FAQs and User Manual – GSTR-10 Offline Utility

Goods and Services Tax Network

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FAQs of GSTR-10 Offline Utility

1. Can I file the complete Form GSTR-10 offline using Offline Utility?

No. Filing of Form GSTR-10 can take place only online on the GST Portal.

Using Offline Utility, you will be able to prepare details of Table 8A, 8B & 8C and Table 8D in the GSTR-10 Return only.

Once you have uploaded the prepared details on the GST Portal, you must file the return on the portal with your Login credentials.

2. What are the features of GSTR-10 Offline Utility?

The Key Features of GSTR-10 Offline Utility are:
- The GSTR-10 details of Table 8A, 8B & 8C and Table 8D can be prepared offline with no connection to Internet.
- Most of the data entry and business validations are inbuilt in the offline utility reducing errors upon upload to GST Portal.
- Error files can be downloaded, corrected and uploaded on the GST Portal.
- Uploaded details in Form GSTR-10 can be downloaded and corrected in GSTR-10 Offline utility.

3. From where can I download and use the GSTR-10 Offline Utility in my system?

To download and open the GSTR-10 Offline Utility in your system from the GST Portal, perform following steps:
1. Access the GST Portal: www.gst.gov.in.
2. Go to **Downloads > Offline Tools > GSTR10 Offline Tool** option and click on it.
3. Unzip the downloaded Zip file which contain GSTR10_Offline_Utility.xls excel sheet.
4. Open the GSTR10_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.

4. Do I need to login to GST Portal to download the GSTR-10 Offline Utility?

No. You can download the GSTR-10 Offline Utility under 'Downloads' section without logging in to the GST Portal.

5. Do I need to login to GST Portal to upload the generated JSON file using GSTR-10 Offline Utility?

Yes. You must login in to the GST Portal to upload the generated JSON file using GSTR-10 Offline Utility.

6. What are the basic system requirements/configurations required to use GSTR-10 Offline Tool?

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

7. Is Offline utility mobile compatible?

As of now, GSTR-10 Offline utility cannot be used on mobile. It can only be used on desktop/laptops.

8. How many worksheet-tabs are there in GSTR-10 Offline Utility

There are 5 worksheet-tabs in GSTR-10 Offline Utility. These are:
1. Read Me
2. Home
3. Invoice_Available
4. Inv_Not_Avail (with GSTIN)
5. Inv_Not_Avail (without GSTIN)

9. 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 GSTR-10 Offline Utility.

10. What is the use of 'Home' worksheet-tab?

The **Home** sheet is the main page of the utility. It is used to perform following 5 functions:

1. Enter mandatory details - **GSTIN, Effective Date of Cancellation of Registration,** and Non-mandatory details - **Reference Number of Cancellation Order and Date of Cancellation Order** — without entering these details, you will not be able to validate the data which you entered in table no. Table 8A, 8B & 8C or Table 8D and also you will not be able to import the json file into the offline utility.
2. Generate JSON file, for upload of GSTR-10 return details prepared offline on GST portal, using **Generate JSON File to upload** button.
3. Generate Summary of data entered in various worksheets using the **Get Summary** button.
4. Import and open Error json File downloaded from GST portal using **Open Downloaded Error JSON Files** button.
5. Import and open json File downloaded from GST portal using **Open Downloaded GSTR-10 JSON File** button.

11. What is the use of 'Invoice_Available' worksheet-tab?

The **Invoice_Available** sheet contains Table 8A, 8B & 8C. It is used to perform following 3 functions:

1. Enter details of inputs held in stock, semi-finished or finished goods held in stock and capital goods/ plant and machinery on which input tax credit is required to be reversed where invoices of supplier are available.
2. Validate the entered details using the **Validate Sheet** button.
3. Navigate to the Home page by clicking on the **Go Home** button.

12. What is the use of 'Inv_Not_Avail (with GSTIN)' worksheet-tab?

The **Inv_Not_Avail (with GSTIN)** sheet contains Table 8D. It is used to perform following 3 functions:

I. Enter details of input held in stock or inputs as contained in semi-finished or finished goods held in stock on which input tax credit is required to be reversed where invoices of supplier are not available.
II. Validate the entered details using the **Validate Sheet** button.
III. Navigate to the Home page using the **Go Home** button.

13. What is the use of 'Inv_Not_Avail (without GSTIN)' worksheet-tab?

The **Inv_Not_Avail (without GSTIN)** sheet contains Table 8D. It is used to perform following 3 functions:

1. Enter details of input held in stock or inputs as contained in semi-finished or finished goods held in stock on which input tax credit is required to be reversed where invoices and GSTNIN/CX/VAT details of supplier are not available.
2. Validate the entered details using the **Validate Sheet** button.
3. Navigate to the Home page using the **Go Home** button.

14. Can the offline utility populate name of the taxpayer based on GSTIN?

No, the offline utility cannot populate name of the taxpayer based on GSTIN, as database will not be there to fetch the details of the taxpayer in Excel/offline utility.

15. How many rows can be entered in one sheet in the offline utility?

You can enter maximum 10000 rows per sheet in the offline utility.

16. I have mistakenly entered rows with details. Should I use the "Delete" option from the dropdown of "Action" column to delete these rows?

No, delete the incorrect data in the utility manually using the "Delete" button of your keyboard. **Add** and **Delete** options of the "Action" column are meant for adding or deleting data in the GST portal.

17. Can I enter negative or decimal amounts in the offline utility?

No, you cannot enter any negative value in the utility. But, you will be able to enter decimal values. All decimal values would be rounded off to two decimal places.

18. 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 format, goods type, UQC, type of tax etc.

19. After clicking "Validate Sheet" button, I can see cells highlighted in red and "Sheet Validation" column only shows "Error in row". Where is the error description?

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.

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

The validations that have dependency of online connectivity would be done at the time of upload of JSON File created using offline tool.

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

No, the downloaded Error JSON File contains only the erroneous entries that failed validation during upload on the GST portal.

22.   I've uploaded GSTR-10 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 GSTR-10 JSON File processed without error. You need to download it only if you want to update, add or delete the details added previously.

23.   What is the relevance of "Add" button under Action column?

If you select "Add" under Action column, GST Portal will treat invoice from that row as new data and will add in database. In case, the invoice is already present, then it will replace the existing invoice with the latest added details.

24.   What is the relevance of "Delete" button under Action column?

If you select "Delete" under Action column, invoice from that row will be deleted from database after upload on the GST Portal. In case, the invoice is not present, there will be no action and no invoices will get deleted on the GST Portal.

25.   I am uploading GSTR-10 JSON File again, after making changes. What will happen to details of the previous upload?

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

26.   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: **Home > Search Taxpayer > Search by GSTIN/UIN**, and make sure the GSTIN registration is active on the date of invoice/note.	Don't type the alphabet 'O' in place of the number '0'.
Enter Alphanumeric characters, with allowed special characters of slash(/) , dash(-) and whitespace ( ) and restricted to maximum length 50 only in the description column.	Don't enter any special character like *, (.
Amount of ITC claimed should be less than or equal to Value	-------
CGST and SGST amount should be same	-------
You can use the **Copy/Paste** (Ctrl+C/Ctrl+V) keyboard functions while entering data in the utility.	Don't use the **Cut** (Ctrl+X) keyboard function while entering data in the utility.
Use **Add** option in sheets for first-time upload.	Don't use **Delete** option in sheets for first-time upload.
-------	Don't forget to click **Validate Sheet** button after making changes in any of the sheets.
Enter date of invoice/bill of entry in DD-MM-YYYY. E.g. 24-07-2017. System date should be in DD-MM-YYYY format.	Don't use any other format like dd/mm/yyyy or mm/dd/yyyy.
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 Online filing of GSTR-10 on the GST Portal, refer to https://tutorial.gst.gov.in/userguide/returns/index.htm#t=FAQs_GSTR-10.htm

Manual of GSTR-10 Offline Utility

GSTR-10 Offline Utility Overview

GSTR-10 Offline utility is an Excel-based tool to facilitate for providing the details of inputs held in stock, semi-finished or finished goods held in stock and capital goods/ plant and machinery on which input tax credit is required to be reversed by a taxpayer.

Form GSTR-10, is to be filed on the GST portal by a taxable person whose GST registration is cancelled or surrendered.

Form GSTR-10 is required to be filed by every taxpayer except:

(i) Input Service Distributor

(ii) Non-resident taxable persons

(iii) Persons required to deduct tax at source (TDS) under section 51

(iv) Persons paying tax under section 10 (Composition Taxpayer)

(v) Persons required to collect tax at source (TCS) under section 52

For more FAQs related to Online filing of GSTR-10 on the GST Portal, refer to https://tutorial.gst.gov.in/userguide/returns/index.htm#t=FAQs_GSTR-10.htm

Downloading GSTR-10 Offline Tool and Uploading GSTR-10 details

```
┌──────────────────┐    ┌──────────────────┐    ┌──────────────────┐
│ Download the     │    │ Open the GSTR-10 │    │ Add table-wise   │
│ GSTR-10 Offline  │───▶│ Offline Utility  │───▶│ details in the   │
│ Utility          │    │ Excel Worksheet  │    │ Worksheet        │
└──────────────────┘    └──────────────────┘    └──────────────────┘
         │                                                 │
         ▼                                                 ▼
┌──────────────────┐    ┌──────────────────┐    ┌──────────────────┐
│ Generate JSON    │    │ Upload the       │    │ Open Downloaded  │
│ File to upload   │───▶│ generated JSON   │───▶│ Error GSTR-10    │
│                  │    │ File on GST      │    │ JSON File(s) for │
│                  │    │ Portal           │    │ Correction       │
└──────────────────┘    └──────────────────┘    └──────────────────┘
         │
         ▼
┌──────────────────┐    ┌──────────────────┐
│ Preview and File │    │ Open Downloaded  │
│ Form GSTR-10 on  │───▶│ GSTR-10 JSON     │
│ the GST Portal   │    │ File(s),         │
│                  │    │ if required      │
└──────────────────┘    └──────────────────┘
```
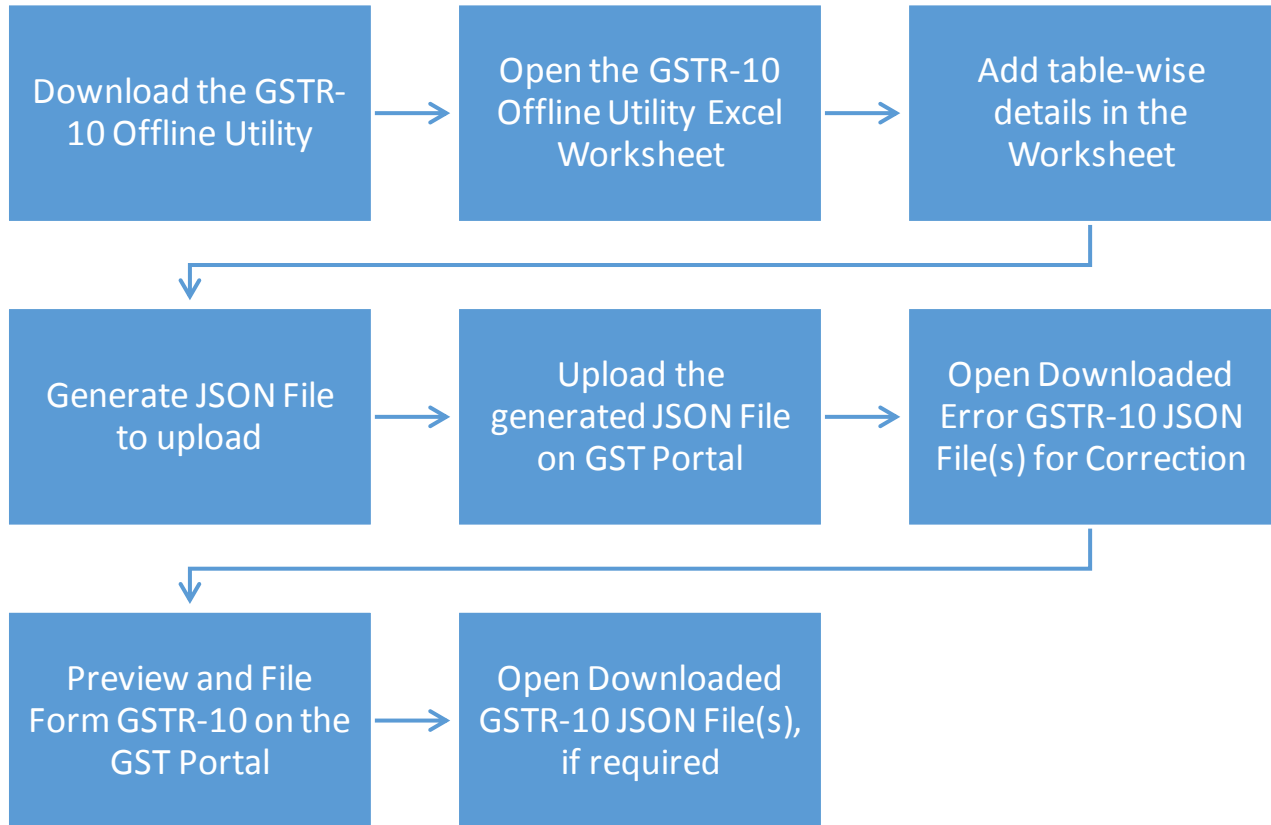
Steps to Prepare Return in Form GSTR-10 Using Offline Utility

To Prepare Return in Form GSTR-10 using offline utility, perform following steps:

A. Download the GSTR-10 Offline Utility
B. Open the GSTR-10 Offline Utility Excel Worksheet
C. Add table-wise details in the Worksheet
D. Generate JSON File to upload
E. Upload the generated JSON File on GST Portal
F. Open Downloaded Error GSTR-10 JSON File(s), if any
G. Preview Form GSTR-10 on the GST Portal
H. Open Downloaded GSTR-10 JSON File(s), if required

Click each hyperlink above to know more.

To know about the steps of filing Form GSTR-10 on the GST Portal, please refer to following link:
https://tutorial.gst.gov.in/userguide/returns/index.htm#t=Manual_GSTR-10.htm

I. Payment of Tax
J. File Form GSTR-10 with DSC/EVC
K. Download Filed Return

A. Download the GSTR-10 Offline Utility

To download the GSTR-10 Offline Utility, perform following steps:

Downloading the GSTR-10 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** URL. The GST Home page is displayed.

2. Click the **Downloads > Offline Tools > GSTR10 Offline Tool** option.

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

Offline Tools

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	

You can download the GSTR-10 Offline Utility from the Portal without logging in to the GST Portal.

3. **Returns** 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. **Returns** page is displayed again and a zipped **GSTR10 Offline Utility** folder gets downloaded.
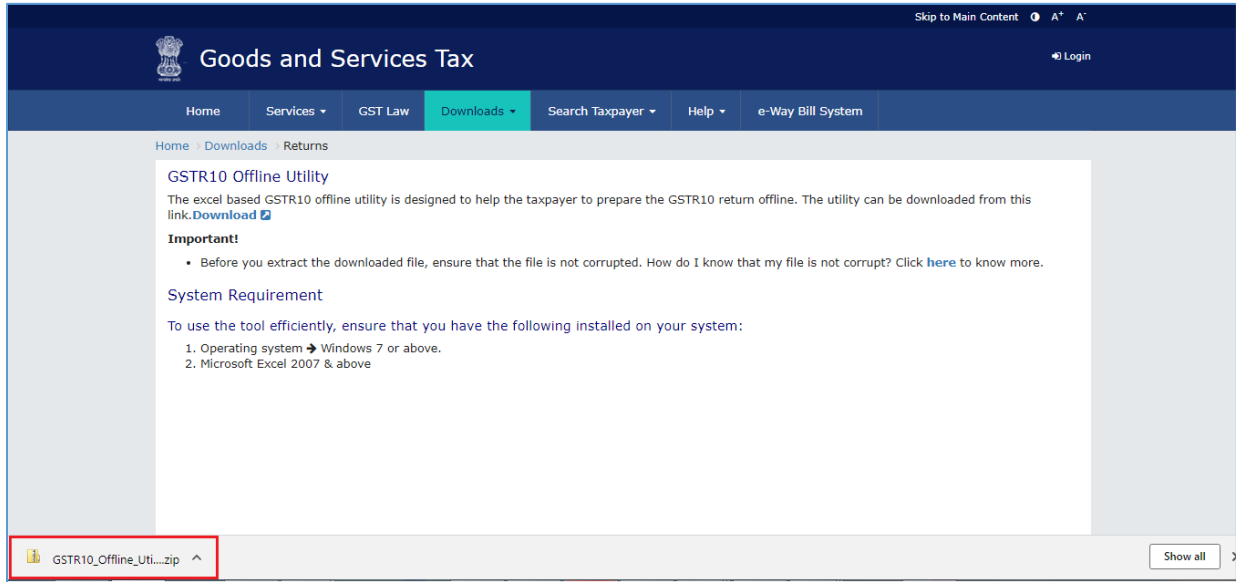
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B. Open the GSTR-10 Offline Utility Excel Worksheet

To open the downloaded GSTR-10 Offline Utility Excel Worksheet, perform following steps:

1. Extract the files from the downloaded zipped folder GSTR10_Offline_Utility.zip and you will see **GSTR10_Offline_Utility** excel file in the unzipped folder. Right-click and click **Open**.
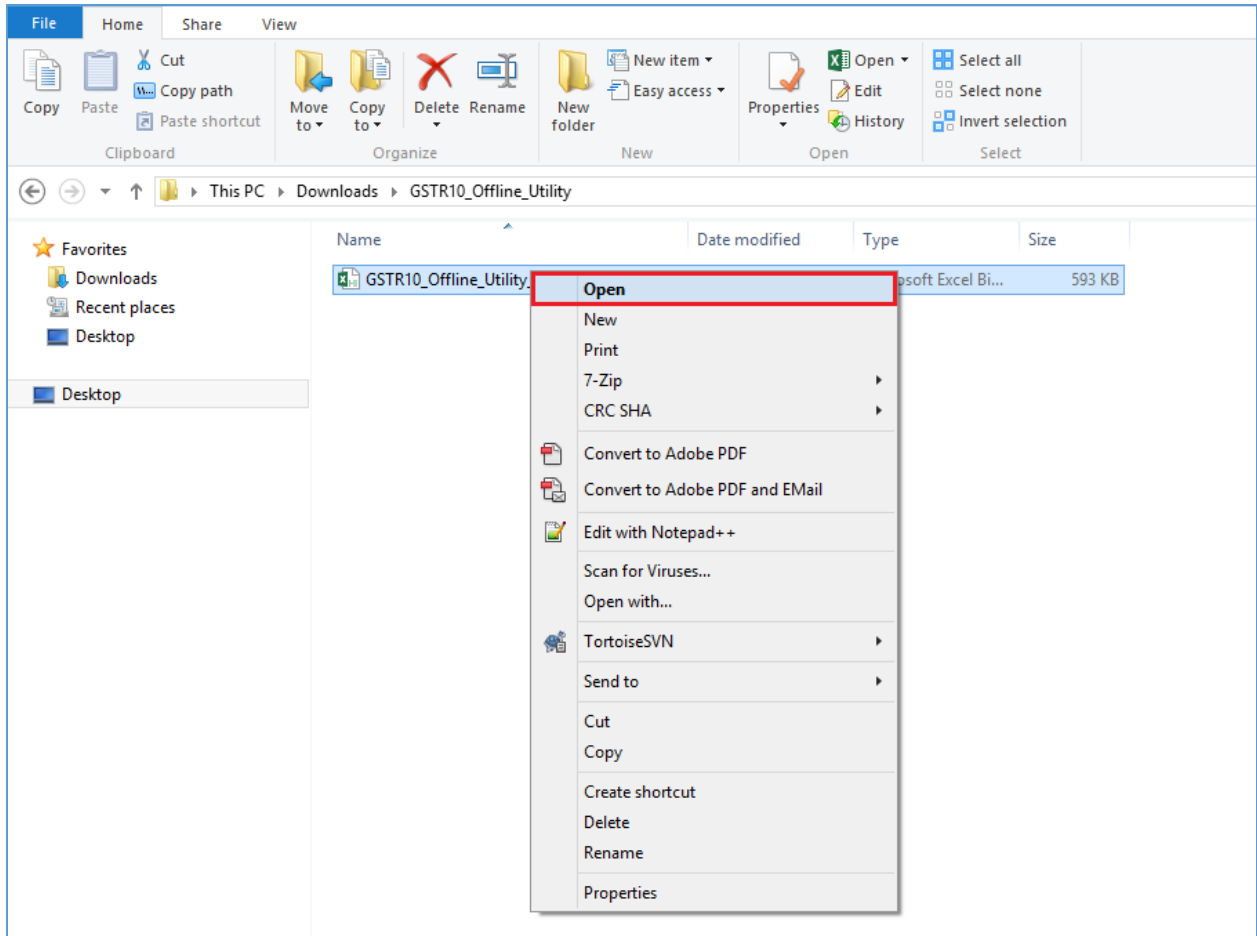
2. Click **Enable Editing**.
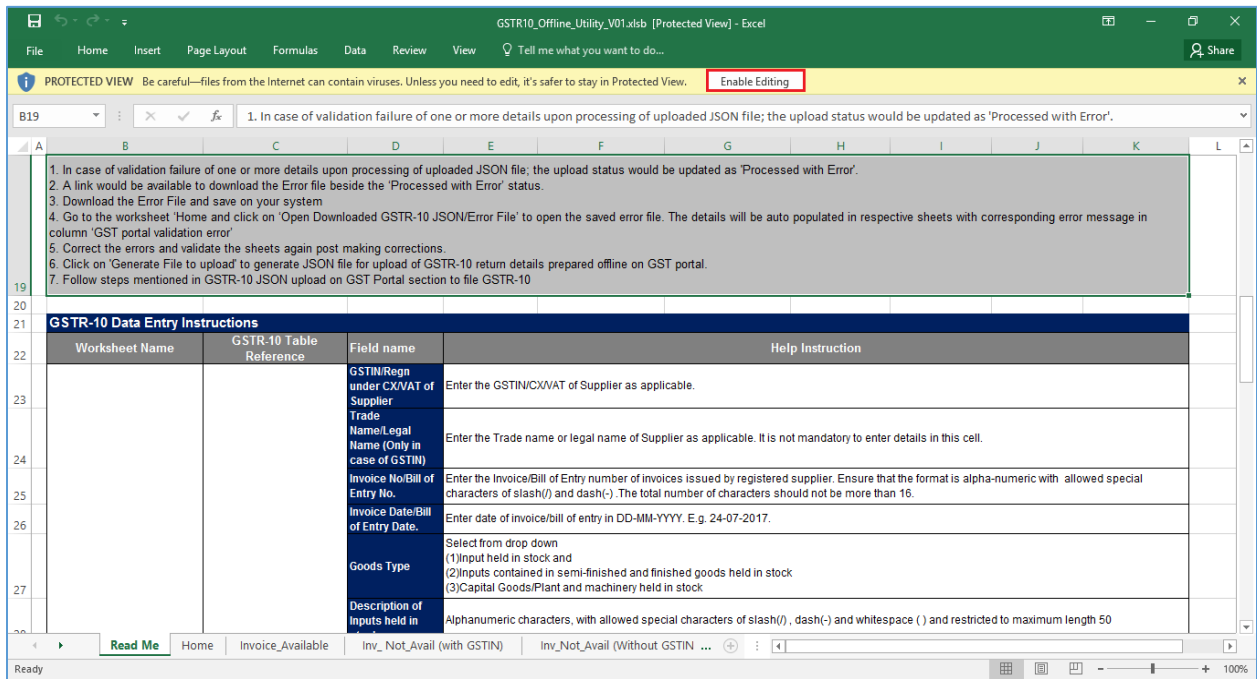
3. Click **Enable Content** and then click on the **Read Me** tab.
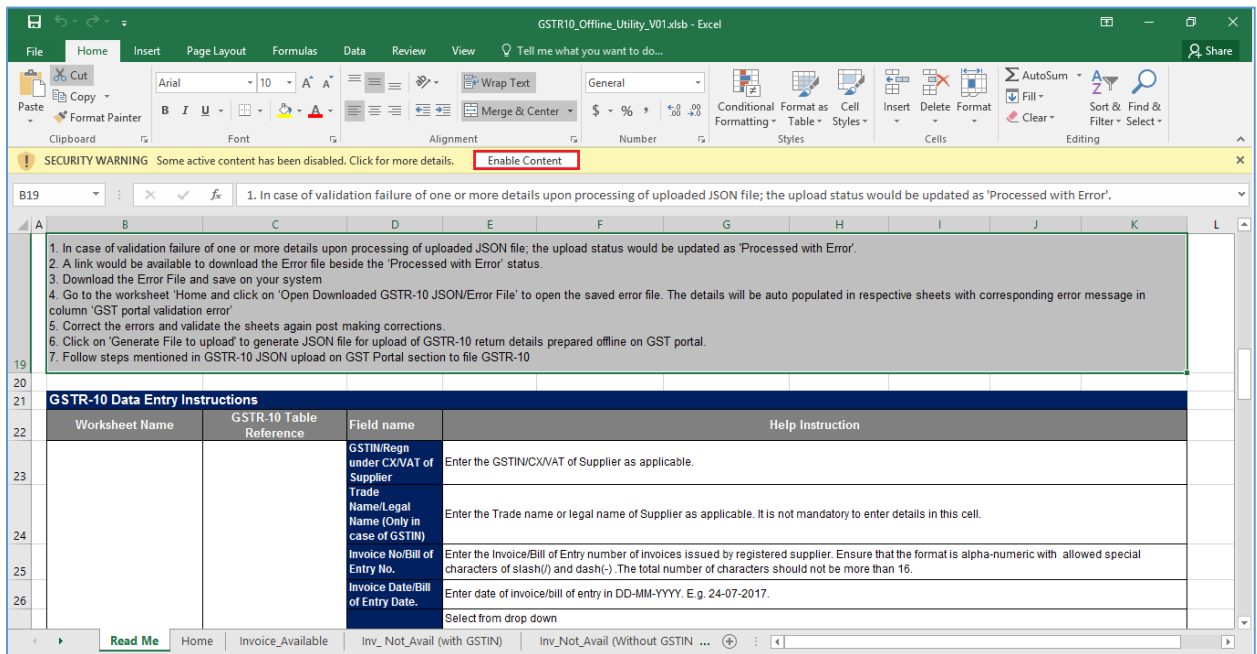
The Worksheet comprises 5 tabs:

- **<u>Read Me</u>**: The **Read Me** sheet contains Introduction and help instructions for you to read and use them to easily fill data in GSTR-10 Offline Utility.
- **<u>Home</u>**: The **Home** sheet is the main page of the utility where you need to enter GSTIN, Effective Date of Cancellation of Registration etc.
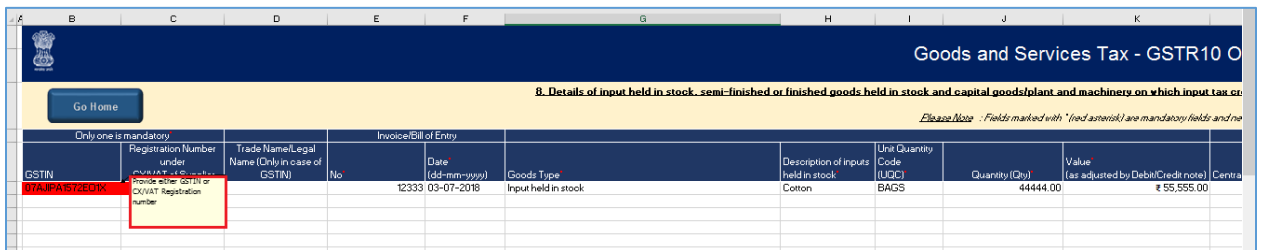- **<u>Invoice_Available</u>**: In **Invoice_Available** sheet, you need to enter details of inputs held in stock, semi-finished or finished goods held in stock and capital goods/ plant and machinery on which input tax credit is required to be reversed where invoices of supplier are available.
- **<u>Inv_Not_Avail (with GSTIN)</u>**: In **Inv_Not_Avail (with GSTIN)** sheet, you need to enter details of input held in stock or inputs as contained in semi-finished or finished goods held in stock on which input tax credit is required to be reversed where invoices of supplier are not available.
- **<u>Inv_Not_Avail (without GSTIN)</u>**: In **Inv_Not_Avail (without GSTIN)** sheet, you need to enter details of input held in stock or inputs as contained in semi-finished or finished goods held in stock on which input tax credit is required to be reversed where invoices and GSTNIN/CX/VAT details of supplier are not available.

4. **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.
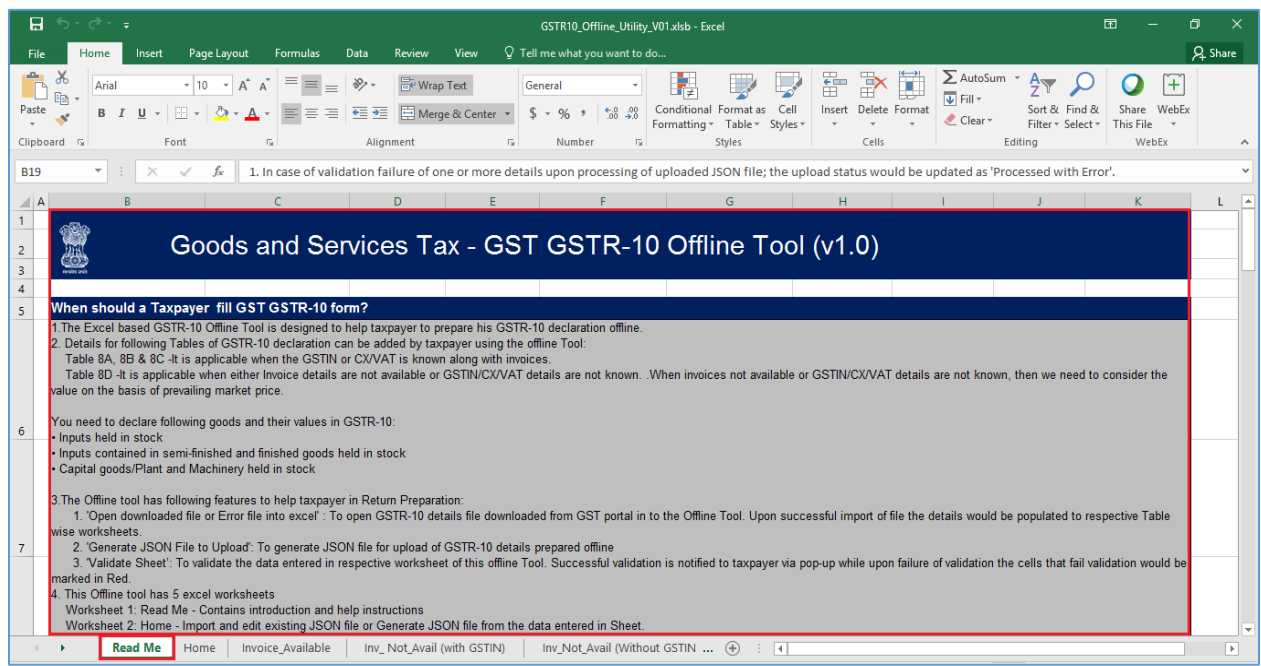
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C. Add table-wise details in the Worksheet

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

1. Go to the **Home** tab and enter **GSTIN**, **Effective date of cancellation of registration** (in dd-mm-yyyy format), **Reference number of cancellation order** and **Date of Cancellation Order Tax Period** (in dd-mm-yyyy format).
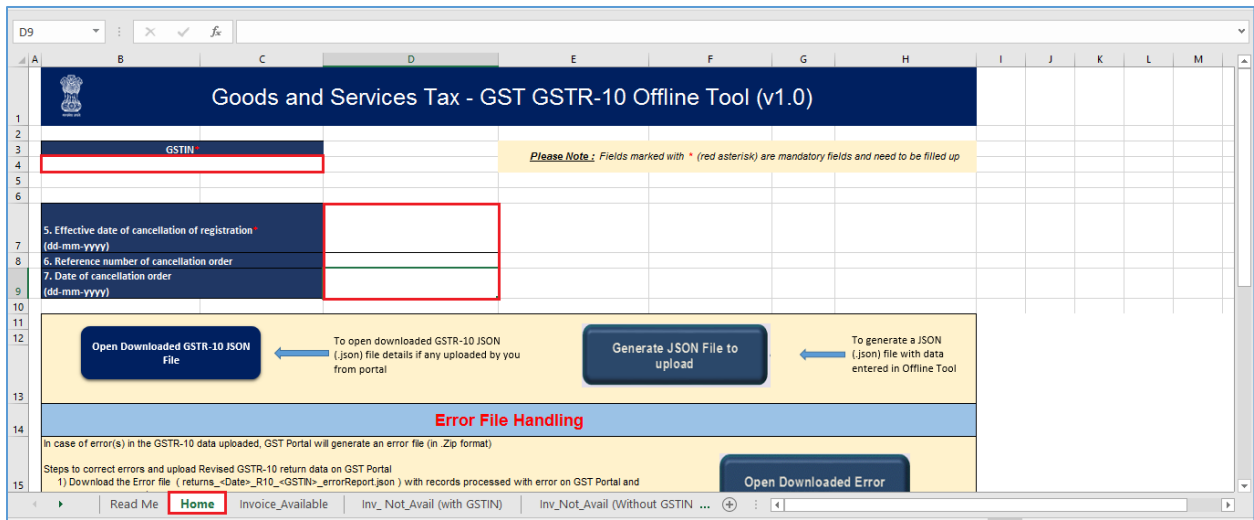
2. Go to the **Invoice_Available** tab and enter details of inputs held in stock, semi-finished or finished goods held in stock and capital goods/ plant and machinery on which input tax credit is required to be reversed, where corresponding invoices are available.
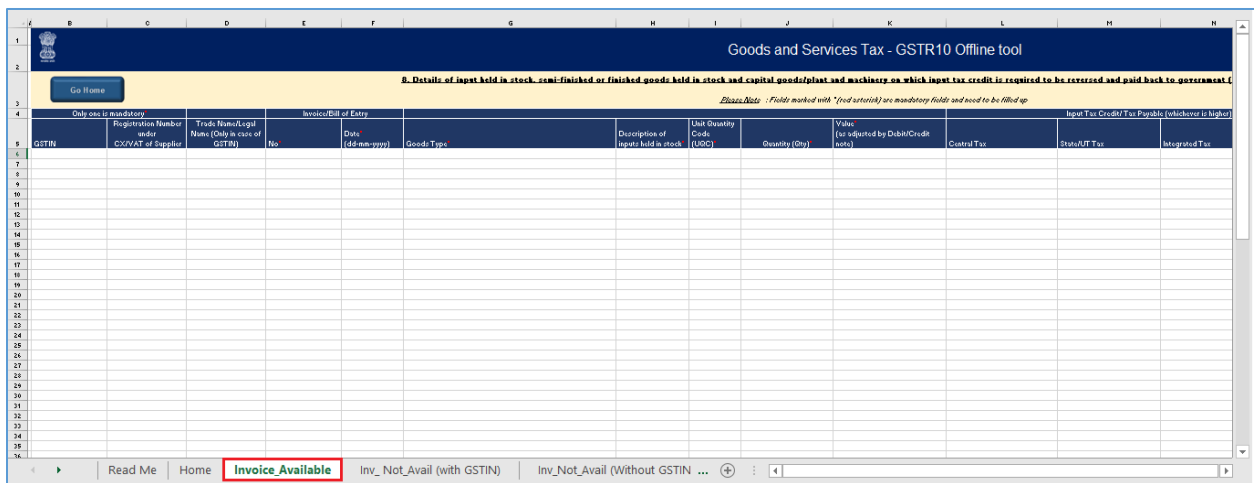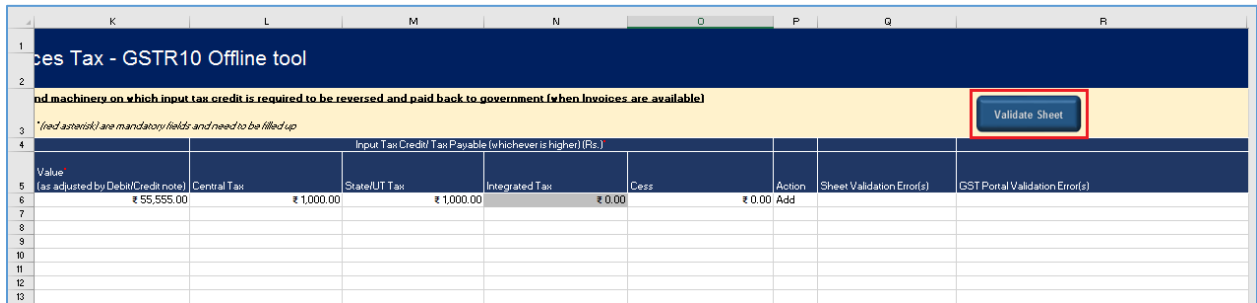
a. In Column **GSTIN** or **Registration Number under CX/VAT of Supplier,** enter the GSTIN/CX/VAT of supplier as applicable.

b. In Column **Trade Name/Legal name**, enter the Trade name or Legal name of supplier as applicable. It is not mandatory to enter details in this cell.

c. In Column **Invoice/Bill of Entry No.**, enter the Invoice/Bill of Entry number of invoices issued by registered supplier.
   Note: Ensure that the format is alpha-numeric with allowed special characters of slash (/) and dash (-). The total number of characters should not be more than 16.

d. In Column **Invoice/Bill of Entry Date**, enter date of invoice/bill of entry in DD-MM-YYYY. E.g. 24-07-2017.

e. Select **Goods Type** from the drop-down list.

f. In Column **Description of Inputs held in stock**, enter description of inputs held in stock.
   Note: You can enter alphanumeric characters, with allowed special characters of slash (/), dash (-) and whitespace ( ) and restricted to maximum length 50.

g. Select **UQC** from the drop-down list.

h. In Column **Quantity**, enter the quantity held in stock.
   Note: You can enter 13 number before decimal and 2 decimal places.

i. In Column **Value (As adjusted by debit note/credit note)**, enter the total value indicated in the invoice of the received goods or services along with 2 decimal digits.

j. In Column **Amount of ITC/Tax payable (Rs.)**, enter the amount of ITC or tax payable in Rs.
   Note: Data to be entered depends upon the State code of taxpayer GSTIN and State code of supplier's GSTIN.

   a. In case of same State code of taxpayer and supplier (you need to enter either of IGST or CGST and SGST/UTGST) and in case of different State code of taxpayer and supplier (you need to enter only IGST).
      i. CGST and SGST amount should be same
      ii. Amount of ITC claimed should be less than or equal to Value
   b. In case of CX/VAT - CGST and SGST amounts are required to be provided.

k. In Column **Cess**, enter the total Cess amount claimed.

I. In Column **Action**, select whether you want to add or delete that invoice detail in database. If you select "Add", GST Portal will treat invoice from that row as new data and will add in database. All new entries will be added as new entries.

In case, some details exist from previous upload, it will be updated with latest uploaded details.

If you select "Delete", invoice from that row will be deleted from database after upload.

L. In Column **GST Portal validation error(s)**, after downloading and importing the error report from GST portal, cell from this column will shows error message and corresponding to that row detail. You can use filter, to filter error(s). After correction, you can re-upload the updated details. You can refer to Open Downloaded Error GSTR-10 JSON File(s) for Correction section for more details.

3. Click the **Validate Sheet** button.

4. Sheet is validated.
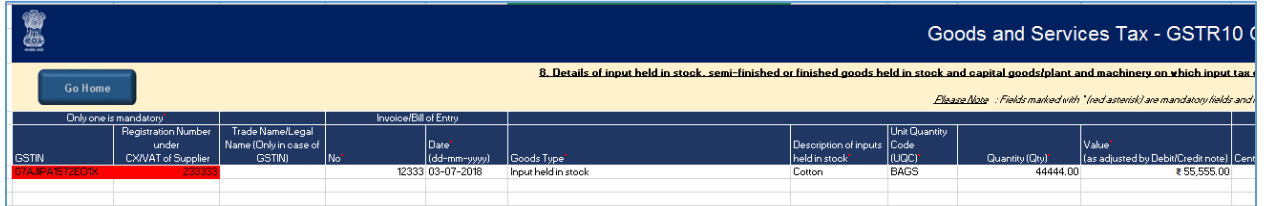
4a. In case of No error:

   i.   No Errors popup appears. Click **OK**.
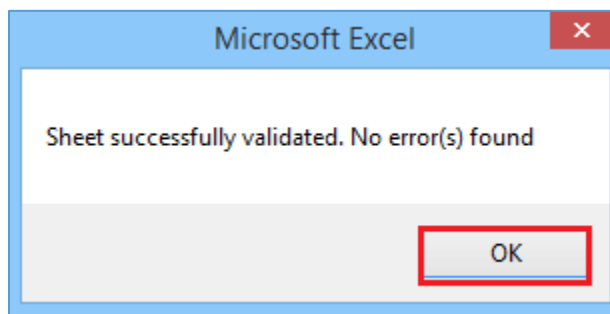
4b. In case of error:

i. In Column **Sheet validation Error(s)**, if any row has some error after validation, the erroneous cell from that row becomes red.

ii. Please check the cell with red color in corresponding row to view the error message.

iii. Rectify the error and click **Validate Sheet** button again to see that there is no error. Move to the next sheet now.

5. Go to the **Inv_Not_Avail (With GSTIN)** tab and enter details (in same manner as explained above) of inputs held in stock or inputs as contained in semi-finished or finished goods held in stock on which input tax credit is required to be reversed, where invoices are **NOT** available, but GSTIN/CX/VAT of supplier is available.
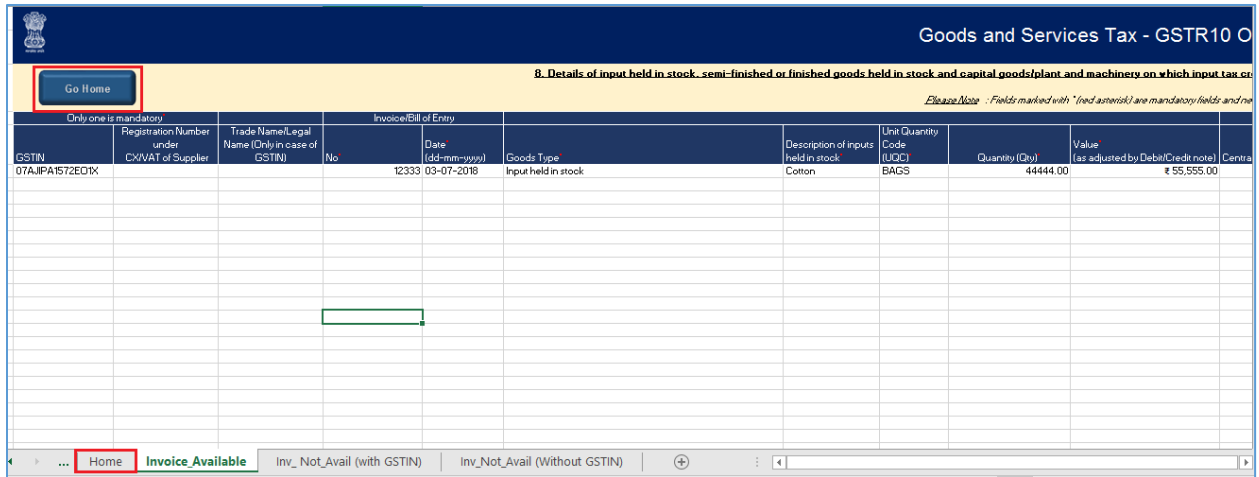
In this sheet, invoice number and invoice date columns are not there.

6. Go to the **Inv_Not_Avail (Without GSTIN)** tab and enter details (in same manner as explained above) of inputs held in stock or inputs as contained in semi-finished or finished goods held in stock, on which input tax credit is required to be reversed, where invoices are **NOT** available but GSTIN/CX/VAT of supplier is not available.

> In this sheet, Sl. no is mandatory.

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D. 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.
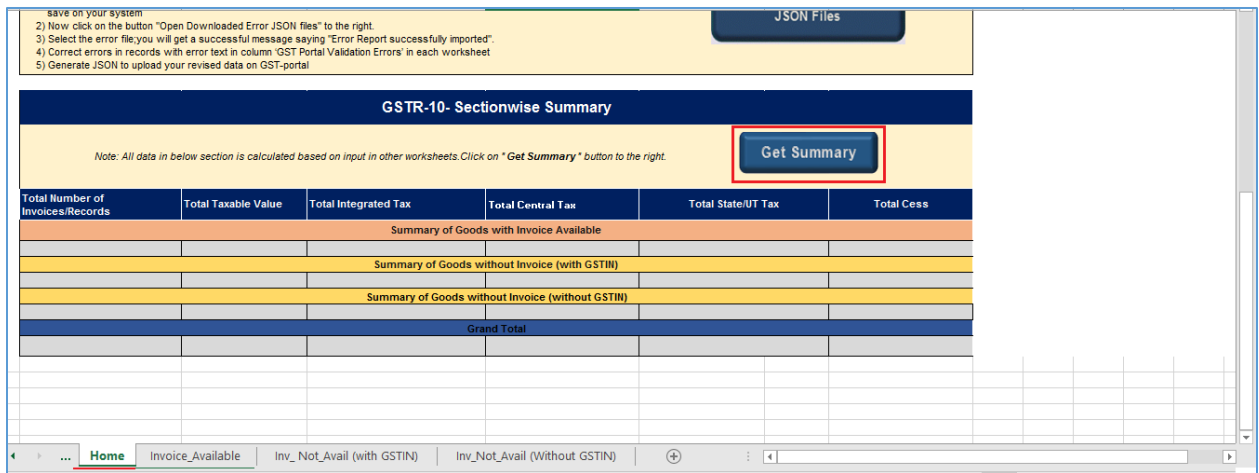
2. On the **Home** sheet, scroll down and click on the **Get Summary** button.

3. Summary of all the entries filled up in sheets are displayed.

4. Scroll up and click the **Generate JSON File to upload** button.

5. **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.
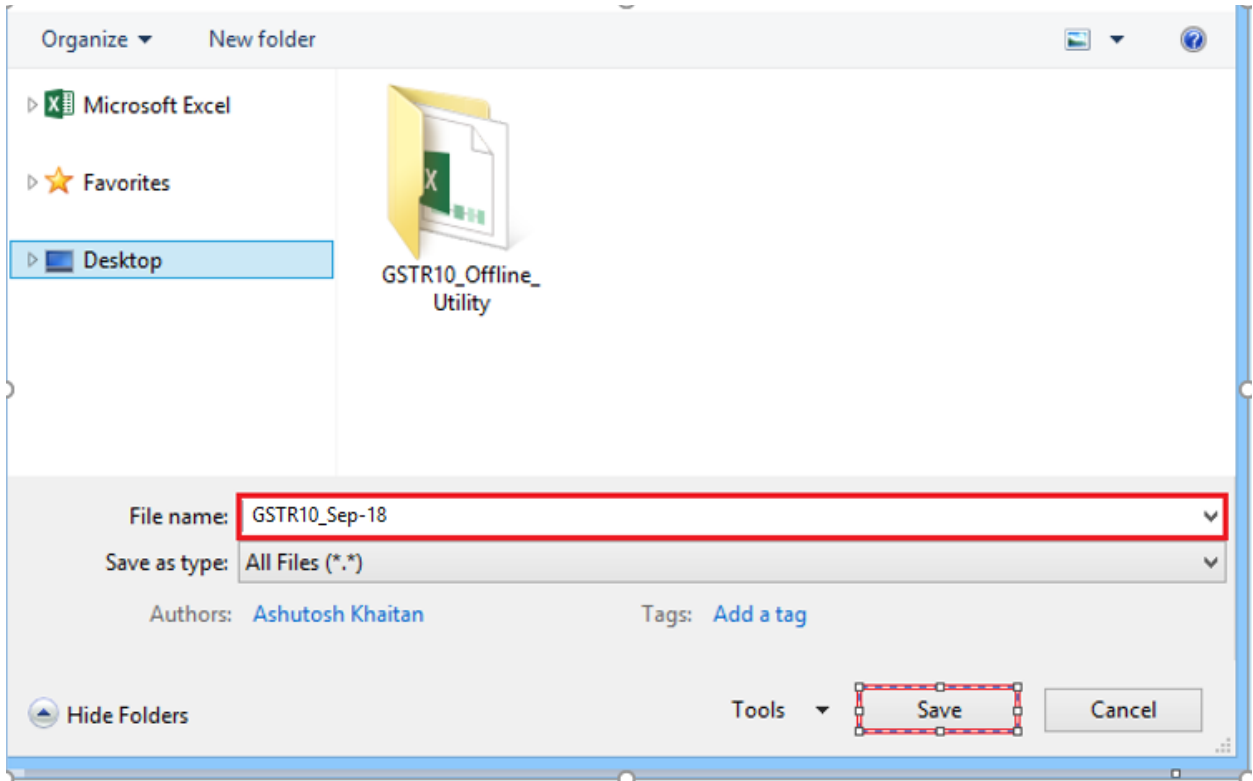
6. A window pop-up appears with a message that the file has been generated and placed at the desired location and now it can be uploaded on the portal. Click **OK**.
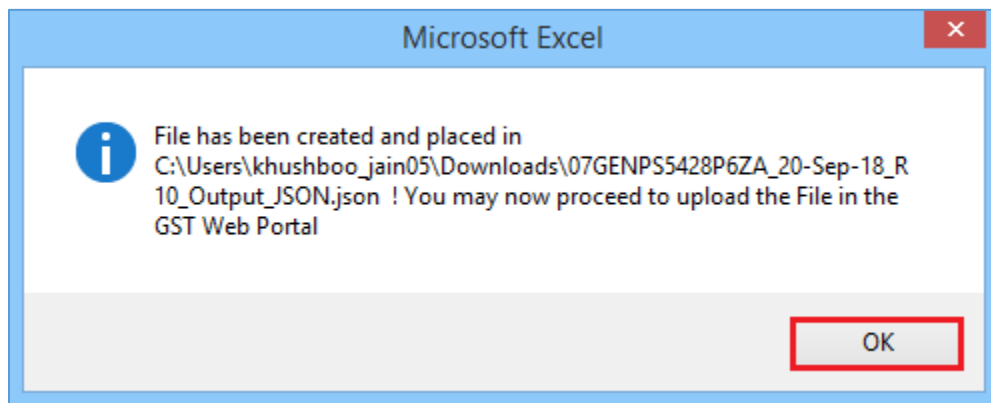
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E. Upload the generated JSON File on GST Portal

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

1. Access the **www.gst.gov.in** URL. The GST Home page is displayed.
2. Login to the portal with valid credentials.
3. Dashboard page is displayed. Click **Services > Returns > Final Return** option.
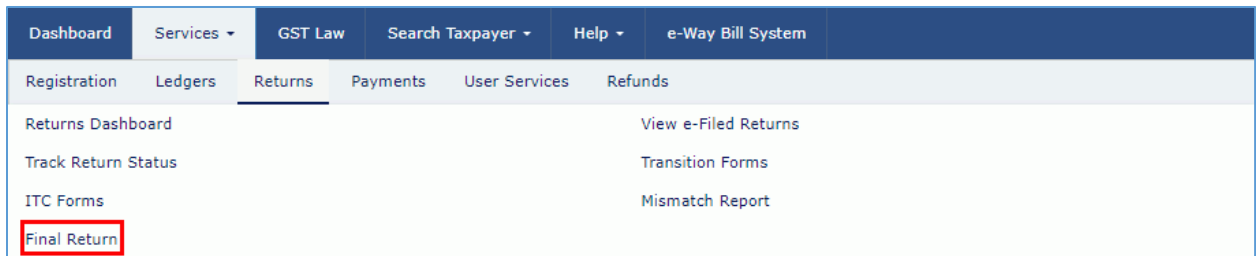
5. The GSTR-10 tile is displayed, with an Important Message box on the right. Please read the important message in the box carefully. In the GSTR-10 tile, click the **PREPARE OFFLINE** button.
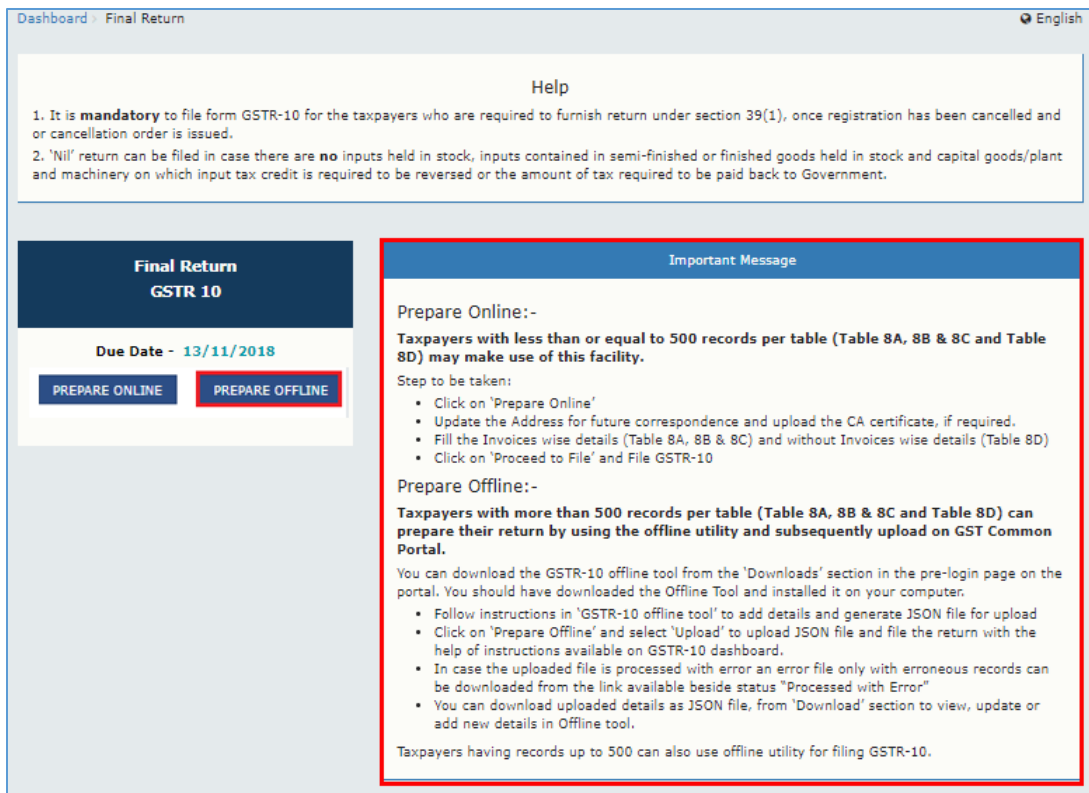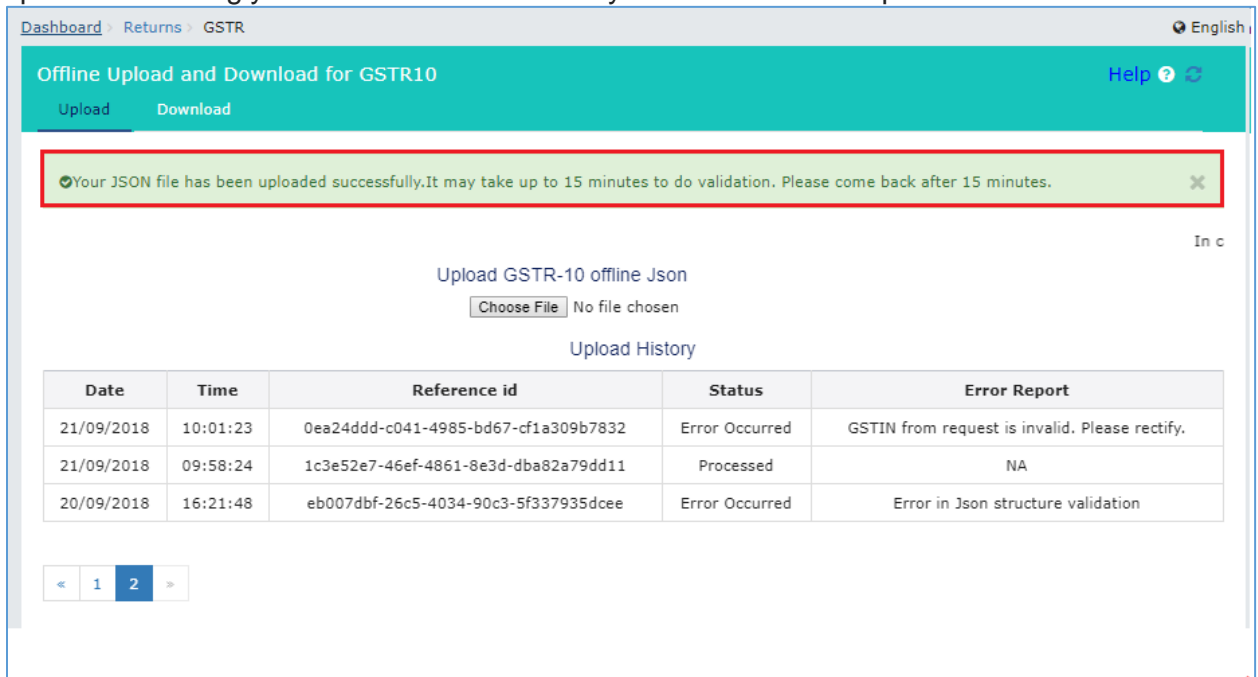
6. The **Upload** section of the **Offline Upload and Download for GSTR-10** page is displayed. Click the **Choose File** button.
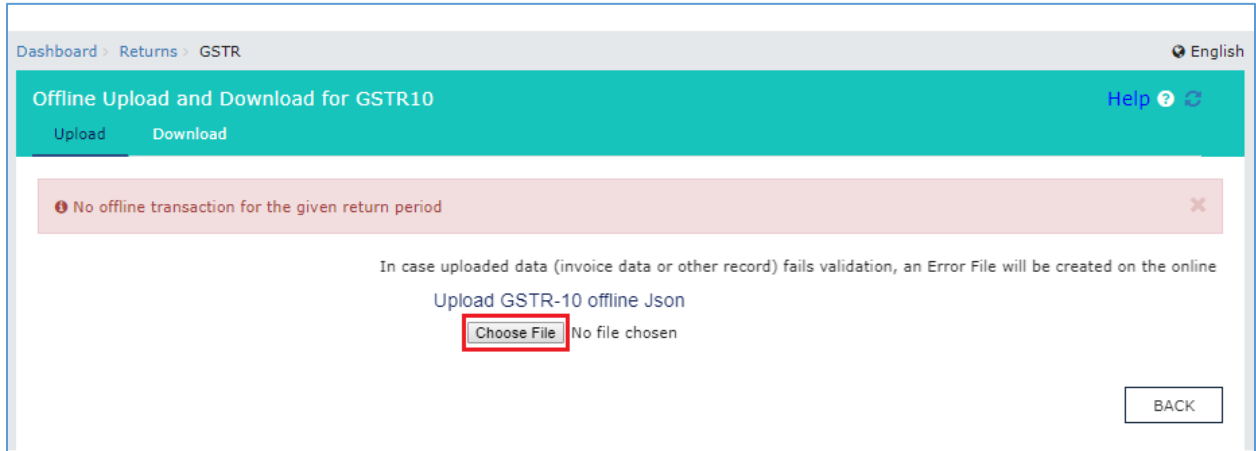
7. Browse and navigate the JSON file to be uploaded from your computer. Click the **Open** button.
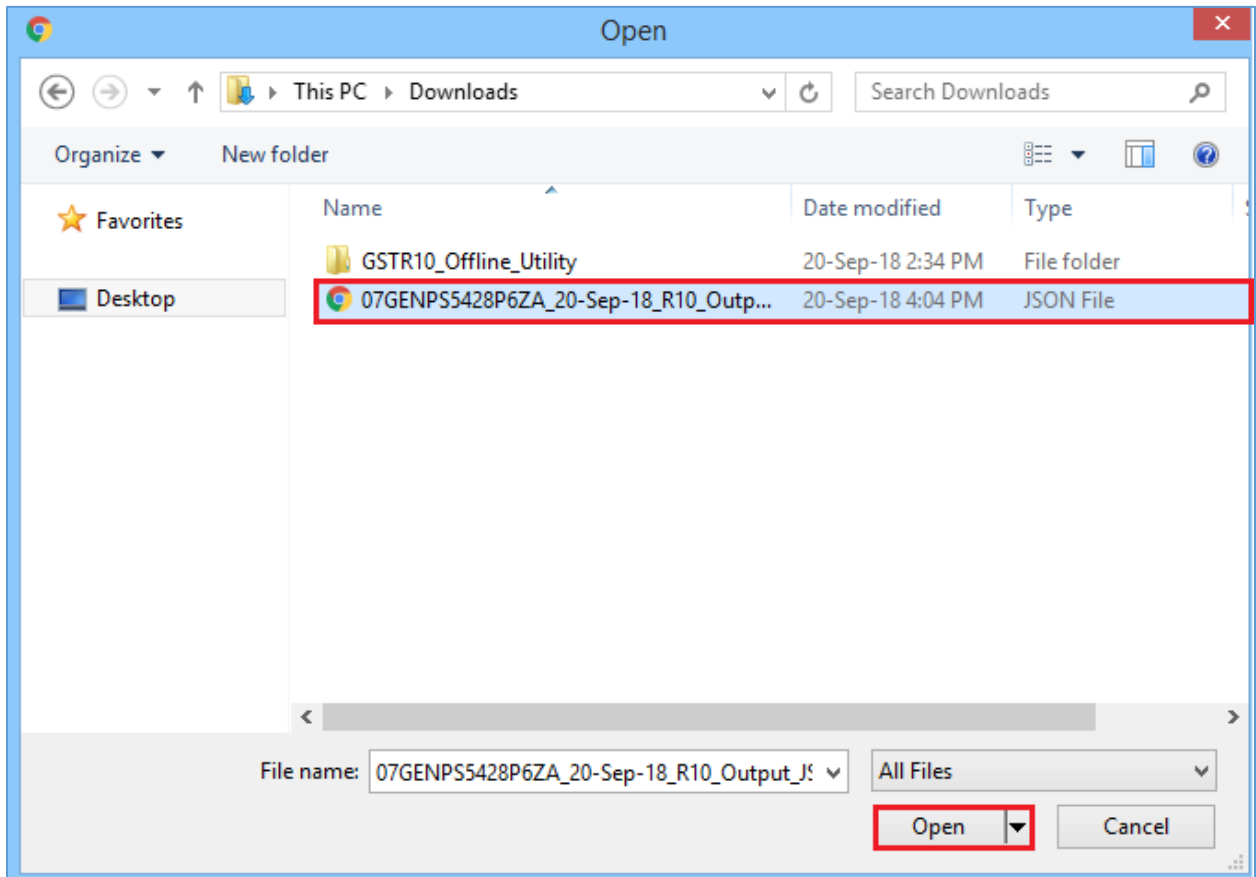
8. The Upload section page is displayed. A green message appears confirming successful upload and asking you to wait while the GST system validates the uploaded data.

9. Once the validation is complete, one of the following two instances can occur:

9a **No error was found.** Then, the Upload History table will show the Status as "Processed" and Error Report as "NA".

i. You can download the successfully uploaded file under 'Download' section. Go to **Download** section and click the **GENERATE JSON FILE TO DOWNLOAD** button.
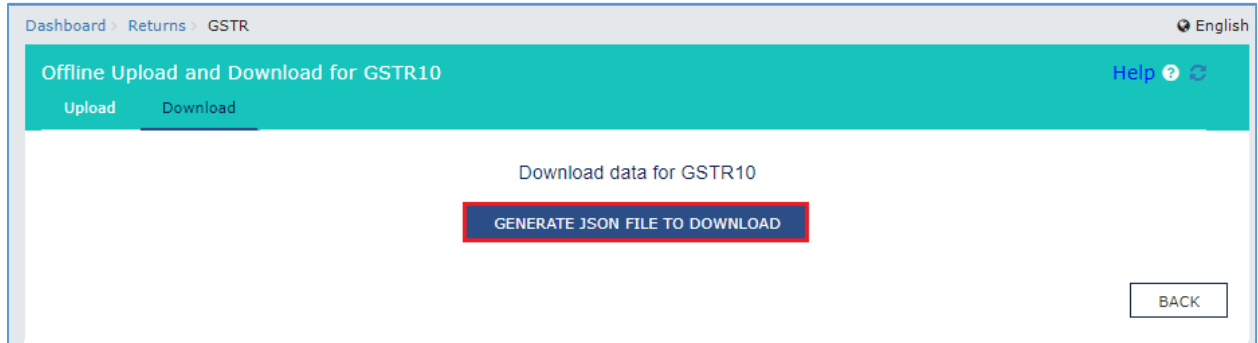
ii. A green message is displayed confirming your request and asking you to wait for 20 minutes.
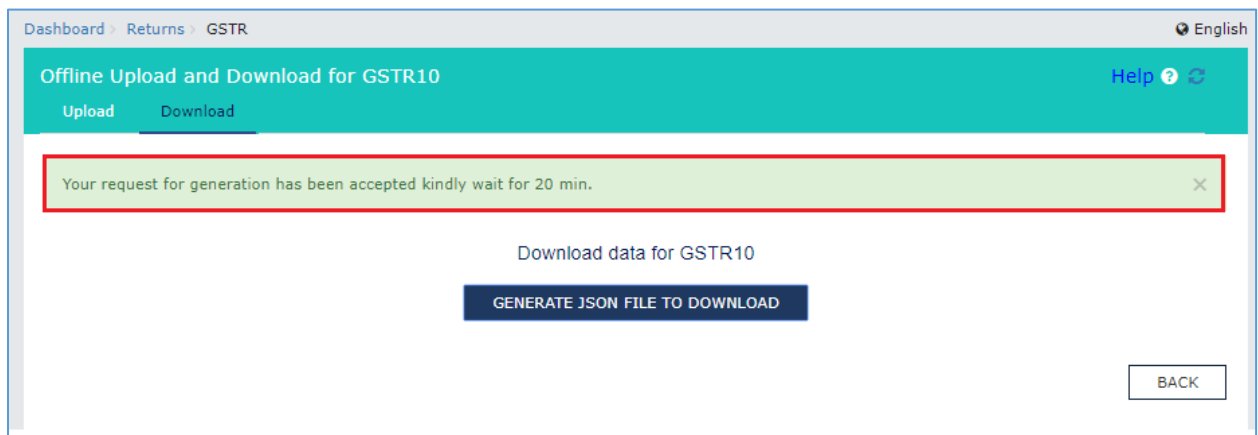
While you wait for the file to be generated, you can preview the successfully uploaded details in Form GSTR-10 on the GST portal. To do this, follow the steps mentioned in the following hyperlink: Preview Form GSTR-10 on the GST Portal

iii. After 20 minutes, a link is displayed. Click on the link to download your validated zipped file. Unzip and save the Json File in your machine.
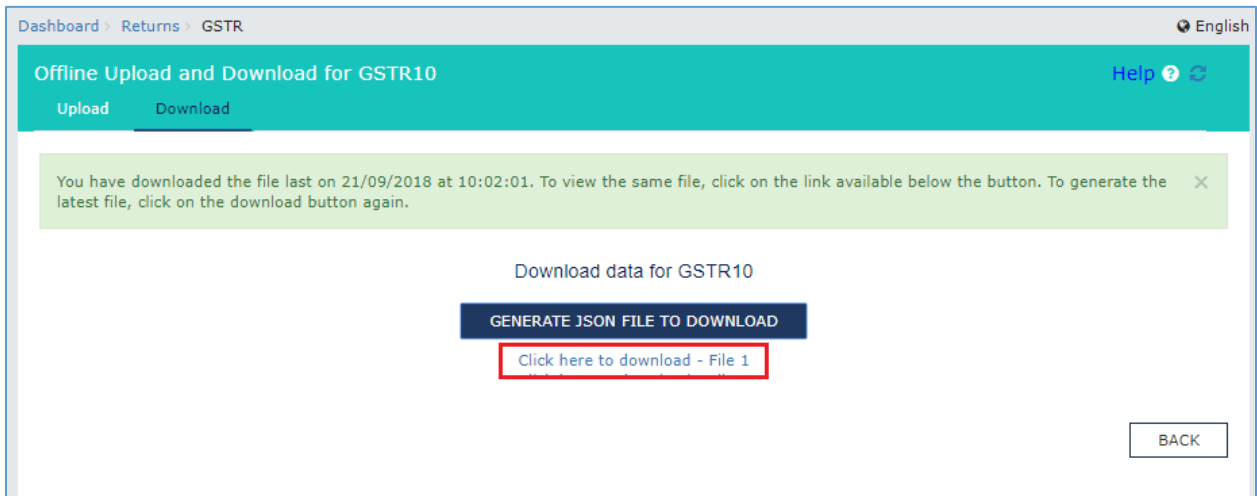
iv. Import the json file into the offline utility and make updates as necessary. Follow steps mentioned in the following hyperlink:

Open Downloaded GSTR-10 JSON File(s), if required

9b **Error was found.** Then, the Upload History table will show the Status as "Error Occurred".
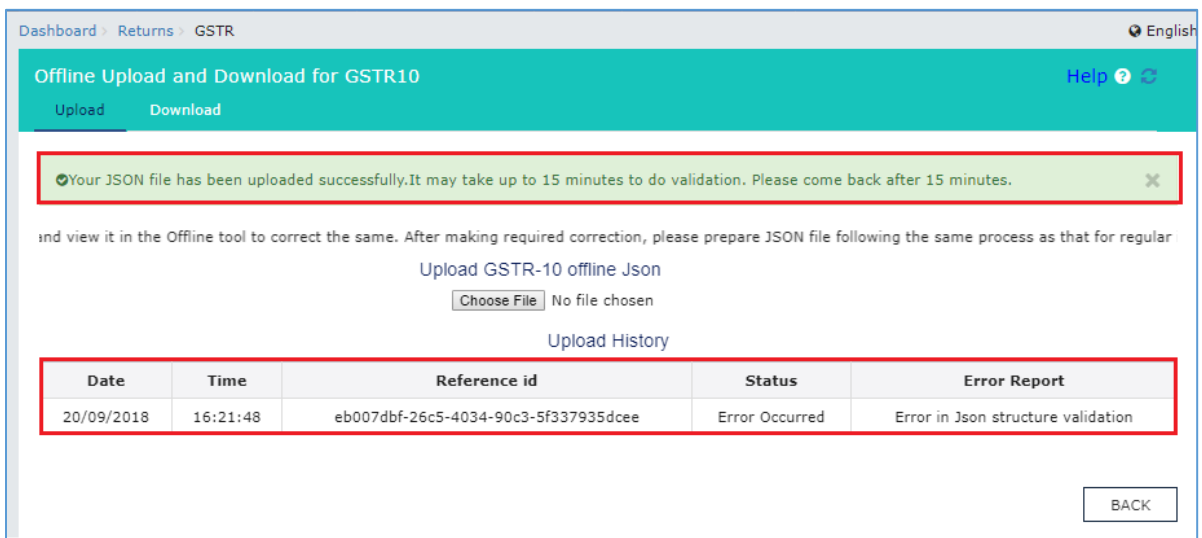
Error Report will contain only those entries that failed validation on the GST portal. The successfully-validated entries can be previewed online. To preview, follow the steps mentioned in the following hyperlink: Preview Form GSTR-10 on the GST Portal

i. Click **Generate error report** hyperlink. It might take 15 minutes to do the validation. You can come back after 15 minutes to check for same.

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

iii. 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.

iv. Unzip and save the Json File in your machine.

v. Import the json file into the offline utility and make updates as necessary. Follow steps mentioned in the following hyperlink: Open Downloaded Error GSTR-10 JSON File(s), if any

Go back to the Main Menu

F. Open Downloaded Error GSTR-10 JSON File(s), if any

To open the downloaded Error GSTR-10 JSON File, perform following steps:

1. Open GSTR-10 Offline Utility and go to the **Home** tab. Under the section **Error File Handling**, click the **Open Downloaded Error JSON Files** button.
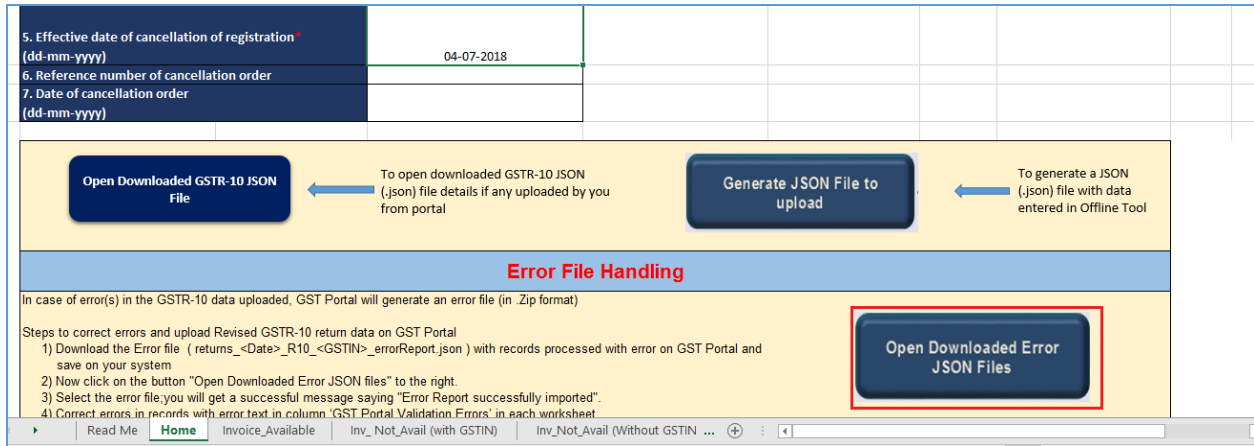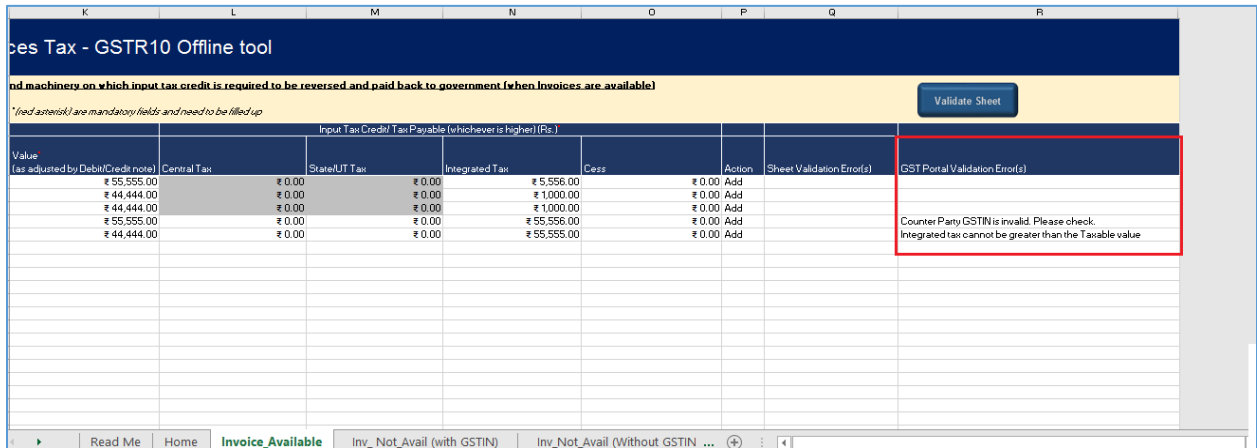
2. A file dialog box will open. Navigate to extracted error file. Select the file and click the **OK** button.
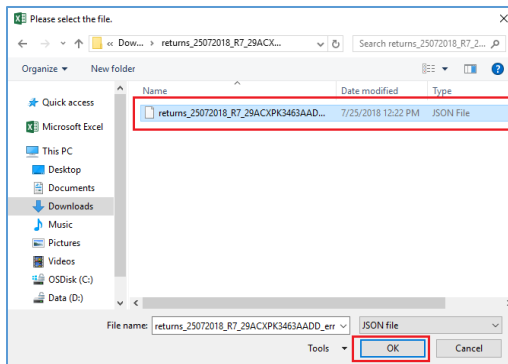
3. Success message will be displayed. Click the **OK** button to proceed.
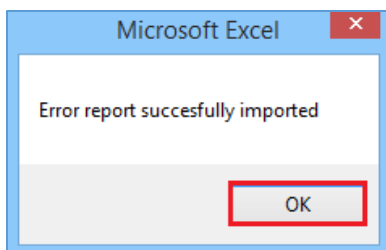
4. Navigate to Invoice available / Not available sheets. Correct the errors, as mentioned in the column "GST Portal Validation Errors" in each sheet.
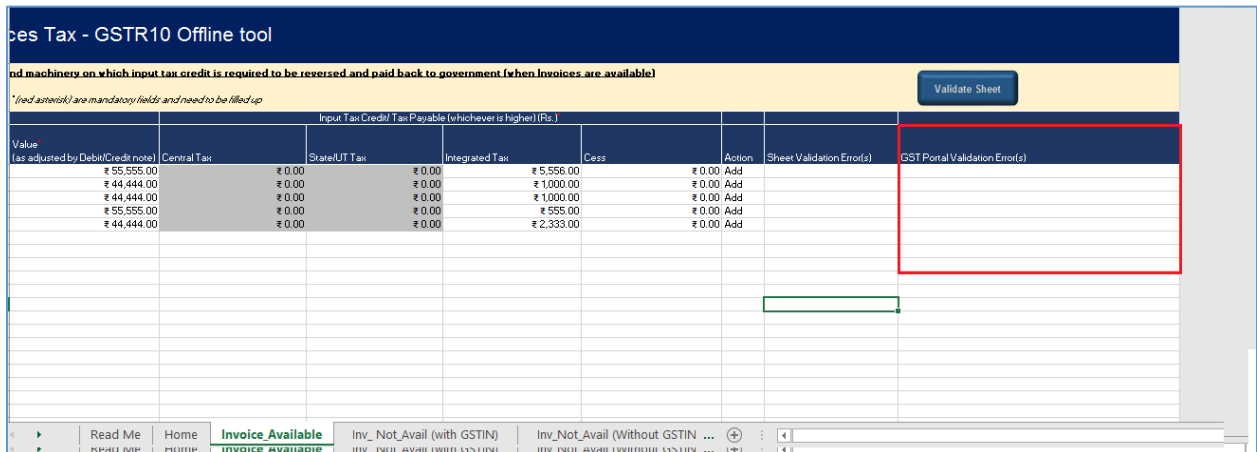
   The downloaded Error JSON File contains only the erroneous entries.

5. After making the corrections, click the **Validate Sheet** button to validate the sheets. Now, column "GST Portal Validation Errors" and the column "Sheet Validation Errors" should be empty.

6. 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: Generate JSON File to upload and Upload the generated JSON File on GST Portal.

Go back to the Main Menu

G. Preview Form GSTR-10 on the GST Portal

To preview Form GSTR-10 on the GST Portal, perform following steps:

1. Access the **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 **Services > Returns > Final Return** option.

4. The GSTR-10 tile is displayed, with an Important Message box on the right. In the GSTR-10 tile, click the **PREPARE ONLINE** button.
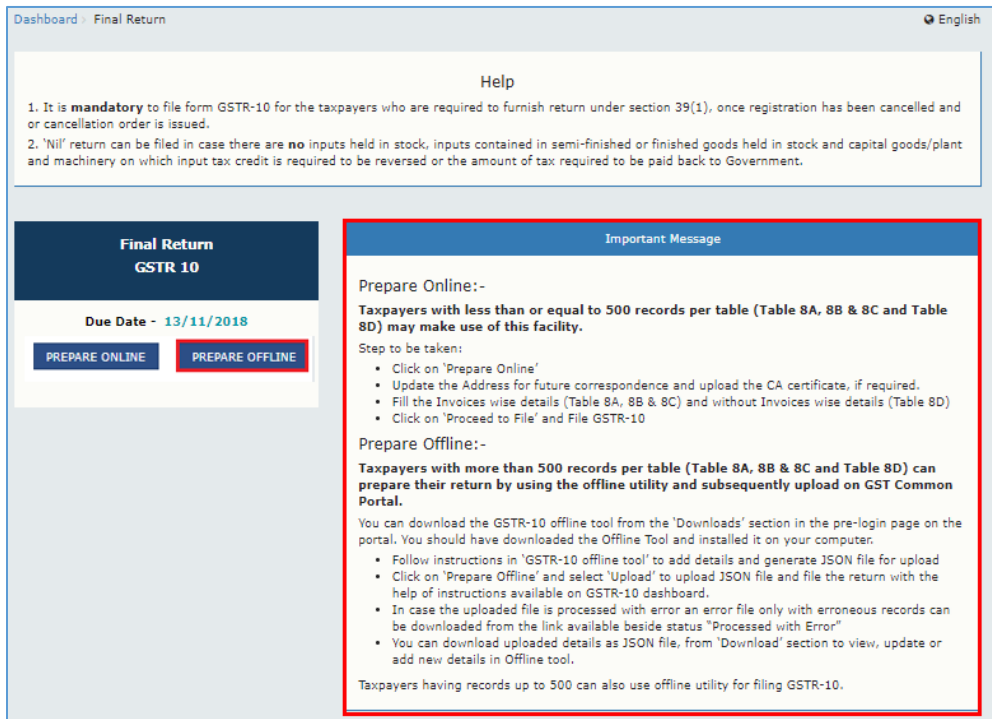
The details you had successfully uploaded on the portal using the Offline Utility would be displayed in **Tiles 8A, 8B & 8C and 8D**. Click the **PREVIEW DRAFT GSTR-10** button. The draft Summary page of your Form GSTR-10 gets downloaded.

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

Dashboard › Returns   ⊕ English

GSTR10 - Final Return
↻

GSTIN - 37DERPK3419F1Z9   Legal Name - KIRAN KUMAR KOTHA   Trade Name - KOTHA Traders

FY - 2018-19   Status - Not Filed   Date of cancellation order- 13-08-2018

Effective date of cancellation of registration-   Reference number of cancellation order -   Due Date - 13-11-2018
01-08-2018   ZA370818000755A

Steps to prepare your GSTR-10 return online

1. Provide the 'Address for future correspondence' and click on Save.
2. Click on 'Table 8A, 8B & 8C' or 'Table 8D' box whichever is applicable and add relevant details.
3. Summary of added details would be available on the relevant box.
4. Click on 'Preview Draft GSTR-10' button to view summary of added details in PDF format.
5. After adding and confirming the details, follow filing process as indicated at the bottom of this page.

Help Manual

Address for future correspondence   Help ❓ ⌄

CA Certificate   Help ❓ ⌄

8A, 8B & 8C - Goods Details With Invoices		**8D - Goods Details Without Invoices**		**9 & 10 - Amount of tax payable and paid**
	No. of Records – 1		No. of Records – 1	
Total Value		Total Value		Total Liability
₹3,45,566.00		₹24,55,555.00		₹0
Integrated Tax	Central Tax	Integrated Tax	Central Tax	
₹0.00	₹1,000.00	₹1,000.00	₹0.00	
State/UT Tax	CESS	State/UT Tax	CESS	
₹1,000.00	₹0.00	₹0.00	₹0.00	

Steps to file your GSTR-10 return.

1. Click on "Proceed to File" for computation of tax, interest and late fee, if any
2. "Proceed to File" button would be disabled once liabilities are computed and reflected in Table 9 & 10 box.
3. Click on "Table 9 & 10" to pay liabilities and file the return
4. Additional details can be added even after clicking on 'Proceed to file' button, then you would be required to follow steps 1 to 3 again to file the return
5. Click on 'Download Filed GSTR-10 (PDF)' button to view summary of filed details in PDF format.

[BACK]   [**PREVIEW DRAFT GSTR-10**]   [PROCEED TO FILE]

5. The downloaded PDF is displayed. It is recommended that you review the summary of entries made in different sections carefully before filing. The PDF file generated would bear watermark of draft as Form GSTR-10 is yet to be Filed.

FORM GSTR-10
(See rule 81)
Final Return

1. GSTIN	37DERPK3419F1Z9
2. Legal name	KIRAN KUMAR KOTHA
3. Trade name, if any	KOTHA Traders
4. Address for future correspondence	
• Building No. / Flat No.	-
• Floor No.	-
• Name of Premises/ Building	-
• Road/Street	-
• City/Town/Locality/Village	-
• State	-
• District	-
• PIN Code	-
• Latitude	-
• Longitude	-
• Mobile Number	
• Telephone Number (with STD Code)	-
• Email Address	-
• Fax Number (with STD Code)	-
5. Effective date of cancellation of registration	01-08-2018
6. Reference number of cancellation order	ZA370818000755A
7. Date of cancellation order	13-08-2018
7(a). ARN	
7(b). Date of Filing	-

8.Details of inputs held in stock, inputs contained in semi-finished or finished goods held in stock, and capital goods/plant and machinery on which input tax credit is required to be reversed and paid back to Government.

8 (a) Inputs held in stock.

No of records	Value (As adjusted by debit /credit note)(₹)	Input tax credit/Tax payable (whichever is higher)			
		Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
1	3,45,566.00	0.00	1,000.00	1,000.00	0.00

8 (b) Inputs contained in semi-finished or finished goods held in stock.

No of records	Value (As adjusted by debit /credit note)(₹)	Input tax credit/Tax payable (whichever is higher)			
		Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
0	0.00	0.00	0.00	0.00	0.00

8 (c) Capital goods/plant and machinery held in stock.

No of records	Value (As adjusted by debit /credit note)(₹)	Input tax credit/Tax payable (whichever is higher)			
		Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
0	0.00	0.00	0.00	0.00	0.00

8 (d) Inputs held in stock or inputs as contained in semi-finished /finished goods held in stock.

No of records	Value (As adjusted by debit /credit note)(₹)	Input tax credit/Tax payable (whichever is higher)			
		Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
1	24,55,555.00	1,000.00	0.00	0.00	0.00

6. For knowing how to proceed to file and file the GSTR 10 Return online, please follow the steps mentioned in the following hyperlink:
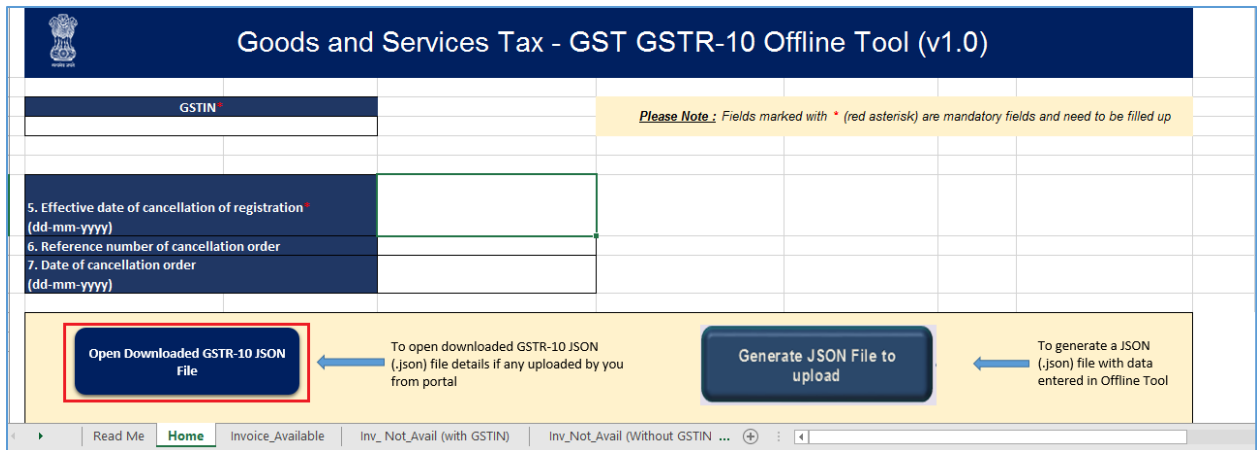https://tutorial.gst.gov.in/userguide/returns/index.htm#t=Manual_GSTR-10.htm
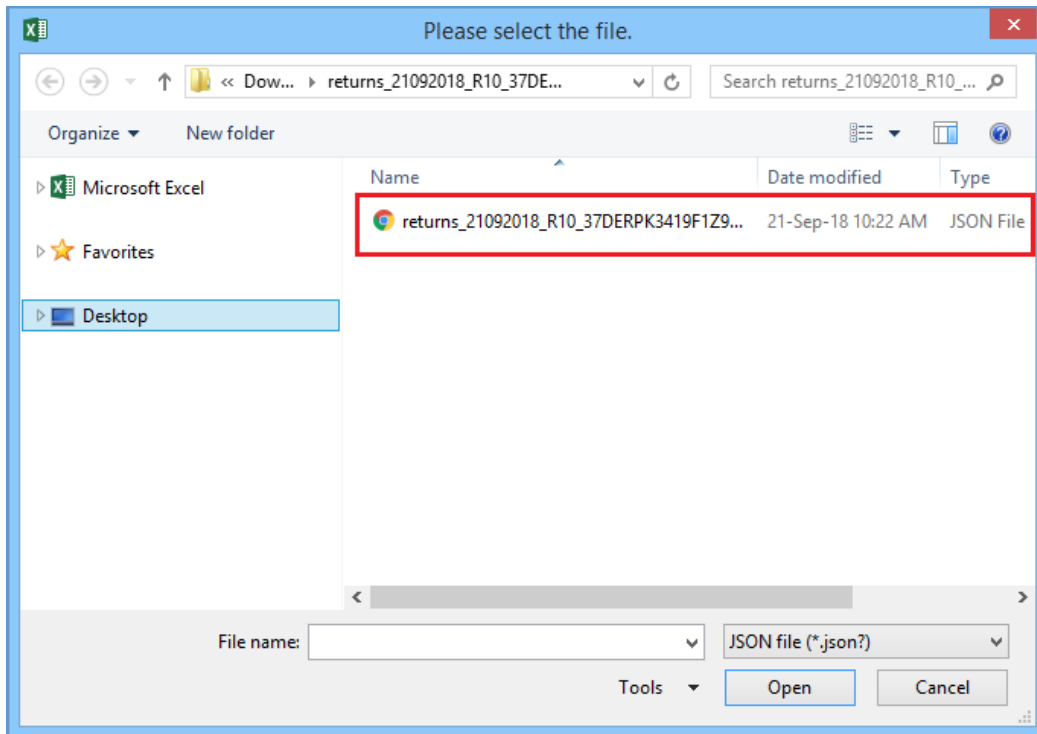
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H. Open Downloaded GSTR-10 JSON File(s), if required

To open the downloaded GSTR-10 JSON File to view the invoices in the return, perform following steps:
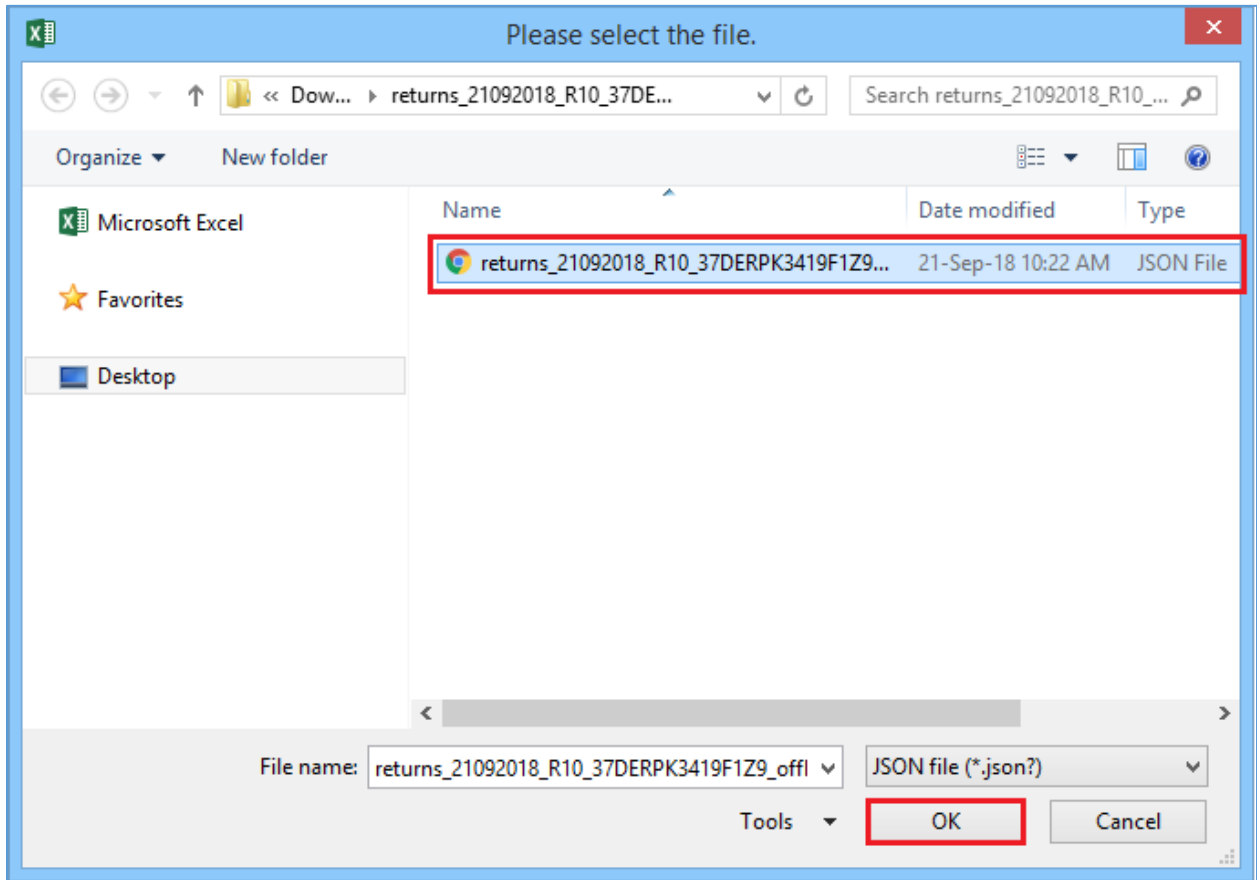
1. Open GSTR-10 Offline Utility and go to the **Home** tab. Click the **Open Downloaded GSTR-10 JSON File** button.
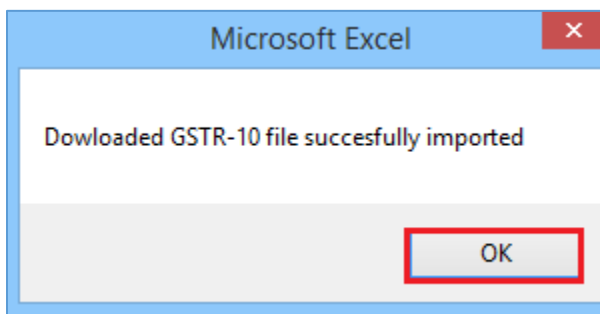

2. Browse the JSON (.json) file.

3. Select the JSON file and click the **Ok** button.

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

5. Now all the entries that were successfully uploaded on the GST Portal would be auto-populated in the respective sheets.

6. Modify the details as per requirement in **Invoice_Available, Inv_Not_Avail (with GSTIN)** and **Inv_Not_Avail (without GSTIN)** sheets.

7. After making the modifications, click the **Validate Sheet** button to validate the sheets.

8. After each section is successfully validated, click the **Get Summary** button to update the summary on **Home** tab.

9. Summary is displayed for all the sections. Thereafter follow steps mentioned in the following hyperlinks: Generate JSON File to upload and Upload the generated JSON File on GST Portal.

GST portal allows you to modify and upload JSON multiple times before it is filed.

Go back to the Main Menu