form GSTR-9 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.

#### 4. What details in Form GSTR-9 can be entered by taxpayer using the Offline Utility?

**Details for following Tables of Form GSTR-9 can be entered by taxpayer using the offline Tool:**

- **Table 4 Outward:** Summary of outward/ inward supplies made during the financial year
- **Table 5 Outward:** Summary of non-taxable outward supplies made during the financial year
- **Table 6 ITC availed:** Summary of ITC availed during the financial year
- **Table 7 ITC Rev:** Summary of ITC reversed or ineligible for the financial year
- **Table 8 Other ITC:** Summary of ITC availed during the financial year
- **Table 9 Tax Paid:** Tax (including Interest, Late Fee, Penalty & Others) paid during the financial year
- **Table 10 PY trans in current FY:** Summary of transactions reported in next financial year
- **Table 14 Differential tax:** Total tax paid on transactions reported in next financial year
- **Table 15 Demand & Refunds:** Particulars of demands and refunds during the financial year
- **Table 16 Comp DS & Goods sent on approval:** Summary of supplies received from composition taxpayers, deemed supply under section 143 and goods sent on approval basis
- **Table 17 HSN Outward:** HSN wise summary of outward supplies made during the financial year
- **Table 18 HSN Inward:** HSN wise summary of inward supplies received during the financial year

## 2. Download Form GSTR-9 Offline Utility

### 5. From where can I download and use the Form GSTR-9 Offline Utility in my system?

To download and open the Form GSTR-9 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 > Form GSTR-9 Offline Tool** option and click on it.
3. Unzip the downloaded Zip file which contains GSTR\_9\_Offline\_Utility.xls excel sheet.
4. Open the GSTR\_9\_Offline\_Utility.xls excel sheet by double clicking on it.
5. Read the 'Read Me' instructions on excel sheet and then fill the worksheet accordingly.

**Note:** Downloading the Form GSTR-9 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.

## 6. Do I need to login to GST Portal to download the Form GSTR-9 Offline Utility?

No. You can download the Form GSTR-9 Offline Utility under 'Downloads' section without logging in to the GST Portal.

## 7. What are the basic system requirements/configurations required to use Form GSTR-9 Offline Tool?

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

## 8. Is Offline utility mobile compatible?

As of now Form GSTR-9 Offline utility cannot be used on mobile. It can only be used on desktop/laptops.

# 3. Download the Generated JSON File

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

Generated JSON file needs to be downloaded to open the system-computed Form GSTR-9 data (based on GSTR-1 and Form GSTR-3B filed) for editing as well as to prepare details of Table 4 to Table 18 of Form GSTR-9 in the Offline Tool.

JSON file will also have non-editable fields such as table no. 6A (ITC claimed in returns filed in Form GSTR-3B), table no. 8A (ITC as per GSTR-2A (Table 3 & 5 thereof) and table no 9 (except tax payable column).

## 10. Do I need to login to GST Portal to download the generated JSON file using Form GSTR-9 Offline Utility?

Yes. You must login in to the GST Portal to download the generated JSON file using Form GSTR-9 Offline Utility.

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

It is not mandatory to fill 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-9 Offline Utility

### 12. How many worksheet-tabs are there in Form GSTR-9 Offline Utility

There are 14 worksheet-tabs in Form GSTR-9 Offline Utility. These are:

1. Read Me
2. Home
3. 4 Outward
4. 5 Outward
5. 6 ITC availed
6. 7 ITC Rev
7. 8 Other ITC
8. 9 Tax Paid
9. 10 PY trans in current FY
10. 14 Differential tax
11. 15 Demand & Refunds
12. 16 Comp DS & Goods sent on appr
13. 17 HSN Outward
14. 18 HSN Inward.

### 13. 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 data in Form GSTR-9 Offline Utility.

### 14. What is “Go Home” button?

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

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

The **Home** sheet is the main page of the utility. It is used to perform following four 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 Form GSTR-9 JSON File** button. (taxpayer has to first import the json file from portal for auto-computed values)

3. Enter details in worksheet-tab
4. Generate JSON file, for upload of Form GSTR-9 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 Files** button.

## 16. What is the use of '4 Outward' worksheet-tab?

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

1. Enter/ view the summary of taxable outward/ inward supplies made during the financial year.
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

## 17. What is the use of '5 Outward' worksheet-tab?

The **5 Outward** sheet contains Table 5. It is used to perform following 3 functions:

1. Enter/ view the summary of non-taxable outward supplies made during the financial year.
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

## 18. What is the use of '6 ITC availed' worksheet-tab?

The **6 ITC availed** sheet contains Table 6. It is used to perform following 3 functions:

1. Enter/ view the summary of ITC availed during the financial year.
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

## 19. What is the use of '7 ITC Rev' worksheet-tab?

The **7 ITC Rev** sheet contains Table 7. It is used to perform following 3 functions:

1. Enter/ view the summary of ITC reversed or ineligible for the financial year.
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 '8 Other ITC' worksheet-tab?

The **8 Other ITC** sheet contains Table 8. It is used to perform following 3 functions:

1. Enter/ view the ITC availed during the financial year.
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 '9 Tax Paid' worksheet-tab?

The **9 Tax Paid** sheet contains Table 9. It is used to perform following 3 functions:

1. Enter/ view the tax (including Interest, Late Fee, Penalty & Others) paid during the financial year.
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 '10 PY trans in current FY' worksheet-tab?

The **10 PY trans in current FY** sheet contains Table 10, 11, 12 and 13. It is used to perform following 3 functions:

1. Enter/ view the summary of transactions reported in next financial year.
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 '14 Differential tax' worksheet-tab?

The **14 Differential tax** sheet contains Table 14. It is used to perform following 3 functions:

1. Enter/ view the total tax paid on transactions pertaining to the previous financial year reported in next financial year.
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

## 24. What is the use of '15 Demand & Refunds' worksheet-tab?

The **15 Demand & Refunds** sheet contains Table 15. It is used to perform following 3 functions:

1. Enter/ view particulars of demands and refunds during the financial year.
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



## 25. What is the use of '16 Comp DS & Goods sent on appr' worksheet-tab?

The **16 Comp DS & Goods sent on appr** sheet contains Table 16. It is used to perform following 3 functions:

1. Enter/ view the summary of supplies received from Composition taxpayers, deemed supply by job worker and goods sent on approval basis.
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

## 26. What is the use of '17 HSN Outward' worksheet-tab?

The **17 HSN Outward** sheet contains Table 17. It is used to perform following 3 functions:

1. Enter/ view HSN wise summary of outward supplies made during the financial year.
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

## 27. What is the use of '18 HSN Inward' worksheet-tab?

The **18 HSN Inward** sheet contains Table 18. It is used to perform following 3 functions:

1. Enter/ view HSN wise summary of inward supplies received during the financial year.
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.

# 5. Entering & validating Details in Offline Utility

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

- Download the Offline tool from GST Portal under download section.
- Download the JSON file from the Portal (Log in to GST portal > Annual return > select Financial year and click on search > Prepare offline > Go to 'download' tab > Download) containing system computed details of Form GSTR-9 and import it/ open it into the offline tool and then edit it.
- Enter/edit/view the details in table no. 4 to 18

- Generate the JSON file for upload.

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

You can't generate the JSON file from offline tool without first importing and opening the JSON file into the offline tool.

For downloading the system generated summary of Form GSTR-9, navigate to **GST Portal > Annual return > select Financial year** and click on **search > Prepare Offline > Go to 'download' tab > Download**. After downloading the summary, import the summary of Form GSTR-9 into the offline tool.

Imported JSON file also have details of non-editable fields such as table no. 6A (ITC claimed in returns filed in Form GSTR-3B), table no. 8A (ITC as per GSTR-2A (Table 3 & 5 thereof) and table no. 9 (except tax payable column).

### 30. 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.

### 31. 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.

### 32. Can I enter two digit codes for HSN in the offline utility?

Yes, you can enter two digit codes for all HSN codes, including codes starting with code 99, in the Offline Utility.

**Note:** For HSN codes starting with 99, you are not required to provide UQC and Qty details.

### 33. 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.

### **34. 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.

### **35. 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.

### **36. 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, would be done at the time of upload of JSON File created using offline tool.

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

### **37. Do I need to login to GST Portal to upload the generated JSON file using Form GSTR-9 Offline Utility?**

Yes. You must login in to the GST Portal to upload the generated JSON file using Form GSTR-9 Offline Utility.

### **38. I am uploading Form GSTR-9 JSON File again, after making changes. What will happen to details of the previous upload?**

If some details exist from previous upload, all new details will be added as new entries. In case, some details exist from previous upload, it will be updated with latest uploaded details.

**39. 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**

**40. 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.

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

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

**42. I've uploaded Form GSTR-9 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-9 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.

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

**43. 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	Don't type the alphabet 'O' in place of the number '0'.

make sure the GSTIN registration was active during the year.	
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-9 and Online filing of Form GSTR-9 on the GST Portal, please refer to [Form GSTR-9 Online FAQs](#)

# Manual of Form GSTR-9 Offline Utility

## Form GSTR-9 Offline Utility Overview

Form GSTR-9 Offline utility is an Excel-based tool to facilitate the creation of annual return in Form GSTR-9, which is to be filed once, for each financial year, on the GST Portal, by the registered taxpayers who were regular taxpayers, including SEZ units and SEZ developers.

Taxpayers may use the offline utility to furnish details of outward supplies, inward supplies, input tax credit, refund claimed, if any and demand created, if any etc. in this return.

**Details for following Tables of Form GSTR-9 can be entered by taxpayer using the offline Tool:**

- **Table 4 Outward:** Summary of outward/ inward supplies made during the financial year
- **Table 5 Outward:** Summary of non-taxable outward supplies made during the financial year
- **Table 6 ITC availed:** Summary of ITC availed during the financial year
- **Table 7 ITC Rev:** Summary of ITC reversed or ineligible for the financial year
- **Table 8 Other ITC:** Summary of ITC availed during the financial year
- **Table 9 Tax Paid:** Tax (including Interest, Late Fee, Penalty & Others) paid during the financial year
- **Table 10 PY trans in current FY:** Summary of transactions reported in next financial year
- **Table 14 Differential tax:** Total tax paid on transactions reported in next financial year
- **Table 15 Demand & Refunds:** Particulars of demands and refunds during the financial year
- **Table 16 Comp DS & Goods sent on appr:** Summary of supplies received from Composition taxpayers, deemed supply by job worker and goods sent on approval basis
- **Table 17 HSN Outward:** HSN wise summary of outward supplies made during the financial year
- **Table 18 HSN Inward:** HSN wise summary of inward supplies received during the financial year

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 Annual Return in Form GSTR-9 using offline utility, perform following steps:

- A. [Download the Form GSTR-9 Offline Utility](#)
- B. [Open the Form GSTR-9 Offline Utility Excel Worksheet](#)
- C. [Download Form GSTR-9 JSON File\(s\) from GST Portal](#)
- D. [Open Downloaded Form GSTR-9 JSON Files](#)
- E. [Add table-wise details in the Worksheets](#)
- F. [Generate JSON File to upload](#)
- G. [Upload the generated JSON File on GST Portal](#)
- H. [Preview Form GSTR-9 on the GST Portal](#)
- I. [Download Error Report, if any](#)
- J. [Open Downloaded Error Form GSTR-9 JSON File\(s\)](#)

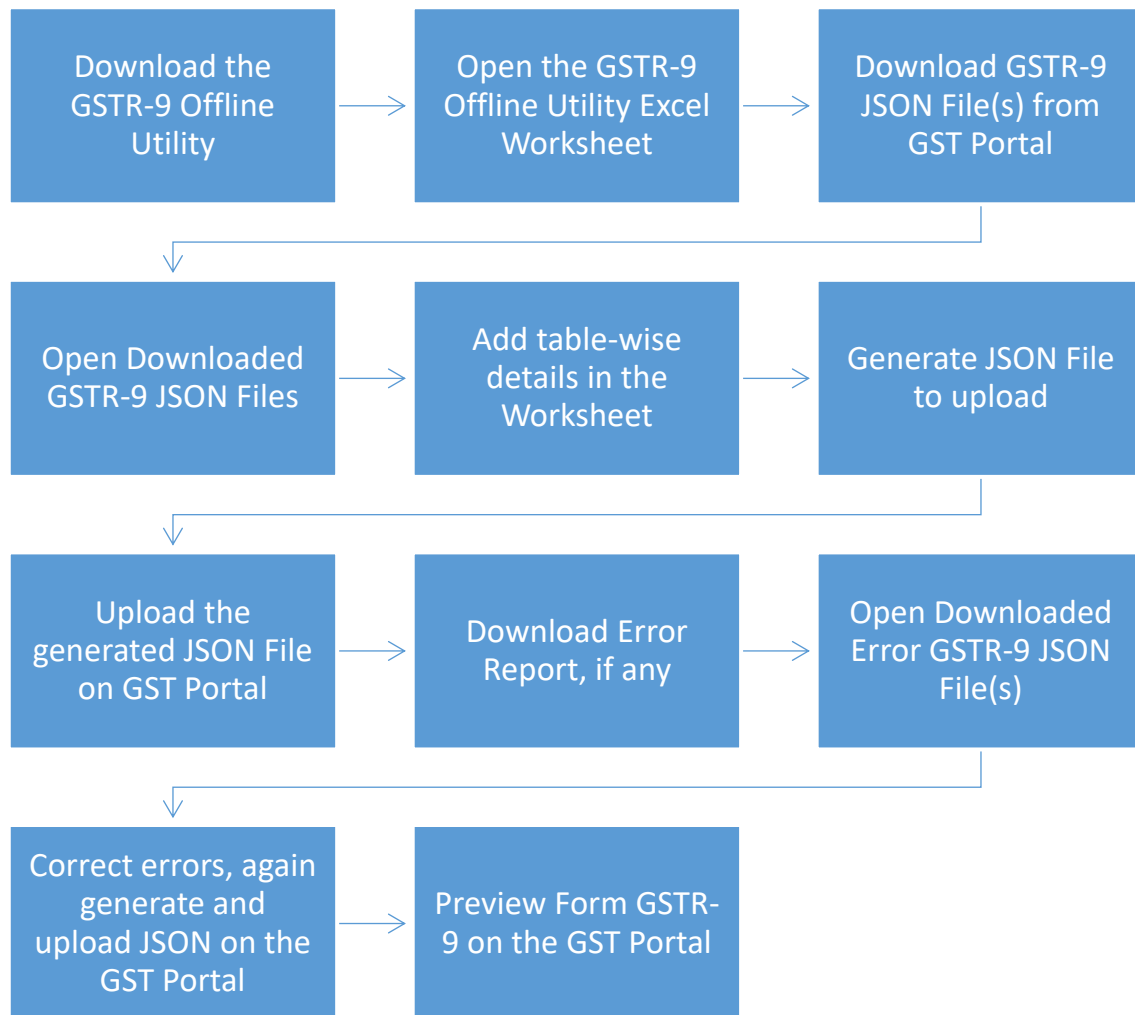
**Click each hyperlink above to know more.**



To know about the following steps of filing Form GSTR-9 on the GST Portal, please refer to [Form GSTR-9 Online Manual](#):

- K. Compute Liabilities and Pay Late Fees (If any)
- L. File Form GSTR-9 with DSC/EVC
- M. Download Filed Return

## Downloading Form GSTR-9 Offline Tool and Uploading Form GSTR-9 details





## A. Download the Form GSTR-9 Offline Utility

To download the Form GSTR-9 Offline Utility, perform following steps:



Downloading the Form GSTR-9 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.
2. Click the **Downloads > Offline Tools > Form GSTR-9 Offline Tool** option.

Home	Services ▾	GST Law	Downloads ▾	Search Taxpayer ▾	Help ▾	e-Way Bill System
Offline Tools		Proposed Return documents				
Returns Offline Tool	Tran-1 Offline Tools					
Tran-2 Offline Tools	GSTR3B Offline Utility					
ITC01 Offline Tool	ITC03 Offline Tool					
ITC04 Offline Tool	GST ARA 01 - Application for Advance Ruling					
GSTR 4 Offline Tool	GSTR 6 Offline Tool With Amendments					
GSTR 11 Offline Tool	Refunds Offline Tools					
GSTR7 Offline Utility	GSTR8 Offline Tool					
GSTR10 Offline Tool	<b>GSTR-9 Offline Tool</b>					
GSTR-9A Offline Tool	GSTR-9C Offline Tool					

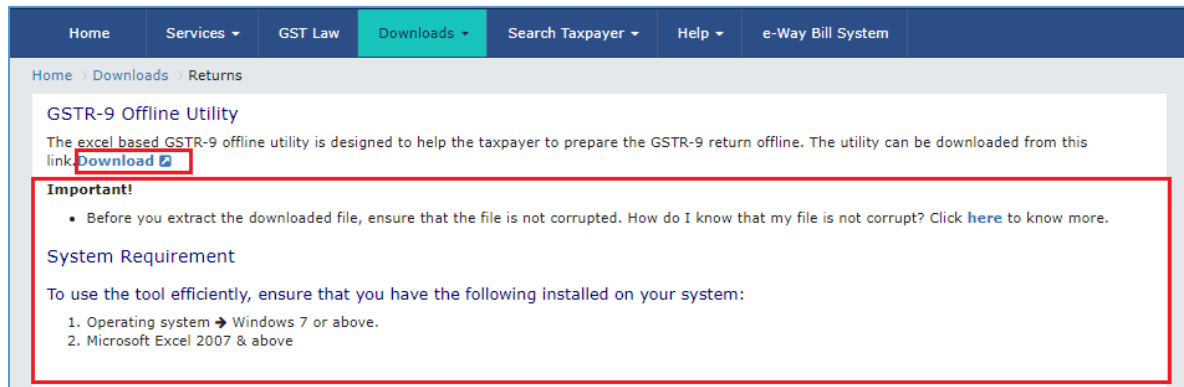


You can download the Form GSTR-9 Offline Utility from the Portal without logging in to the GST Portal.

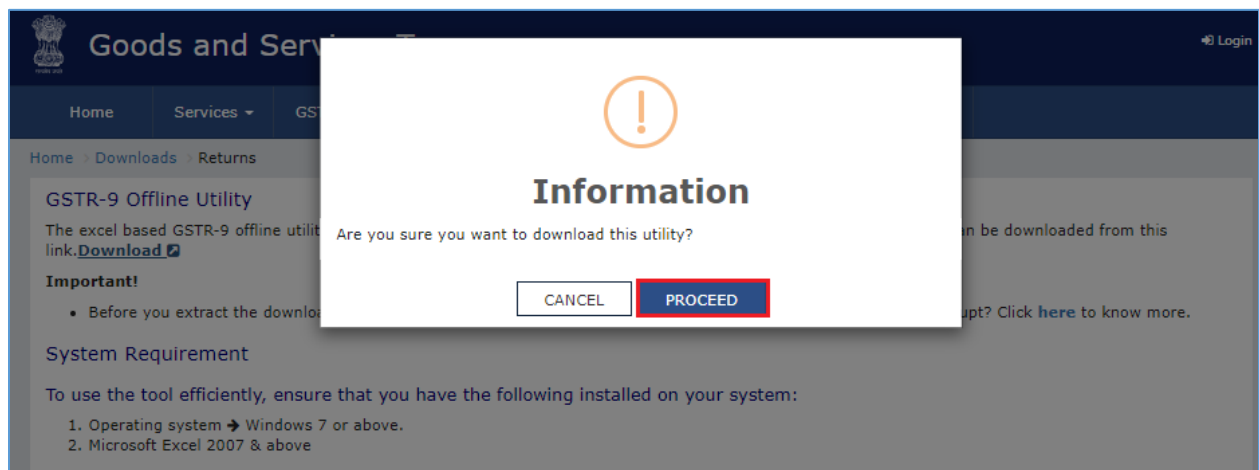
3. **Form GSTR-9 Offline Utility** page is displayed. Click the **Download** hyperlink.



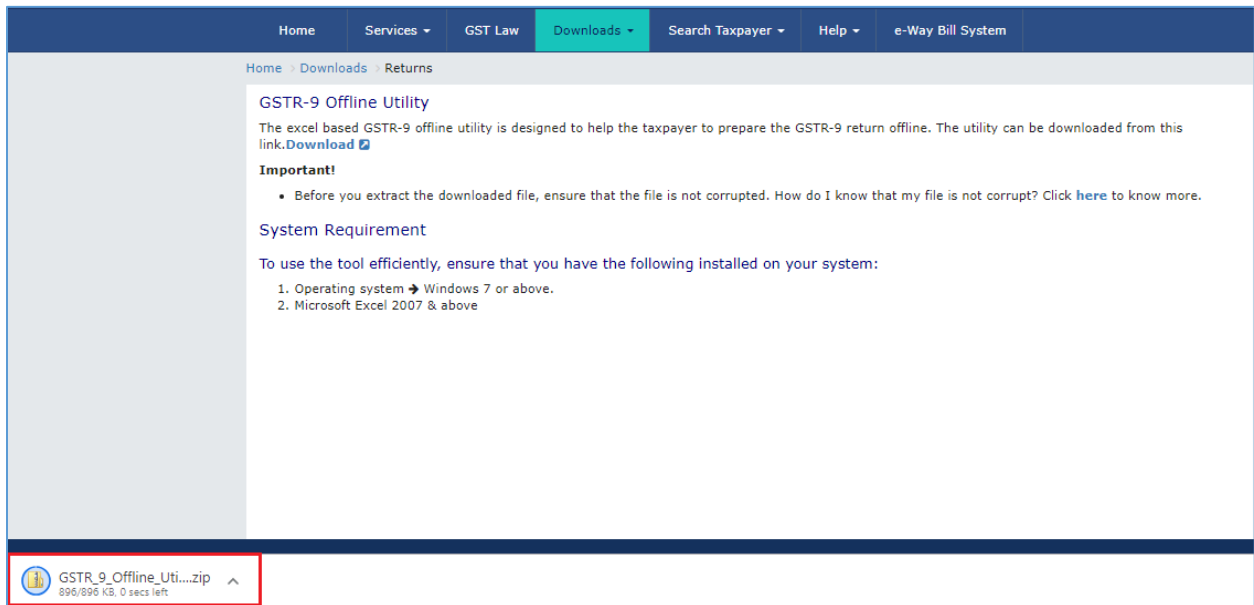
Make sure you carefully read the Important message and System Requirement details displayed on the page.



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



5. Zipped **Form GSTR-9 Offline Utility** folder gets downloaded.



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### GSTR-9 Offline Utility

The excel based GSTR-9 offline utility is designed to help the taxpayer to prepare the GSTR-9 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:

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

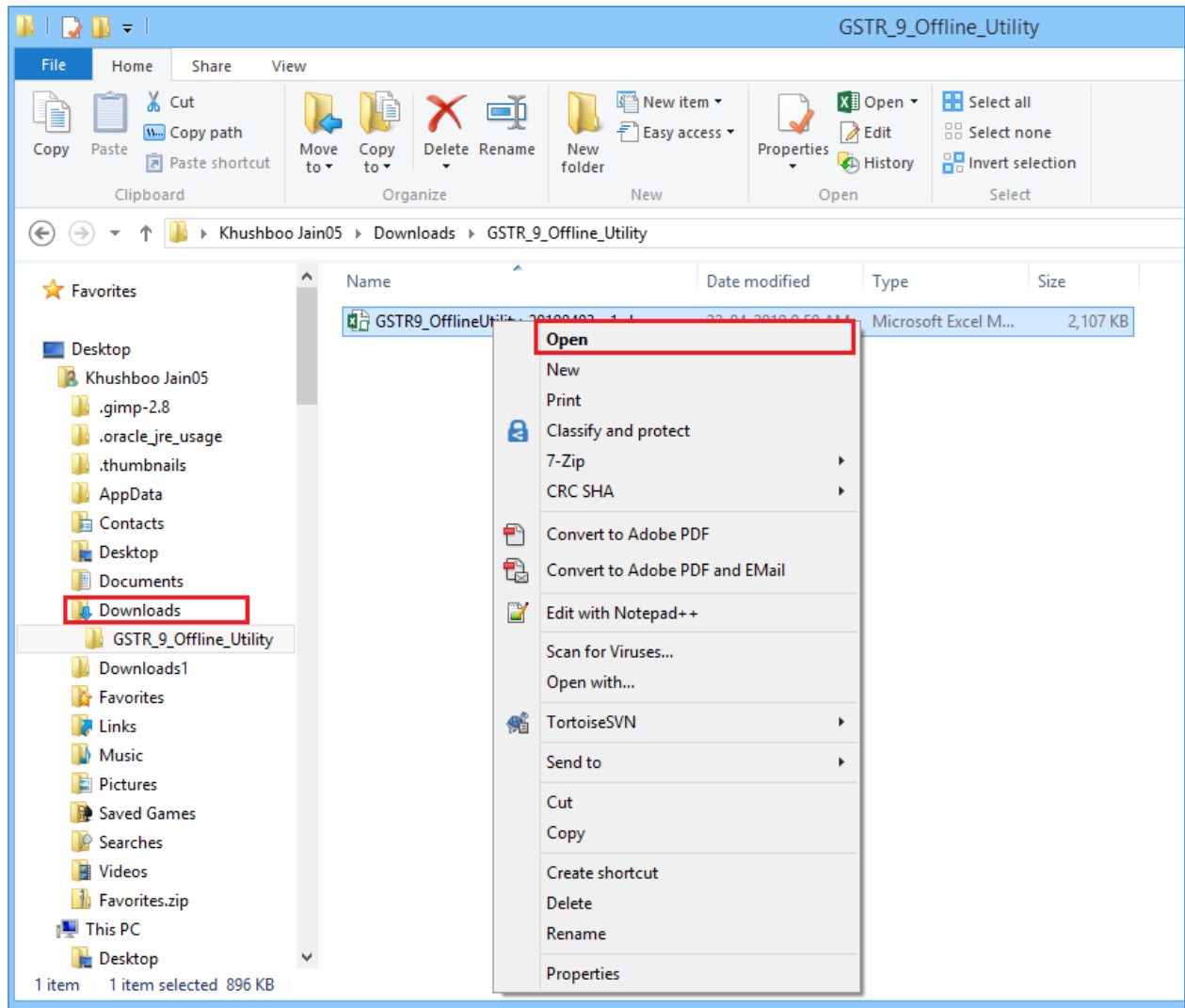
GSTR\_9\_Offline\_Uti...zip  
896,896 KB, 0 secs left

[Go back to the Main Menu](#)

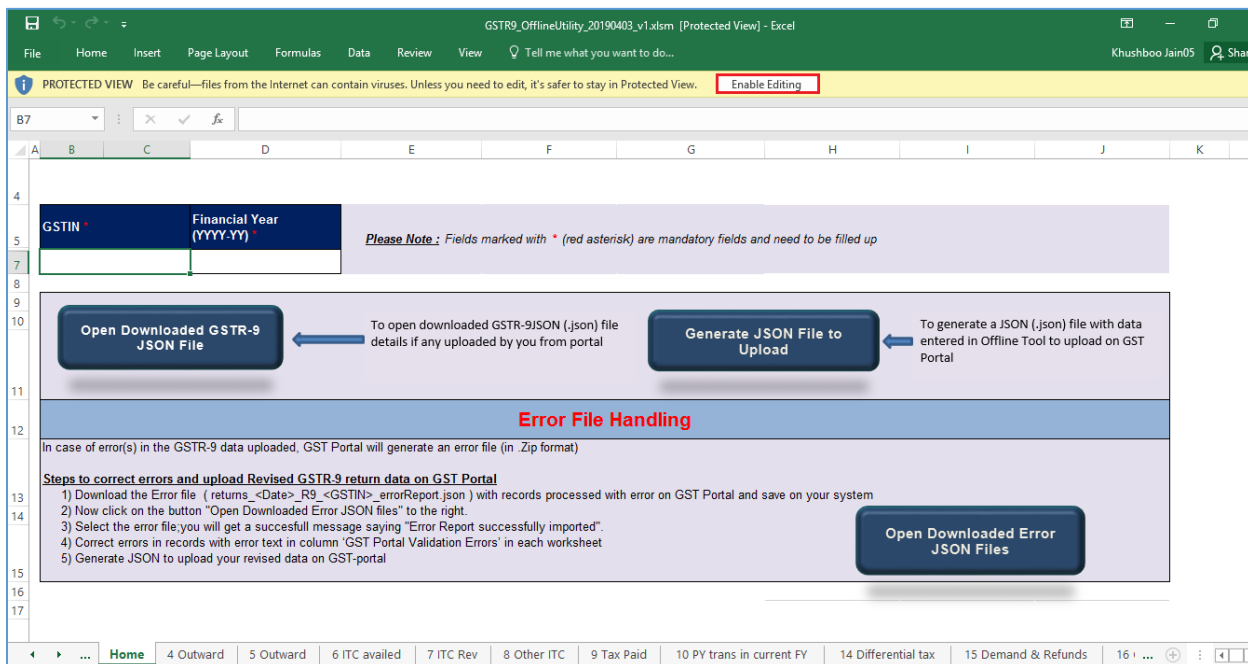
## B. Open the Form GSTR-9 Offline Utility Excel Worksheet

To open the downloaded Form GSTR-9 Offline Utility Excel Worksheet, perform following steps:

1. Extract the files from the downloaded zipped folder GSTR\_9A\_Offline\_Utility.zip and you will see **GSTR\_9A\_Offline\_Utility** excel file in the unzipped folder. Right-click and click **Open**.



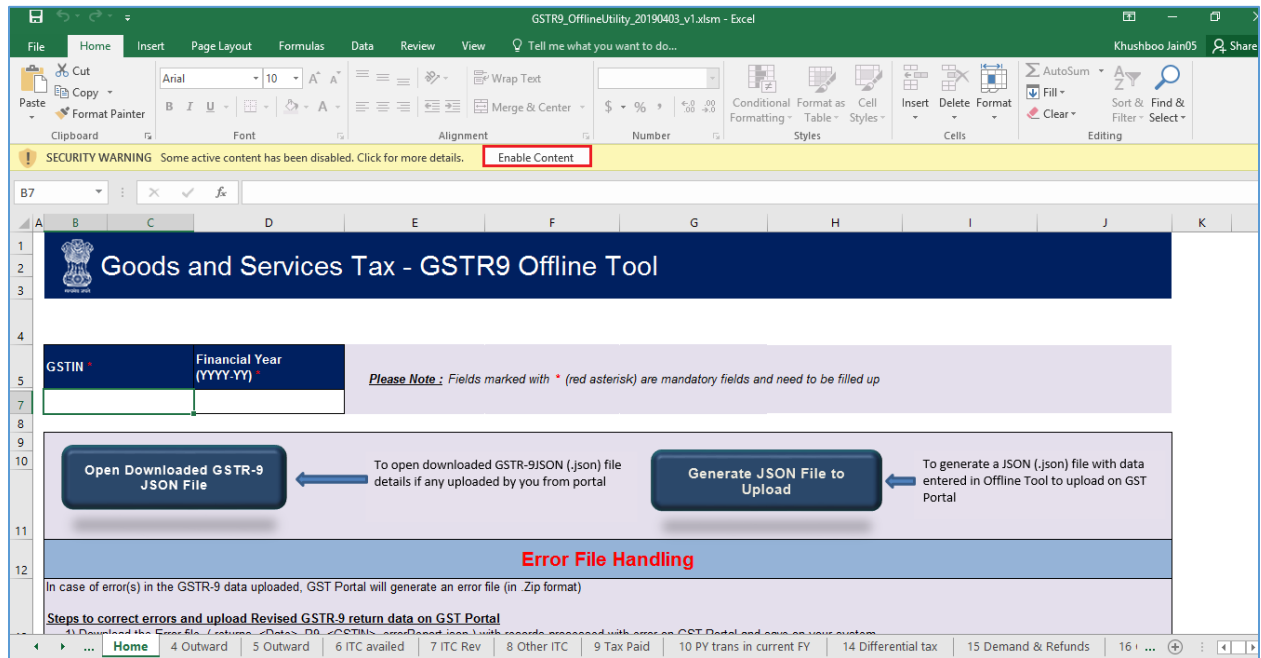
2. Click **Enable Editing**.



### 3. Click **Enable Content**.

**Note:** The **Home** sheet is the main page of the utility. It is used to perform following four 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 Form GSTR-9 JSON File** button. (taxpayer has to first import the json file from portal for auto-computed values)
3. Enter details in worksheet-tab
4. Generate JSON file, for upload of Form GSTR-9 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 Files** button.

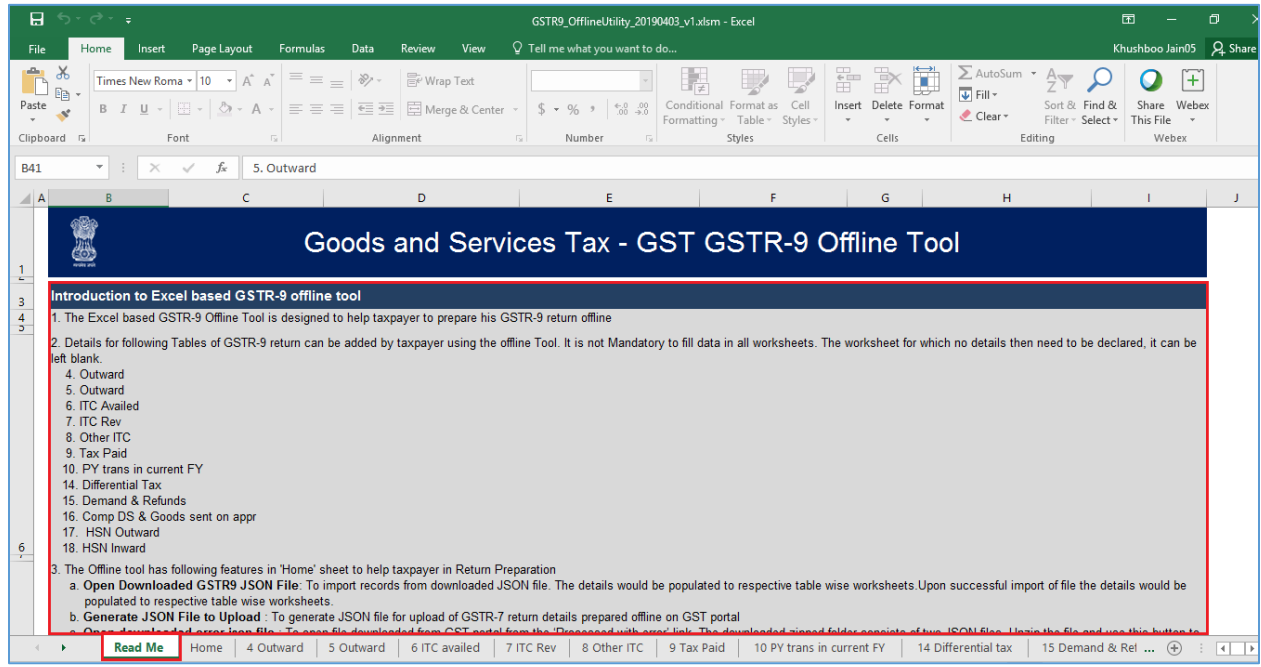


4. Then, click the **Read Me** tab.



The Worksheet comprises of 14 tabs—**Read Me, Home, 4 Outward, 5 Outward, 6 ITC availed, 7 ITC Rev, 8 Other ITC, 9 Tax Paid, 10 PY trans in current FY, 14 Differential tax, 15 Demand & Refunds, 16 Comp DS & Goods sent on appr, 17 HSN Outward and 18 HSN Inward.**

5. **Read Me** page is displayed. 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.



**Goods and Services Tax - GST GSTR-9 Offline Tool**

**Introduction to Excel based GSTR-9 offline tool**

- The Excel based GSTR-9 Offline Tool is designed to help taxpayer to prepare his GSTR-9 return offline
- Details for following Tables of GSTR-9 return can be added by taxpayer using the offline Tool. It is not Mandatory to fill data in all worksheets. The worksheet for which no details then need to be declared, it can be left blank.
  - Outward
  - Outward
  - ITC Availed
  - ITC Rev
  - Other ITC
  - Tax Paid
  - PY trans in current FY
  - Differential Tax
  - Demand & Refunds
  - Comp DS & Goods sent on appr
  - HSN Outward
  - HSN Inward
- The Offline tool has following features in 'Home' sheet to help taxpayer in Return Preparation
  - Open Downloaded GSTR9 JSON File** : To import records from downloaded JSON file. The details would be populated to respective table wise worksheets. Upon successful import of file the details would be populated to respective table wise worksheets.
  - Generate JSON File to Upload** : To generate JSON file for upload of GSTR-7 return details prepared offline on GST portal

**Read Me** | Home | 4 Outward | 5 Outward | 6 ITC availed | 7 ITC Rev | 8 Other ITC | 9 Tax Paid | 10 PY trans in current FY | 14 Differential tax | 15 Demand & Rel ...

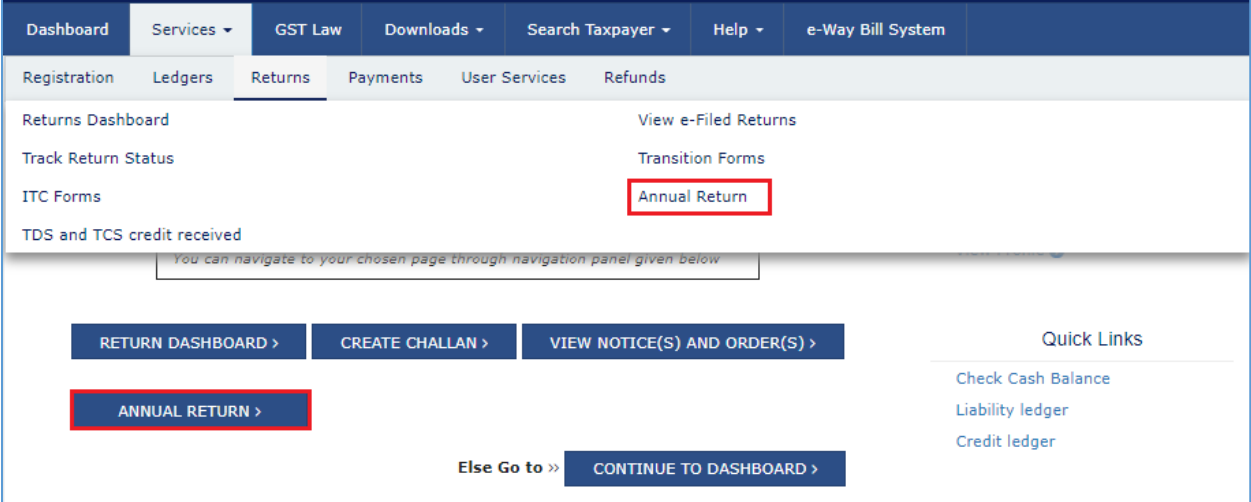
[Go back to the Main Menu](#)

## C. Download Form GSTR-9 JSON File(s) from the GST Portal

This step is to be performed to download and to open the system-computed Form GSTR-9 data based on filed Form GSTR-1 and Form GSTR-3B in the Offline Tool. Data so downloaded can be edited and can be used to prepare details of Form GSTR-9 for upload on the GST Portal. Few tables such as 6A, 8A & 9 (tax paid) are not editable.

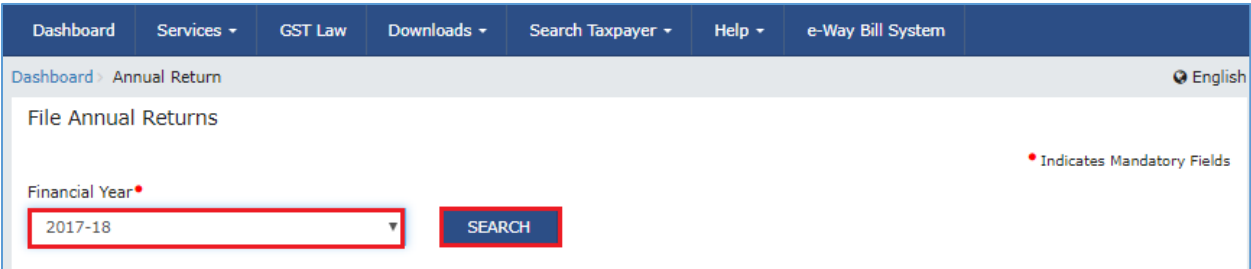
To download the generated JSON File from the GST Portal, perform following steps:

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



The screenshot shows the GST Portal Dashboard. The top navigation bar includes 'Dashboard', 'Services', 'GST Law', 'Downloads', 'Search Taxpayer', 'Help', and 'e-Way Bill System'. Below this, a secondary navigation bar has 'Registration', 'Ledgers', 'Returns', 'Payments', 'User Services', and 'Refunds'. The 'Returns' section is active, showing options like 'Returns Dashboard', 'Track Return Status', 'ITC Forms', and 'TDS and TCS credit received'. A red box highlights the 'Annual Return' link under 'Transition Forms'. Below this, a navigation panel contains buttons for 'RETURN DASHBOARD >', 'CREATE CHALLAN >', 'VIEW NOTICE(S) AND ORDER(S) >', and 'ANNUAL RETURN >' (highlighted with a red box). A 'Quick Links' section on the right lists 'Check Cash Balance', 'Liability ledger', and 'Credit ledger'. At the bottom, there is an 'Else Go to >>' button labeled 'CONTINUE TO DASHBOARD >'.


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



The screenshot shows the 'File Annual Returns' page. The top navigation bar is the same as in the previous screenshot. Below it, the breadcrumb 'Dashboard > Annual Return' is visible. The page title is 'File Annual Returns'. A red dot indicates a mandatory field. The 'Financial Year' dropdown menu is set to '2017-18' and is highlighted with a red box. To its right is a blue 'SEARCH' button, also highlighted with a red box. A legend indicates that a red dot indicates mandatory fields.



5. The Form GSTR-9 tile is displayed, with an Important Message box on the bottom. In the Form GSTR-9 tile, click the **PREPARE OFFLINE** button.


Goods and Services Tax
Ranu Ahuja ▾

Dashboard ▾
Services ▾
GST Law
Downloads ▾
Search Taxpayer ▾
Help ▾
e-Way Bill System

Dashboard > Annual Return English

### File Annual Returns

• Indicates Mandatory Fields

Financial Year •

2017-18 ▾

SEARCH

#### Help

1. "NIL" GSTR-9 RETURN can be filed, if you have
  - Not made any outward supply (commonly known as sale); AND
  - Not received any inward supplies (commonly known as purchase) of goods/services; AND
  - No liability of any kind; AND
  - Not claimed any Credit during the Financial Year; AND
  - Not received any order creating demand; AND
  - Not claimed any refund.

during the Financial Year
2. GSTR-9 can be filed online. It can also be prepared on Offline Tool and then uploaded on the Portal and filed.
3. Annual return in form GSTR-9 is required to be filed by every taxpayer registered as normal taxpayer during the relevant financial year.
4. All applicable statements in Forms GSTR-1 and returns in Form GSTR 3B of the financial year shall have been filed before filing GSTR-9.
5. In case you are required to file GSTR-9C (Reconciliation statement and Certification); shall be enabled on the dashboard post filing of GSTR-9.

1. Annual return in Form GSTR-9 once filed cannot be revised.
2. Based on GSTR-1 filed by your suppliers upto 30-04-2019, computation of ITC has been shown in your GSTR-2A. Table 8A of GSTR-9 has been auto-populated accordingly

**Annual Return**  
GSTR9

**Due Date - 31/10/2018**

PREPARE-ONLINE

PREPARE OFFLINE

**Reconciliation Statement**  
GSTR 9C

**Due Date - 31/03/2018**

INITIATE-FILING

PREPARE OFFLINE

#### Important Message

**Prepare Online:-**

**Steps to be taken:**

- Click on 'Prepare Online';
- Select from the questionnaire page, whether you wish to file NIL Annual return;
- You may download the draft system generated GSTR-9, summary of GSTR-1 and summary of GSTR-3B from GSTR-9 dashboard for your reference;
- If number of records/lines are less than or equal to 500 records per table (Table 17 and Table 18), then you may use this facility;
- Fill in the details in different tables and click on 'Compute Liabilities'; and
- Click on 'Proceed to file' and 'File GSTR-9' with DSC/EVC.
- Additional liability, if any declared in this return can be paid through Form GST DRC-03 by selecting 'Annual Return' from the dropdown in the said form. Such liability can be paid only through cash.

**Prepare Offline:-**

**If number of records/lines either in Table-17 or Table-18 are more than 500 records per table, then you can prepare your return by using the offline utility only and the same can be subsequently uploaded on Common Portal.**

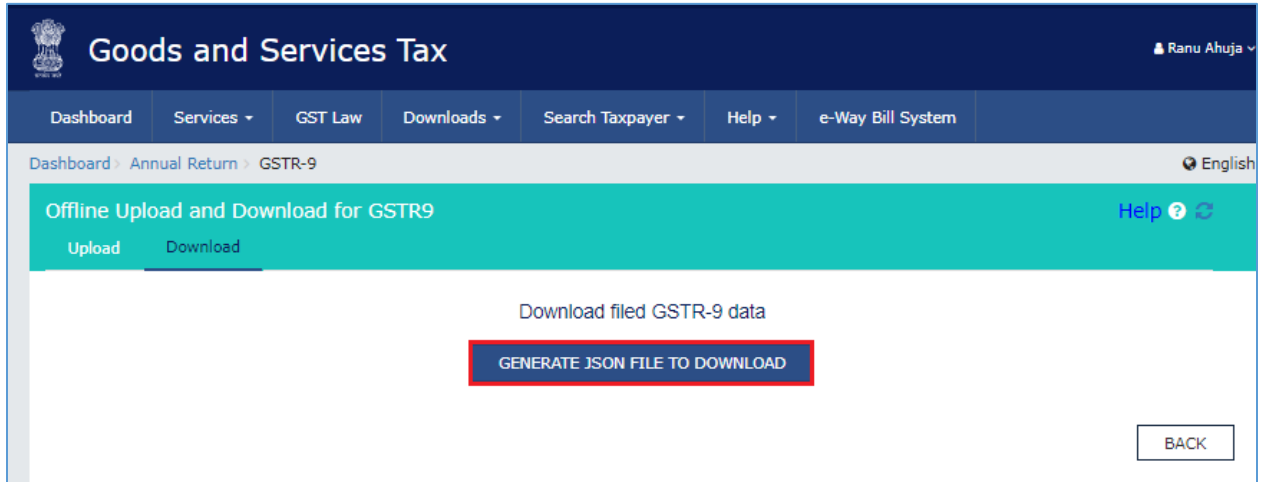
You can download the GSTR-9 offline tool from the 'Downloads' section in the pre-login page on the portal and installed it on your computer.

- Click on 'Prepare Offline';
- Click on 'Download' to download auto-drafted GSTR-9 details, if any;
- Follow instructions in 'GSTR-9 offline tool' to add details and generate JSON file for upload; and
- Click on 'Upload' to upload JSON file and file the return with help of instruction available on GSTR-9 dashboard.

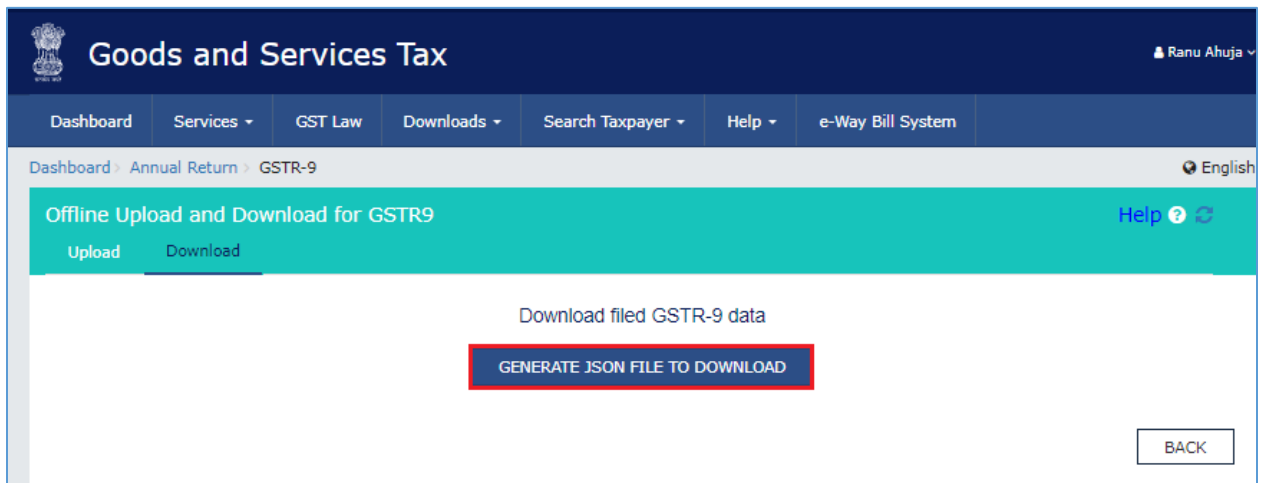
Designed and Developed by GSTN

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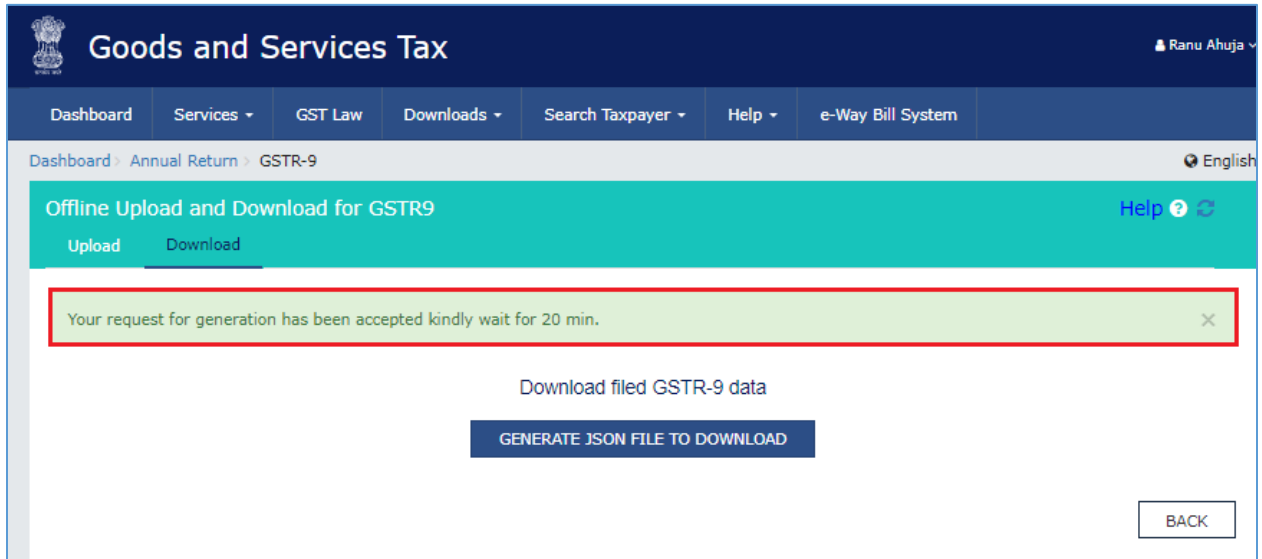
- The **Upload** section of the **Offline Upload and Download for Form GSTR-9** page is displayed, by default. Click the **Download** section.



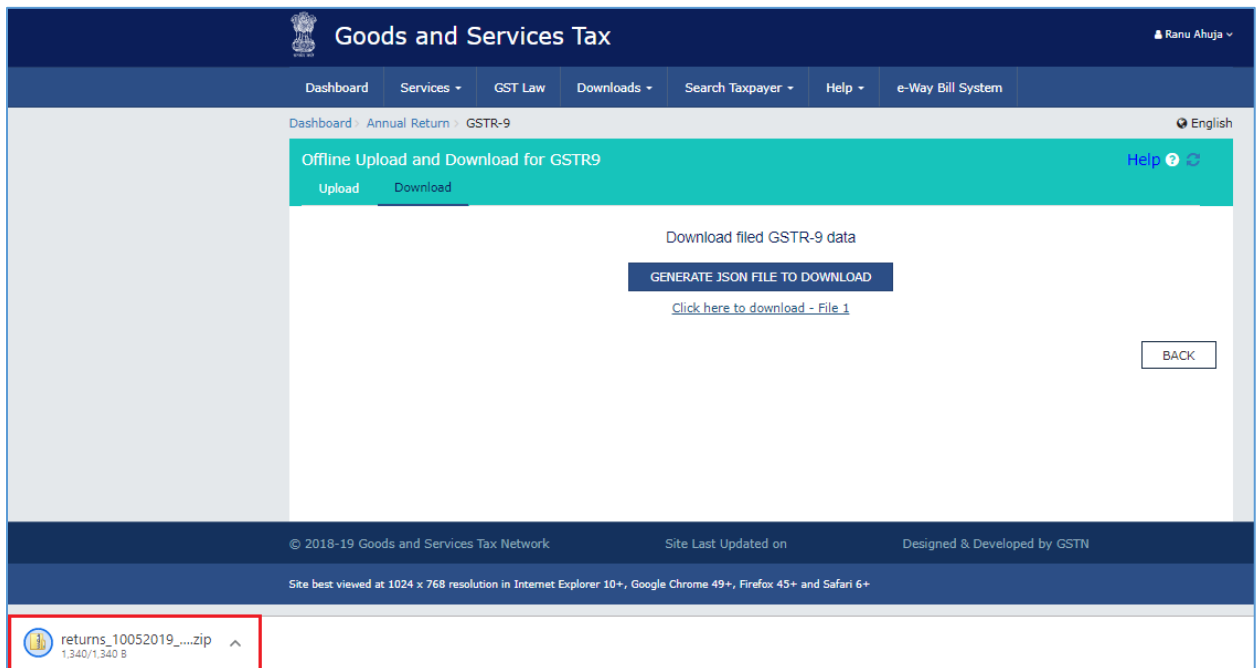
- Click the **GENERATE JSON FILE TO DOWNLOAD** button.



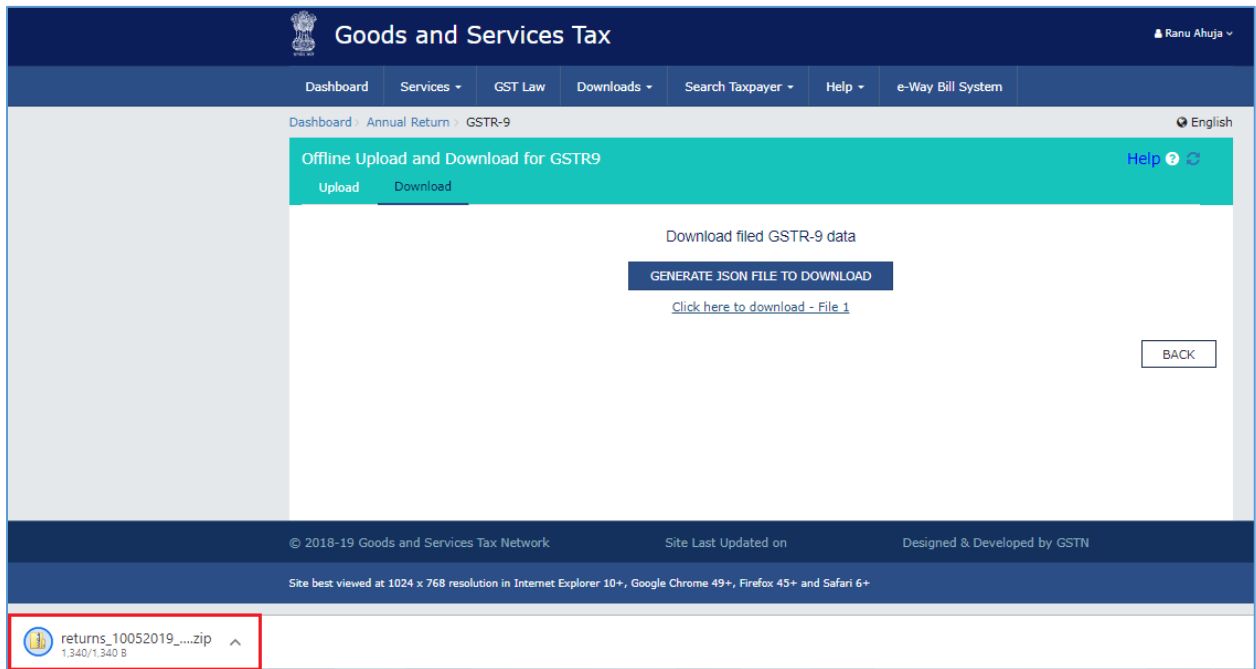
- A message is displayed that “Your request for generation has been accepted kindly wait for 20 min”.



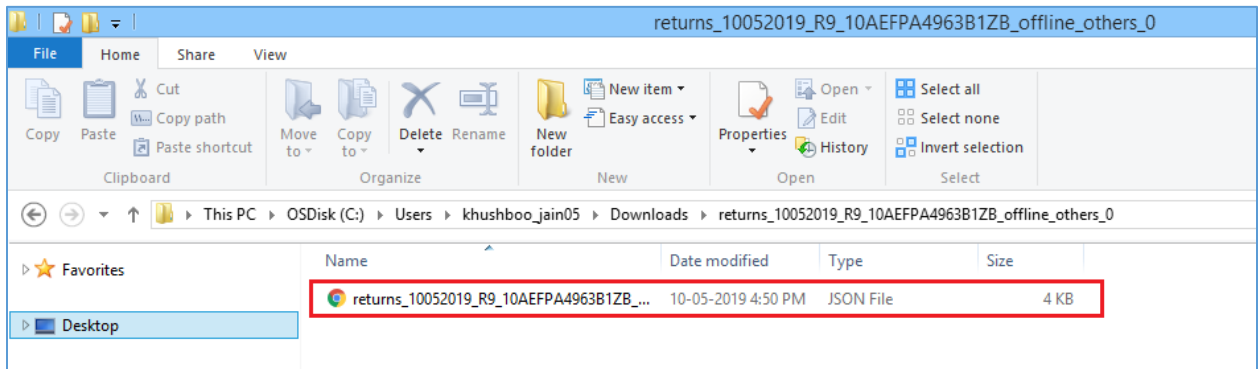
9. Once the JSON file is downloaded, click the “Click here to download – File 1” link.



10. The generated JSON file is downloaded. Generated JSON file contains the system-computed Form GSTR-9 data based on filed Form GSTR-1 and Form GSTR-3B for editing in the Offline Tool except few tables.



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

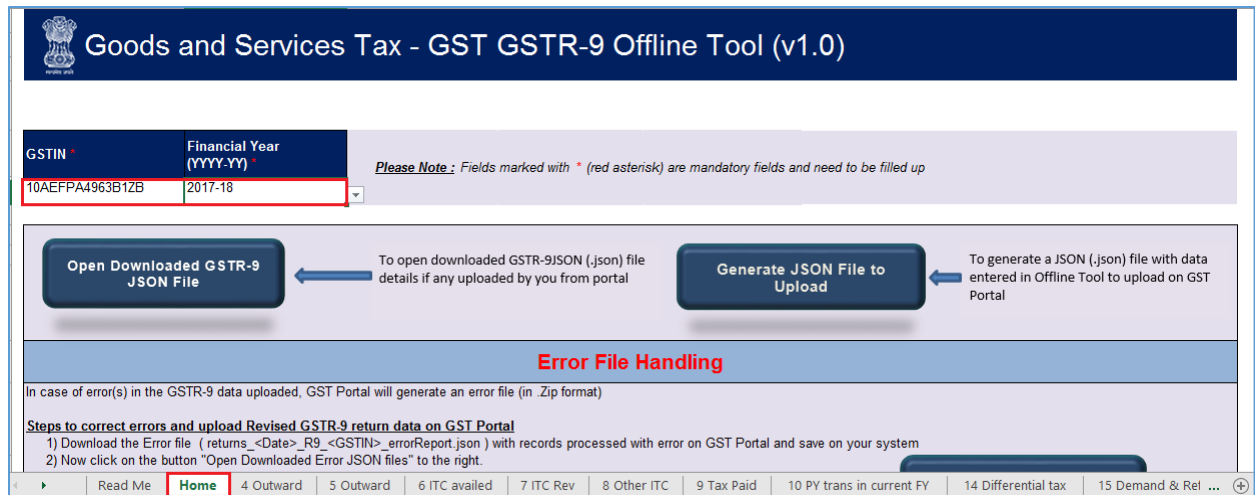


[Go back to the Main Menu](#)

## D. Open Downloaded Form GSTR-9 JSON File(s)

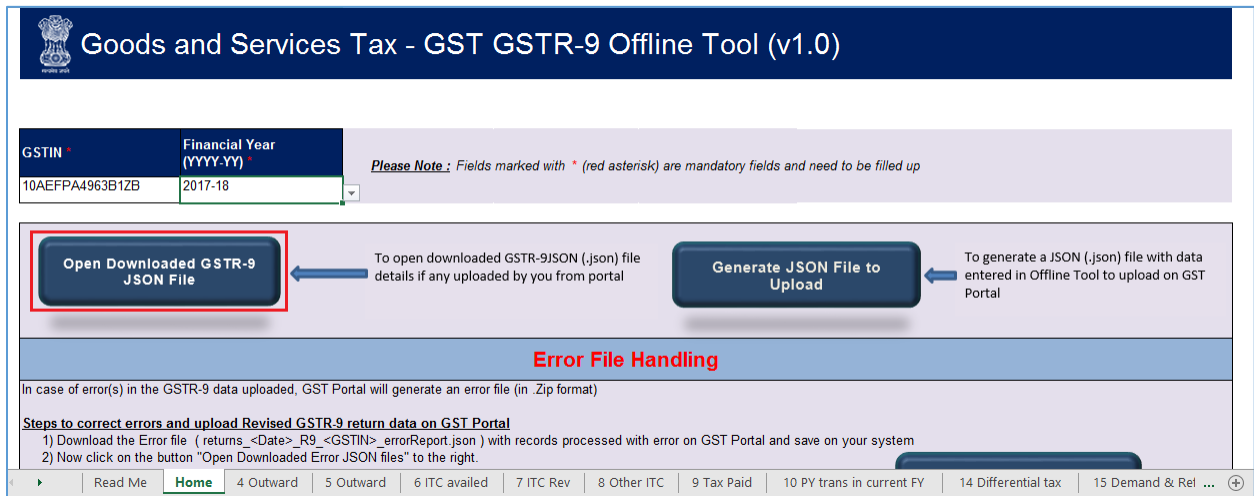
To open the downloaded Form GSTR-9 JSON File, to view & edit the system-computed Form GSTR-9 data, based on filed Form GSTR-1 and Form GSTR-3B and to prepare details of Form GSTR-9 in the Offline Tool, perform following steps:

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-9.

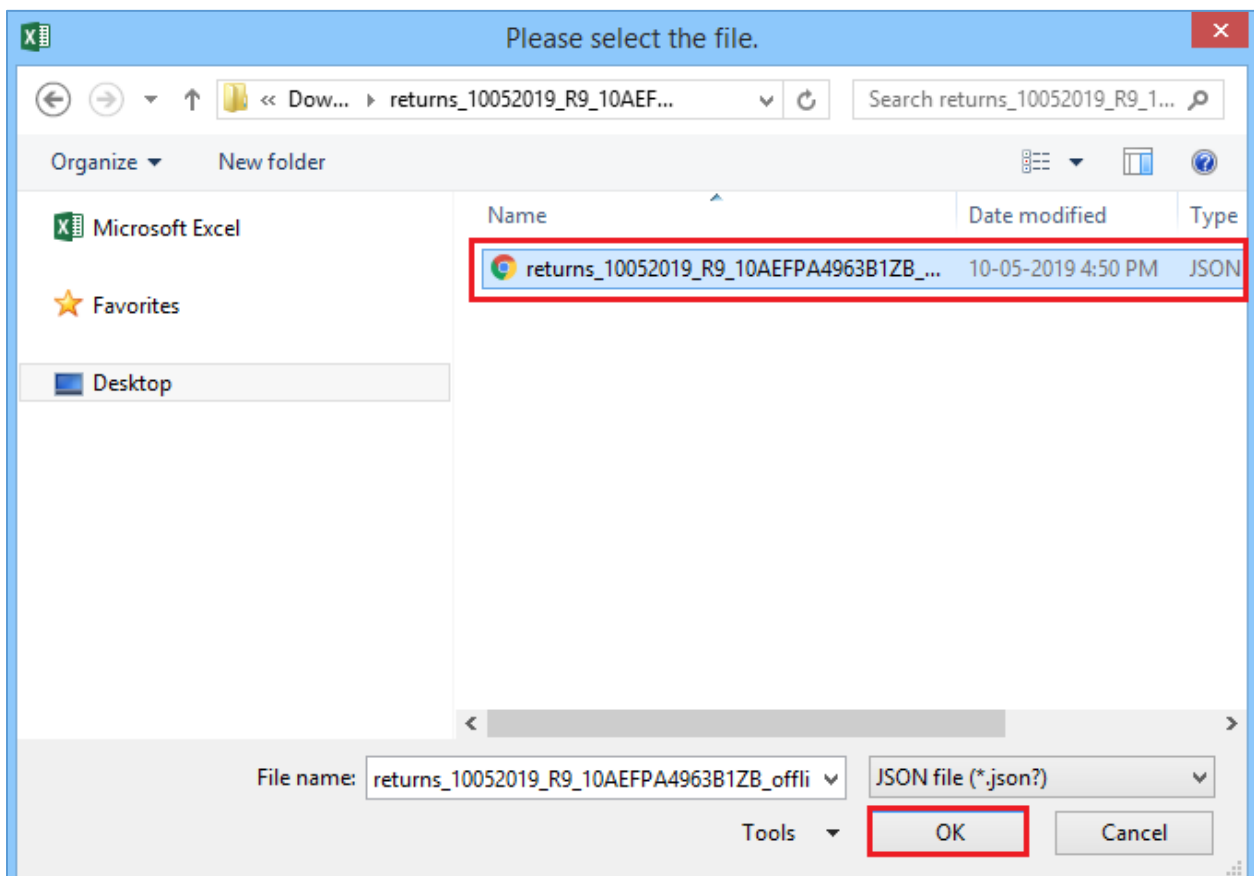


### Note:

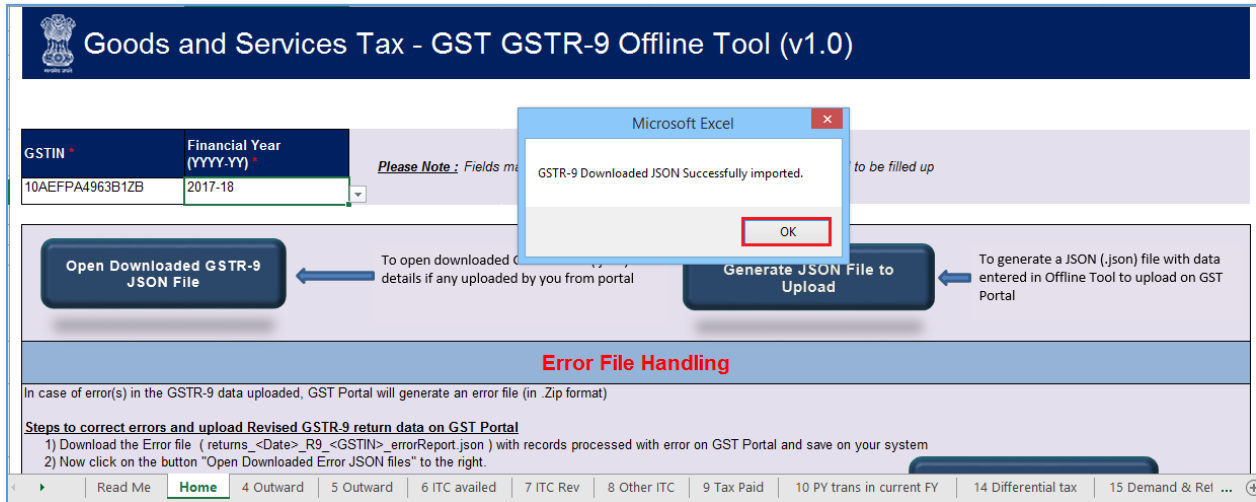
1. Generate JSON file, for upload of Form GSTR-9 return details prepared offline on GST portal, using **Generate JSON File to upload** button.
  2. Import and open Error JSON File downloaded from GST portal using **Open Downloaded Error JSON Files** button.
  3. Import and open JSON File downloaded from GST portal using **Open Downloaded Form GSTR-9 JSON File** button.
2. Click the **Open Downloaded Form GSTR-9 JSON File** button.



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



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



**Goods and Services Tax - GST GSTR-9 Offline Tool (v1.0)**

GSTIN: 10AEFFA4963B12B | Financial Year: 2017-18

**Open Downloaded GSTR-9 JSON File** | **Generate JSON File to Upload**

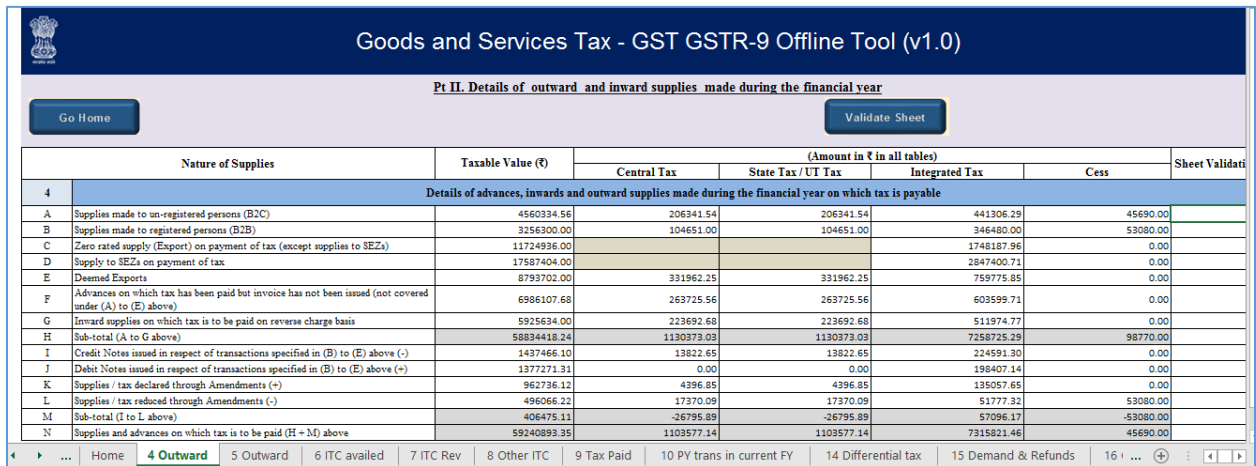
**Error File Handling**

In case of error(s) in the GSTR-9 data uploaded, GST Portal will generate an error file (in .Zip format)

**Steps to correct errors and upload Revised GSTR-9 return data on GST Portal**

- Download the Error file ( returns\_<Date>\_R9\_<GSTIN>\_errorReport.json ) with records processed with error on GST Portal and save on your system
- Now click on the button "Open Downloaded Error JSON files" to the right.

- Now all the entries that were auto filled in relevant fields of different tables of Form GSTR-9, based on filed Form GSTR-1 and GSTR-3B, would be auto-populated in the respective sheets in the offline tool. Next, you need to add or edit table-wise details in the Worksheet, which is explained below.



**Goods and Services Tax - GST GSTR-9 Offline Tool (v1.0)**

**Pt II. Details of outward and inward supplies made during the financial year**

Nature of Supplies	Taxable Value (₹)	(Amount in ₹ in all tables)				Sheet Validation
		Central Tax	State Tax / UT Tax	Integrated Tax	Cess	
<b>Details of advances, inwards and outward supplies made during the financial year on which tax is payable</b>						
A Supplies made to un-registered persons (B2C)	4560334.56	206341.54	206341.54	441306.29	45690.00	
B Supplies made to registered persons (B2B)	3256300.00	104651.00	104651.00	346480.00	53080.00	
C Zero rated supply (Export) on payment of tax (except supplies to SEZs)	11724936.00			1748187.96	0.00	
D Supply to SEZs on payment of tax	17587404.00			2847400.71	0.00	
E Deemed Exports	8793702.00	331962.25	331962.25	759775.85	0.00	
F Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above)	6986107.68	263725.56	263725.56	603599.71	0.00	
G Inward supplies on which tax is to be paid on reverse charge basis	5925634.00	223692.68	223692.68	511974.77	0.00	
H Sub-total (A to G above)	58834418.24	1130373.03	1130373.03	7258725.29	98770.00	
I Credit Notes issued in respect of transactions specified in (B) to (E) above (-)	1437466.10	13822.65	13822.65	224591.30	0.00	
J Debit Notes issued in respect of transactions specified in (B) to (E) above (+)	1377271.31	0.00	0.00	198407.14	0.00	
K Supplies / tax declared through Amendments (+)	962736.12	4396.85	4396.85	135057.65	0.00	
L Supplies / tax reduced through Amendments (-)	496066.22	17370.09	17370.09	51777.32	53080.00	
M Sub-total (I to L above)	406475.11	-26795.89	-26795.89	57096.17	-53080.00	
N Supplies and advances on which tax is to be paid (H + M) above	59240893.35	1103577.14	1103577.14	7315821.46	45690.00	

[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:

1. Go to the **4 Outward** tab and enter summary of outward made during the financial year.

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

Taxpayer has to import the Json file in to offline tool to check the auto filled details in Table no. 4(A) to 4(G) and Table no. 4(I) to 4(L) of GSTR 9 based on the supplies reported during the relevant financial year in GSTR-1. However, the auto filled details can be edited. If you have Edited/modified any auto filled value, then that value shall be considered as final after successful uploading of Json file on to portal		
4. Outward	4A. Supplies made to un-registered persons (B2C)	1. Aggregate value of supplies made to consumers and unregistered persons (B2C supplies) on which tax has been paid shall be declared here. These will include details of supplies made to unregistered persons /consumers through E-Commerce operators, if any. 2. Details are to be declared as net of credit notes or debit notes issued during the Financial Year. 3. Table 3, Table 7 along with respective amendments in Table 9 and Table 10 of FORM GSTR-1 may be used for filling up these details. This table shall be auto filled based on the outward supplies reported in GSTR-1.
	4B. Supplies made to registered persons (B2B)	1. Aggregate value of supplies made to registered persons (including supplies made to UINs) on which tax has been paid shall be declared here. 2. These will include supplies made through E-Commerce operators but shall not include supplies on which tax is to be paid by the recipient on reverse charge basis. 3. Details of debit and credit notes are to be mentioned separately. Table 4A and Table 4C of FORM GSTR-1 may be used for filling up these details
	4C. Zero rated supply (Export) on payment of tax (except supplies to SEZs)	Aggregate value of exports (except supplies to SEZs) on which tax has been paid shall be declared here. Table 6A of FORM GSTR-1 may be used for filling up these details.
	4D. Supply to SEZs on payment of tax	Aggregate value of supplies to SEZs on which tax has been paid shall be declared here. Table 6B of GSTR-1 may be used for filling up these details.
	4E. Deemed Exports	Aggregate value of supplies which are in the nature of deemed exports on which tax has been paid shall be declared here. Table 6C of FORM GSTR-1 may be used for filling up these details.
	4F. Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above)	Details of all unadjusted advances i.e. advance has been received and tax has been paid but invoice has not been issued in the current year shall be declared here. Table 11A of FORM GSTR-1 may be used for filling up these details.
	4G. Inward supplies on which tax is to be paid on reverse charge basis	1. Aggregate value of all inward supplies (including advances and net of credit and debit notes) on which tax is to be paid by the recipient (i.e. by the person filing the annual return) on reverse charge basis. 2. This shall include supplies received from registered persons and unregistered persons on which tax is levied on reverse charge basis. This shall also include aggregate value of all import of services. Table 3.1(d) of FORM GSTR-3B may be used for filling up these details.
	4H. Sub-total (A to G above)	This field shall be auto calculated
	4I. Credit Notes issued in respect of transactions specified in (B) to (E) above (-)	Aggregate value of credit notes issued in respect of B to B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E) shall be declared here. Table 9B of FORM GSTR-1 may be used for filling up these details.
	4J. Debit Notes issued in respect of transactions specified in (B) to (E) above (+)	Aggregate value of debit notes issued in respect of B to B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E) shall be declared here. Table 9B of FORM GSTR-1 may be used for filling up these details.
	4K. Supplies / tax declared through Amendments (+). 4L. Supplies / tax reduced through Amendments (-)	Details of amendments made to B to B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E), credit notes (4I), debit notes (4J) and refund vouchers shall be declared here. Table 9A and Table 9C of FORM GSTR-1 may be used for filling up these details
	4M. Sub-total (I to L above) 4N. Supplies and advances on which tax is to be paid (H + M) above	This field shall be auto calculated

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

**Goods and Services Tax - GST GSTR-9 Offline Tool (v1.0)**

**Part II. Details of outward and inward supplies made during the financial year**

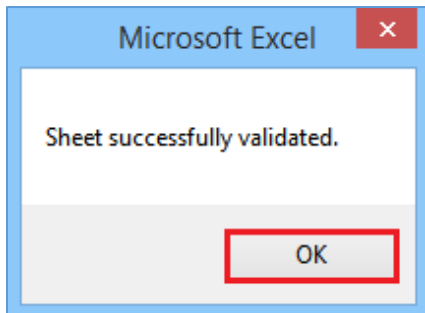
[Go Home](#) [Validate Sheet](#)

Nature of Supplies	Taxable Value (₹)	(Amount in ₹ in all tables)				Sheet Validation Errors
		Central Tax	State Tax / UT Tax	Integrated Tax	Cess	
<b>4 Details of advances, inwards and outward supplies made during the financial year on which tax is payable</b>						
A Supplies made to un-registered persons (B2C)	5268736.47	268726.43	268726.43	441306.29	45690.00	
B Supplies made to registered persons (B2B)	3256300.00	104651.00	104651.00	346480.00	53080.00	
C Zero rated supply (Export) on payment of tax (except supplies to SEZs)	11724936.00			1748187.96	0.00	
D Supply to SEZs on payment of tax	17587404.00			2847400.71	0.00	
E Deemed Exports	8793702.00	331962.25	331962.25	759775.85	0.00	
F Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above)	8989107.00	263725.56	263725.56	843960.00	0.00	
G Inward supplies on which tax is to be paid on reverse charge basis	7122147.00	223692.68	223692.68	727347.00	0.00	
H Sub-total (A to G above)	62742332.47	1192757.92	1192757.92	7714457.81	98770.00	
I Credit Notes issued in respect of transactions specified in (B) to (E) above (-)	1437466.10	13822.65	13822.65	224591.30	0.00	
J Debit Notes issued in respect of transactions specified in (B) to (E) above (+)	1377271.31	0.00	0.00	198407.14	0.00	
K Supplies / tax declared through Amendments (+)	962736.12	4396.85	4396.85	135057.65	0.00	
L Supplies / tax reduced through Amendments (-)	496066.22	17370.09	17370.09	51777.32	53080.00	
M Sub-total (I to L above)	406475.11	-26795.89	-26795.89	57096.17	-53080.00	
N Supplies and advances on which tax is to be paid (H + M) above	63148807.58	1165962.03	1165962.03	7771553.98	45690.00	

Read Me Home **4 Outward** 5 Outward 6 ITC availed 7 ITC Rev 8 Other ITC 9 Tax Paid 10 PY trans in current FY 14 Differential tax 15 Demand & F ...

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

- Click the **Validate Sheet** button.
- A popup Message box appears "Sheet successfully validated". Click **OK**.



- Go to the **5 Outward** tab and enter the summary of non-taxable outward supplies made during the financial year.

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

Taxpayer has to import the Json file in to offline tool to check the auto filled details in table no 5 of GSTR-9 based on the supplies reported GSTR-1s of relevant financial year. However, you may edit the auto filled details. If you have edited/modified any auto filled value, then that value shall be considered as final after successful uploading of Json file on to portal		
5. Outward	5A. Zero rated supply (Export) without payment of tax	1. Aggregate value of exports (except supplies to SEZs) on which tax has not been paid shall be declared here. 2. Table 6A of FORM GSTR-1 may be used for filling up these details.
	5B. Supply to SEZs without payment of tax	1. Aggregate value of supplies to SEZs on which tax has not been paid shall be declared here. 2. Table 6B of GSTR-1 may be used for filling up these details.
	5C. Supplies on which tax is to be paid by the recipient on reverse charge basis	1. Aggregate value of supplies made to registered persons on which tax is payable by the recipient on reverse charge basis. Details of debit and credit notes are to be mentioned separately. 2. Table 4B of FORM GSTR-1 may be used for filling up these details.
	5D, 5E & 5F. Exempted, Nil Rated and Non -GST Supply (includes 'no supply')	1. Aggregate value of Exempted, Nil Rated and Non-GST supplies shall be declared here. 2. Table 5 of FORM GSTR-1 may be used for filling up these details. The value of "no supply" shall also be declared here.
	5G. Sub-total (A to F above)	This field shall be auto calculated
	5H. Credit Notes issued in respect of	1. Aggregate value of credit notes issued in respect of supplies declared in 5A, 5B, 5C, 5D, 5E and 5F shall be declared here.
	5I. Debit Notes issued in respect of transactions specified in A to F above (+)	1. Aggregate value of debit notes issued in respect of supplies declared in 5A, 5B, 5C, 5D, 5E and 5F shall be declared here. 2. Table 9B of FORM GSTR-1 may be used for filling up these details.
	5J. Supplies declared through Amendments (+) 5K. Supplies reduced through Amendments (-)	Details of amendments made to exports (except supplies to SEZs) and supplies to SEZs on which tax has not been paid shall be declared here. Table 9A and Table 9C of FORM GSTR-1 may be used for filling up these details.
	5L. Sub-Total (H to K above)	These fields shall be auto calculated.
	5M. Turnover on which tax is not to be paid (G + L above) 5N. Total Turnover (including advances) (4N + 5M - 4G above)	

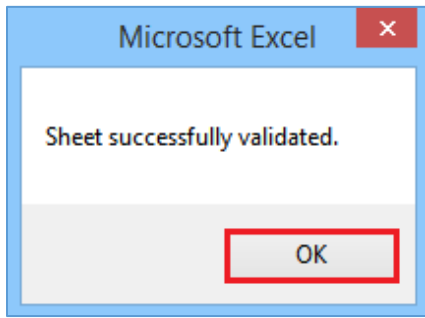
6. Once the details are entered, click the **Validate Sheet** button.

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

Goods and Services Tax - GST GSTR-9 Offline Tool (v1.0)						
Pt.II. Details of outward and inward supplies made during the financial year						
Go Home						Validate Sheet
Nature of Supplies	Taxable Value (₹)	(Amount in ₹ in all tables)				Sheet Validation Errors
		Central Tax	State Tax / UT Tax	Integrated Tax	Cess	
<b>5</b> Details of Outward supplies made during the financial year on which tax is not payable						
A	Zero rated supply (Export) without payment of tax	4699974.00				
B	Supply to SEZs without payment of tax	2344986.00				
C	Supplies on which tax is to be paid by recipient on reverse charge basis	390831.00				
D	Exempted	586246.80				
E	Nil Rated	908682.54				
F	Non-GST supply (includes 'no supply')	4543412.70				
G	Sub-total (A to F above)	13,474,133.04				
H	Credit Notes issued in respect of transactions specified in A to F above (-)	1113087.00				
I	Debit Notes issued in respect of transactions specified in A to F above (+)	390831.00				
J	Supplies declared through Amendments (+)	616112.00				
K	Supplies reduced through Amendments (-)	417408.00				
L	Sub-Total (H to K above)	-523,552.00				
M	Turnover on which tax is not to be paid (G + L above)	12,950,581.04				
N	Total Turnover (including advances) (4N + 5M - 4G) above	68,977,241.62	942,269.35	942,269.35	7,044,206.98	45,690.00

Read Me Home 4 Outward **5 Outward** 6 ITC availed 7 ITC Rev 8 Other ITC 9 Tax Paid 10 PY trans in current FY 14 Differential tax 15 Demand & F ...

7. A popup Message box appears "Sheet Successfully Validated." Click **OK**.



8. Go to the **6 ITC availed** tab and enter the summary of ITC availed during the financial year.

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

6. ITC availed	6A. Details of ITC availed during the financial year	6A. Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR-3B)	1. Total input tax credit availed in Table 4A of FORM GSTR-3B by the taxpayer would be auto-populated here. 2. This field is Non-editable. Taxpayer shall import the JSON file in to offline tool to check the total amount of input tax credit availed through Form GSTR 3B. 3. Taxpayer shall import the json file to check the auto filled details in table no 6A.
		6B. Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	1. Aggregate value of ITC availed on all inward supplies except those on which tax is payable on reverse charge basis but includes supply of services received from SEZs shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs, capital goods and input services. 2. Table 4(A)(5) of FORM GSTR-3B may be used for filling up these details. This shall not include ITC which was availed, reversed and then reclaimed in the ITC ledger. This is to be declared separately under 6(H).
		6C. Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed	1. Aggregate value of input tax credit availed on all inward supplies received from unregistered persons (other than import of services) on which tax is payable on reverse charge basis shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs, capital goods and input services. 2. Table 4(A)(3) of FORM GSTR-3B may be used for filling up these details
		6D. Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed	1. Aggregate value of input tax credit availed on all inward supplies received from registered persons on which tax is payable on reverse charge basis shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs, capital goods and input services. 2. Table 4(A)(3) of FORM GSTR-3B may be used for filling up these details.
		6E. Import of goods (including supplies from SEZs)	1. Details of input tax credit availed on import of goods including supply of goods received from SEZs shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs and capital goods. 2. Table 4(A)(1) of FORM GSTR-3B may be used for filling up these details
		6F. Import of services (excluding inward supplies from SEZs)	1. Details of input tax credit availed on import of services (excluding inward supplies from SEZs) shall be declared here. 2. Table 4(A)(2) of FORM GSTR3B may be used for filling up these details
		6G. Input Tax credit received from ISD	1. Aggregate value of input tax credit received from input service distributor shall be declared here. 2. Table 4(A)(4) of FORM GSTR-3B may be used for filling up these details.
		6H. Amount of ITC reclaimed (other than B above) under the provisions of	Aggregate value of input tax credit availed, reversed and reclaimed under the provisions of the Act shall be declared here
		6I. Sub-total (B to H above)	These fields shall be auto calculated.
		6J. Difference (I - A above)	
		6K. Transition Credit through TRAN-I (including revisions if any)	Details of transition credit received in the electronic credit ledger on filing of FORM GST TRAN-I including revision of thereof (whether up
		6L. Transition Credit through TRAN-II	Details of transition credit received in the electronic credit ledger after filing of FORM GST TRAN-2 shall be declared here. This field shall be auto filled based on the credit availed through Tran 2. However this field is allowed for edit.
		6M. Any other ITC availed but not specified above	Details of ITC availed but not covered in any of heads specified under 6B to 6L above shall be declared here. Details of ITC availed through FORM ITC-01 and FORM ITC-02 in the financial year shall be declared here.
		6N. Sub-total (K to M above)	These fields shall be auto calculated.
6O. Total ITC availed (I + N above)			

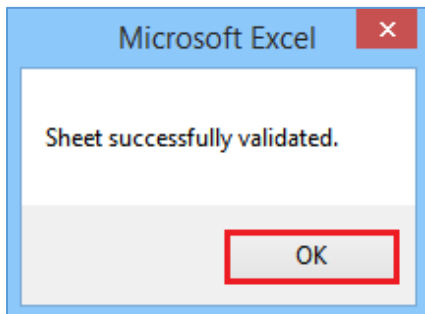
9. Once the details are entered, click the **Validate Sheet** button.

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

Description		Type	(Amount in ₹ in all tables)				Sheet Validation
			Central Tax	State Tax / UT Tax	Integrated Tax	Cess	Errors
<b>Pt III. Details of ITC for the financial year</b>							
			<b>Validate Sheet</b>				
<b>6 Details of ITC availed during the financial year</b>							
A	Total amount of input tax credit availed through FORM GSTR-3B (Sum total of table 4A of FORM GSTR-3B)		538,731.20	538,731.20	3,745,671.99	0.00	
B	Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	Inputs	168530.00	168530.00	1091992.00	34268.00	
		Capital Goods	45355.00	45355.00	0.00	0.00	
		Input Services	84295.00	84295.00	473196.00	0.00	
C	Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed	Inputs	58020.00	58020.00	0.00	0.00	
		Capital Goods	0.00	0.00	0.00	0.00	
		Input Services	29010.00	29010.00	0.00	0.00	
D	Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed	Inputs	58020.00	58020.00	363997.00	0.00	
		Capital Goods	0.00	0.00	0.00	0.00	
		Input Services	78644.00	78644.00	0.00	0.00	
E	Import of goods (including supplies from SEZ)	Inputs					
		Capital Goods			1091992.00	0.00	
F	Import of services (excluding inward supplies from SEZs)				181999.00	0.00	
G	Input Tax credit received from ISD		0.00	0.00	436796.63	0.00	
H	Amount of ITC reclaimed (other than B above) under the provisions of the Act		5654.00	5654.00	0.00	0.00	
I	Sub-total (B to H above)		527,588.00	527,588.00	3,639,372.63	34,268.00	
J	Difference (I - A) above		-11,203.20	-11,203.20	-105,639.30	34,268.00	
K	Transition Credit through TRAN-1 (including revisions if any)		0.00	0.00			
L	Transition Credit through TRAN-2		0.00	0.00			
M	Any other ITC availed but not specified above						
N	Sub-total (K to M above)		0.00	0.00	0.00	0.00	
O	Total ITC availed (I + N) above		527,588.00	527,588.00	3,639,372.63	34,268.00	

Navigation: Read Me | Home | 4 Outward | 5 Outward | **6 ITC availed** | 7 ITC Rev | 8 Other ITC | 9 Tax Paid | 10 PY trans in current FY | 14 Differential tax

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



11. Go to the **7 ITC Rev** tab and enter the summary of ITC reversed or ineligible for the financial year.

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

Worksheet Name	Table Name	Description
7. ITC Rev	7. Details of ITC Reversed and Ineligible ITC for the financial year	Table no 7A to 7H

1. Details of input tax credit reversed due to ineligibility or reversals required under rule 37, 39, 42 and 43 of the CGST/SGST Rules, 2017 shall be declared here.  
2. This column should also contain details of any input tax credit reversed under section 17(5) of the CGST/SGST Act, 2017 and details of ineligible transition credit claimed through FORM GST TRAN-1 or FORM GST TRAN-2 and then subsequently reversed.  
3. Table 4(B) of FORM GSTR-3B may be used for filling up these details. Any ITC reversed through FORM GST ITC -03 shall be declared in 7H. If taxpayer wants to specify more reversals then he can click on '+' symbol to add more rows.  
4. If the amount stated in Table 4D of FORM GSTR-3B was not included in table 4A of FORM GSTR-3B, then no entry should be made in table 7E of FORM GSTR-9. However, if amount mentioned in table 4D of FORM GSTR-3B was included in table 4A of FORM GSTR-3B, then entry will come in 7E of FORM GSTR-9.

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

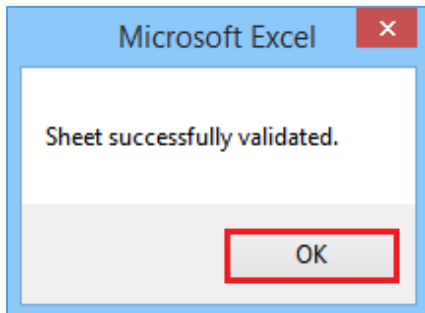
**Pt III. Details of ITC for the financial year**

(Amount in ₹ in all tables)

Details		Central Tax	State Tax / UT Tax	Integrated Tax	Cess	Sheet Validation Errors
<b>7 Details of ITC Reversed and Ineligible ITC for the financial year</b>						
A	As per Rule 37	42,207	42,207	291,198	0.00	
B	As per Rule 39	0	0	35,178	0.00	
C	As per Rule 42	42,147	42,147	109,199	0.00	
D	As per Rule 43	0	0	327,598	0.00	
E	As per section 17(5)	107,758	107,758	749,134	0.00	
F	Reversal of TRAN-I credit					
G	Reversal of TRAN-II credit					
H1	Section 16(1)	11,205	11,205	0.00	0.00	
I	Total ITC Reversed (Sum of A to H above)	203,317.00	203,317.00	1,512,307.00	0.00	
J	Net ITC Available for Utilization (60 - 7I)	324,271.00	324,271.00	2,127,665.69	34,268.00	

Read Me | Home | 4 Outward | 5 Outward | 6 ITC availed | **7 ITC Rev** | 8 Other ITC | 9 Tax Paid | 10 PY trans in current FY | 14 Differential tax | 15 Demand & F ...

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



14. Go to the **8 Other ITC** tab and enter the ITC availed during the financial year.

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

8. Other ITC	8. Other ITC related information	8B. ITC as per sum total of 6(B) and 6(H) above For FY 2017-18, ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during 2017-18 but availed during April 2018 to March 2019. For FY 2018-19, ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during 2018-19 but availed during April, 2019 to September, 2019.	The input tax credit as declared in Table 6B and 6H shall be auto-populated here and the same shall not be allowed to be edited. If you want to make any changes then you need to do it in table no. 6B and 6H
		8C. Difference [A-(B+C)]	This field shall be auto calculated
		8E. ITC available but not availed	1. The credit which was available and not availed in FORM GSTR-3B and the credit was not availed in FORM GSTR-3B as the same was ineligible shall be declared here. Ideally, if 8D is positive, the sum of 8E and 8F shall be equal to 8D.
		8F. ITC available but ineligible	Aggregate value of IGST paid at the time of imports (including imports from SEZs) during the financial year shall be declared here
		8G. IGST paid on import of goods (including supplies from SEZ)	The input tax credit as declared in Table 6E shall be auto-populated here and the same is not allowed for edit. If taxpayer wants to change the credit availed on import of goods, then he shall make changes in table no 6E.
		8H. IGST credit availed on import of goods (as per 6(E) above)	This field shall be auto calculated
		8I. Difference (G-H)	This field shall be auto calculated. If taxpayer wants to make any change in this field, then he shall make changes in table no 8G and 8E
		8J. ITC available but not availed on import of goods (Equal to D)	The total input tax credit which shall lapse for the current financial year shall be computed (auto filled) in this row
		8K. Total ITC to be lapsed in current financial year (E + F + J)	

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

**Goods and Services Tax - GST GSTR-9 Offline Tool (v1.0)**

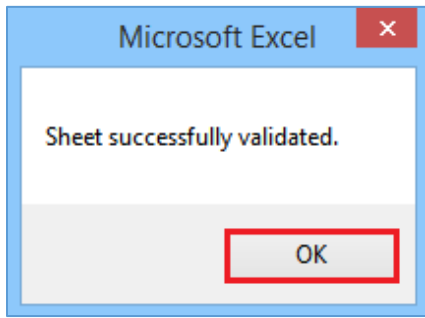
Pt III. Details of ITC for the financial year

Go Home Validate Sheet

S	Details	(Amount in ₹ in all tables)				Sheet Validation Errors
		Central Tax	State Tax / UT Tax	Integrated Tax	Cess	
<b>Other ITC related information</b>						
A	ITC as per GSTR-2A (Table 3 & 5 thereof)	316,409.85	316,409.85	2,020,313.52	0.00	
B	ITC as per sum total 6(B) and 6(H) above	303,894.00	303,894.00	1,565,188.00	34,268.00	
C	For FY 2017-18, ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during 2017-18 but availed during April 2018 to March 2019. For FY 2018-19, ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during 2018-19 but availed during April, 2019 to September, 2019.	25700.00	25700.00	358920.00		
D	Difference [A-(B+C)]	-13,184.15	-13,184.15	96,205.52	-34,268.00	
E	ITC available but not availed	22400	22400	181351	0.00	
F	ITC available but ineligible	51662	51662	266082	0.00	
G	IGST paid on import of goods (including supplies from SEZ)	0.00	0.00	1276552	0.00	
H	IGST credit availed on import of goods (as per 6(E) above)	0.00	0.00	1,091,992.00	0.00	
I	Difference (G-H)	0.00	0.00	184,560.00	0.00	
J	ITC available but not availed on import of goods (Equal to D)	0.00	0.00	184,560.00	0.00	
K	Total ITC to be lapsed in current financial year (E + F + J)	74,062.00	74,062.00	631,993.00	0.00	

Read Me | Home | 4 Outward | 5 Outward | 6 ITC availed | 7 ITC Rev | **8 Other ITC** | 9 Tax Paid | 10 PY trans in current FY | 14 Differential tax | 15 Demand & F ...

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



17. Go to the **9 Tax Paid** tab. Tax payment details including Interest, Late Fee, Penalty & Others will be non-editable. Only tax payable will be editable.

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

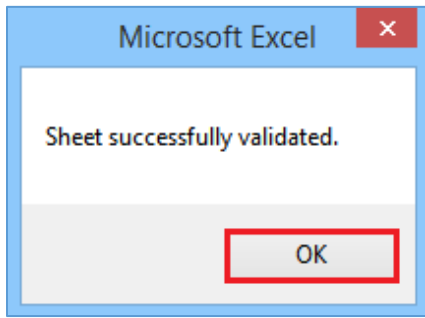
9. Tax Paid	9. Details of tax paid as declared in returns filed during the financial year	1. Actual tax (including Interest, Late fee, Penalty, Others) paid through cash or ITC during the financial year shall be declared year. 2. Payment of tax under Table 6.1 of FORM GSTR-3B may be used for filling up these details. 3. Paid through Cash and Paid through ITC columns shall be auto filled based on table no 6.1 of GSTR -3B and the same is non-editable
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18. Once the details are entered, click the **Validate Sheet** button.  
In case of unsuccessful validation, click [here](#) to know more.

Pt IV. Details of tax paid as declared in returns filed during the financial year								
9	Description	Tax Payable (₹)	Paid through cash (₹)	Paid through ITC (₹)				Sheet Validation Errors
				Central Tax	State Tax / UT Tax	Integrated Tax	Cess	
A	Integrated Tax	7771554.00	4,025,882.00	0.00	0.00	3,745,672.00		
B	Central Tax	1165962.00	627,171.00	538,791.00		0.00		
C	State/UT Tax	1165962.00	627,171.00		538,791.00	0.00		
D	Cess	45690.00	45,690.00				0.00	
E	Interest	0.00	0.00					
F	Late fee	8750.00	8,750.00					
G	Penalty							
H	Other							

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



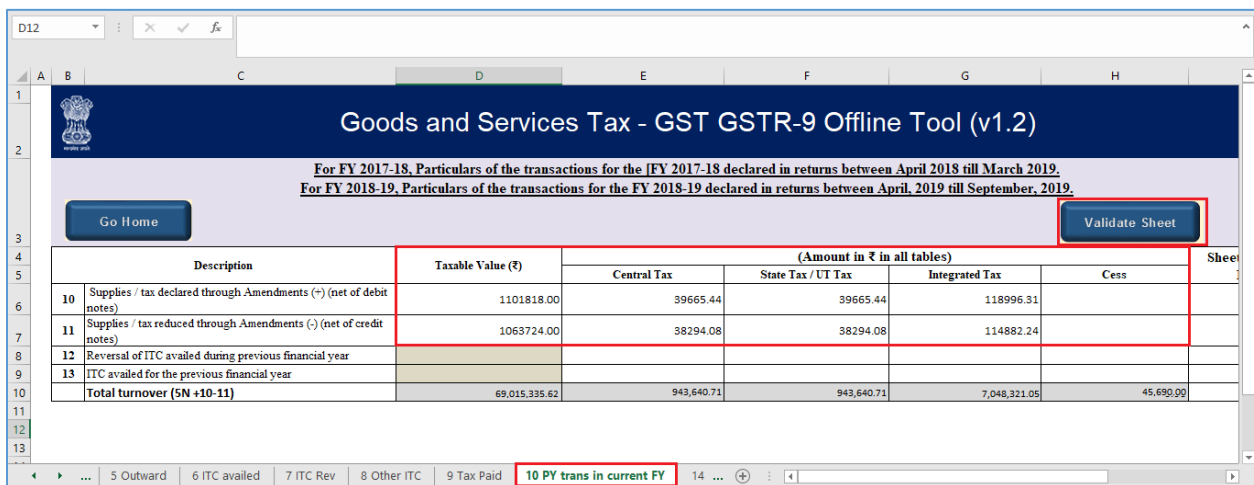


20. Go to the **10 PY trans in current FY** tab and enter the summary of transactions reported in next financial year.

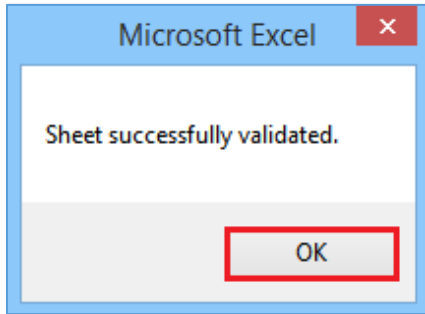
**Note:** The table below provides the worksheet name, table name and detailed description for this worksheet.

10. PY trans in current FY	10. Supplies / tax declared through Amendments (+) (net of debit notes)	For FY 2017-18, Details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 9A, Table 9B and Table 9C of FORM GSTR-1 of April 2018 to March 2019 shall be declared here. For FY 2018-19, Details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 9A, Table 9B and Table 9C of FORM GSTR-1 of April, 2019 to September, 2019 shall be declared here.
	11. Supplies / tax reduced through Amendments (-) (net of credit notes)	
	12. Reversal of ITC availed during previous financial year	1. For FY 2017-18, Aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April, 2018 to March, 2019 shall be declared here. For FY 2018-19, Aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April, 2019 to September, 2019 shall be declared here. 2. Table 4(B) of FORM GSTR-3B may be used for filling up these details.
	13. ITC availed for the previous financial year	1. For FY 2017-18, Details of ITC for goods or services received in the previous financial year but ITC for the same was availed in returns filed for the months of April 2018 to March 2019 shall be declared here. For FY 2018-19, Details of ITC for goods or services received in the previous financial year but ITC for the same was availed in returns filed for the months of April 2019 to September 2019 shall be declared here. 2. Table 4(A) of FORM GSTR-3B may be used for filling up these details

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



22. A popup Message box appears "Sheet Successfully Validated.". Click **OK**.



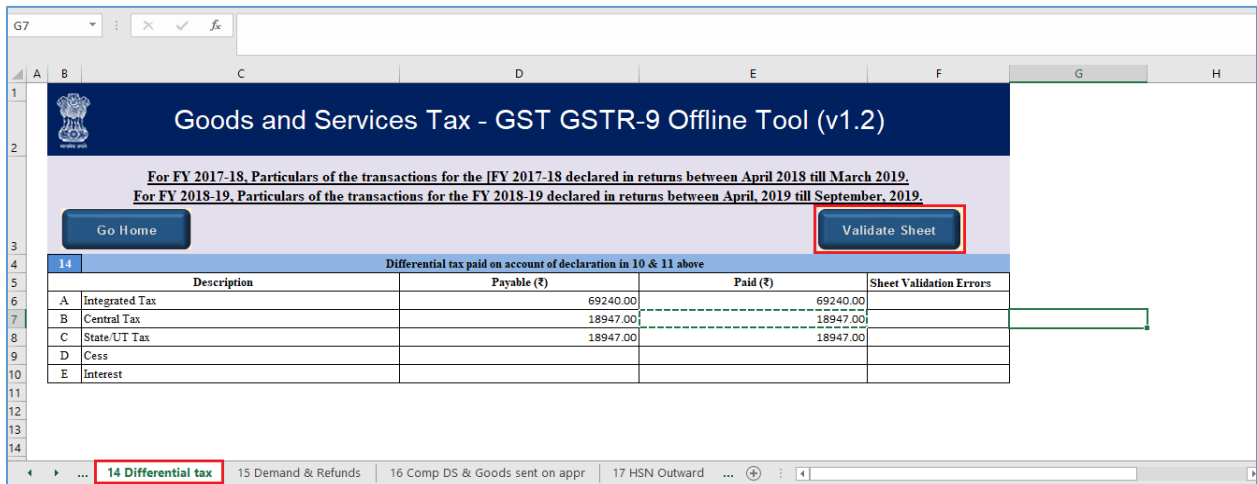
23. Go to the **14 Differential tax** tab and enter the total tax payable and paid on transactions reported in next financial year.

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

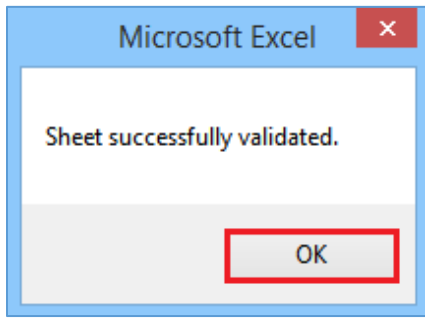
14. Differential tax	14. Differential tax paid on account of declaration in 10 & 11 above	For FY 2017-18, Differential tax (including Interest) paid on account of transactions related to the previous financial year but declared in the returns filed for the months of April 2018 to March 2019 shall be reported in this table For FY 2018-19, Differential tax (including Interest) paid on account of transactions related to the previous financial year but declared in the returns filed for the months of April 2019 to September 2019 shall be reported in this table
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24. Once the details are entered, click the **Validate Sheet** button.

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



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

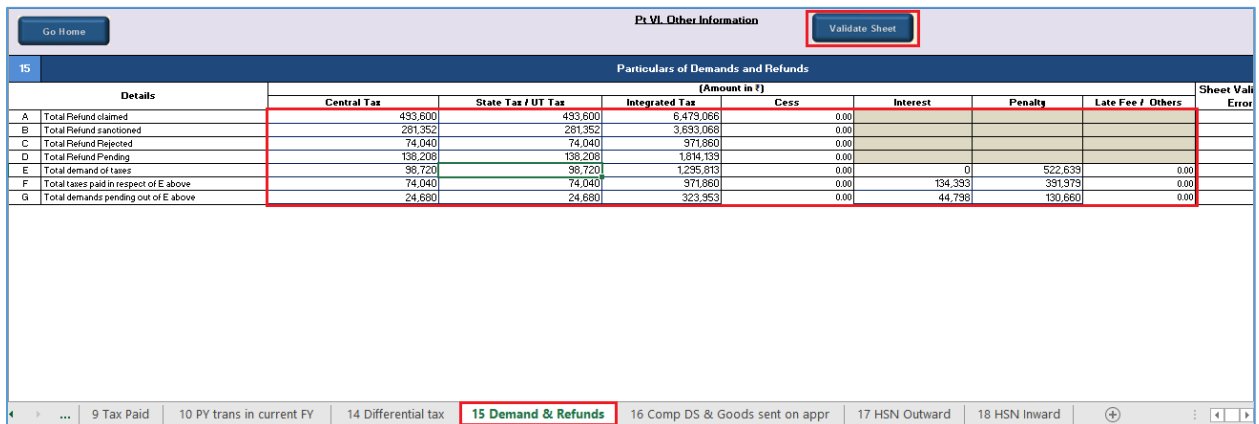


26. Go to the **15 Demand & Refunds** tab and enter the particulars of demands and refunds during the financial year.

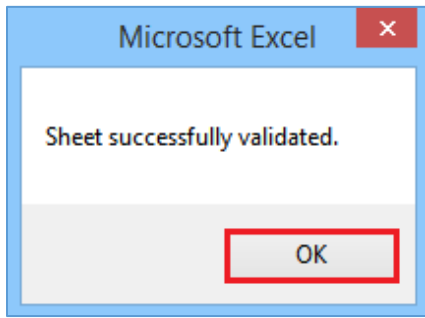
**Note:** The table below provides the worksheet name, table name and detailed description for this worksheet.

15. Demand & Refund	15. Particulars of Demands and Refunds	15A to 15D	<ol style="list-style-type: none"> <li>1. Aggregate value of refunds claimed, sanctioned, rejected and pending for processing shall be declared here.</li> <li>2. Refund claimed will be the aggregate value of all the refund claims filed in the financial year and will include refunds which have been sanctioned, rejected or are pending for processing.</li> <li>3. Refund sanctioned means the aggregate value of all refund sanction orders.</li> <li>4. Refund pending will be the aggregate amount in all refund application for which acknowledgement has been received and will exclude provisional refunds received. These will not include details of non-GST refund claims.</li> </ol>
		15E to 15G	<ol style="list-style-type: none"> <li>1. Aggregate value of demands of taxes for which an order has been issued by the adjudicating authority shall be declared here.</li> <li>2. Aggregate value of taxes paid out of the total value of demand as declared in 15E above shall be declared here.</li> <li>3. Aggregate value of demands pending recovery out of 15E above shall be declared here.</li> </ol>

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



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

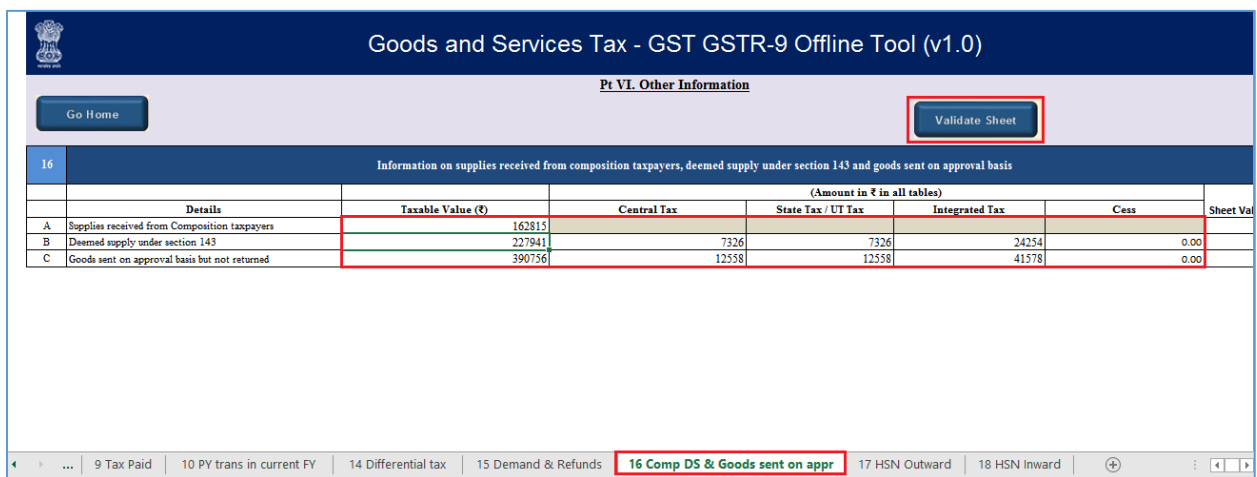


29. Go to the **16 Comp DS & Goods sent on appr** tab and enter the summary of supplies received from Composition taxpayers, deemed supply under section 143 and goods sent on approval basis.

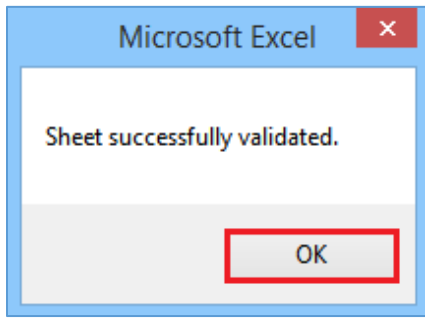
**Note:** The table below provides the worksheet name, table name and detailed description for this worksheet.

16. Comp DS & Goods sent on appr	16. Information on supplies received from composition taxpayers, deemed supply under section 143 and goods sent on approval basis	16A. Supplies received from Composition taxpayers	1. Aggregate value of supplies received from composition taxpayers shall be declared here 2. Table 5 of FORM GSTR-3B may be used for filling up these details
		16B. Deemed supply under Section 14	Aggregate value of all deemed supplies from the principal to the job-worker in terms of sub-section (3) and sub-section (4) of Section 143 of the CGST Act shall be declared here
		16C. Goods sent on approval basis but not returned	Aggregate value of all deemed supplies for goods which were sent on approval basis but were not returned to the principal supplier within one hundred eighty days of such supply shall be declared here

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



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

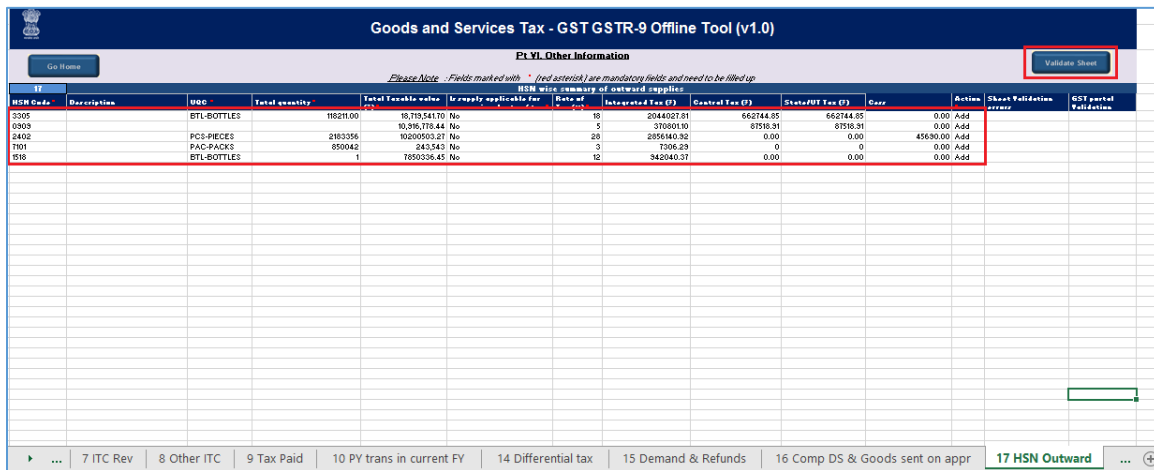


32. Go to the **17 HSN Outward** tab and enter the HSN wise summary of outward supplies made during the financial year.

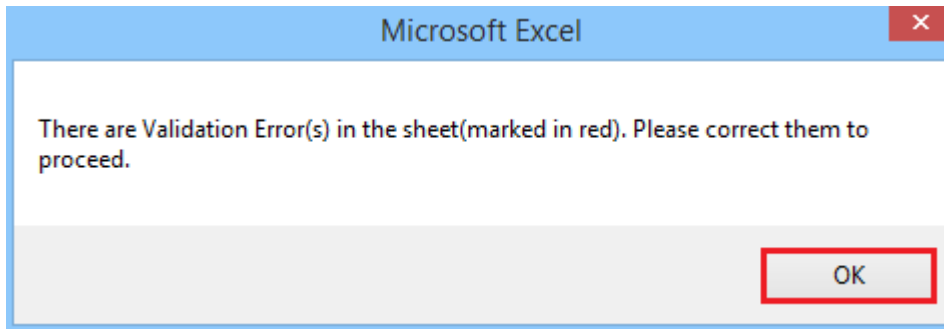
**Note:** The table below provides the worksheet name, table name and detailed description for this worksheet.

17. HSN Outward	17. HSN Wise Summary of outward supplies	<p>1. Summary of outward supplies made against a particular HSN code to be reported only in this table.</p> <p>2. It will be optional for taxpayers having annual turnover up to ₹ 1.50 Cr. It will be mandatory to report HSN code at two digits level for taxpayers having annual turnover in the preceding year above ₹ 1.50 Cr but upto ₹ 5.00 Cr and at four digits' level for taxpayers having annual turnover above ₹ 5.00 Cr. UQC details to be furnished only for supply of goods.</p> <p>3. Quantity is to be reported net of returns (sold but returned).</p> <p>4. Table 12 of FORM GSTR-1 may be used for filling up details in Table 17.</p> <p>5. HSN code field is always user input in offline tool. However, at the time of clicking on Validate sheet, tool shall validate the HSN code details with Master</p>
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33. Once the details are entered, click the **Validate Sheet** button.



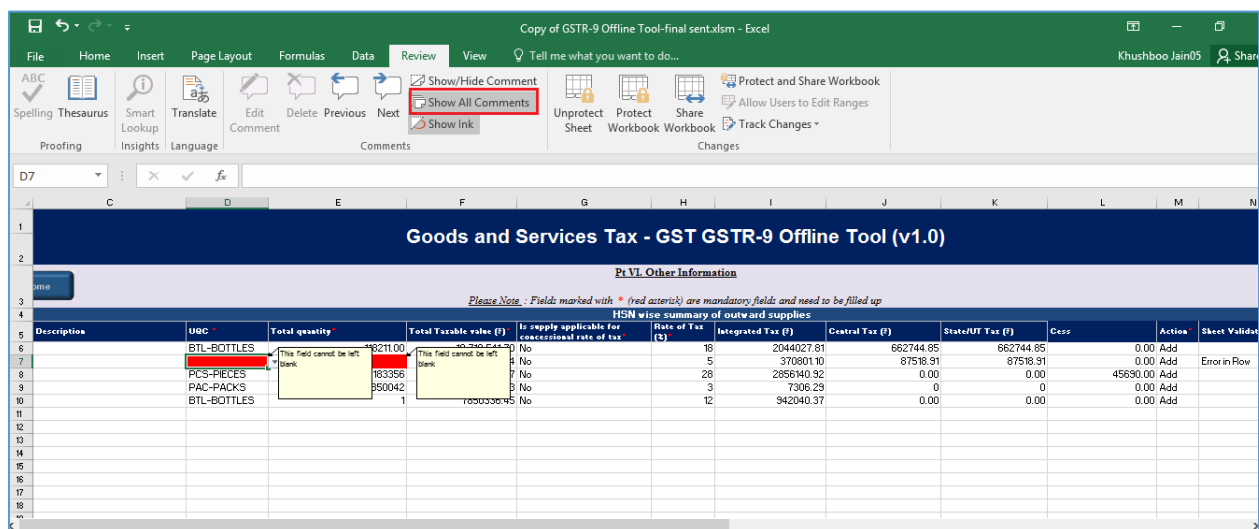
34. In case of unsuccessful validation, error-intimation popup will appear and the cells with error will be highlighted. Close the popup by clicking **OK**.



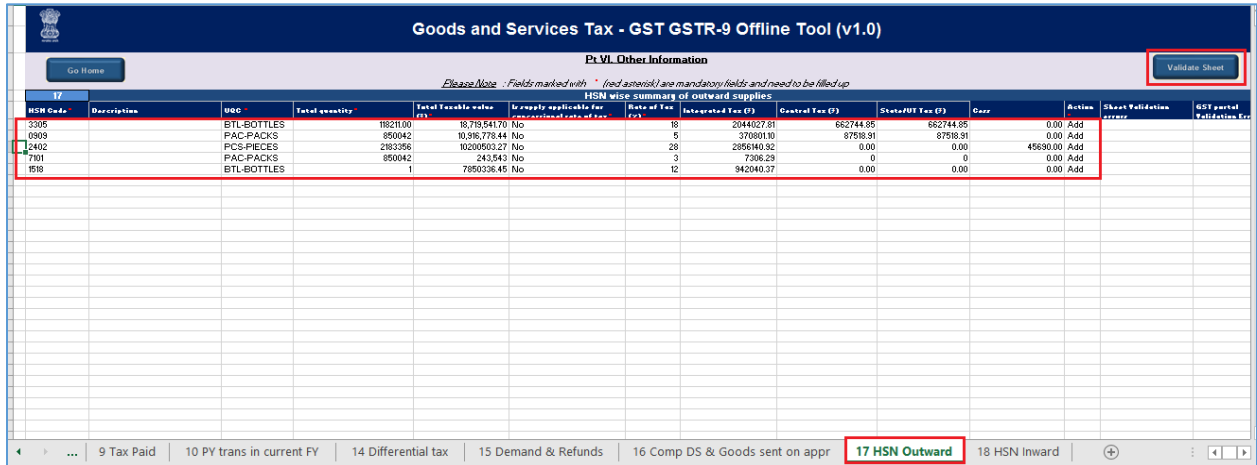
35. The comment box for each cell, that has errors, will show the error message. The user can read the error description of each cell and correct the errors as mentioned in the description box.

Goods and Services Tax - GST GSTR-9 Offline Tool (v1.0)												
Pt VI. Other Information												
Please Note : Fields marked with * (red asterisk) are mandatory fields and need to be filled up												
HSN wise summary of outward supplies												
Description	UGC	Total quantity	Total Taxable value (₹)	Is supply applicable for concessional rate of tax	Rate of Tax (%)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess	Action	Sheet Valid	
BTL-BOTTLES	*	18221.00	18,719,541.70	No	18	2044027.81	662744.85	662744.85	0.00	Add		
PCS-PIECES	*	2163356	10,316,778.44	No	5	370801.10	87518.31	87518.31	0.00	Add	Error in Flow	
PAC-PACKS		850042	243,543	No	28	2856140.32	0.00	0.00	45690.00	Add		
BTL-BOTTLES		1	7850336.45	No	3	7306.29	0	0	0.00	Add		
BTL-BOTTLES		1	7850336.45	No	12	942040.37	0.00	0.00	0.00	Add		

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

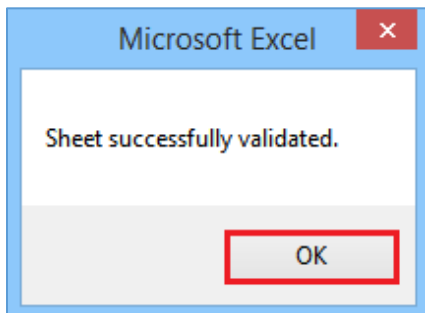


37. After you have corrected all the errors, again click the **Validate Sheet** button.



**Note:** While entering HSN details relating to outward supply of services, UQC may selected as 'OTH-Others' from the drop down and enter 'zero' under quantity.

38. A popup Message box appears "Sheet Successfully Validated.". Click **OK**.



39. Go to the **18 HSN Inward** tab and enter the HSN wise summary of inward supplies received during the financial year.

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

18. HSN Inward	18. HSN Wise Summary of Inward supplies	<ol style="list-style-type: none"> <li>Summary of supplies received against a particular HSN code to be reported only in this table.</li> <li>It will be optional for taxpayers having annual turnover up to ₹ 1.50 Cr. It will be mandatory to report HSN code at two digits level for taxpayers having annual turnover in the preceding year above ₹ 1.50 Cr but up to ₹ 5.00 Cr and at four digits level for taxpayers having annual turnover above ₹ 5.00 Cr. UQC details to be furnished only for supply of goods.</li> <li>Quantity is to be reported net of returns (purchased but returned).</li> <li>HSN code field is always user input in offline tool. However, at the time of clicking on Validate sheet, tool shall validate the HSN code details with Master</li> </ol>
----------------	---	--

40. Once the details are entered, click the **Validate Sheet** button. In case of any errors, follow the steps as mentioned above to correct the errors.

**Note:** While entering HSN details relating to inward supply of services, UQC may selected as 'OTH-Others' from the drop down and enter 'zero' under quantity.

**Goods and Services Tax - GST GSTR-9 Offline Tool (v1.0)**

**Pr.VI-Other Information**

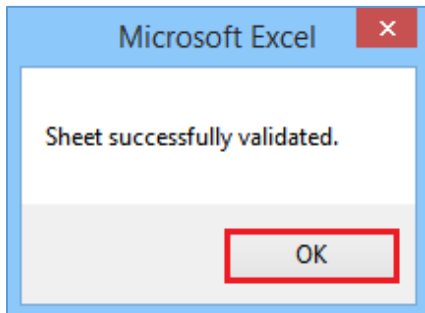
*Please Note : Fields marked with \* (red asterisk) are mandatory fields and need to be filled up*

Validate Sheet

HSN wise summary of inward supplies											
UQC *	Total quantity	Total Taxable value (₹)	Is supply applicable for concessional rate of tax	Rate of Tax (%)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess	Action	Sheet Validation errors	GST portal Validation
BTL-BOTTLES	118211	6,839,484.00	No	18	777,200.00	226,953.56	226,953.56	0.00	Add		
PAC-PACKS	2183356	6,386,738.28	No	5	237,313.01	56,011.95	56,011.95	0.00	Add		
PAC-PACKS	850042	5,814,287.22	No	28	1,628,000.42	0	0	0.00	Add		

18 HSN Inward

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



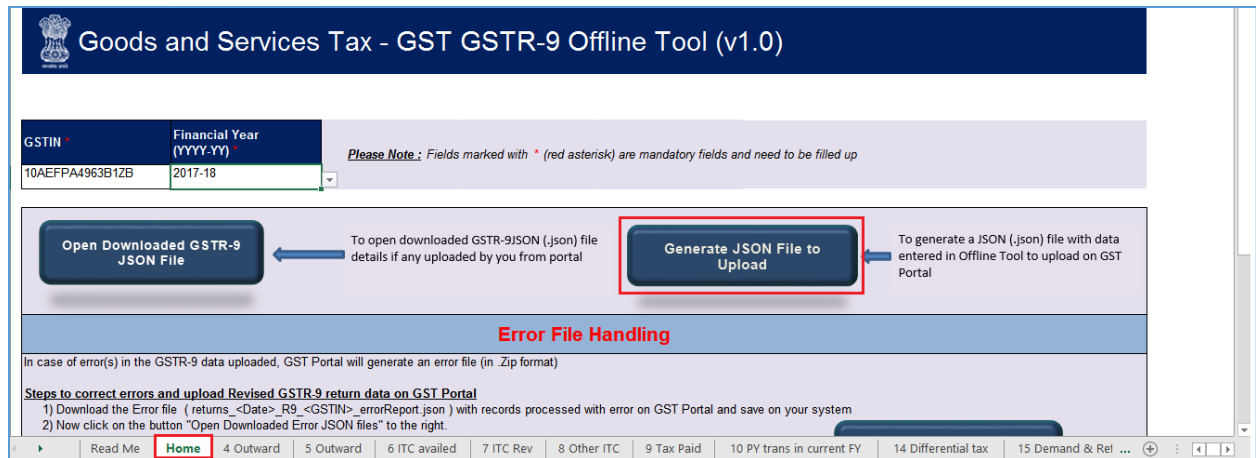
[Go back to the Main Menu](#)



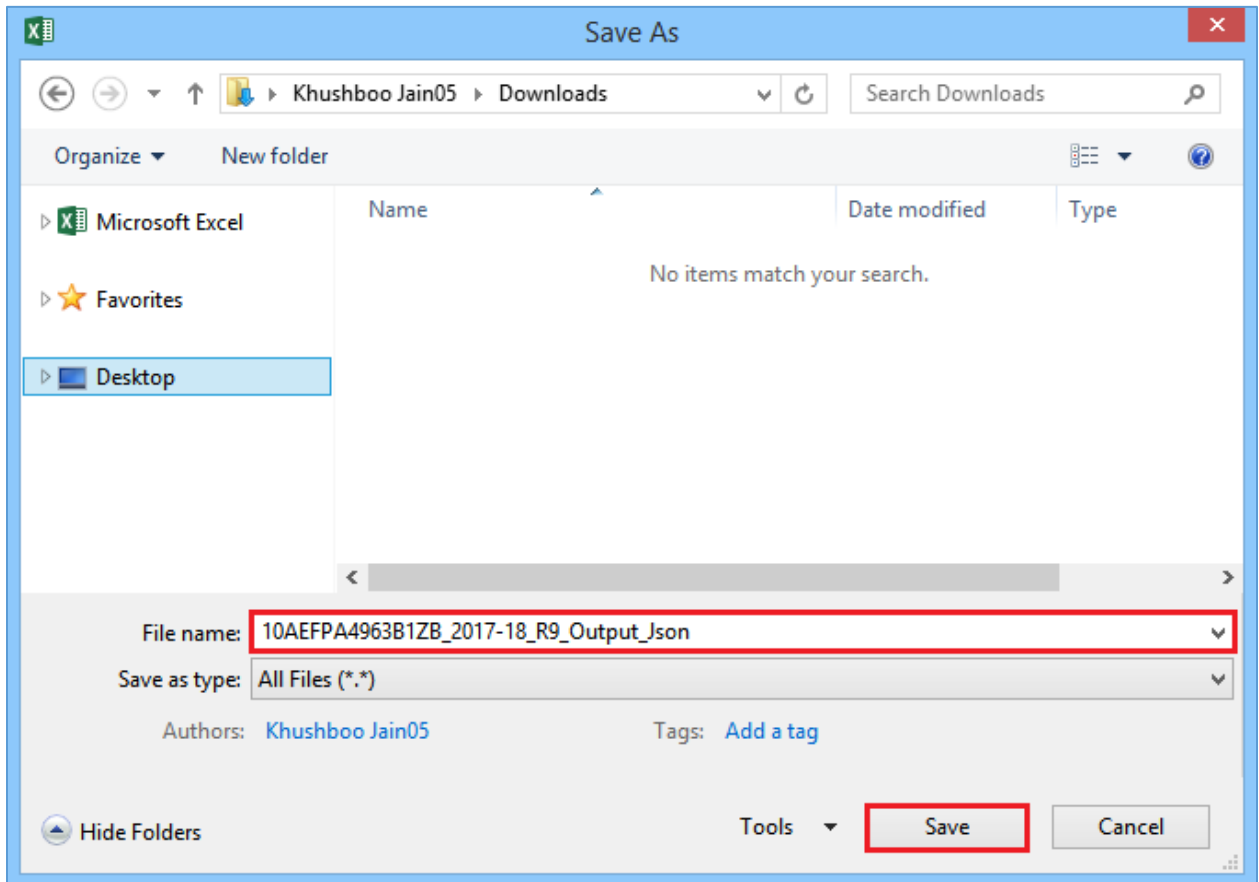
## F. Generate JSON File to upload

To generate JSON File to upload, perform following steps:

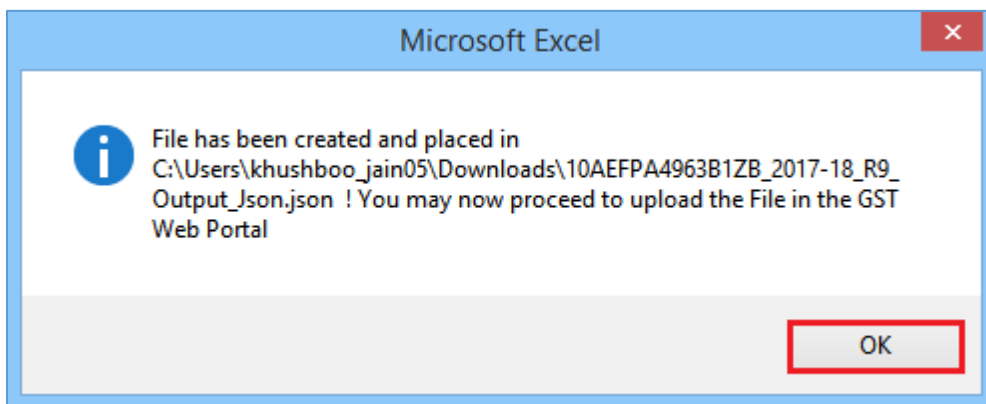
1. From the tab you are on, go to the 'Home' sheet by either clicking the '**Go Home**' button or clicking the '**Home**' sheet.
2. Click the **Generate JSON File to upload** button.



3. 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.



4. 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.”

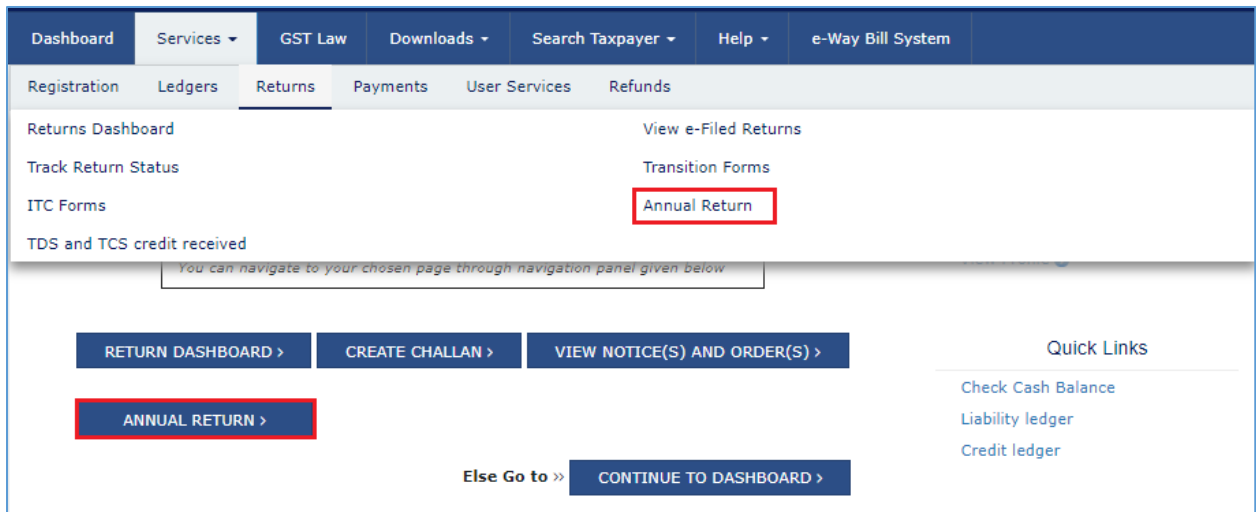


[Go back to the Main Menu](#)

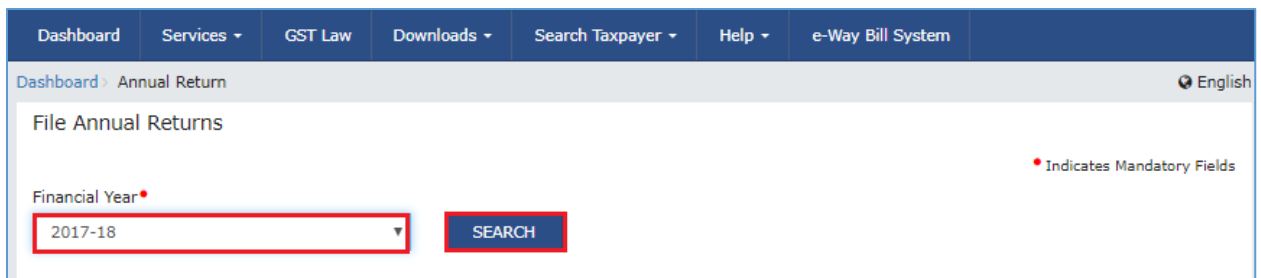
## G. Upload the generated JSON File on GST Portal

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.
2. Login to the portal with valid credentials.
3. Dashboard page is displayed. Click the **Services > Returns > Annual Return** command. Alternatively, you can also click the **Annual Return** link on the Dashboard.



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



6. The Form GSTR-9 tile is displayed, with an Important Message box on the bottom. In the Form GSTR-9 tile, click the **PREPARE OFFLINE** button.


Goods and Services Tax
Ranu Ahuja ▾

Dashboard ▾
Services ▾
GST Law
Downloads ▾
Search Taxpayer ▾
Help ▾
e-Way Bill System

Dashboard ▾
Annual Return
English

### File Annual Returns

• Indicates Mandatory Fields

Financial Year\*

2017-18 ▾

SEARCH

### Help

- "NIL"** GSTR-9 RETURN can be filed, if you have
  - Not made any outward supply (commonly known as sale); AND
  - Not received any inward supplies (commonly known as purchase) of goods/services; AND
  - No liability of any kind; AND
  - Not claimed any Credit during the Financial Year; AND
  - Not received any order creating demand; AND
  - Not claimed any refund.

during the Financial Year
- GSTR-9 can be filed online. It can also be prepared on Offline Tool and then uploaded on the Portal and filed.
- Annual return in form GSTR-9 is required to be filed by every taxpayer registered as normal taxpayer during the relevant financial year.
- All applicable statements in Forms GSTR-1 and returns in Form GSTR 3B of the financial year shall have been filed before filing GSTR-9.
- In case you are required to file GSTR-9C (Reconciliation statement and Certification); shall be enabled on the dashboard post filing of GSTR-9.

- Annual return in Form GSTR-9 once filed cannot be revised.
- Based on GSTR-1 filed by your suppliers upto 30-04-2019, computation of ITC has been shown in your GSTR-2A. Table 8A of GSTR-9 has been auto-populated accordingly

#### Annual Return GSTR9

Due Date - 31/10/2018

PREPARE-ONLINE

PREPARE OFFLINE

#### Reconciliation Statement GSTR 9C

Due Date - 31/03/2018

INITIATE-FILING

PREPARE OFFLINE

#### Important Message

**Prepare Online:-**  
**Steps to be taken:**

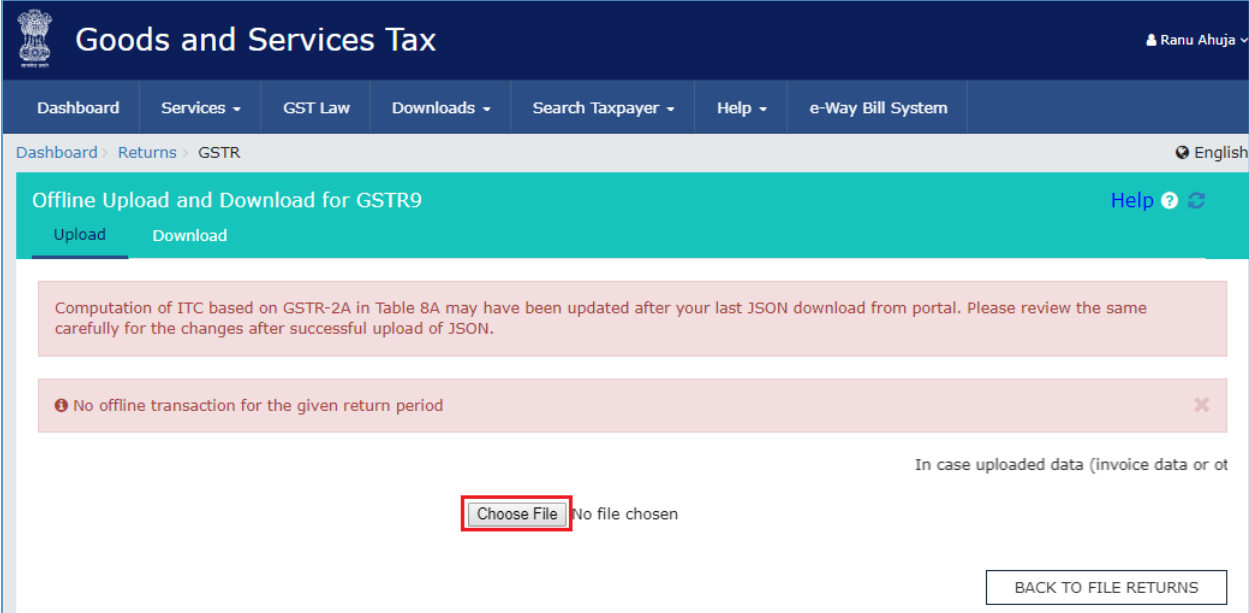
- Click on 'Prepare Online';
- Select from the questionnaire page, whether you wish to file NIL Annual return;
- You may download the draft system generated GSTR-9, summary of GSTR-1 and summary of GSTR-3B from GSTR-9 dashboard for your reference;
- If number of records/lines are less than or equal to 500 records per table (Table 17 and Table 18), then you may use this facility;
- Fill in the details in different tables and click on 'Compute Liabilities'; and
- Click on 'Proceed to file' and 'File GSTR-9' with DSC/EVC.
- Additional liability, if any declared in this return can be paid through Form GST DRC-03 by selecting 'Annual Return' from the dropdown in the said form. Such liability can be paid only through cash.

**Prepare Offline:-**  
**If number of records/lines either in Table-17 or Table-18 are more than 500 records per table, then you can prepare your return by using the offline utility only and the same can be subsequently uploaded on Common Portal.**

You can download the GSTR-9 offline tool from the 'Downloads' section in the pre-login page on the portal and installed it on your computer.

- Click on 'Prepare Offline';
- Click on 'Download' to download auto-drafted GSTR-9 details, if any;
- Follow instructions in 'GSTR-9 offline tool' to add details and generate JSON file for upload; and
- Click on 'Upload' to upload JSON file and file the return with help of instruction available on GSTR-9 dashboard.

- The **Upload** section of the **Offline Upload and Download for Form GSTR-9** page is displayed. Click the **Choose File** button.



Goods and Services Tax

Dashboard Services GST Law Downloads Search Taxpayer Help e-Way Bill System

Dashboard > Returns > GSTR

Offline Upload and Download for GSTR9

Upload Download

Computation of ITC based on GSTR-2A in Table 8A may have been updated after your last JSON download from portal. Please review the same carefully for the changes after successful upload of JSON.

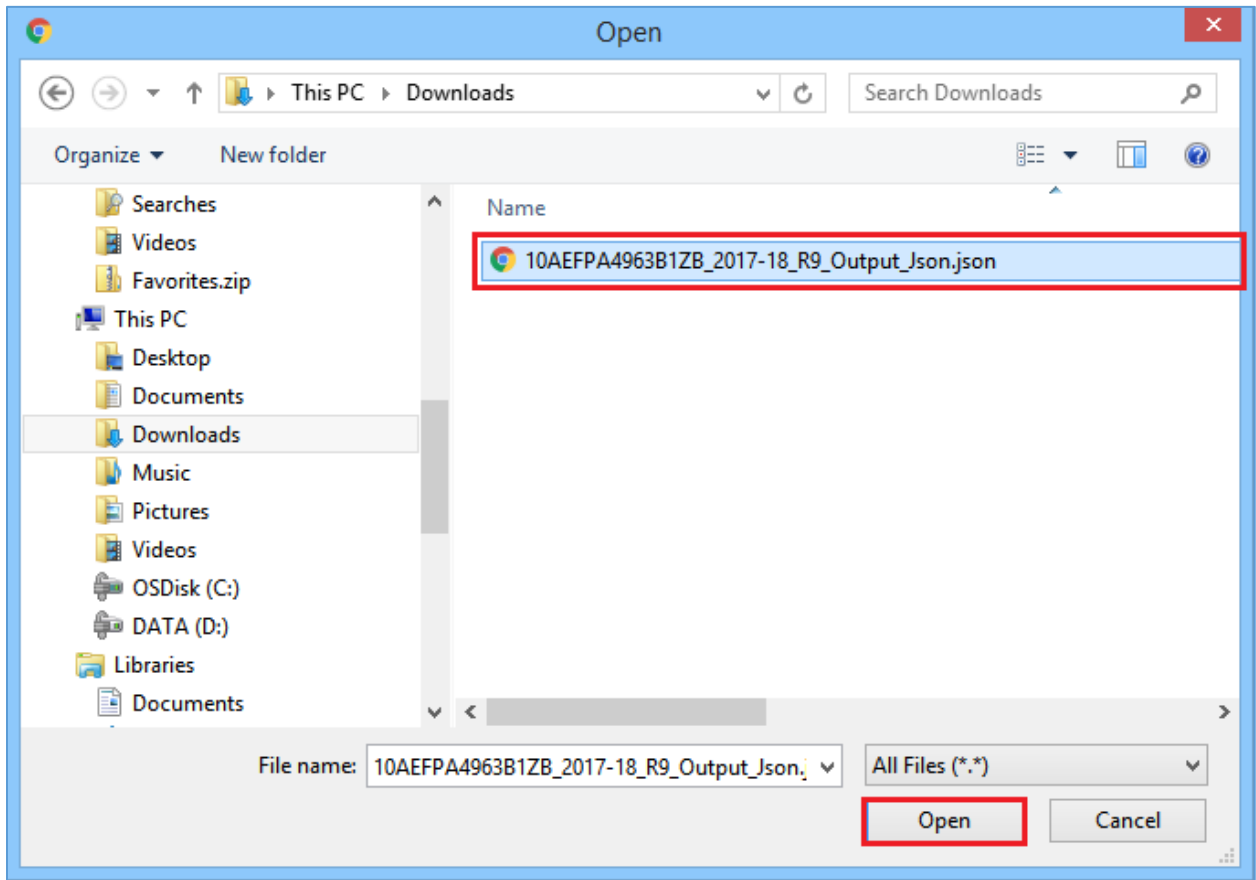
No offline transaction for the given return period

In case uploaded data (invoice data or ot

Choose File No file chosen

BACK TO FILE RETURNS

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



9. 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 > GSTR English

### Offline Upload and Download for GSTR9 Help ? ↻

Upload Download

Computation of ITC based on GSTR-2A in Table 8A may have been updated after your last JSON download from portal. Please review the same carefully for the changes after successful upload of JSON.

✔ Your JSON file has been uploaded successfully. It may take up to 15 minutes to do validation. Please come back after 15 minutes .

view it in the Offline tool to correct the same. After making required correction, please prepare JSON file following the same process as that for regular ir

No file chosen

Upload History

Date	Time	Reference id	Status	Error Report
27/05/2019	10:18:26	63527ff9-4f56-4a77-a82e-b4ada4341655	In-Progress	NA

Dashboard Services GST Law Downloads Search Taxpayer Help e-Way Bill System

Dashboard > Returns > GSTR English

### Offline Upload and Download for GSTR9 Help ? ↻

Upload Download

Computation of ITC based on GSTR-2A in Table 8A may have been updated after your last JSON download from portal. Please review the same carefully for the changes after successful upload of JSON.

ly those records which fail. Please download the error file and view it in the Offline tool to correct the same. After making required correction, please prepa

No file chosen

Upload History

Date	Time	Reference id	Status	Error Report
28/05/2019	13:31:05	353f683f-92fe-4c0b-91ba-e84d3b9adf9f	Processed	NA

10. 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](#)

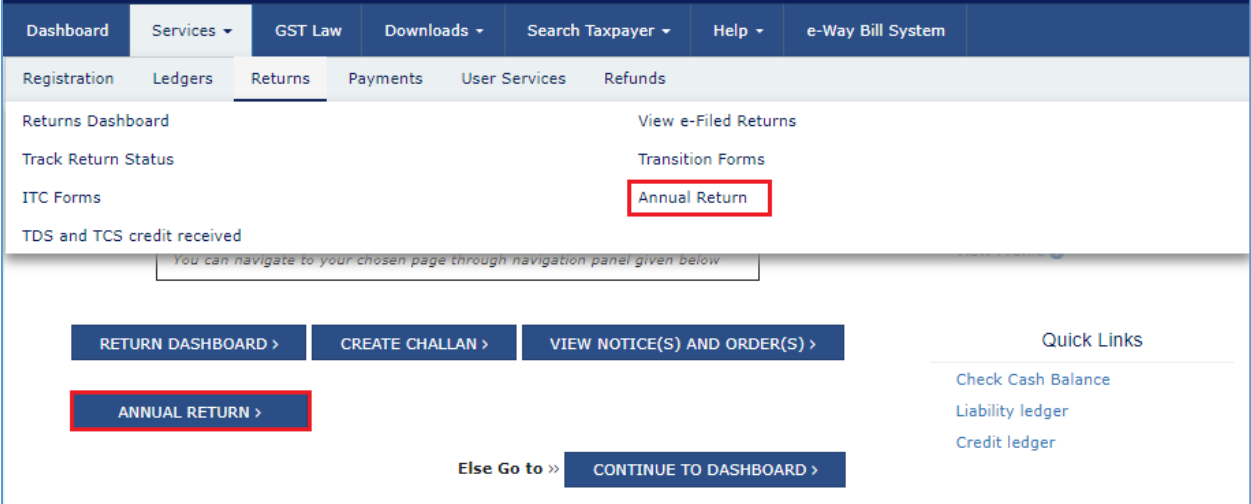




## H. Preview Form GSTR-9 on the GST Portal

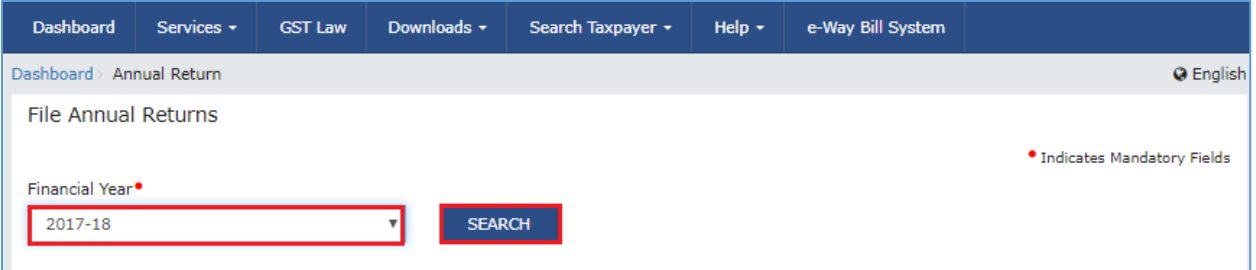
To preview Form GSTR-9 on the GST Portal, perform following steps:

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



The screenshot shows the GST Portal dashboard. The top navigation bar includes 'Dashboard', 'Services', 'GST Law', 'Downloads', 'Search Taxpayer', 'Help', and 'e-Way Bill System'. Below this, a secondary navigation bar has 'Registration', 'Ledgers', 'Returns', 'Payments', 'User Services', and 'Refunds'. The 'Returns' section is active, showing options like 'Returns Dashboard', 'Track Return Status', 'ITC Forms', and 'TDS and TCS credit received'. A red box highlights the 'Annual Return' link under 'Transition Forms'. Below this, a navigation panel contains buttons for 'RETURN DASHBOARD >', 'CREATE CHALLAN >', 'VIEW NOTICE(S) AND ORDER(S) >', and 'ANNUAL RETURN >' (highlighted with a red box). There is also an 'Else Go to >>' button with 'CONTINUE TO DASHBOARD >' and a 'Quick Links' section with 'Check Cash Balance', 'Liability ledger', and 'Credit ledger'.

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



The screenshot shows the 'File Annual Returns' page. The top navigation bar is the same as in the previous screenshot. Below it, the breadcrumb 'Dashboard > Annual Return' is visible. The page title is 'File Annual Returns'. A red dot indicates a mandatory field for 'Financial Year', which is set to '2017-18' in a dropdown menu. A red box highlights the 'SEARCH' button.

6. The Form GSTR-9 tile is displayed. In the Form GSTR-9 tile, click the **PREPARE ONLINE** button.

Dashboard
Services ▾
GST Law
Downloads ▾
Search Taxpayer ▾
Help ▾
e-Way Bill System

Dashboard > Annual Return English

### File Annual Returns

• Indicates Mandatory Fields

Financial Year •

2017-18 ▾

SEARCH

#### Help

1. "NIL" GSTR-9 RETURN can be filed, if you have
  - Not made any outward supply (commonly known as sale); AND
  - Not received any inward supplies (commonly known as purchase) of goods/services; AND
  - No liability of any kind; AND
  - Not claimed any Credit during the Financial Year; AND
  - Not received any order creating demand; AND
  - Not claimed any refund.

during the Financial Year
2. GSTR-9 can be filed online. It can also be prepared on Offline Tool and then uploaded on the Portal and filed.
3. Annual return in form GSTR-9 is required to be filed by every taxpayer registered as normal taxpayer during the relevant financial year.
4. All applicable statements in Forms GSTR-1 and returns in Form GSTR 3B of the financial year shall have been filed before filing GSTR-9.
5. In case you are required to file GSTR-9C (Reconciliation statement and Certification); shall be enabled on the dashboard post filing of GSTR-9.

1. Annual return in Form GSTR-9 once filed cannot be revised.
2. Based on GSTR-1 filed by your suppliers upto 30-04-2019, computation of ITC has been shown in your GSTR-2A. Table 8A of GSTR-9 has been auto-populated accordingly

Annual Return  
GSTR9

Due Date - 31/10/2018

PREPARE-ONLINE

PREPARE OFFLINE

Reconciliation Statement  
GSTR 9C

Due Date - 31/03/2018

INITIATE-FILING

PREPARE OFFLINE

Important Message

**Prepare Online:-**

**Steps to be taken:**

- Click on 'Prepare Online';
- Select from the questionnaire page, whether you wish to file NIL Annual return;
- You may download the draft system generated GSTR-9, summary of GSTR-1 and summary of GSTR-3B from GSTR-9 dashboard for your reference;
- If number of records/lines are less than or equal to 500 records per table (Table 17 and Table 18), then you may use this facility;
- Fill in the details in different tables and click on 'Compute Liabilities'; and
- Click on 'Proceed to file' and 'File GSTR-9' with DSC/EVC.
- Additional liability, if any declared in this return can be paid through Form GST DRC-03 by selecting 'Annual Return' from the dropdown in the said form. Such liability can be paid only through cash.

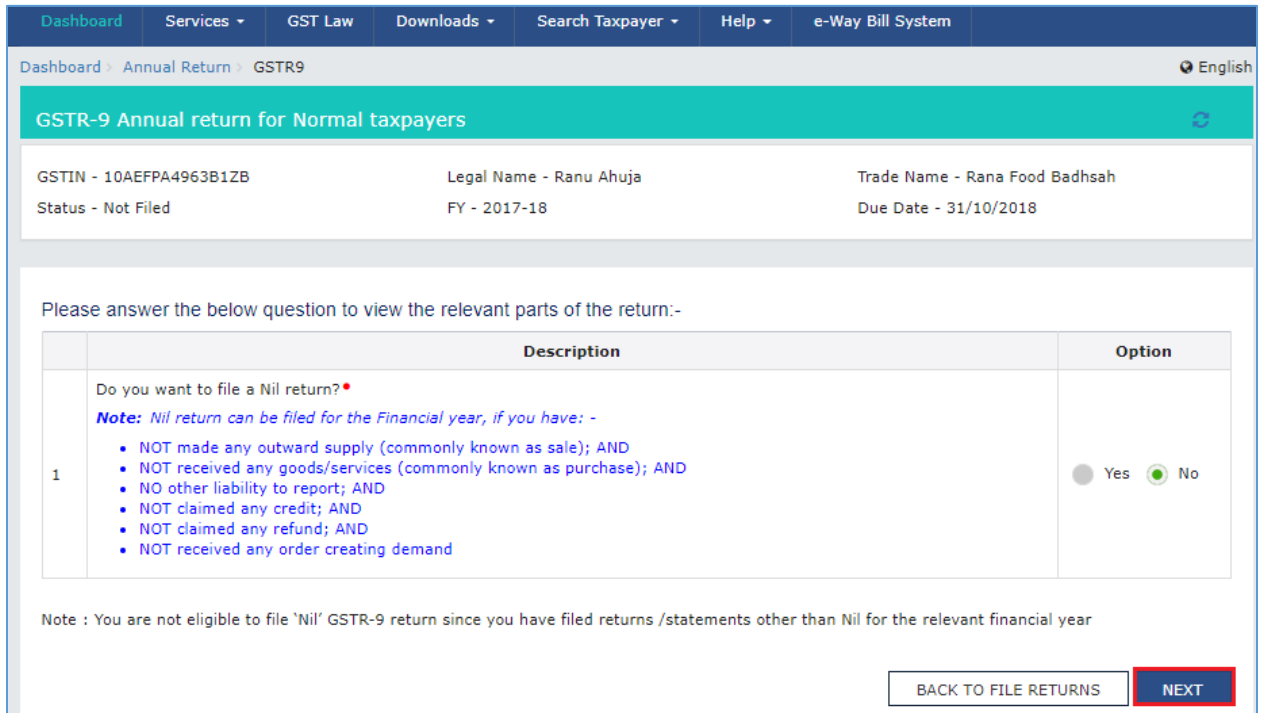
**Prepare Offline:-**

**If number of records/lines either in Table-17 or Table-18 are more than 500 records per table, then you can prepare your return by using the offline utility only and the same can be subsequently uploaded on Common Portal.**

You can download the GSTR-9 offline tool from the 'Downloads' section in the pre-login page on the portal and installed it on your computer.

- Click on 'Prepare Offline';
- Click on 'Download' to download auto-drafted GSTR-9 details, if any;
- Follow instructions in 'GSTR-9 offline tool' to add details and generate JSON file for upload; and
- Click on 'Upload' to upload JSON file and file the return with help of instruction available on GSTR-9 dashboard.

7. A question is displayed. You need to answer this question as to whether you want to file nil return for the financial year or not, to proceed further to the next screen.
8. Click the **NEXT** button.



Dashboard > Annual Return > GSTR9

**GSTR-9 Annual return for Normal taxpayers**

GSTIN - 10AEFPA4963B1ZB      Legal Name - Ranu Ahuja      Trade Name - Rana Food Badhsah  
 Status - Not Filed      FY - 2017-18      Due Date - 31/10/2018

Please answer the below question to view the relevant parts of the return:-

	Description	Option
1	<p>Do you want to file a Nil return? *</p> <p><b>Note:</b> Nil return can be filed for the Financial year, if you have: -</p> <ul style="list-style-type: none"> <li>• NOT made any outward supply (commonly known as sale); AND</li> <li>• NOT received any goods/services (commonly known as purchase); AND</li> <li>• NO other liability to report; AND</li> <li>• NOT claimed any credit; AND</li> <li>• NOT claimed any refund; AND</li> <li>• NOT received any order creating demand</li> </ul>	<input type="radio"/> Yes <input checked="" type="radio"/> No

Note : You are not eligible to file 'Nil' GSTR-9 return since you have filed returns /statements other than Nil for the relevant financial year

BACK TO FILE RETURNS    **NEXT**

9. The **Form GSTR-9 Annual Return for Normal Taxpayers** page is displayed.
10. The details you had successfully uploaded on the portal using the Offline Utility would be displayed in **Table 4 to 18**.

Dashboard	Services	GST Law	Downloads	Search Taxpayer	Help	e-Way Bill System
-----------	----------	---------	-----------	-----------------	------	-------------------

Dashboard > Annual Return > GSTR9 English

**GSTR-9 Annual return for Normal taxpayers**

GSTIN - 10AEFPA4963B1ZB Status - Not Filed	Legal Name - Ranu Ahuja FY - 2017-18	Trade Name - Rana Food Badhsah Due Date - 31/10/2018
---	---	---

**Steps to prepare GSTR-9 return online**

- Download the draft system computed GSTR-9, summary of Form GSTR-1 and GSTR-3B for the financial year by clicking on relevant buttons. This is only for reference for filling the return, and will facilitate in providing details in actual tables.
- Click on tables (Box) selected and fill in the required details;
- Summary of added details would be available on the relevant box;
- Click on 'Preview' button to view summary in PDF or Excel format; and
- After adding and confirming the details, follow filing process as indicated at the bottom of this page.

[DOWNLOAD GSTR-9 SYSTEM COMPUTED SUMMARY \(PDF\)](#)   
 [DOWNLOAD GSTR-1 SUMMARY \(PDF\)](#)   
 [DOWNLOAD GSTR-3B SUMMARY \(PDF\)](#)

<p><b>4.Details of advances, inward and outward supplies made during the financial year on which tax is payable</b></p> <table border="1"> <tr> <td>Taxable value</td> <td>Integrated Tax</td> </tr> <tr> <td>₹6,31,48,807.58</td> <td>₹77,71,553.98</td> </tr> <tr> <td>Central Tax</td> <td>State/UT Tax</td> </tr> <tr> <td>₹11,65,962.03</td> <td>₹11,65,962.03</td> </tr> <tr> <td>CESS</td> <td></td> </tr> <tr> <td>₹45,690.00</td> <td></td> </tr> </table>	Taxable value	Integrated Tax	₹6,31,48,807.58	₹77,71,553.98	Central Tax	State/UT Tax	₹11,65,962.03	₹11,65,962.03	CESS		₹45,690.00		<p><b>5.Details of Outward supplies made during the financial year on which tax is not payable</b></p> <table border="1"> <tr> <td>Value</td> </tr> <tr> <td>₹1,29,50,581.04</td> </tr> </table>	Value	₹1,29,50,581.04	<p><b>6.Details of ITC availed during the financial year.</b></p> <table border="1"> <tr> <td>Integrated Tax</td> <td>Central Tax</td> </tr> <tr> <td>₹36,39,972.69</td> <td>₹5,27,588.00</td> </tr> <tr> <td>State/UT Tax</td> <td>CESS</td> </tr> <tr> <td>₹5,27,588.00</td> <td>₹34,268.00</td> </tr> </table>	Integrated Tax	Central Tax	₹36,39,972.69	₹5,27,588.00	State/UT Tax	CESS	₹5,27,588.00	₹34,268.00																
Taxable value	Integrated Tax																																							
₹6,31,48,807.58	₹77,71,553.98																																							
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CESS																																								
₹45,690.00																																								
Value																																								
₹1,29,50,581.04																																								
Integrated Tax	Central Tax																																							
₹36,39,972.69	₹5,27,588.00																																							
State/UT Tax	CESS																																							
₹5,27,588.00	₹34,268.00																																							
<p><b>7.Details of ITC Reversed and Ineligible ITC for the financial year</b></p> <table border="1"> <tr> <td>Integrated Tax</td> <td>Central Tax</td> </tr> <tr> <td>₹15,12,307.00</td> <td>₹2,03,317.00</td> </tr> <tr> <td>State/UT Tax</td> <td>CESS</td> </tr> <tr> <td>₹2,03,317.00</td> <td>₹0.00</td> </tr> </table>	Integrated Tax	Central Tax	₹15,12,307.00	₹2,03,317.00	State/UT Tax	CESS	₹2,03,317.00	₹0.00	<p><b>8. Other ITC related information</b></p> <table border="1"> <tr> <td>Integrated Tax</td> <td>Central Tax</td> </tr> <tr> <td>₹0.00</td> <td>₹0.00</td> </tr> <tr> <td>State/UT Tax</td> <td>CESS</td> </tr> <tr> <td>₹0.00</td> <td>₹0.00</td> </tr> </table>	Integrated Tax	Central Tax	₹0.00	₹0.00	State/UT Tax	CESS	₹0.00	₹0.00	<p><b>9.Details of tax paid as declared in returns filed during the financial year</b></p> <table border="1"> <tr> <td>Tax payable</td> <td>Paid through Cash</td> </tr> <tr> <td>₹1,01,57,918.00</td> <td>₹53,34,664.00</td> </tr> <tr> <td>Paid through ITC</td> <td></td> </tr> <tr> <td>₹48,23,254.00</td> <td></td> </tr> </table>	Tax payable	Paid through Cash	₹1,01,57,918.00	₹53,34,664.00	Paid through ITC		₹48,23,254.00															
Integrated Tax	Central Tax																																							
₹15,12,307.00	₹2,03,317.00																																							
State/UT Tax	CESS																																							
₹2,03,317.00	₹0.00																																							
Integrated Tax	Central Tax																																							
₹0.00	₹0.00																																							
State/UT Tax	CESS																																							
₹0.00	₹0.00																																							
Tax payable	Paid through Cash																																							
₹1,01,57,918.00	₹53,34,664.00																																							
Paid through ITC																																								
₹48,23,254.00																																								
<p><b>10,11,12&amp;13 Details of the previous Financial Year's transactions reported in next Financial Year</b></p> <table border="1"> <tr> <td>Taxable value</td> <td>Integrated Tax</td> </tr> <tr> <td>₹38,094.00</td> <td>₹4,114.07</td> </tr> <tr> <td>Central Tax</td> <td>State/UT Tax</td> </tr> <tr> <td>₹1,371.36</td> <td>₹1,371.36</td> </tr> <tr> <td>CESS</td> <td></td> </tr> <tr> <td>₹0.00</td> <td></td> </tr> </table>	Taxable value	Integrated Tax	₹38,094.00	₹4,114.07	Central Tax	State/UT Tax	₹1,371.36	₹1,371.36	CESS		₹0.00		<p><b>14. Differential tax paid on account of declaration in table no. 10 &amp; 11</b></p> <table border="1"> <tr> <td>Taxable value</td> <td>Tax Paid</td> </tr> <tr> <td>₹1,07,134.00</td> <td>₹1,07,134.00</td> </tr> </table>	Taxable value	Tax Paid	₹1,07,134.00	₹1,07,134.00	<p><b>15. Particulars of Demands and Refunds</b></p> <table border="1"> <tr> <td>Refund claimed</td> <td>Refund sectioned</td> </tr> <tr> <td>₹74,66,266.00</td> <td>₹42,55,772.00</td> </tr> <tr> <td>Refund pending</td> <td>Demand of taxes</td> </tr> <tr> <td>₹20,90,555.00</td> <td>₹20,15,892.00</td> </tr> <tr> <td>Taxes paid</td> <td>Demands pending</td> </tr> <tr> <td>₹16,46,312.00</td> <td>₹5,48,771.00</td> </tr> </table>	Refund claimed	Refund sectioned	₹74,66,266.00	₹42,55,772.00	Refund pending	Demand of taxes	₹20,90,555.00	₹20,15,892.00	Taxes paid	Demands pending	₹16,46,312.00	₹5,48,771.00										
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<p><b>16. Supplies received from Composition taxpayers, deemed supply by job worker and goods sent on approval basis</b></p> <table border="1"> <tr> <td>Taxable value</td> <td>Integrated Tax</td> </tr> <tr> <td>₹7,81,512.00</td> <td>₹65,832.00</td> </tr> <tr> <td>Central Tax</td> <td>State/UT Tax</td> </tr> <tr> <td>₹19,884.00</td> <td>₹19,884.00</td> </tr> <tr> <td>CESS</td> <td></td> </tr> <tr> <td>₹0.00</td> <td></td> </tr> </table>	Taxable value	Integrated Tax	₹7,81,512.00	₹65,832.00	Central Tax	State/UT Tax	₹19,884.00	₹19,884.00	CESS		₹0.00		<p><b>17. HSN wise summary of Outward Supplies</b></p> <table border="1"> <tr> <td>No. of Records-5</td> </tr> <tr> <td>Taxable value</td> <td>Integrated Tax</td> </tr> <tr> <td>₹4,79,30,702.86</td> <td>₹62,20,316.49</td> </tr> <tr> <td>Central Tax</td> <td>State/UT Tax</td> </tr> <tr> <td>₹7,50,263.76</td> <td>₹7,50,263.76</td> </tr> <tr> <td>CESS</td> <td></td> </tr> <tr> <td>₹45,690.00</td> <td></td> </tr> </table>	No. of Records-5	Taxable value	Integrated Tax	₹4,79,30,702.86	₹62,20,316.49	Central Tax	State/UT Tax	₹7,50,263.76	₹7,50,263.76	CESS		₹45,690.00		<p><b>18. HSN wise summary of Inward Supplies</b></p> <table border="1"> <tr> <td>No. of Records-3</td> </tr> <tr> <td>Taxable value</td> <td>Integrated Tax</td> </tr> <tr> <td>₹1,96,40,509.50</td> <td>₹26,42,513.43</td> </tr> <tr> <td>Central Tax</td> <td>State/UT Tax</td> </tr> <tr> <td>₹2,82,965.51</td> <td>₹2,82,965.51</td> </tr> <tr> <td>CESS</td> <td></td> </tr> <tr> <td>₹0.00</td> <td></td> </tr> </table>	No. of Records-3	Taxable value	Integrated Tax	₹1,96,40,509.50	₹26,42,513.43	Central Tax	State/UT Tax	₹2,82,965.51	₹2,82,965.51	CESS		₹0.00	
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<p><b>19. Late fee payable and paid</b></p> <table border="1"> <tr> <td>Late fee payable</td> <td>Late fee paid</td> </tr> <tr> <td>₹-</td> <td>₹-</td> </tr> </table>	Late fee payable	Late fee paid	₹-	₹-																																				
Late fee payable	Late fee paid																																							
₹-	₹-																																							

**Steps to file your GSTR-9 return**

- Click on 'Compute Liabilities'; for computation of Late fee, if any;
- 'Proceed to File' button would be enabled once late fee is calculated by system;
- Click on "Proceed to File" to pay liabilities and file the return ;
- Additional details can be added even after clicking on "Compute Liabilities" or "Proceed to file" button. However, in that case, you would be required to follow steps 1 to 3 again to file the return ;
- Click on '**Download Filed GSTR-9 (pdf)**' button to view summary of filed details in PDF format; and
- You can also download all filed details as an excel file by clicking on '**Download GSTR-9 details (Excel)**'.

[BACK TO QUESTIONNAIRE](#)   
 [COMPUTE LIABILITIES](#)   
 [PROCEED TO FILE](#)

[PREVIEW DRAFT GSTR-9\(PDF\)](#)   
 [PREVIEW DRAFT GSTR-9 \(EXCEL\)](#)

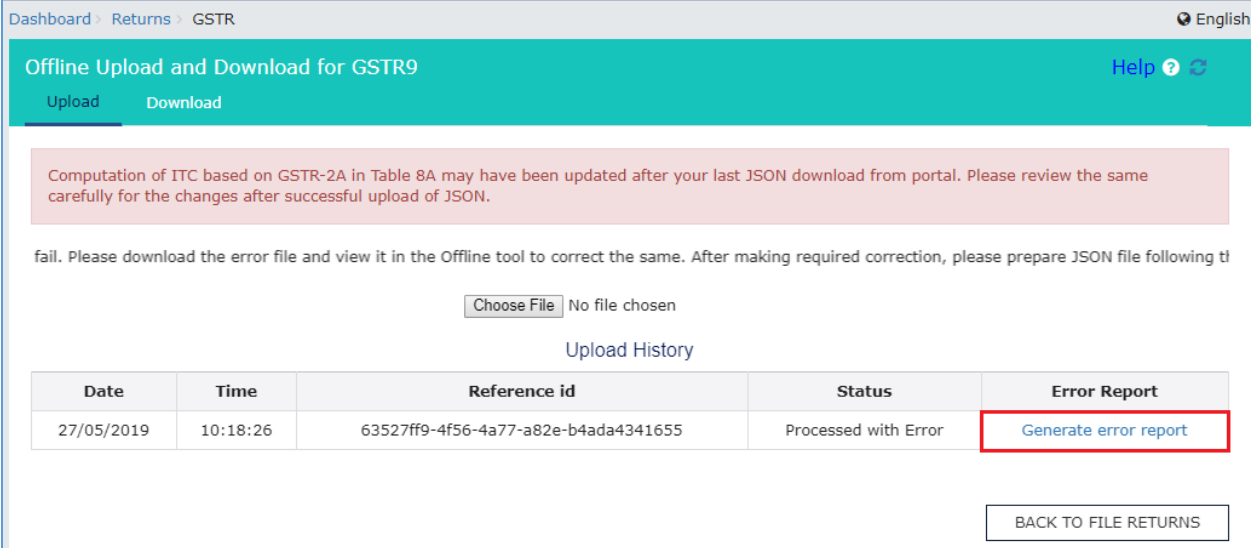
For knowing how to proceed to file and file the Form GSTR-9 Return online, please follow the steps mentioned in the following hyperlink: [Form GSTR-9 Online Manual](#)

[Go back to the Main Menu](#)

## I. Download Error Report, if any

To download the Error report, if any, while uploading Form GSTR-9 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 > GSTR English

Offline Upload and Download for GSTR9 Help ? ↻

Upload Download

Computation of ITC based on GSTR-2A in Table 8A may have been updated after your last JSON download from portal. Please review the same carefully for the changes after successful upload of JSON.

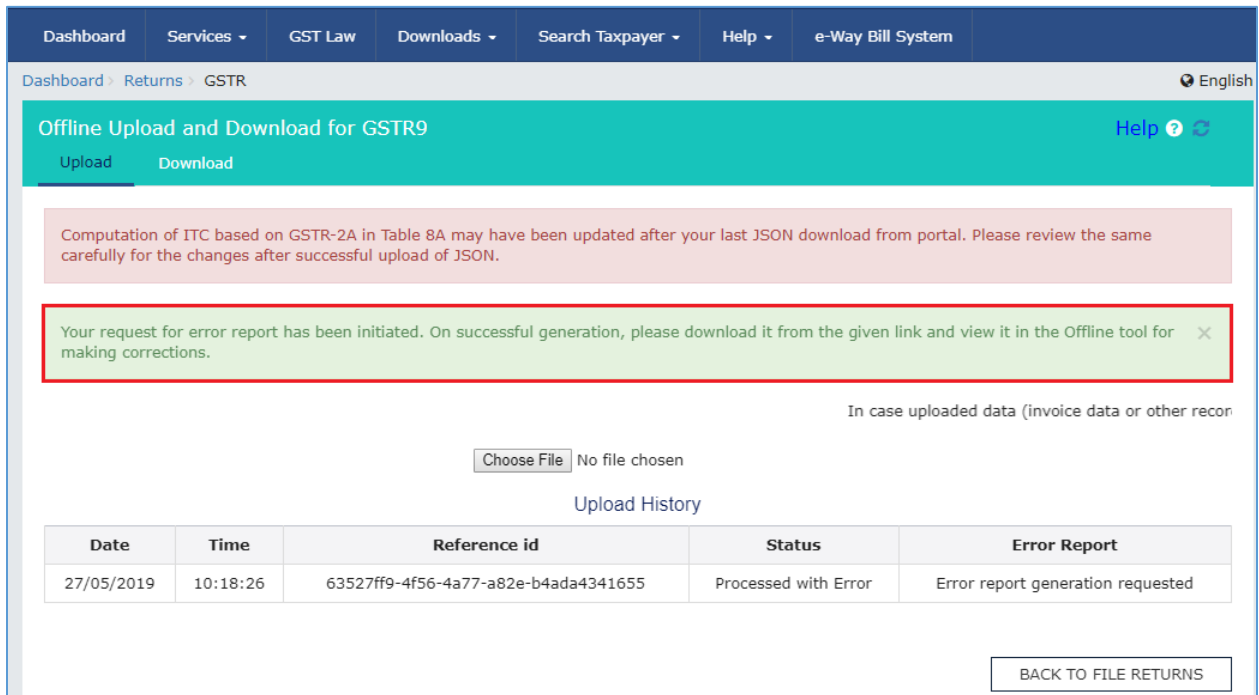
fail. Please download the error file and view it in the Offline tool to correct the same. After making required correction, please prepare JSON file following the

No file chosen

Upload History

Date	Time	Reference id	Status	Error Report
27/05/2019	10:18:26	63527ff9-4f56-4a77-a82e-b4ada4341655	Processed with Error	<a href="#">Generate error report</a>

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



Dashboard > Returns > GSTR

Offline Upload and Download for GSTR9

Upload Download

Computation of ITC based on GSTR-2A in Table 8A may have been updated after your last JSON download from portal. Please review the same carefully for the changes after successful upload of JSON.

Your request for error report has been initiated. On successful generation, please download it from the given link and view it in the Offline tool for making corrections.

In case uploaded data (invoice data or other record)

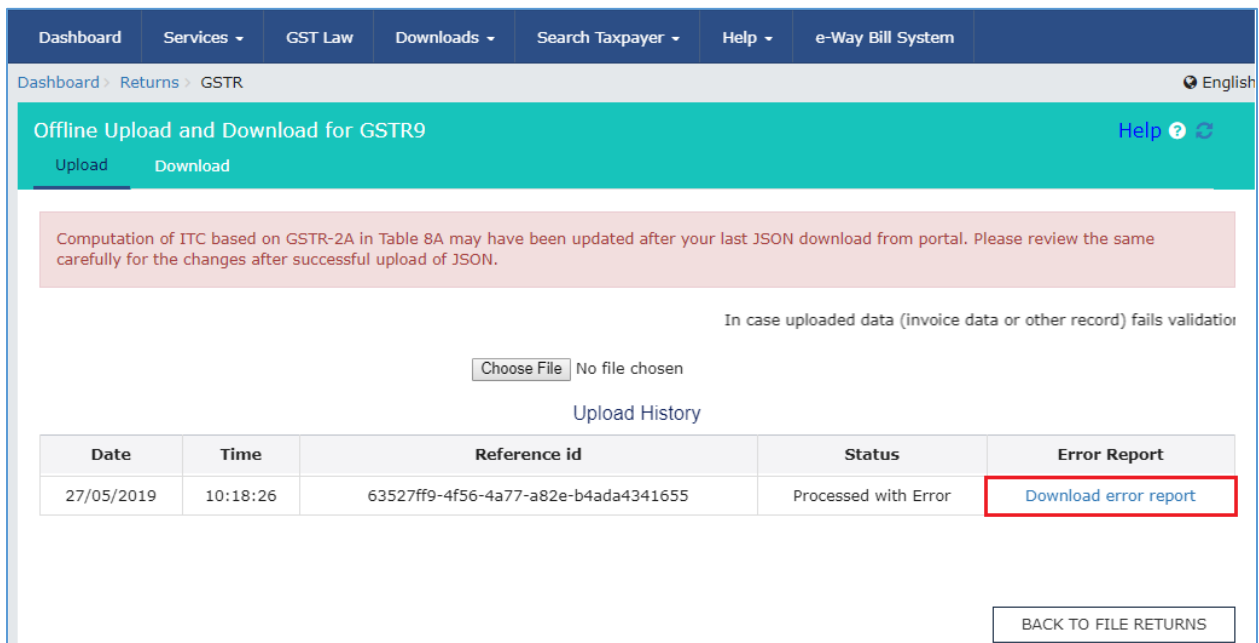
Choose File No file chosen

Upload History

Date	Time	Reference id	Status	Error Report
27/05/2019	10:18:26	63527ff9-4f56-4a77-a82e-b4ada4341655	Processed with Error	Error report generation requested

BACK TO FILE RETURNS

- 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 > GSTR

Offline Upload and Download for GSTR9

Upload Download

Computation of ITC based on GSTR-2A in Table 8A may have been updated after your last JSON download from portal. Please review the same carefully for the changes after successful upload of JSON.

In case uploaded data (invoice data or other record) fails validation

Choose File No file chosen

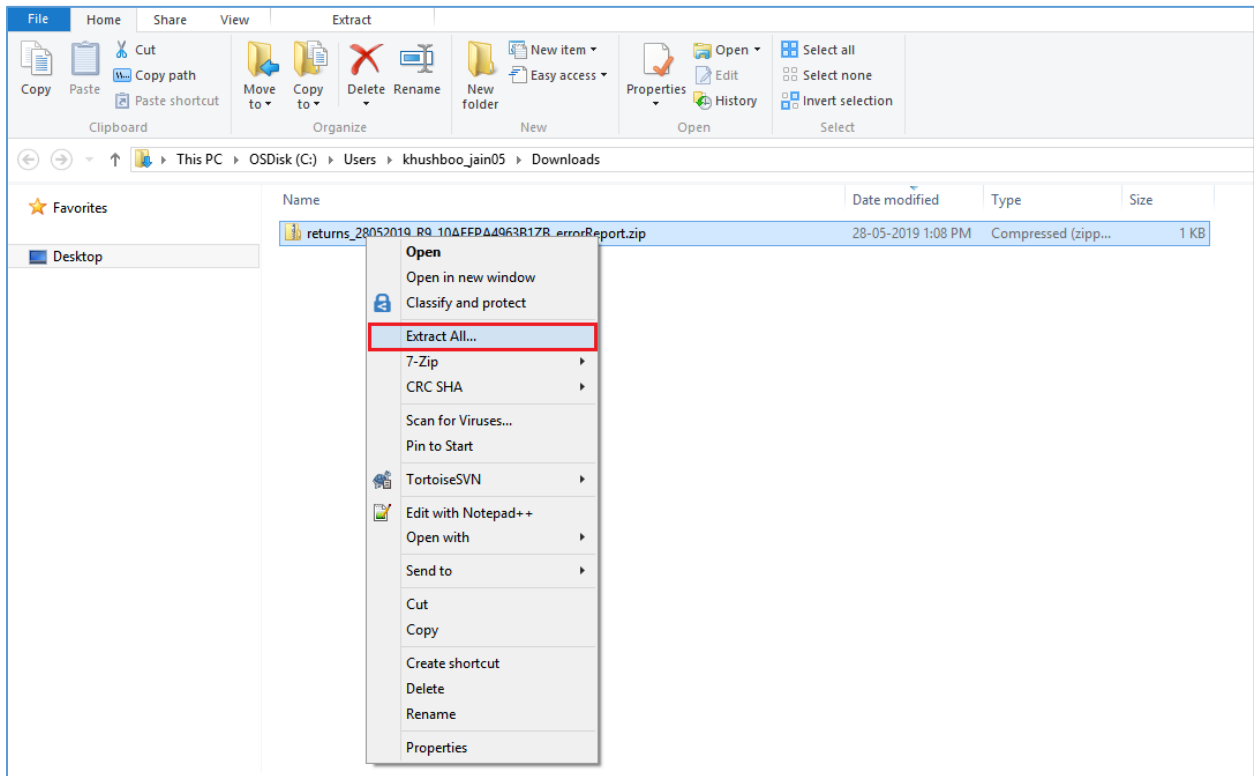
Upload History

Date	Time	Reference id	Status	Error Report
27/05/2019	10:18:26	63527ff9-4f56-4a77-a82e-b4ada4341655	Processed with Error	<a href="#">Download error report</a>

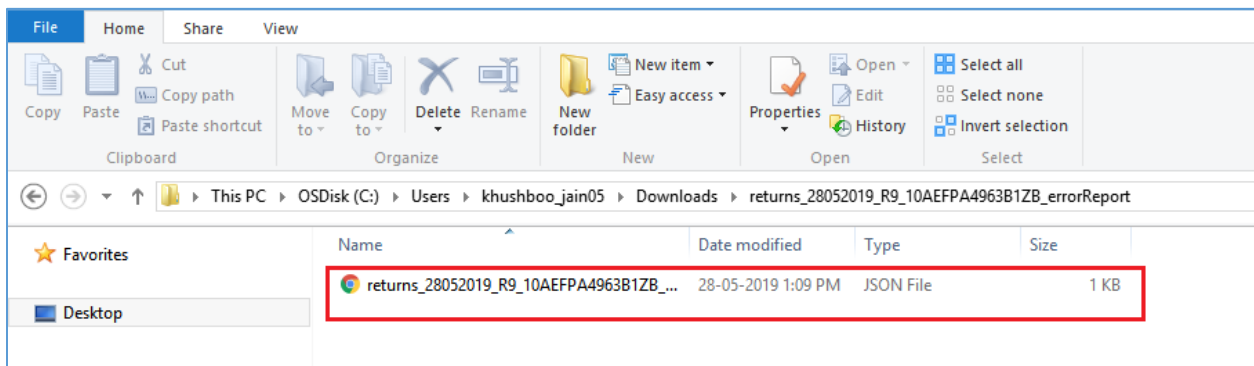
BACK TO FILE RETURNS

- 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.





5. Save the JSON File in your machine.



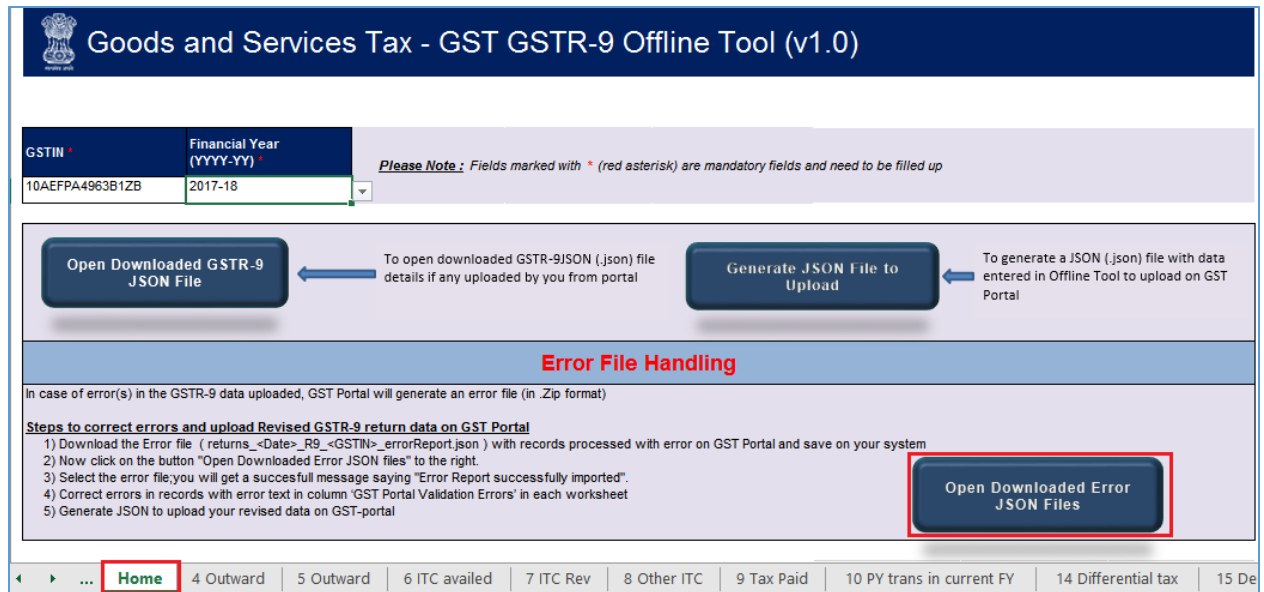
6. Import the JSON file into the offline utility and make updates as necessary, as explained below.

[Go back to the Main Menu](#)

## J. Open Downloaded Error Form GSTR-9 JSON File(s)

To open the downloaded Error Form GSTR-9 JSON File for correcting entries that failed validation on the GST portal, perform following steps:

1. Open Form GSTR-9 Offline Utility and go to the **Home** tab. Under the section **Error File Handling**, click the **Open Downloaded Error JSON Files** button.



Goods and Services Tax - GST GSTR-9 Offline Tool (v1.0)

GSTIN \*      Financial Year (YYYY-YY) \*

10AEFPA4963B1ZB      2017-18

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

**Open Downloaded GSTR-9 JSON File**      To open downloaded GSTR-9JSON (.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-9 data uploaded, GST Portal will generate an error file (in .Zip format)

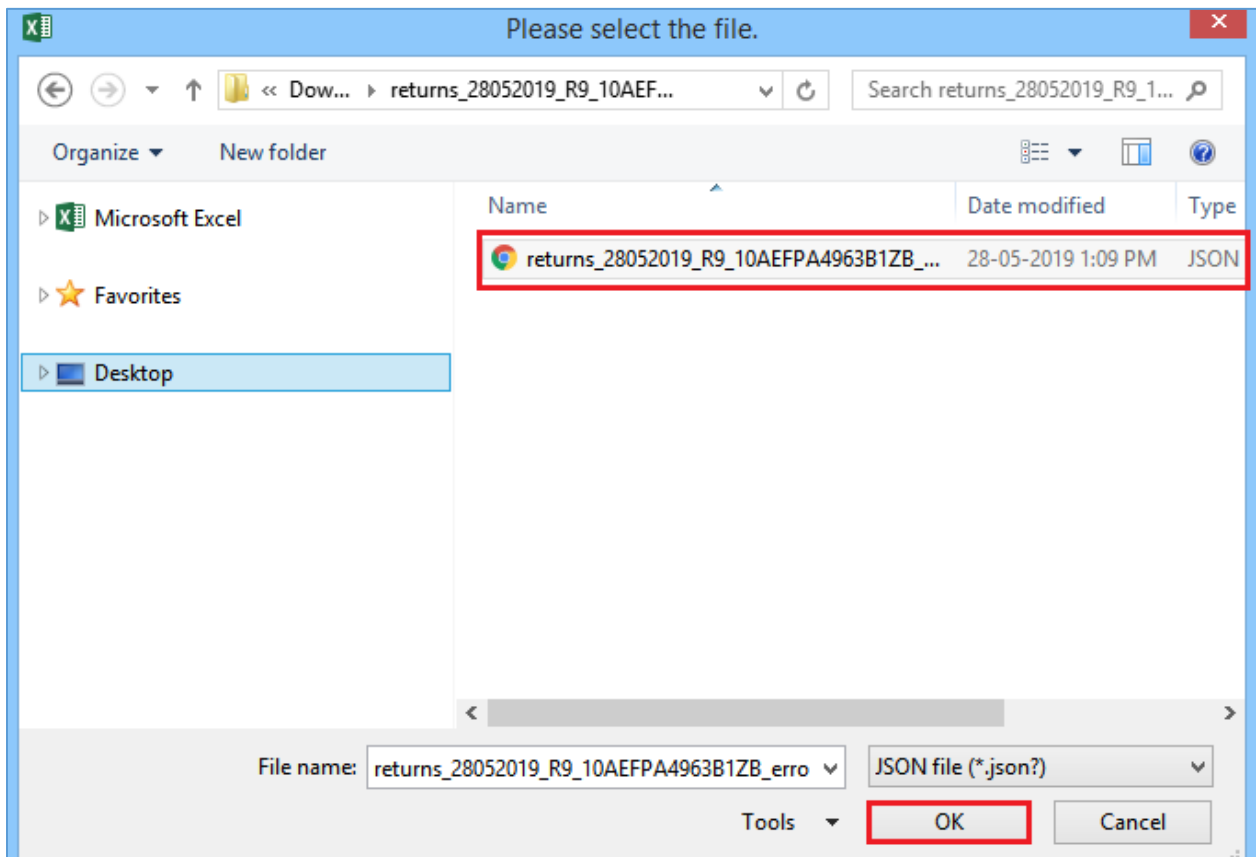
**Steps to correct errors and upload Revised GSTR-9 return data on GST Portal**

- 1) Download the Error file ( returns\_<Date>\_R9\_<GSTIN>\_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) Select the error file;you will get a succesfull message saying "Error Report successfully imported".
- 4) Correct errors in records with error text in column 'GST Portal Validation Errors' in each worksheet
- 5) Generate JSON to upload your revised data on GST-portal

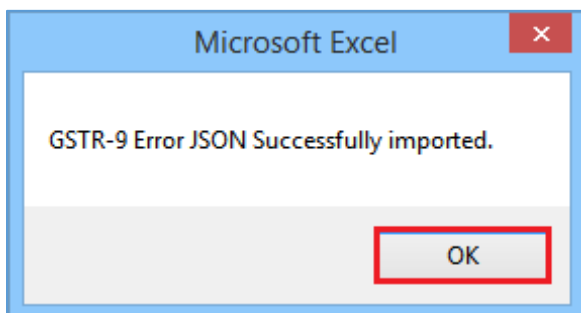
**Open Downloaded Error JSON Files**

Home    4 Outward    5 Outward    6 ITC availed    7 ITC Rev    8 Other ITC    9 Tax Paid    10 PY trans in current FY    14 Differential tax    15 De

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



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



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

Goods and Services Tax - GST GSTR-9 Offline Tool (v1.0)													
Pt.VI. Other Information													
<i>Please Note : Fields marked with * (red asterisk) are mandatory fields and need to be filled up.</i>													
HSN wise summary of outward supplies													
HSN Code	Description	UQC	Total quantity	Total Taxable value (₹)	Is supply applicable for concessional rate class	Rate of Tax (%)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess	Action	Blank Validation error	GST Portal Validation Error
9999		BTL-BOTTLES	1.00	7,850,336.45	No	12	942040.37	0.00	0.00	0.00	Add		HSN Code: 9999 is invalid

- 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 - GST GSTR-9 Offline Tool (v1.0)													
Pt.VI. Other Information													
<i>Please Note : Fields marked with * (red asterisk) are mandatory fields and need to be filled up.</i>													
HSN wise summary of outward supplies													
HSN Code	Description	UQC	Total quantity	Total Taxable value (₹)	Is supply applicable for concessional rate class	Rate of Tax (%)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess	Action	Blank Validation error	GST Portal Validation Error
701		BTL-BOTTLES	1.00	7,850,336.45	No	12	942040.37	0.00	0.00	0.00	Add		HSN Code: 9999 is invalid

- 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](#).

[Go back to the Main Menu](#)