FAQs and User Manual – GSTR-8 Offline Utility

Goods and Services Tax Network

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FAQs of GSTR-8 Offline Utility

1. Can I file complete Form GSTR-8 using Offline Utility?

No. Filing can take place only online on the GST Portal. Using Offline Utility, you will be able to only prepare details of Table 3 and Table 4 of Form GSTR-8. Once you have uploaded the prepared details on the GST Portal, you must file return on the portal with your Login credentials.

2. What are the features of GSTR-8 Offline Utility?

The Key Features of GSTR-8 Offline Utility are:

- The GSTR-8 details of Table 3 and 4 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.

3. From where can I download and use the GSTR-8 Offline Utility in my system?

To download and open the GSTR-8 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 > GSTR8 Offline Utility** option and click on it.
3. Unzip the downloaded Zip file which contain GSTR8_Offline_Utility.xls excel sheet.
4. Open the GSTR8_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-8 Offline Utility?

No. You can download the GSTR-8 Offline Utility under 'Download' 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-8 Offline Utility?

Yes. You must login in to the GST Portal to upload the generated JSON file using GSTR-8 Offline Utility.

6. What are the basic system requirements/configurations required to use GSTR-8 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-8 Offline utility cannot be used on mobile. It can only be used on desktop/laptops.

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

There are 5 worksheet-tabs in GSTR-8 Offline Utility. These are:

1. Read Me
2. Home
3. 3 TCS
4. 4 Amend
5. Suppliers Master

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-8 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, Financial Year and Tax Period**— without entering these details you will not be able to validate the data which you entered in table no. 3 or 4 and also you will not be able to import the json file into the offline utility.
2. Generate JSON file, for upload of GSTR-8 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-8 JSON File** button.

11. What is the use of '3 TCS' worksheet-tab?

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

1. Enter Tax Collected at Source (TCS) details.
   Note: Column B, GSTIN of Supplier, can be filled using the **Enable/Disable Suppliers' Master drop down** toggle button or you can enter GSTIN of supplier details manually.
2. Validate the entered TCS details using the **Validate Sheet** button.
3. Navigate to the Home page by clicking on the **Go Home** button.

12. What is the function of "Enable/Disable Suppliers' Master drop down" toggle button in 3TCS and 4 Amend sheets?

The function of "Enable/Disable Suppliers' Master drop down" toggle button in **3TCS** and **4 Amend** sheets is explained below:

- **Enable Suppliers' master drop down** enables dropdown and disables copy/paste function. Thus, if you click on "Enable Suppliers' Master drop down" button, then the dropdown will be available in "GSTIN of Supplier" column. You can either use the dropdown to enter supplier's GSTIN or enter it manually one by one. You cannot copy/paste GSTIN from any other sheet. List of supplier's GSTIN will be available in drop down only if you updated suppliers GSTIN details in 'Supplier master' sheet.
- **Disable suppliers' master drop down** disables auto fill dropdown and enables copy/paste function. Thus, if you click on the "Disable Suppliers' Master drop down", the dropdown will disappear. Then, you can either enter supplier's GSTIN manually or copy/paste it from any other sheet. List of supplier's GSTIN will be available in drop down only if you updated suppliers GSTIN details in 'Supplier master' sheet.

13. What is the use of 4 Amend worksheet-tab?

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

1. Enter Amendment details related to previous tax period(s).
   Note: Column D and E, GSTIN of Supplier, can be filled using the **Enable/Disable Suppliers' Master drop down** toggle button.
2. Validate the entered Amendment details using the **Validate Sheet** button.
3. Navigate to the Home page using the **Go Home** button.

14. What is the use of Suppliers' Master worksheet-tab?

The **Suppliers Master** sheet contains GSTIN Master Sheet. It is used to perform following 3 functions:

1. Enter details of the suppliers, which would be then readily available in a dropdown, for you to easily fill the GSTIN of supplier column in Table 3 and Table 4 of the worksheet.
2. Validate the entered details using the **Validate Sheet** button.
3. Navigate to the Home page using the **Go Home** button.

15. 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.

16. How many TCS details of the suppliers can I enter in the offline utility?

You can enter maximum 15,000 rows of TCS details of the suppliers in the offline utility.

17. I am a tax collector. One of my supplier has made taxable outward supplies to four different customers through E-commerce operator. Shall I report each supply of this supplier in four different rows of the offline utility?

No. Row with a duplicate GSTIN is not allowed in the utility. You should report whole amount in one row only. Add up all the supplies of this supplier and enter one single consolidated amount in the "Gross values of supplies made" column.

18. I have mistakenly entered rows with the same GSTIN. 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.

19. 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.

20. In some rows of 3. TCS and 4. Amend sheets, net amount liable for TCS is in negative. Will this negative amount get accepted on the portal upon upload?

Yes, it will be accepted on the portal upon upload. If the value of goods returned is more than the current month's supply, utility auto-calculates and populates the "Net amount liable for TCS" column with a negative amount. And, when you click the **"Validate Sheet"** button, the IGST/CGST/ST columns of these particular rows are automatically populated with a zero value.

21. 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, supply type & type of tax.

22. 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.

23. 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.

24. 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.

25. I've uploaded GSTR-8 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-8 JSON File processed without error. You need to download it only if you want to update, add or delete the details added previously.

26. I am uploading GSTR-8 JSON File again, after making changes. What will happen to TCS details of the previous upload?

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

27. 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'.
In **3 TCS** sheet, start filling data from Row 6 and in **4 Amend** start filling data from Row 7	-------
-------	Don't enter duplicate GSTIN of supplier. Each row must have a unique GSTIN. Offline utility shall not consider the records if you have added any records after a blank row. It means offline utility shall not generate the json file for records which are after the blank row.
• Total tax value of IGST/CGST/SGST or UTGST must be 2% of the amount entered in 'Net amount liable for TCS' • Only IGST is applicable if location of supplier and place of supply are in different States/Union territories. Otherwise, Central Tax (CGST) or State/UT Tax (SGST/UTGST) will be applicable • CGST and SGST/UTGST amount should be equal.	Don't enter any value in the CGST and SGST columns if location of supplier and place of supply are in different state/Union territory.

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 **3 TDS** and **4 Amend** sheets for first-time upload.	Don't use **Delete** option in **3 TDS** and **4 Amend** sheets for first-time upload.
-------	Don't forget to click **Validate Sheet** 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 GSTR-8 and Online filing of GSTR-8 on the GST Portal, please refer to GSTR-8 Online FAQs

Manual of GSTR-8 Offline Utility

GSTR-8 Offline Utility Overview

GSTR-8 Offline utility is an Excel-based tool to facilitate the creation of TCS return in Form GSTR-8, which is to be filed on the GST portal by electronic (or e-) commerce operators.

Operator/GST practitioners may use the offline utility to fill details of the transactions that attract the provision of TCS in Table 3 of GSTR-8 and amendments related to previous period(s) in Table 4 of GSTR-8.

Once return is prepared using offline utility, it is to be uploaded on GST Portal for payment of liabilities, refund claims, signing and filing.

Every registered person who is obligated under the law to collect prescribed percentage of TCS relating to all outward supplies of goods and/or services, would be required to file this return in Form GSTR-8, by 10th of the month succeeding the current tax period.

To Prepare TCS Return in Form GSTR-8 using offline utility, perform following steps:

A. Download the GSTR-8 Offline Utility
B. Open the GSTR-8 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. Preview Form GSTR-8 on the GST Portal
G. Open Downloaded Error GSTR-8 JSON File(s), if any
H. Open Downloaded GSTR-8 JSON File(s), if required

Click each hyperlink above to know more.

To know about the following steps of filing GSTR-8 on the GST Portal, please refer to GSTR 8 Online Manual:

I. Payment of Tax
J. File Form GSTR-8 with DSC/EVC
K. View Debit entries in Electronic Cash Ledger for tax payment
L. Download Filed Return

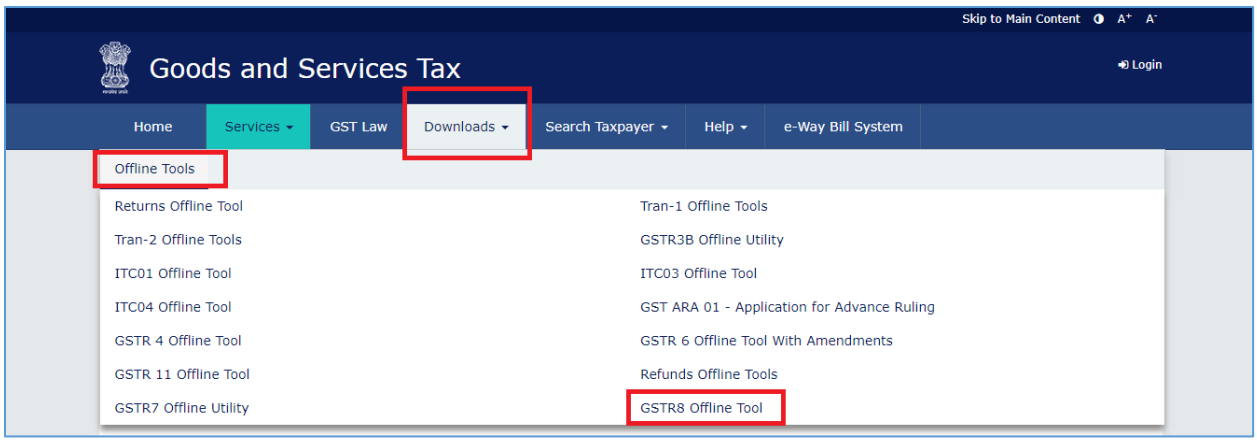
A. Download the GSTR-8 Offline Utility

To download the GSTR-8 Offline Utility, perform following steps:

Downloading the GSTR-8 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.

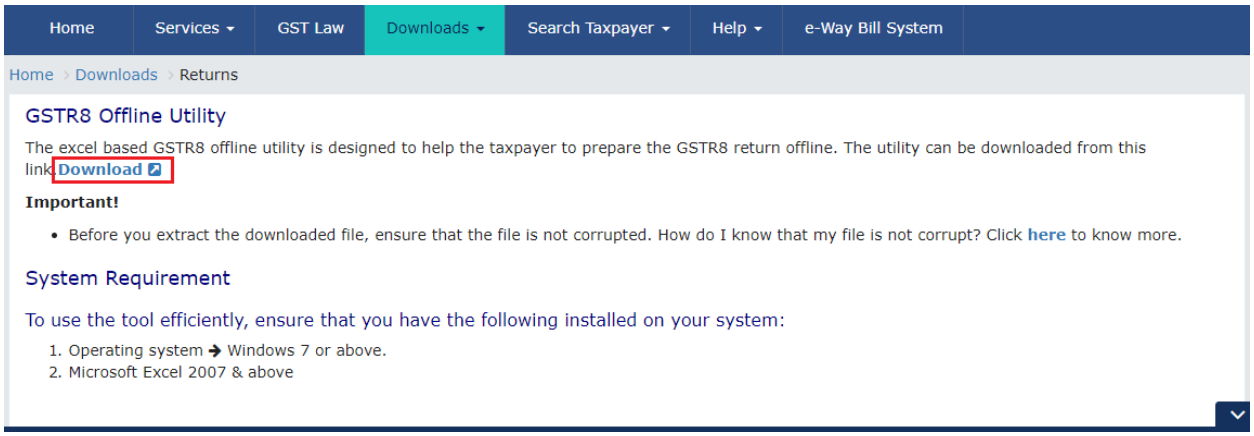
1. Access the **www.gst.gov.in** URL. The GST Home page is displayed.

2. Click the **Downloads > Offline Tools > GSTR 8 Offline Utility** option.



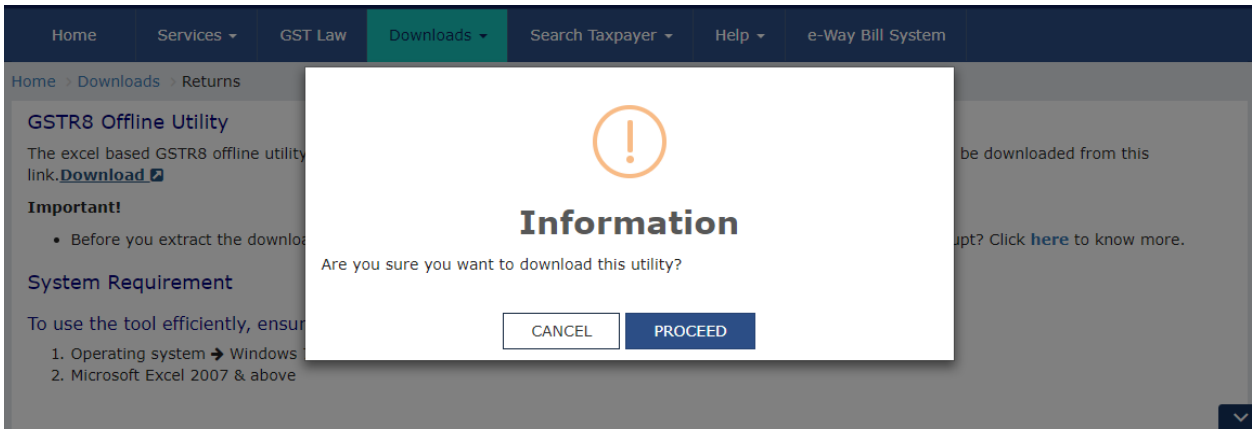
You can download the GSTR-8 Offline Utility from the Portal without logging in to the GST Portal.

3. **Returns** page is displayed. Click the **Download** hyperlink.

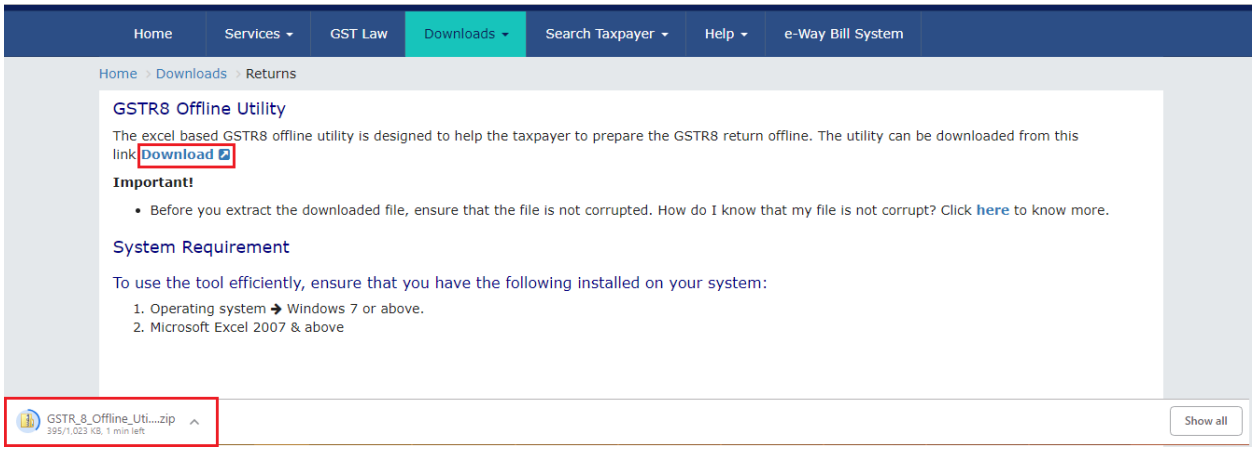


Make sure you carefully read the Important message and System Requirement details displayed on the page.

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



5. **Returns** page is displayed again and a zipped **GSTR 8 Offline Utility** folder gets downloaded.



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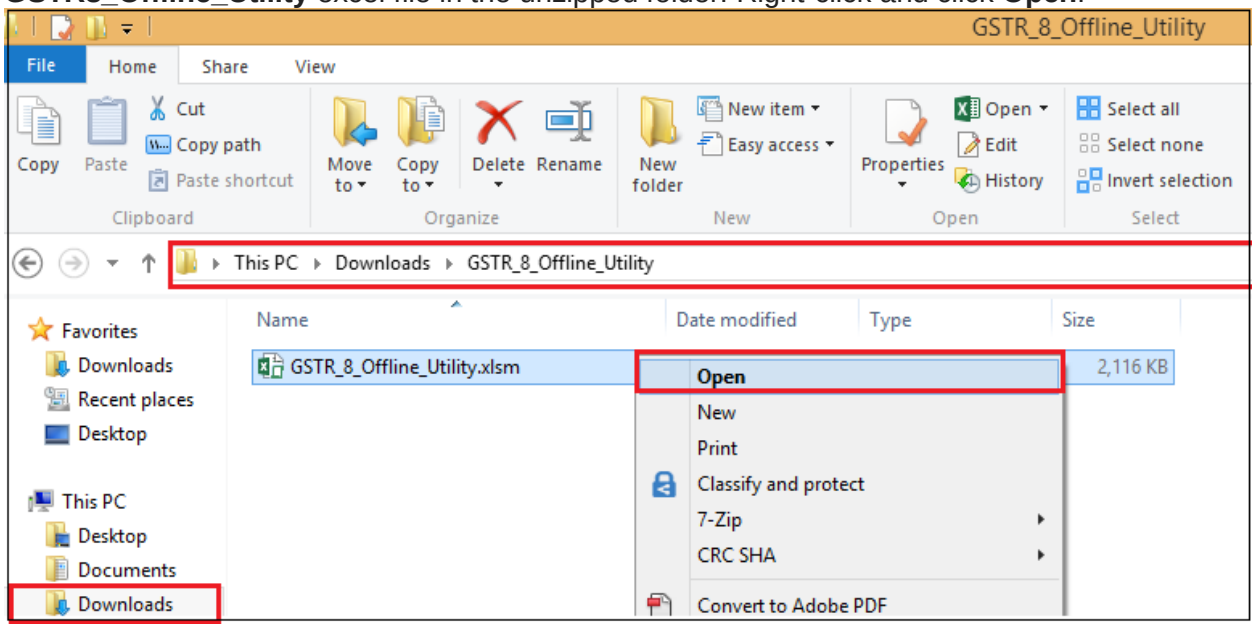
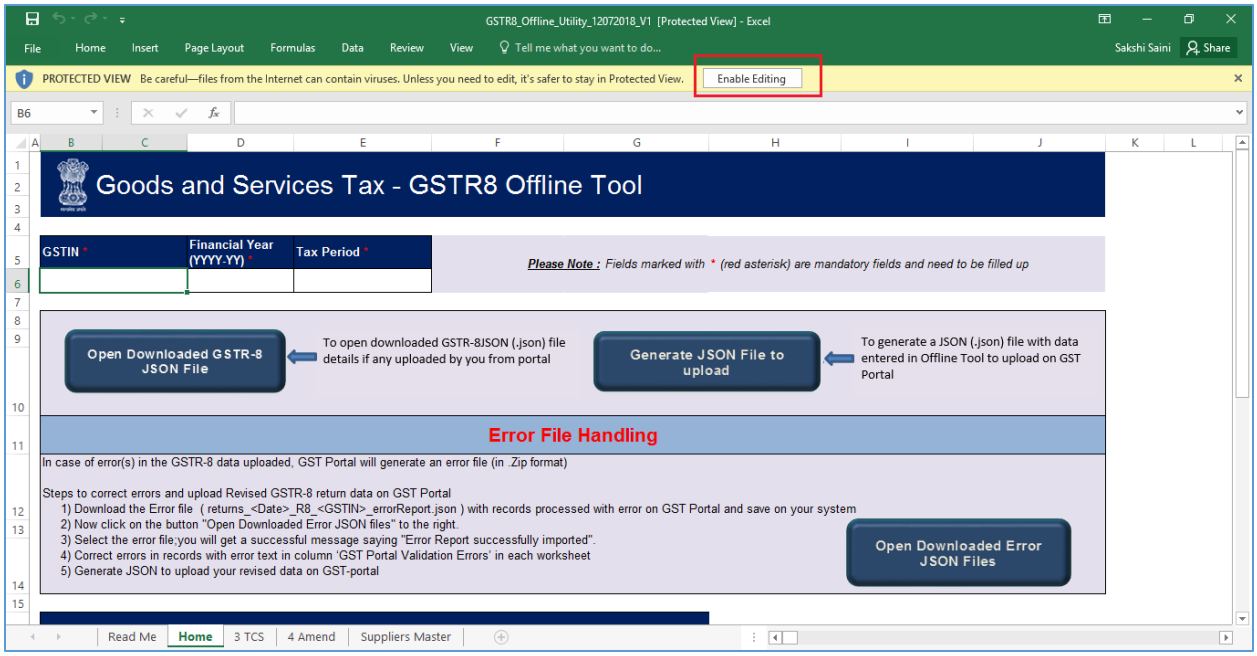
B. Open the GSTR-8 Offline Utility Excel Worksheet

To open the downloaded GSTR-8 Offline Utility Excel Worksheet, perform following steps:

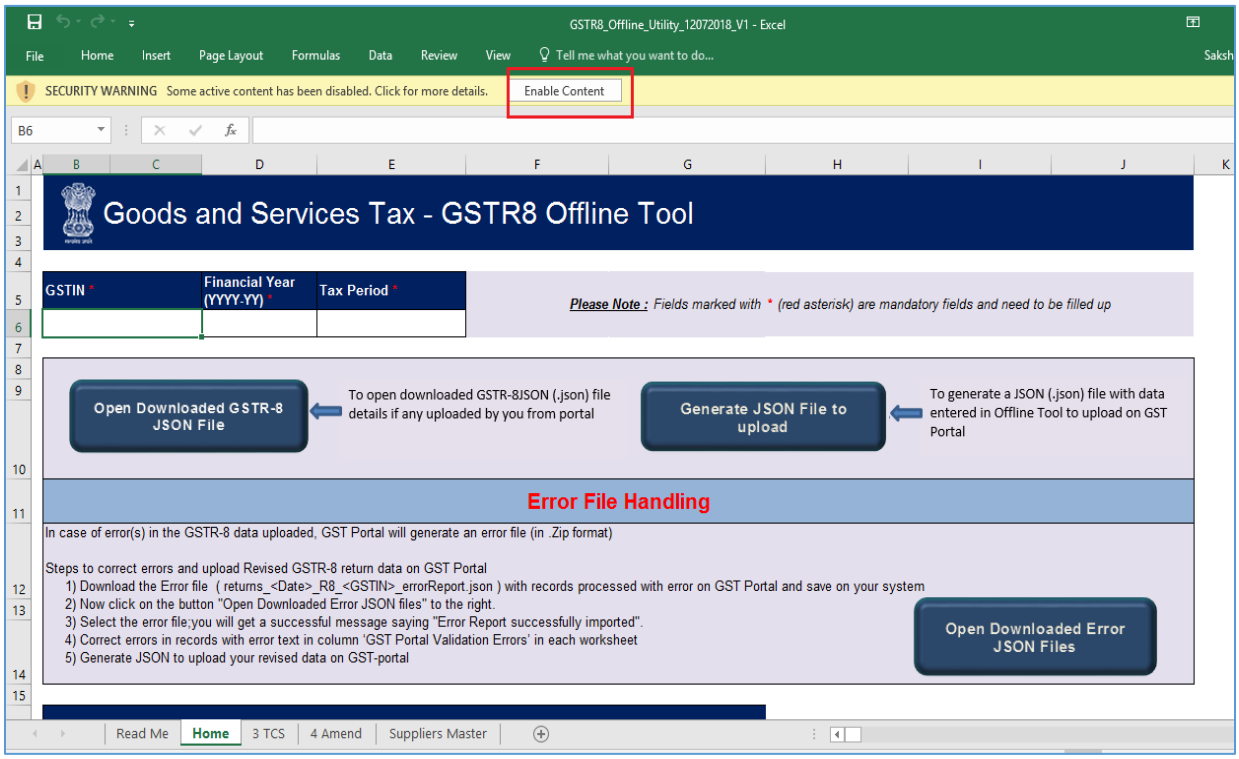
1. Extract the files from the downloaded zipped folder GSTR8_Offline_Utility.zip and you will see **GSTR8_Offline_Utility** excel file in the unzipped folder. Right-click and click **Open**.



2. Click **Enable Editing**.

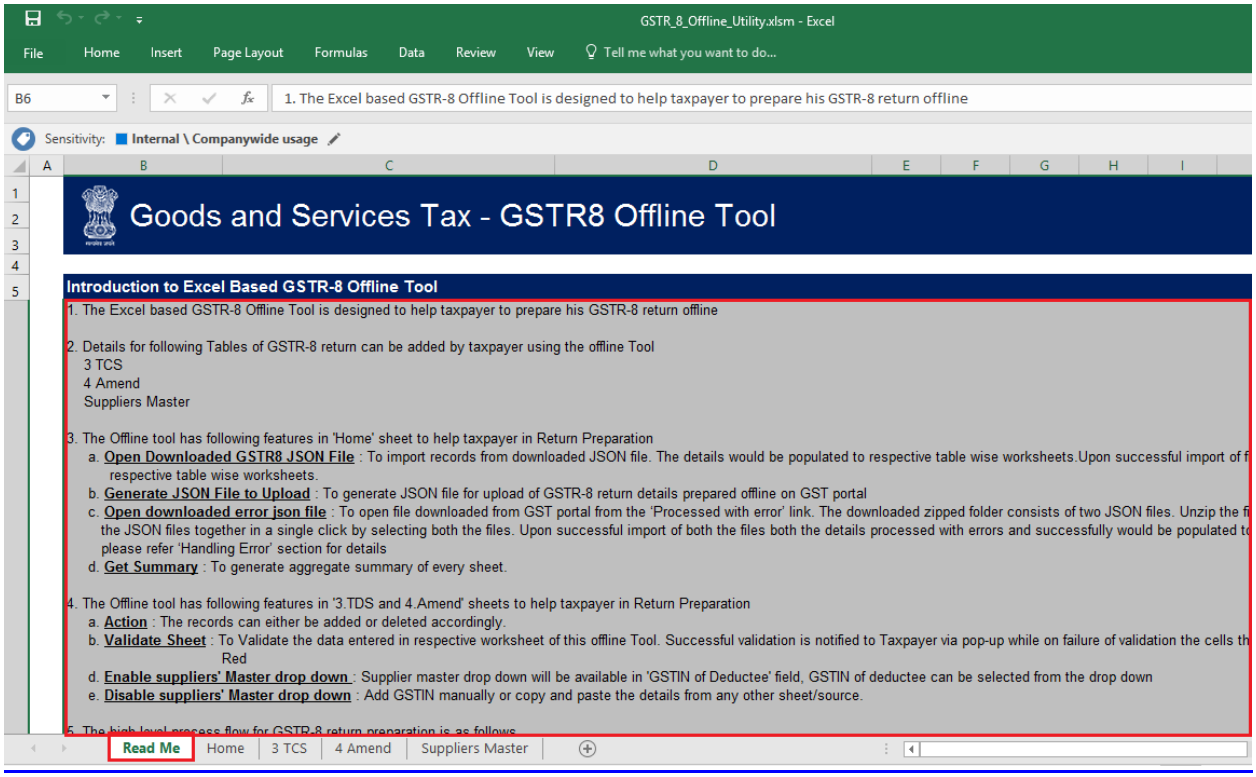


3. Click **Enable Content**. Then, click the **Read Me** tab.



The Worksheet comprises 5 tabs—**Read Me**, **Home**, **3 TCS**, **4 Amend** and **Suppliers Master**.

4. **Read Me** page is displayed. It contains introduction and help instructions.



5. Scroll down to read all the instructions carefully. Once you have completed your reading, you can now proceed to enter TCS details in the worksheet.

Introduction to Excel Based GSTR-8 Offline Tool

1. The Excel based GSTR-8 Offline Tool is designed to help taxpayer to prepare his GSTR-8 return offline

2. Details for following Tables of GSTR-8 return can be added by taxpayer using the offline Tool
   3 TCS
   4 Amend
   Suppliers Master

3. The Offline tool has following features in 'Home' sheet to help taxpayer in Return Preparation
   a. **Open Downloaded GSTR8 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.
   b. **Generate JSON File to Upload** : To generate JSON file for upload of GSTR-8 return details prepared offline on GST portal
   c. **Open downloaded error json file** : To open file downloaded from GST portal from the 'Processed with error' link. The downloaded zipped folder consists of two JSON files. Unzip the file and use this button to open both the JSON files together in a single click by selecting both the files. Upon successful import of both the files both the details processed with errors and successfully would be populated to respective table wise worksheets. . please refer 'Handling Error' section for details
   d. **Get Summary** : To generate aggregate summary of every sheet.

4. The Offline tool has following features in '3.TDS and 4.Amend' sheets to help taxpayer in Return Preparation
   a. **Action** : The records can either be added or deleted accordingly.
   b. **Validate Sheet** : To Validate the data entered in respective worksheet of this offline Tool. Successful validation is notified to Taxpayer via pop-up while on failure of validation the cells that fail validation would be marked in Red
   d. **Enable suppliers' Master drop down** : Supplier master drop down will be available in 'GSTIN of Deductee' field, GSTIN of deductee can be selected from the drop down
   e. **Disable suppliers' Master drop down** : Add GSTIN manually or copy and paste the details from any other sheet/source.

5. The high level process flow for GSTR-8 return preparation is as follows
   a. Validate the details populated in each sheet using 'validate' button
   b. Generate Json using 'Generate JSON File to Upload' option
   c. Upload the generated JSON on GST Portal. Preview the details uploaded and File return on the GST portal

Preparing GSTR-8 Return Using Offline Tool

1. Please ensure you download the latest version of GSTR-8 Offline Tool from the GST portal. https://www.gst.gov.in/download/returns
2. Launch the GSTR-8 Excel based Offline Tool, a pop up (Open saved version - Yes/No) would appear and navigate to worksheet named 'Home'
   a. On click of 'Yes' any previously saved data in the offline tool will be available.
   b. On click of 'No' any data previously saved data in the offline tool will be lost and you can't recover the data.
3. Enter your GSTIN . Entered GSTIN would be validated for correct structure
4. Select the applicable Month form the drop-down. It is a mandatory field
5. Select the applicable Financial Year from the drop-down. It is a mandatory field
6. Enter details as applicable in various worksheets. It is not Mandatory to fill data in all worksheet. The worksheet for which no details need to be declared can be left blank
7. The details can be uploaded multiple times to GST portal with a limit of 15,000 records per upload
8. Click Validate Sheet to check the status of validation. In case of validation failure; please check for cells that have failed validation and correct errors as per help text
9. Click on 'Generate JSON File to Upload ' to generate JSON file for upload of GSTR-8 return details prepared offline on GST portal

Notes :
1. The tax amounts are user input. However, system shall validate the amount entered in tax columns
2. The summary in Offline tool can be used as reference to validate return data successfully uploaded on GST portal by comparing it with 'Preview' available online

GSTR-8 JSON Upload on GST Portal

1. Login to GST Portal and select 'Returns Dashboard'
2. Select applicable Financial Year and Tax-period. Select GSTR-8 Prepare Offline
3. Upload the JSON prepared using offline Tool using upload option in the return dashboard.
4. The uploaded JSON file would be validated and processed.
5. In case of validation failure upon processing ; errors if any would be shown on portal
6. Post successful upload of data on GST portal ; Taxpayer to Preview the form and file GSTR-8
7. Negative value sheet and Supplers Master are not form part of the json at the time of generating the Json file

For Issues with Persistent Comments In Cells

1. If the comments in cells are persistent then the following steps are to be followed:
   a. Go to File -> Options
   b. Select Advanced from the options pane in the left.
   c. Here go to "Display" tab.
   d. In the options for "For cells with comments, show", select "Indicators only, and comments on hover".

For Issues with Persistent Comments In Cells

1. If the comments in cells are persistent then the following steps are to be followed:
   a. Go to File -> Options
   b. Select Advanced from the options pane in the left.
   c. Here go to "Display" tab.
   d. In the options for "For cells with comments, show", select "Indicators only, and comments on hover".

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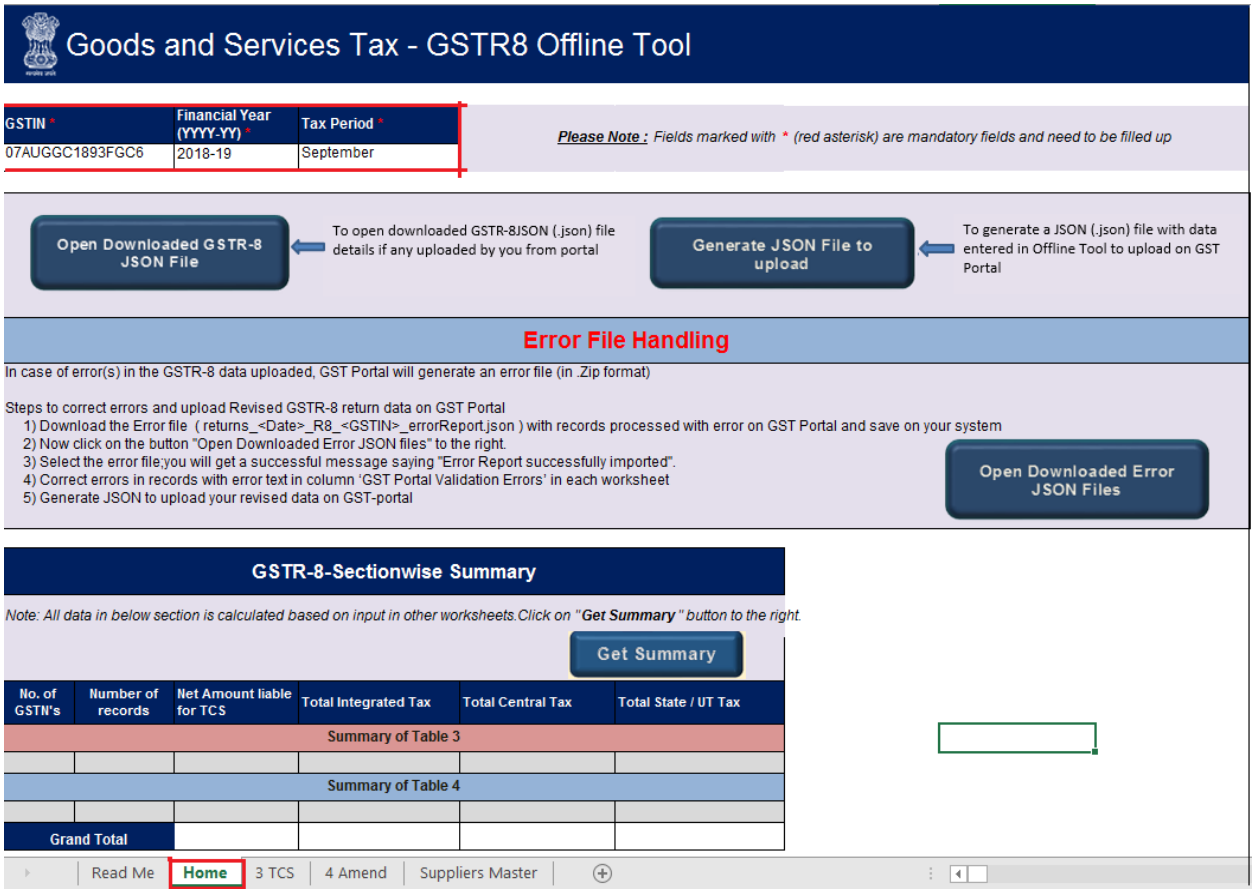
C. Add table-wise details in the Worksheet

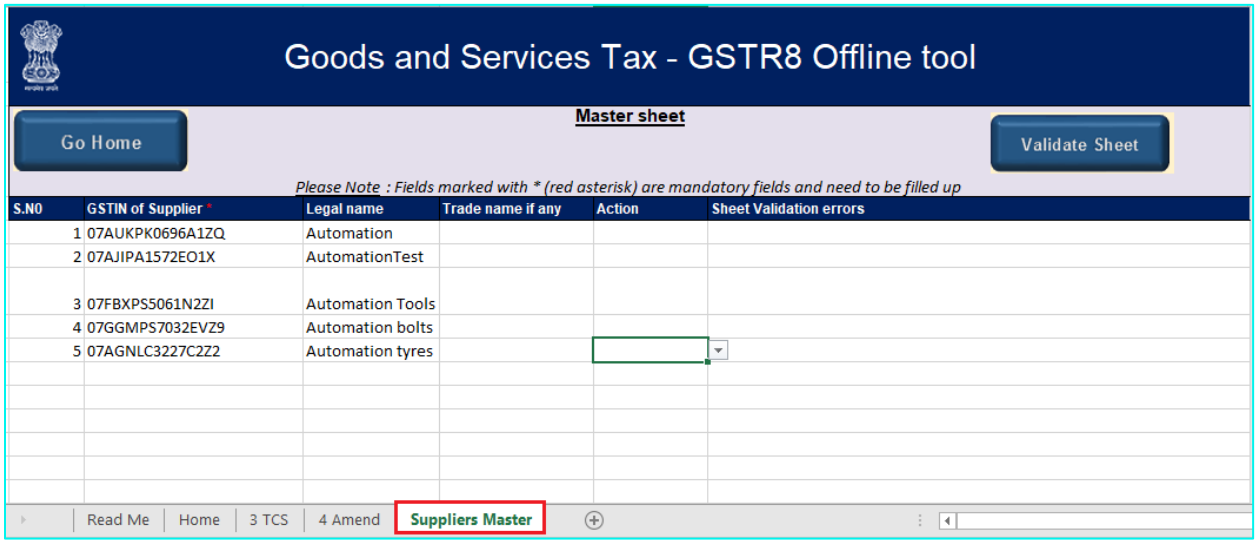
To add table-wise details in the Worksheet, perform following steps:

1. Go to the **Home** tab and enter **GSTIN**, **Financial Year** (select from the drop-down list) and **Tax Period** (select from the drop-down list).



2. Go to the **Suppliers Master** tab and enter **GSTIN** and other details of the suppliers. This will help you easily populate data in the Table 3 and Table 4.

Entering details in the **Suppliers Master** sheet is **not** mandatory. You can update the details in Table no 3 and 4 without updating the details in suppliers Master.



2a. Column B **S.NO.** will get automatically populated after you click the **Validate Sheet** button.

2b. Fill Column C, **GSTIN of Supplier ***, with active GSTIN. You can verify validity of GSTIN from the GST portal: **Home > Search Taxpayer > Search by GSTIN/UIN**.

This is the only mandatory field in this sheet.

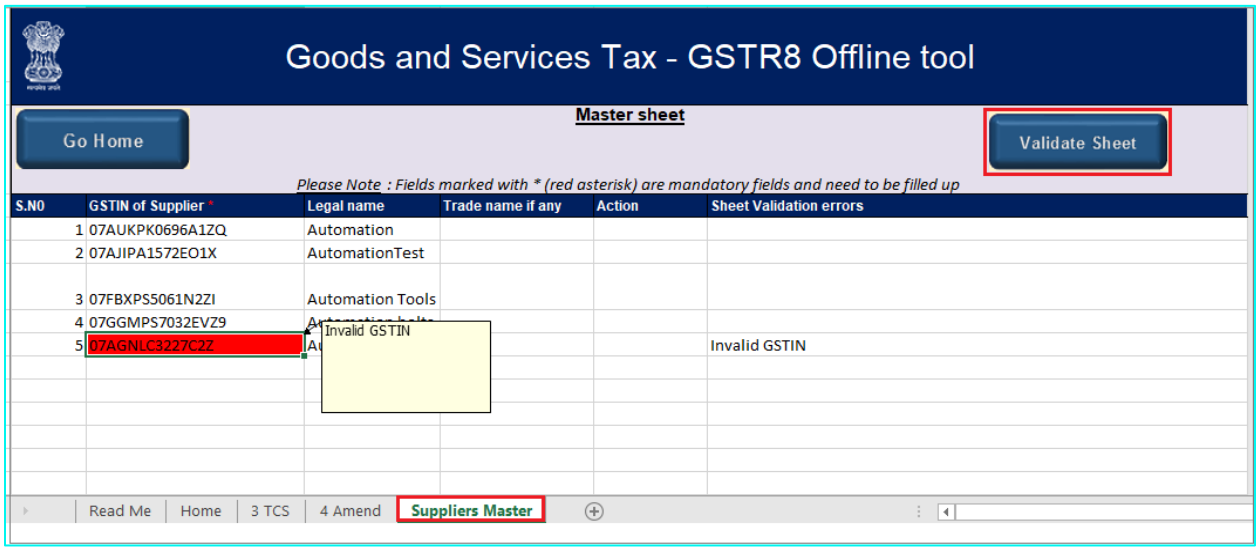
2c. In Column D, **Legal name**, enter legal name of the supplier *(this field is not mandatory)*

2d. In Column E, **Trade name, if any**, enter trade name of the supplier *(this field is not mandatory)*

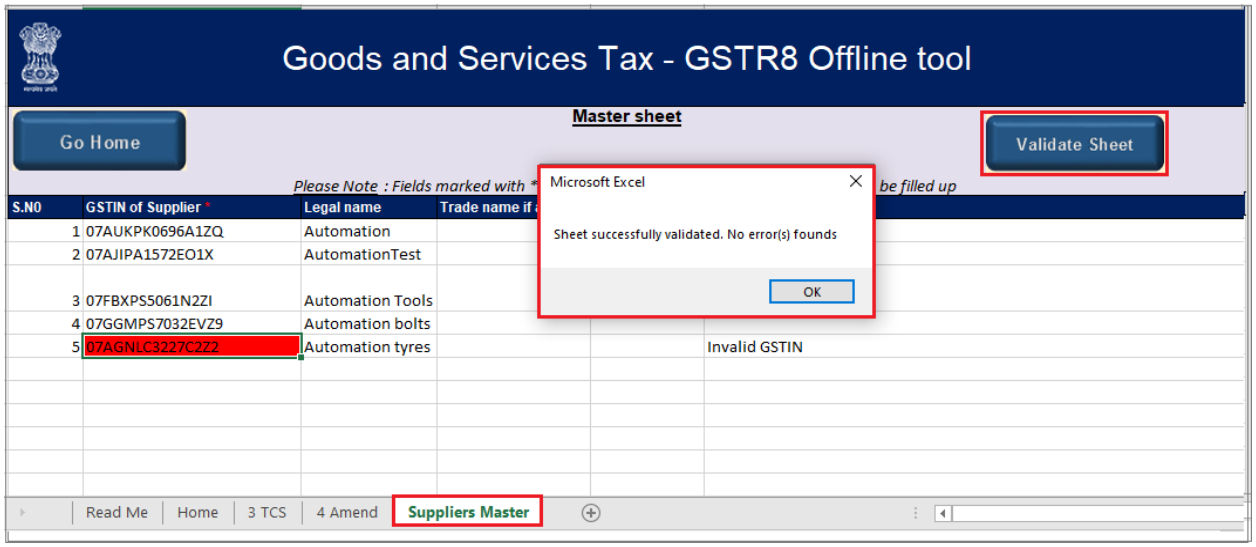
2e. In Column F, **Action**, select “Delete” only if you want to delete from the Master sheet. If you select ‘Delete’ then those details will be removed from the master sheet after you click the **Validate Sheet** button. *(this field is not mandatory)*

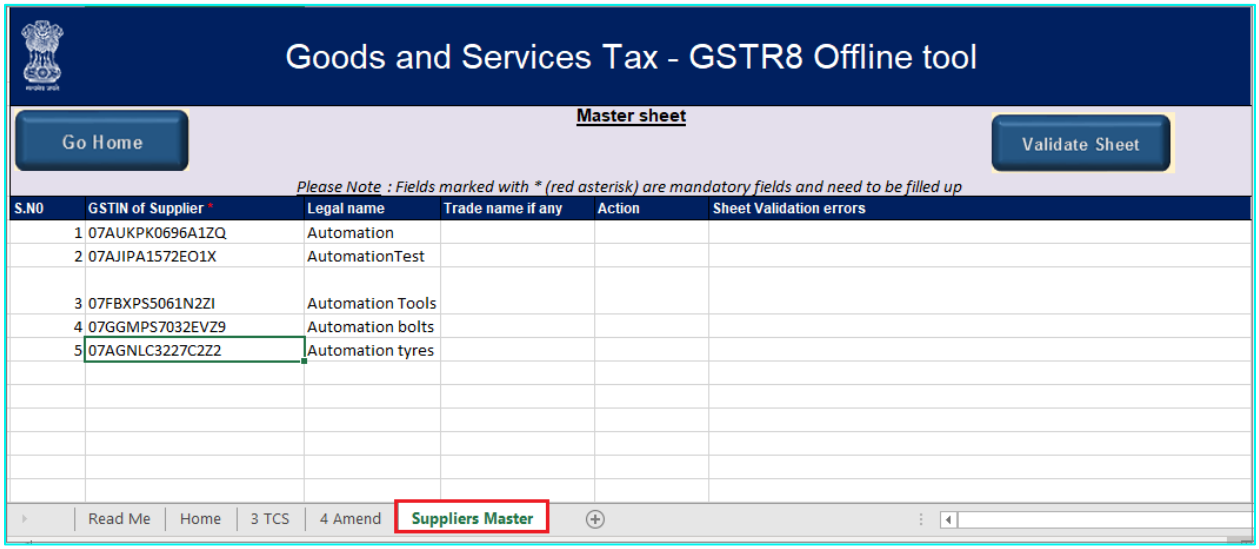
3. Click the **Validate Sheet** button.

3a. If error occur during validation of **Suppliers Master** Worksheet, it will appear on click on Validate sheet button

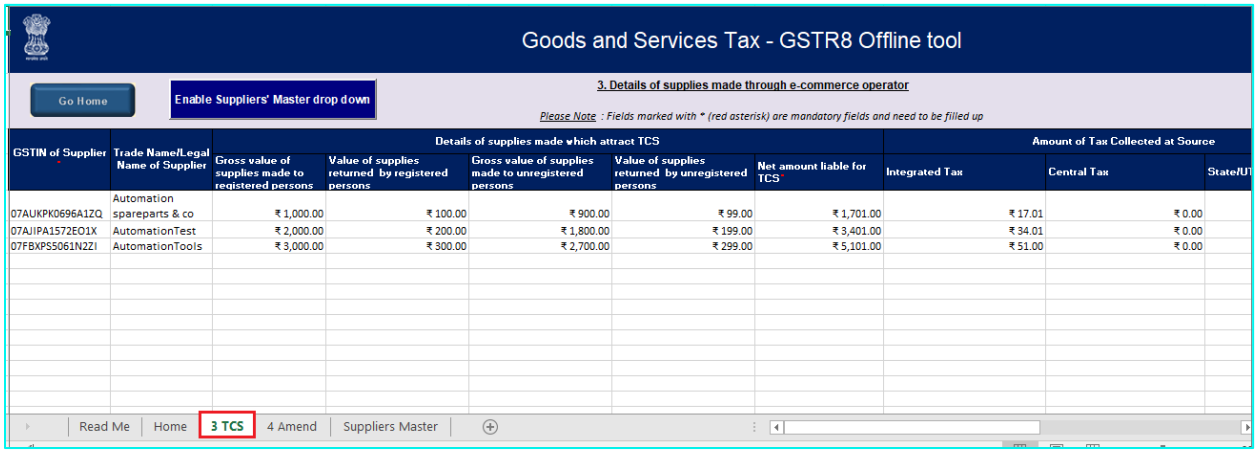


3b Popup Message box appears “Sheet Successfully Validated. No error(s) found. Click **OK**.





4. Go to **3 TCS** tab and enter details in Columns **B to K**.



4a. In **Column B**, **GSTIN of Supplier ***, enter GSTIN of supplier using the drop-down list containing all the GSTINs you entered in the Suppliers Master tab. For each row, you can either select the GSTIN from this list or enter it manually. If you want to only copy/paste GSTINs from another sheet, click **Enable Suppliers' Master drop down** button and it will be changed to "**Disable Suppliers' Master drop down"** and you will be able to use the copy/paste functionality.

For a particular GSTIN of the supplier, there cannot be any duplicate records in this sheet. All rows of this sheet must contain a unique GSTIN.

4b. While entering values in the following columns, make sure you don't enter any negative amount. You can enter decimal values. The utility will automatically round off all decimal values you enter to two decimal places:

- **Column C - Gross value of supplies made to registered persons**
- **Column D - Value of supplies returned by registered persons**
- **Column E- Gross value of supplies made to unregistered persons**
- **Column F- Value of supplies returned by unregistered persons**

4c. **Columns G - Net amount liable for TCS*** will contain auto-calculated values based on the values you enter in Columns **C, D, E and F**.

If the total values in Columns **D and F is more than the total values in** Columns **C and E** (goods returned is more than the current month's supply), utility auto-calculates and populates the "Net amount liable for TCS" column with a negative amount. And, when you click the **"Validate Sheet"** button, the IGST/CGST/ST columns of these particular rows are automatically populated with a zero value.

4d. While entering tax details in the following columns, make sure the total taxable amount—IGST (Integrated Tax) or Central Tax (CGST) and State/UT Tax (SGST/UTGST)— is 2% of the auto-calculated net amount liable for TCS in **Columns G**.

- **Column H - Integrated Tax**
- **Column I - Central Tax**
- **Column J - State/UT**

Only IGST is applicable if location of supplier and place of supply are in different States/Union territories. Otherwise, Central Tax (CGST) or State/UT Tax (SGST/UTGST) will be applicable and these two must be of the same amount. Thus, we can have the following scenarios:

Type of Supply	Integrated Tax	Central Tax	State/UT Tax
Inter State	2%	Not Applicable	Not Applicable
Intra State	2%	----	----
	1%	0.5%	0.5%
	----	1%	1%

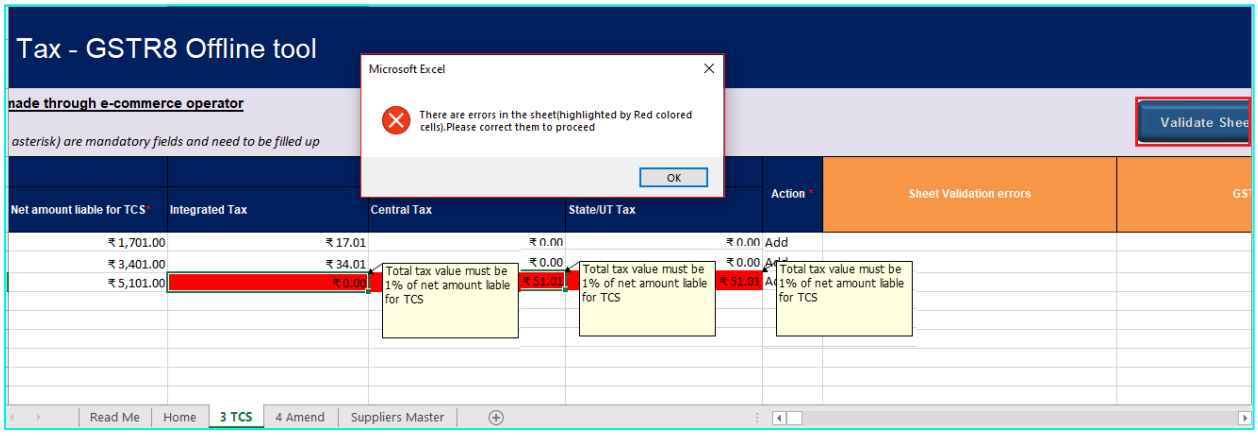
4e. When you go to **Column 'K'-Action**, you will see a drop-down list with two options: **Add** and **Delete**. Select **Add** for each row with TDS data.

- Please note that **Add** and **Delete** options are meant for adding or deleting data in the GST portal and for the subsequent uploads use delete option to delete the records which are already uploaded through offline mode or records added through online.
- In case, you need to delete some data you have entered in the sheet before upload, delete it manually using the "Delete" button of your keyboard.

5. Once you have entered all the TCS details, click the **Validate Sheet** button.

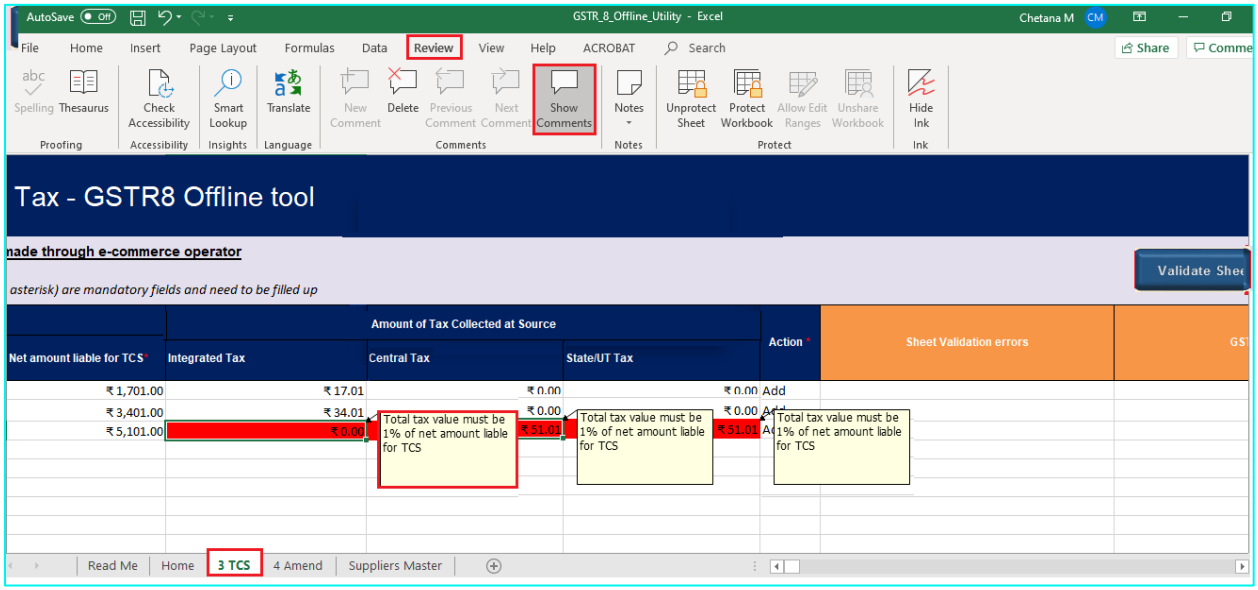
5a. In case of successful validation, Column L i.e. Sheet Validation Errors, of this sheet will be empty and you can directly perform Step 8.

5b. In case of unsuccessful validation, error-intimation popup will appear and the cells with error will be highlighted. Close the popup by clicking OK.

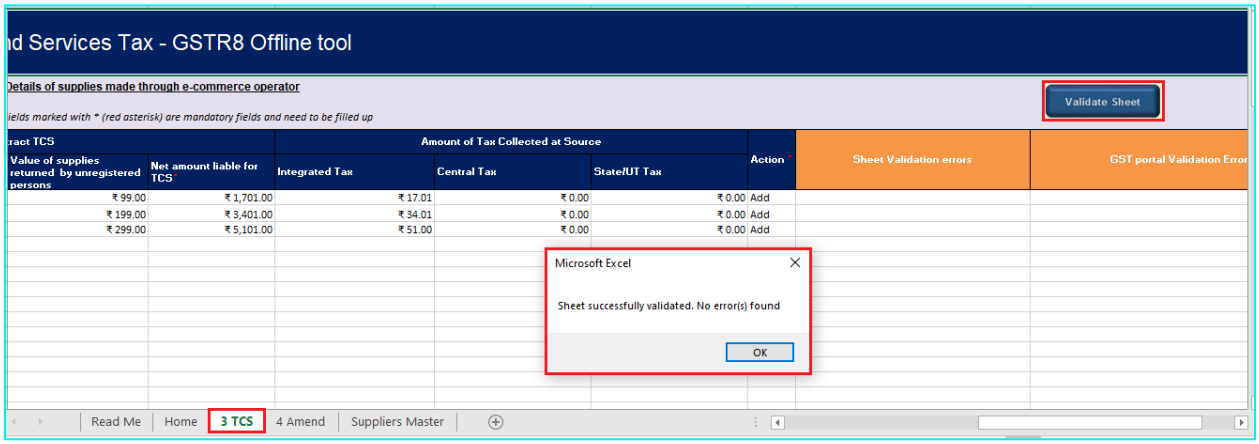


6. **The comment box for each cell that error out will show the error message** The user can read the error description of each cell. Correct the errors as mentioned in the description box.

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

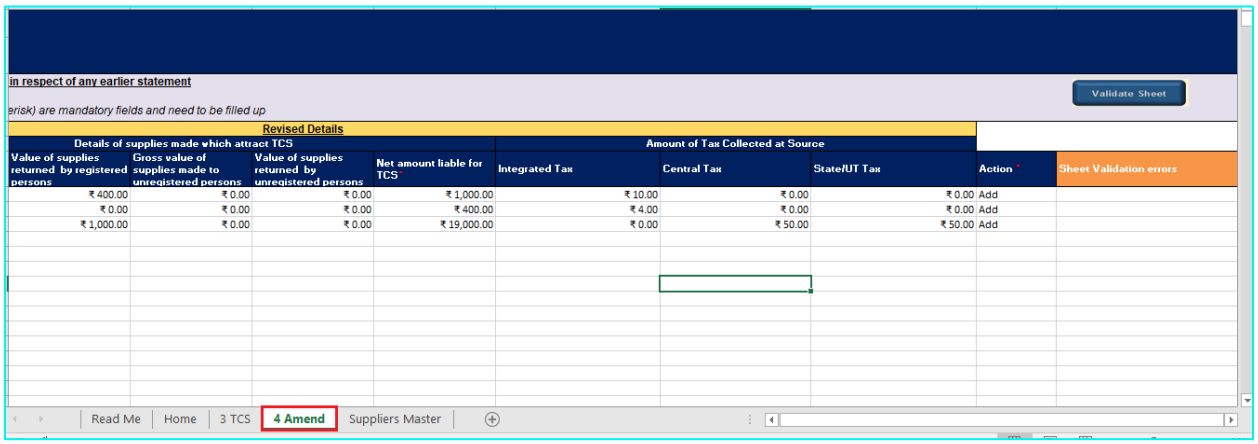


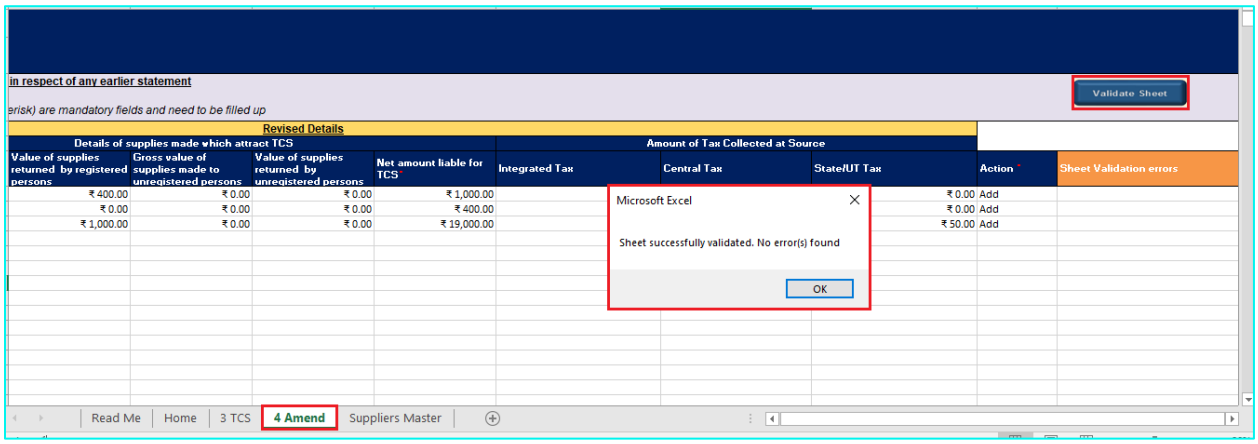
7. After you have corrected all the errors, again click the **Validate Sheet** button. As no errors were found, **Column L** of this sheet will be empty and a No errors popup appears. Click **OK**.



8. If you have to make any amendments related to previous month(s), go to **4 Amend** sheet. Otherwise, perform steps mentioned in the following hyperlink: Generate JSON File to upload

8a Enter details from **Column B, C, D, E, F, G, H, I, J, K, L, M** and click the **Validate Sheet** button. Perform **Steps 5 to 7** mentioned above, in this sheet also, until all the cells of the sheet are error-free.





8b In **Columns B and C**, select **Month** and **Year** from the drop-down list.

8c When you go to **Column D and E**, you will see a drop-down list containing all the GSTINs you entered in the Suppliers Master tab. For each row, you can select the GSTIN from this list. If you want to only copy/paste GSTIN from another sheet, click **Enable Suppliers' Master drop down** button and it will be changed to **"Disable Suppliers' Master drop down"** and you will be able to use the copy/paste functionality.

For a particular GSTIN of the supplier, there cannot be any duplicate records in this sheet. All rows of this sheet must contain a unique GSTIN.

8d While entering values in **Columns F, G, H and I** make sure you don't enter any negative amount. You can enter decimal values. The utility will automatically round off all decimal values you enter to two decimal places.

8e **Columns J** will contain auto-calculated values based on the values you enter in **Columns F, G, H and I**.

If the total values in Columns **G and I is more than the total values in** Columns **F and H** (goods returned is more than the current month's supply) utility auto-calculates and populates the "Net amount liable for TCS" column with a negative amount. And, when you click the **"Validate Sheet"** button, the IGST/CGST/ST columns of these particular rows are automatically populated with a zero value.

8f While entering tax details in **Columns K, L and M,** make sure the total taxable amount—IGST (Integrated Tax) or Central Tax (CGST) and State/UT Tax (SGST)— is 2% of the auto-calculated net amount liable for TCS in Columns G.

Only IGST is applicable if location of supplier and place of supply are in different States/Union territories. Otherwise, Central Tax (CGST) or State/UT Tax (SGST/UTGST) will be applicable and these two must be of the same amount. Thus, we can have the following scenarios:

Type of Supply	Integrated Tax	Central Tax	State/UT Tax
Inter State	2%	Not Applicable	Not Applicable
Intra State	2%	----	----
	1%	0.5%	0.5%
	----	1%	1%

8g When you go to Column M, you will see a drop-down list with two options: **Add** and **Delete**. Select **Add** for each row with TCS data.

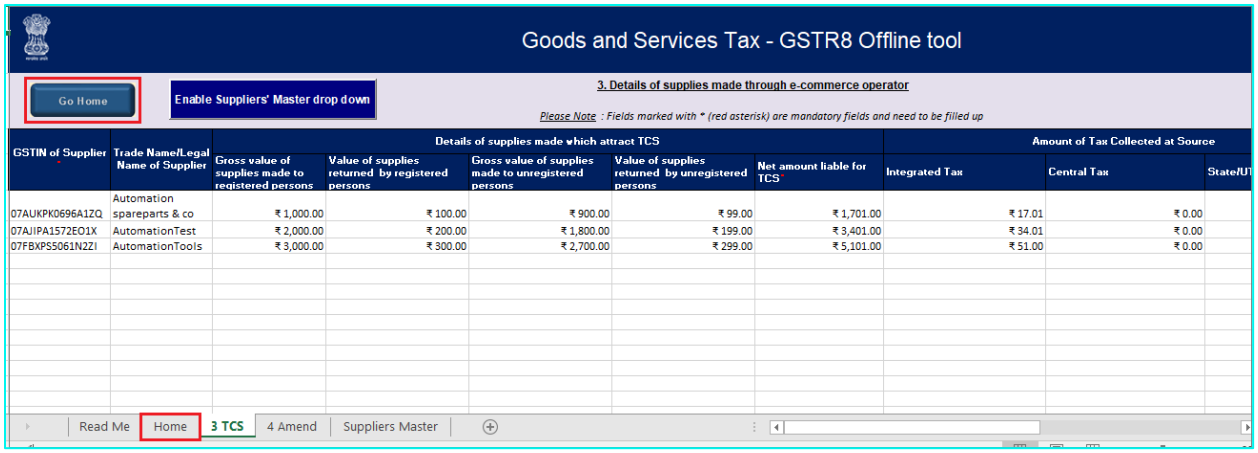
- Please note that **Add** and **Delete** options are meant for adding or deleting data in the GST portal. Ignore the **Delete** option when preparing GSTR-8 for first-time upload, and for the subsequent uploads use it only to delete those particular rows from the already-uploaded data of the portal.
- In case, you need to delete some data you have entered in the sheet before upload, delete it manually using the "Delete" button of your keyboard.

Go back to the Main Menu

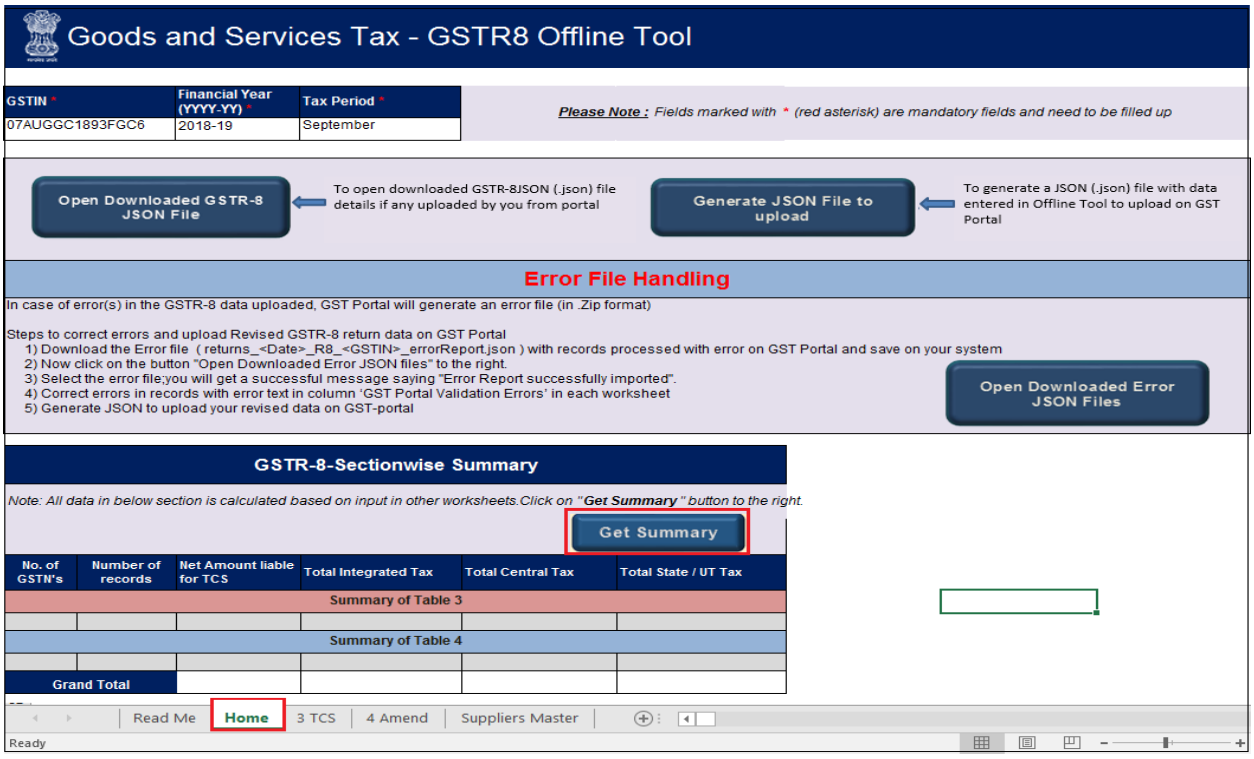
D. Generate JSON File to upload

To generate JSON File to upload, perform following steps:

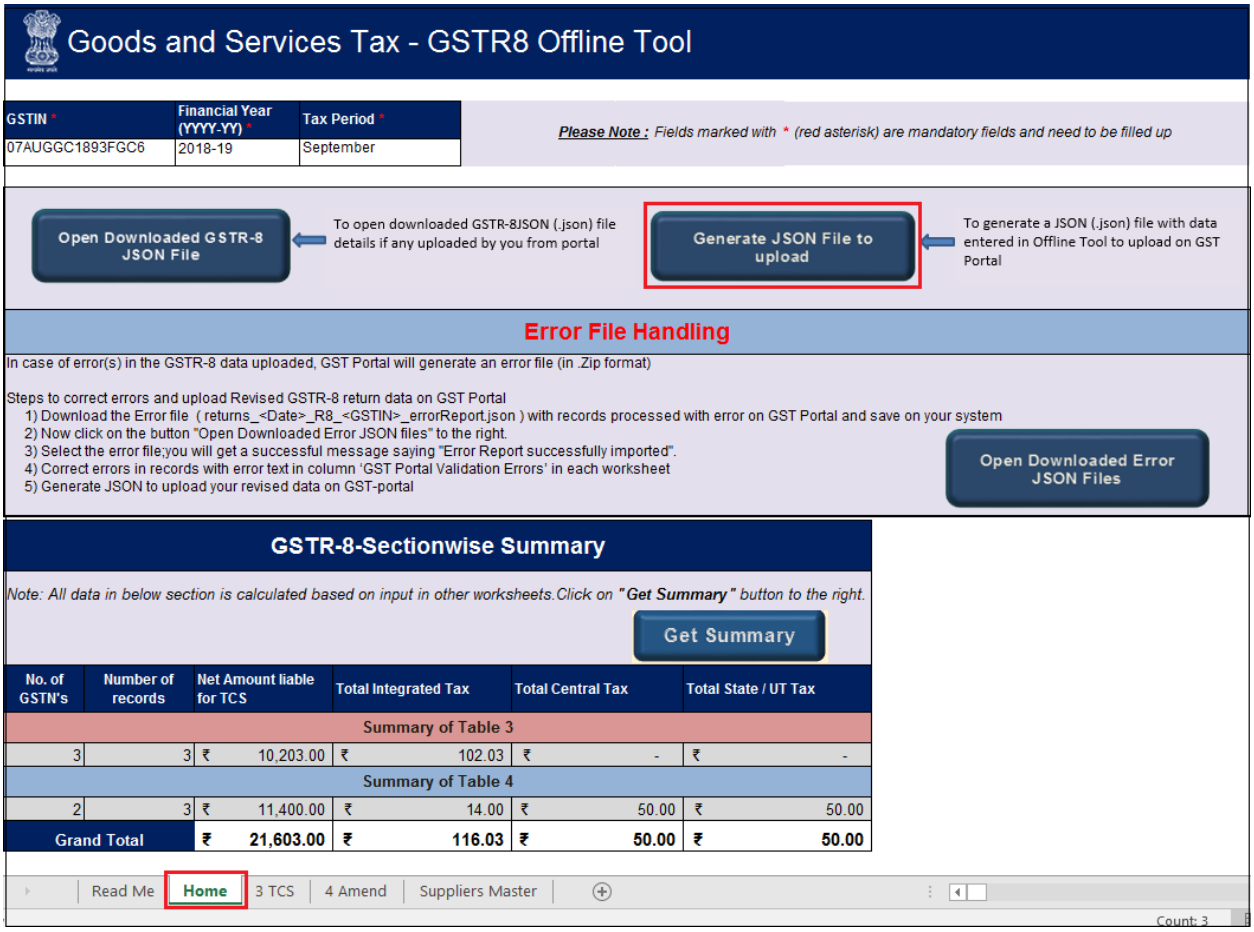
1. From the tab you are on, go to the 'Home' sheet by either clicking the 'Go Home' button or clicking the Home sheet.



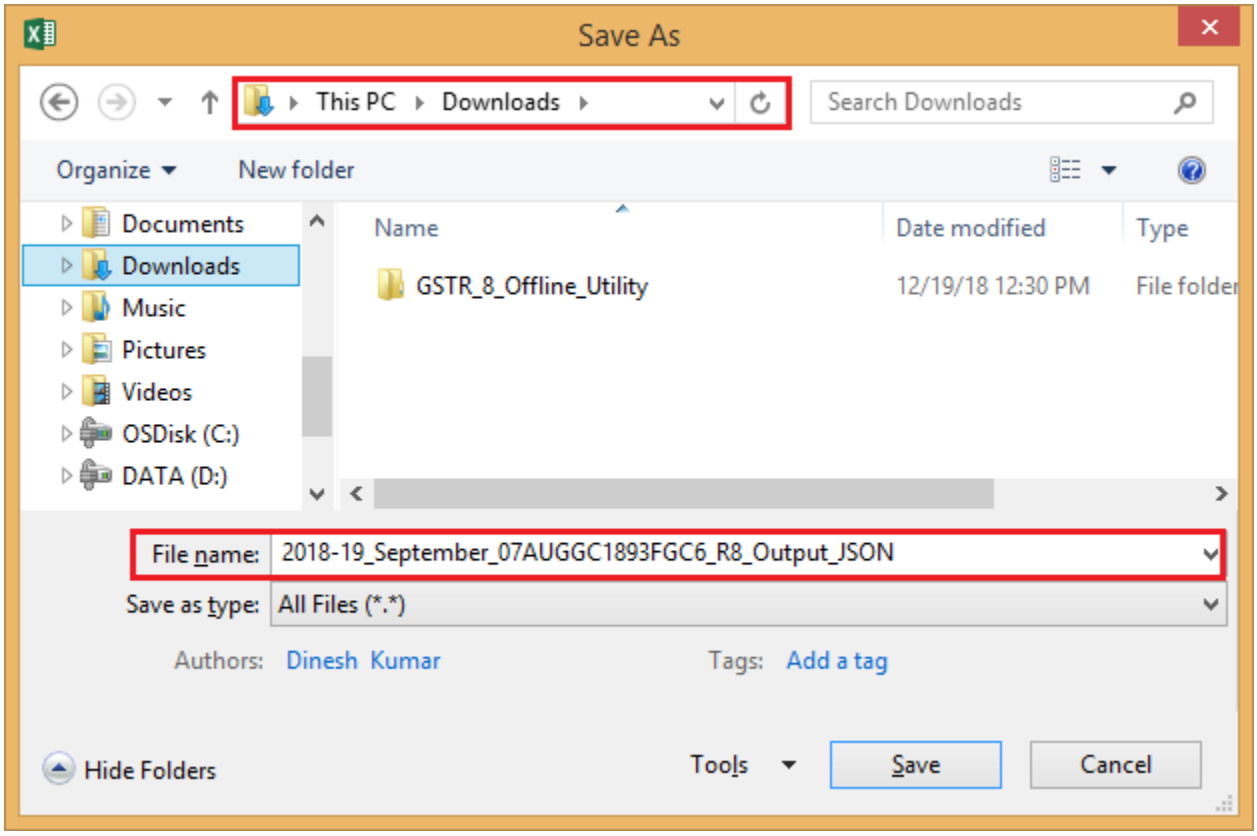
2. On the **Home** sheet, scroll down and click on the **Get Summary** button. Summary of all the entries filled in 3 TCS and 4 Amend sheets is displayed.



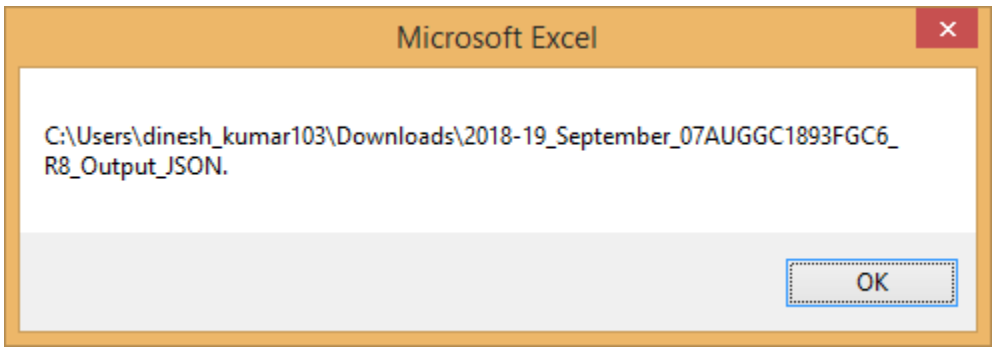
3. Scroll up and click the **Generate JSON File to upload** button.



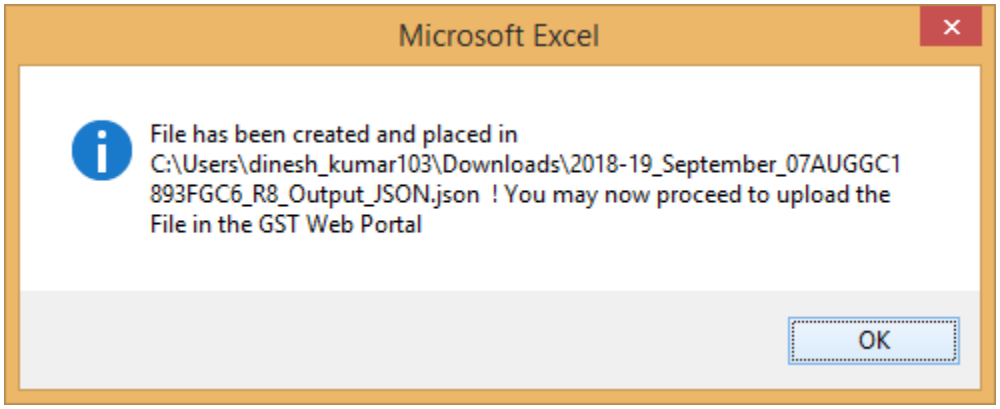
4. A **Save As** pop-up window appears. Select the location where you want to save the JSON file, enter the file name and click the **SAVE** button.



5. A window pop-up appears displaying the path where the JSON is going to be saved in your machine. Click **OK**.



6. Another 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**.

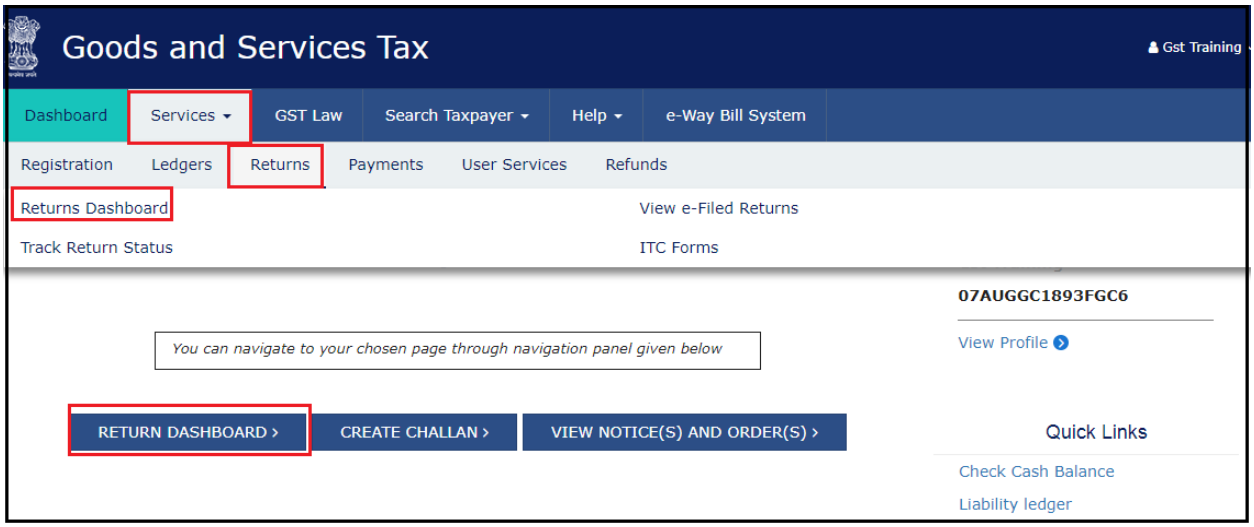


Go back to the Main Menu

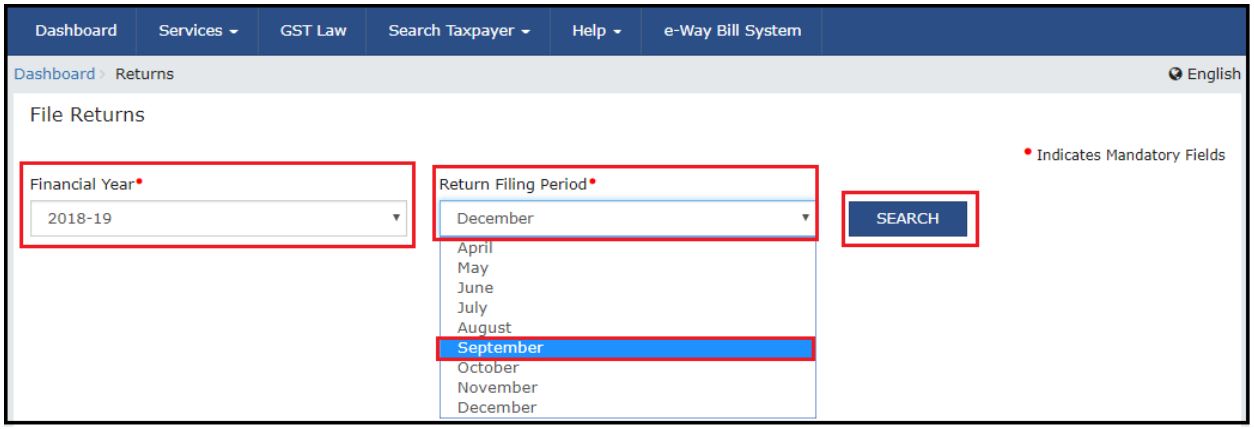
E. Upload the generated JSON File on GST Portal

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

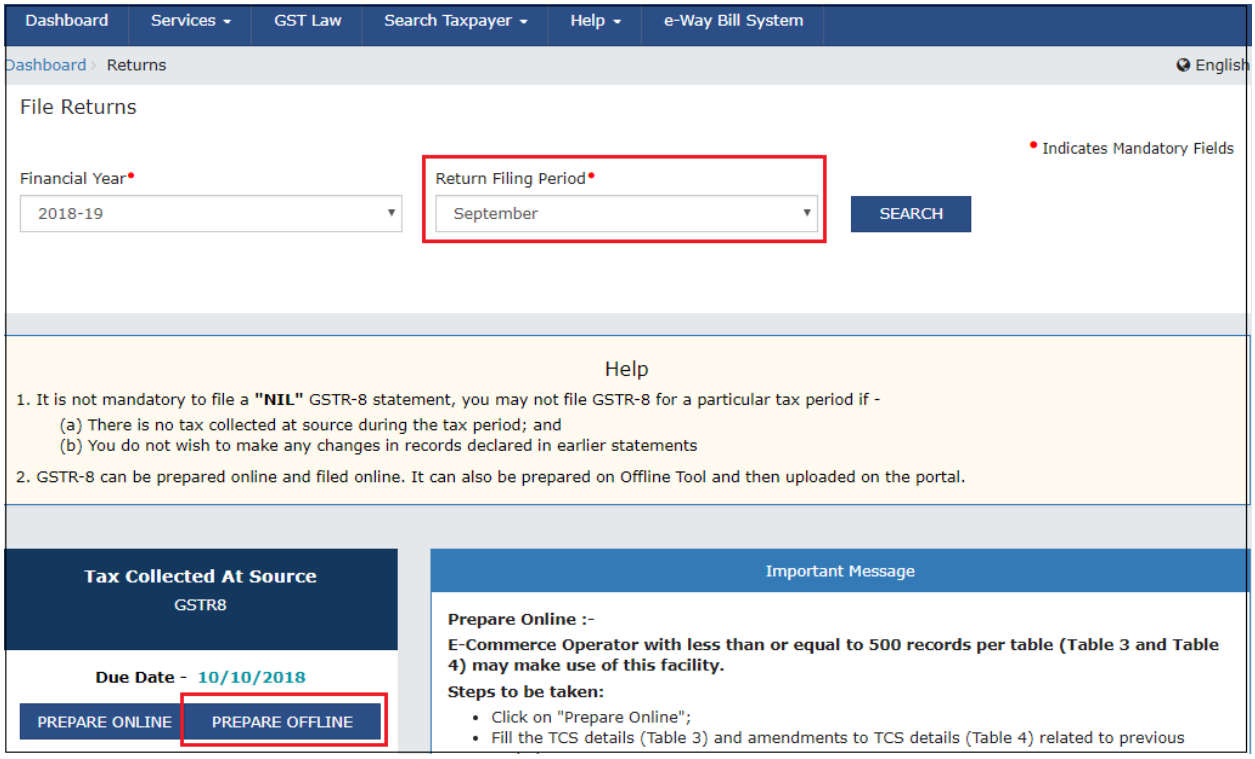
1. Access the **www.gst.gov.in** URL. The GST Home page is displayed.
2. Login to the portal with valid credentials.
3. Dashboard page is displayed. Click **Return Dashboard**. Alternatively, you can also access the Return Dashboard by the following navigation: **Services > Returns > Returns Dashboard**



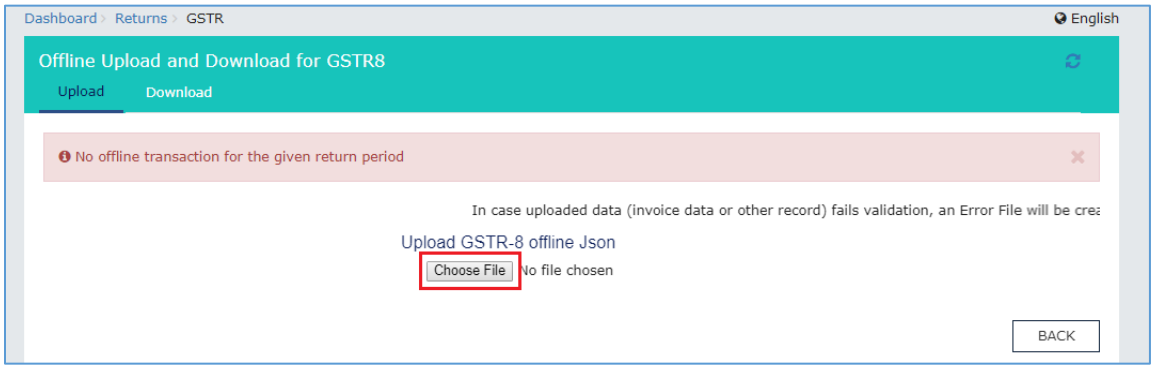
4. The **File Returns** page is displayed. Select the **Financial Year** & **Return Filing Period** (Month) for which you want to file the return from the drop-down list and click the **SEARCH** button.



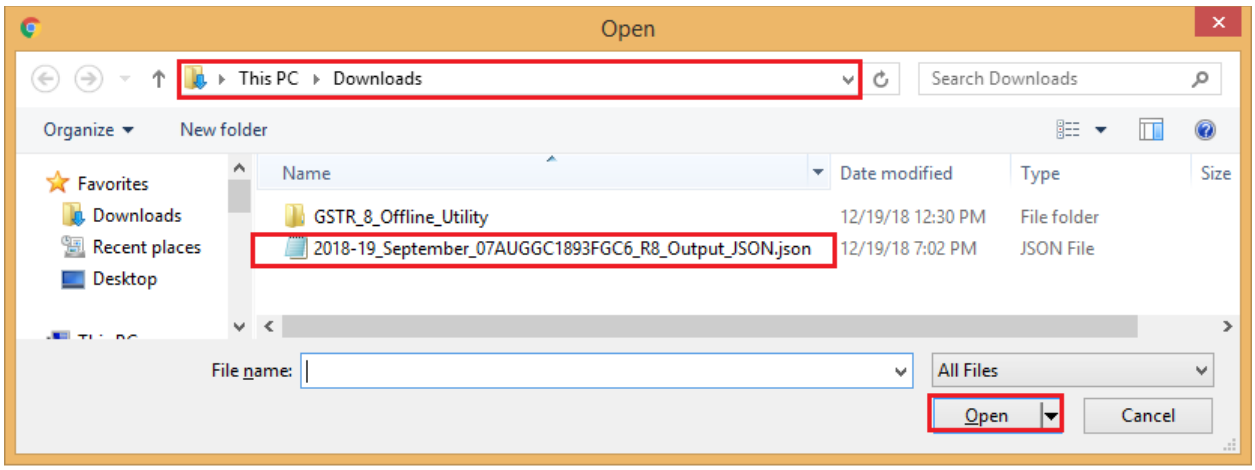
5. The GSTR-8 tile is displayed, with an Important Message box on the right. In the GSTR-8 tile, click the **PREPARE OFFLINE** button.



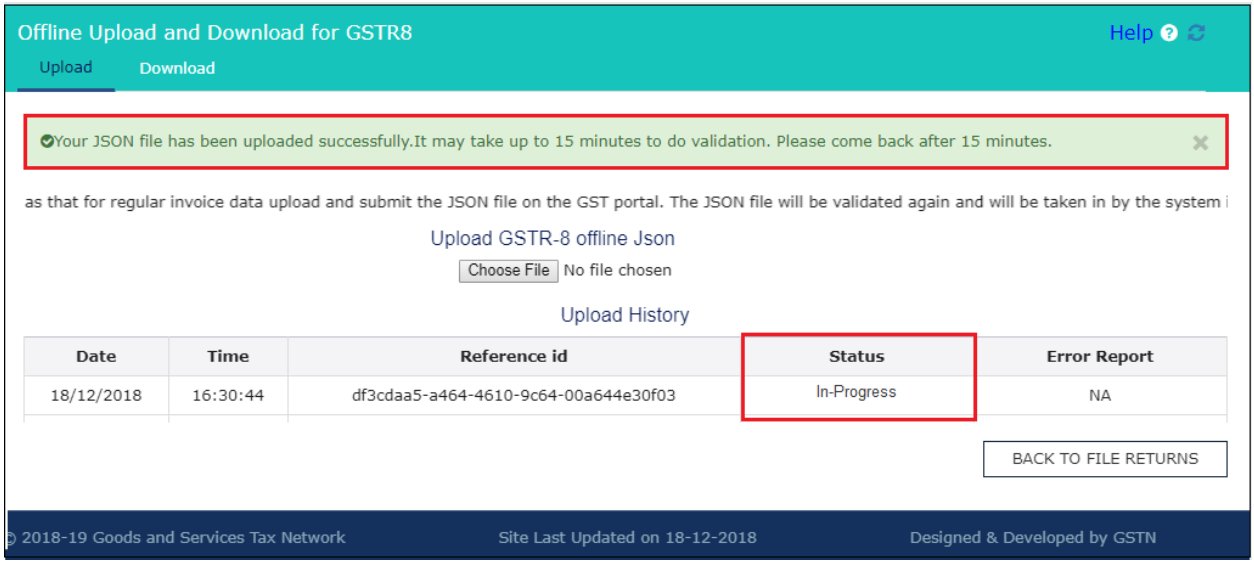
6. The **Upload** section of the **Offline Upload and Download for GSTR-8** page is displayed. Click the **Choose File** button.



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

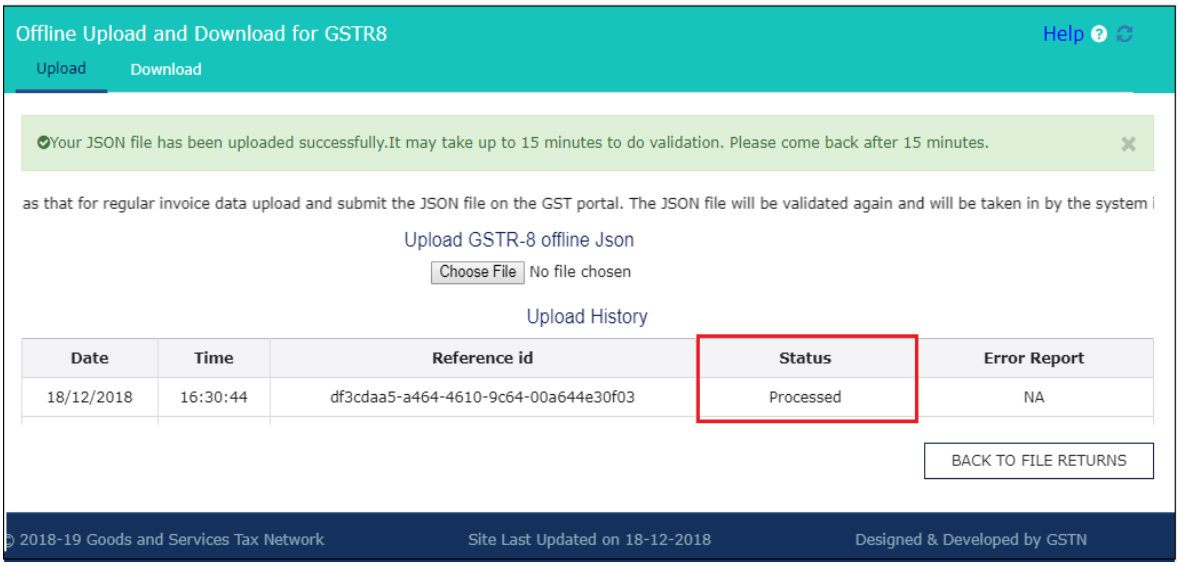


8. The Upload section page is displayed. A green message appears confirming successful upload and asking you to wait while the GST system validates the uploaded data. And, below the message, is the **Upload History** table showing Status as “In-progress”.

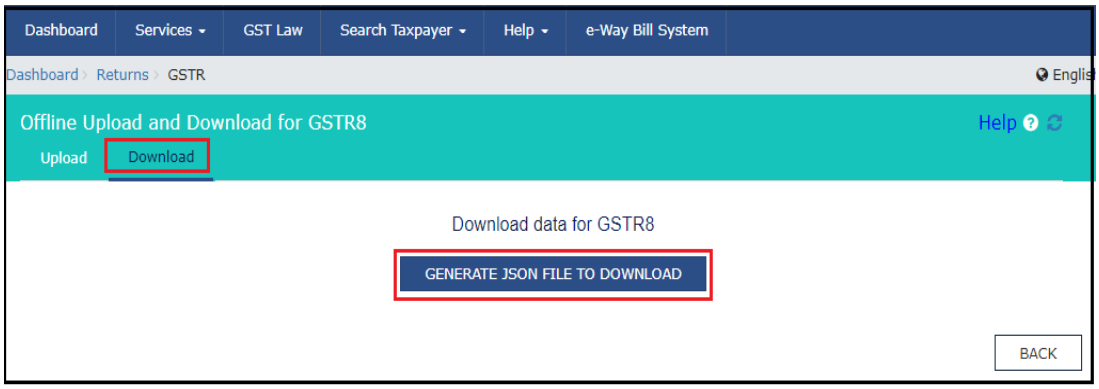


9. Once the validation is complete, one of the following two instances can occur:

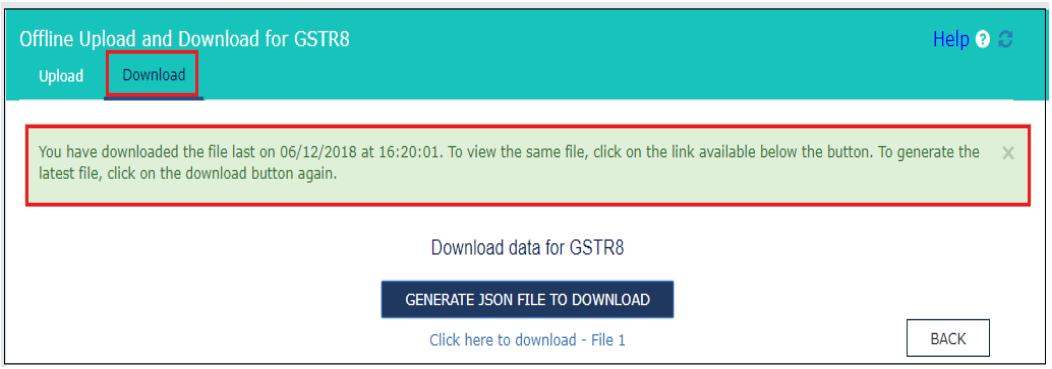
   9a **No error was found.** Then, the Upload History table will show the Status as “Processed” and Error Report as “NA”.



I. You can download the successfully uploaded file under 'Download' section. Go to **Download** section and click the **Generate File** button

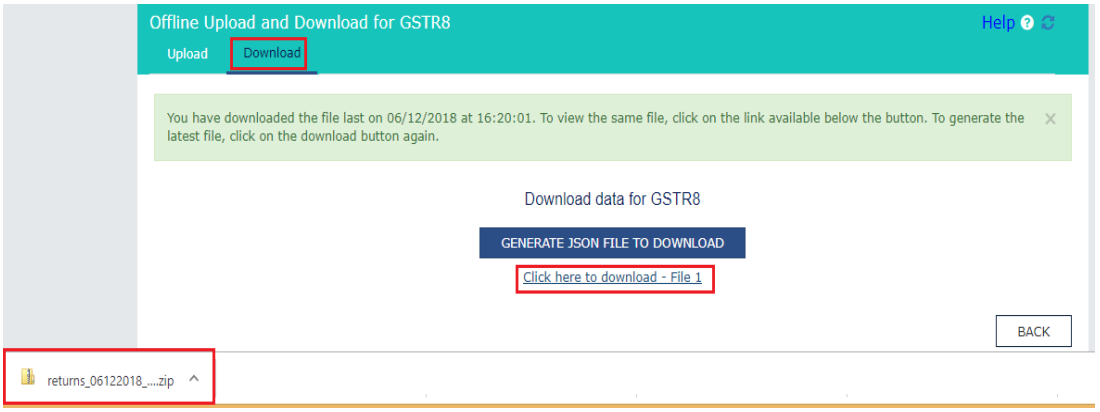


II. A message is displayed mentioning the date and time of previous download of JSON file.



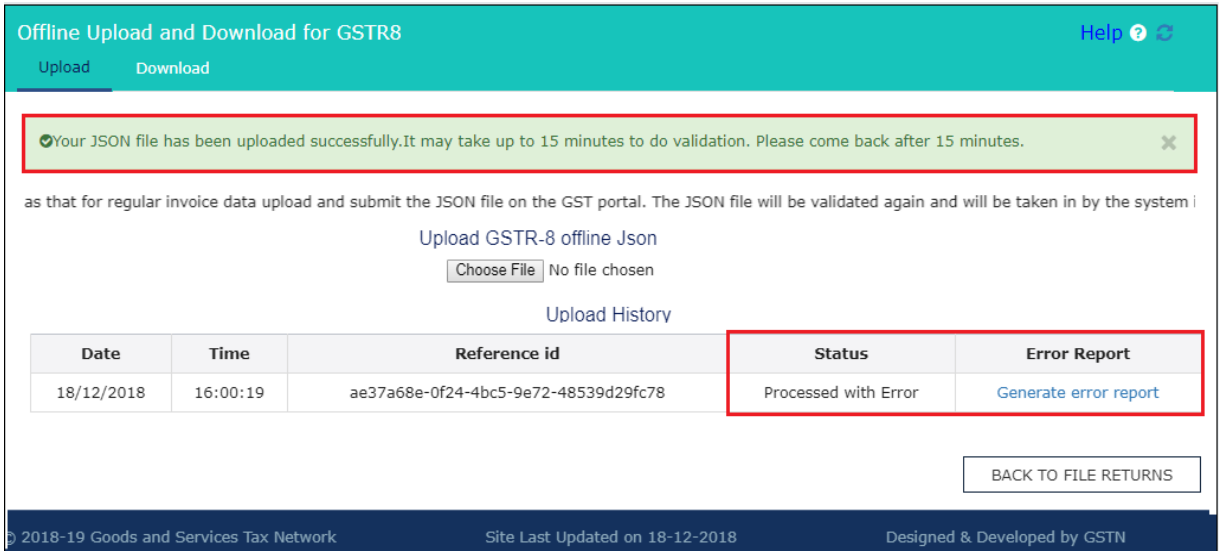
While sometimes you have wait for the file to be generated, you can preview the successfully uploaded details in Form GSTR-8 on the GST portal. To do this, follow the steps mentioned in the following hyperlink: Preview Form GSTR-8 on the GST Portal

III. Click on the link to download your validated zipped file. Unzip and save the Json File in your machine.



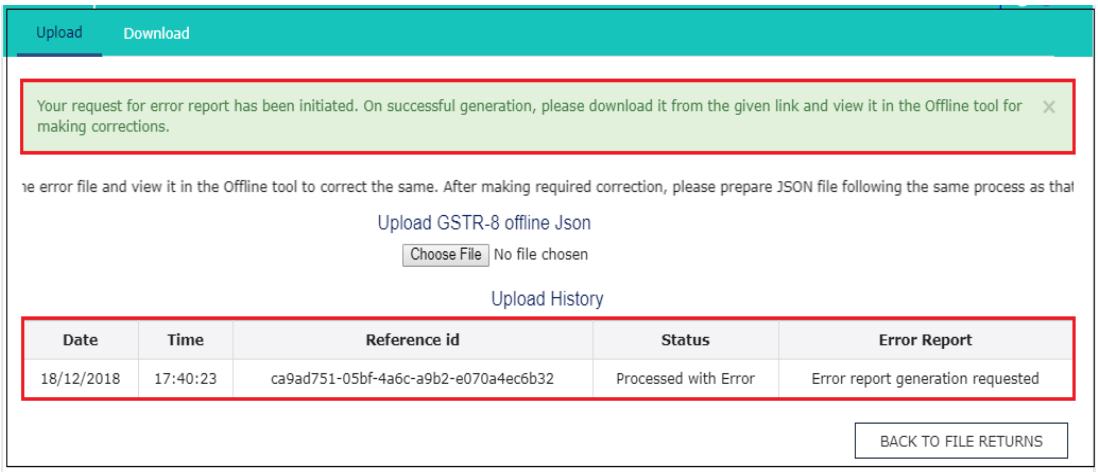
IV. Import the json file into the offline utility and make updates as necessary. Follow steps mentioned in the following hyperlink: Open Downloaded GSTR-8 JSON File(s), if required

9b **Error was found.** Then, the Upload History table will show the Status as "Processed with Errors" and Error Report as "Generate error report".

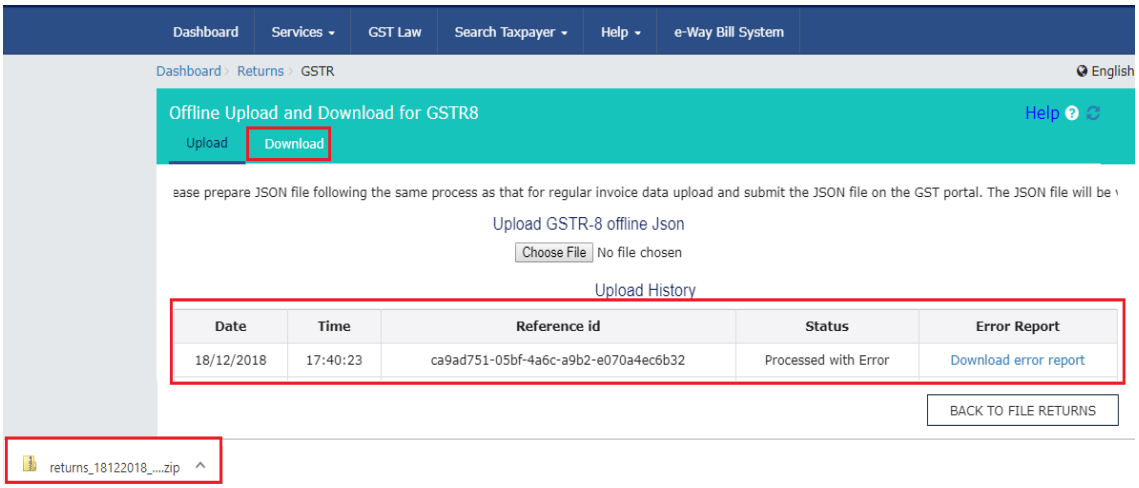


Error Report will contain only those entries that failed validation on the GST portal. The successfully-validated entries can be previewed online. To preview, follow the steps mentioned in the following hyperlink: Preview Form GSTR-8 on the GST Portal

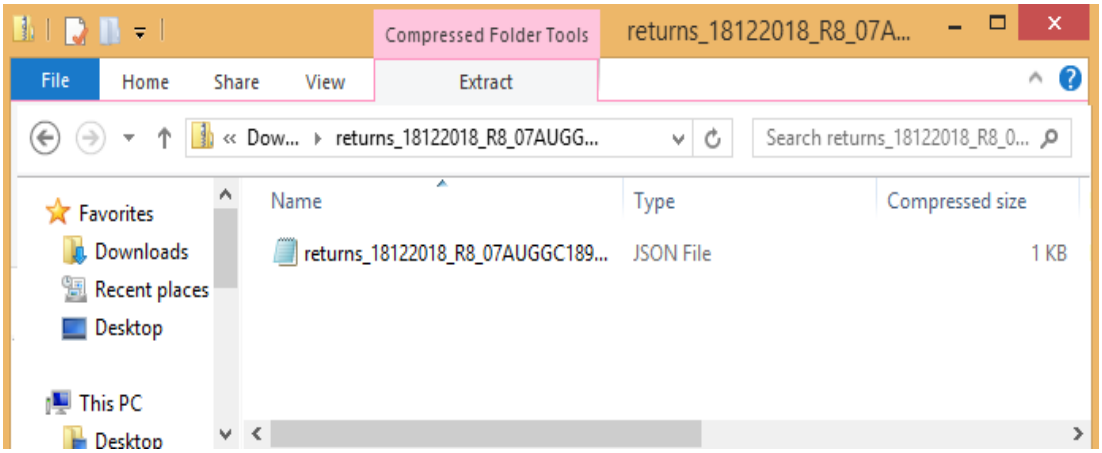
I. Click **Generate error report** hyperlink. A confirmation-message is displayed and **Columns Status** and **Error Report** change as shown.



II. 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.



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



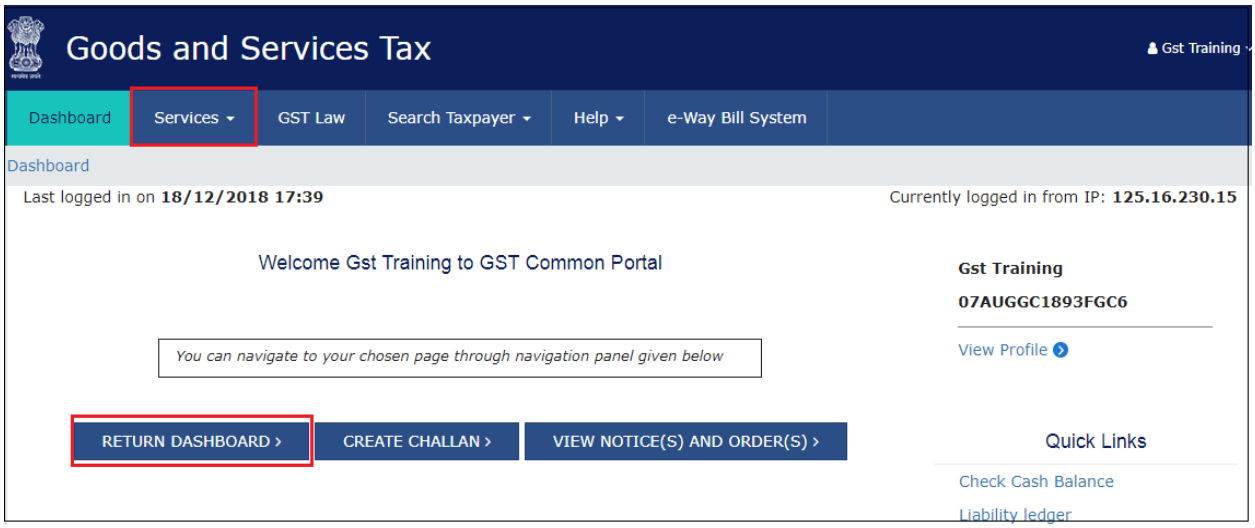
IV. Import the json file into the offline utility and make updates as necessary. Follow steps mentioned in the following hyperlink: Open Downloaded Error GSTR-8 JSON File(s), if any

Go back to the Main Menu

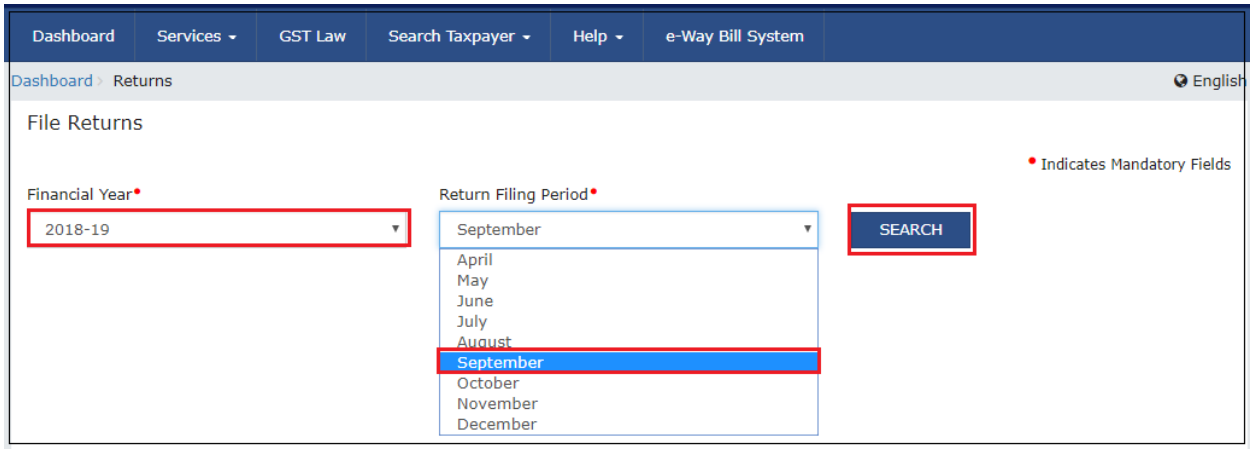
F. Preview Form GSTR-8 on the GST Portal

To preview Form GSTR-8 on the GST Portal, perform following steps:

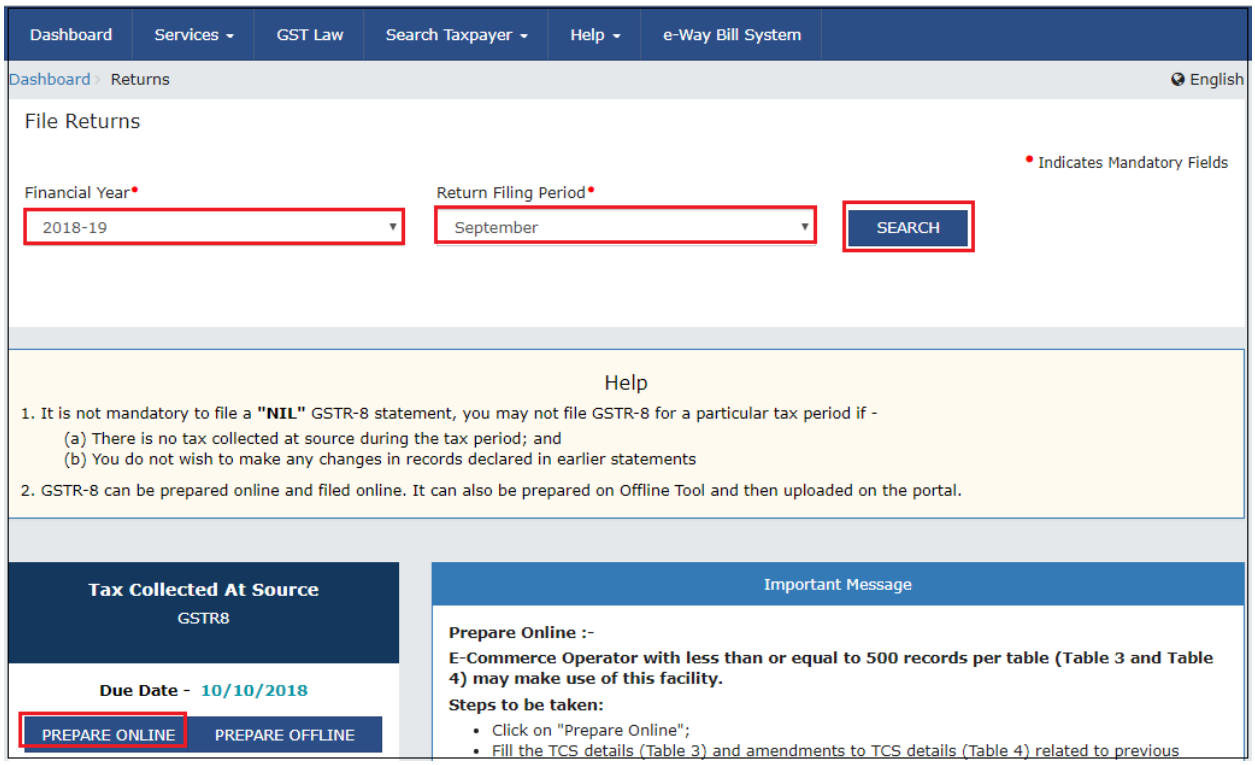
1. Access the http://www.gst.gov.in URL. The GST Home page is displayed.
2. Login to the portal with valid credentials.
3. Dashboard page is displayed. Click **Return Dashboard**. Alternatively, you can also access the Return Dashboard by the following navigation: **Services > Returns > Returns Dashboard**



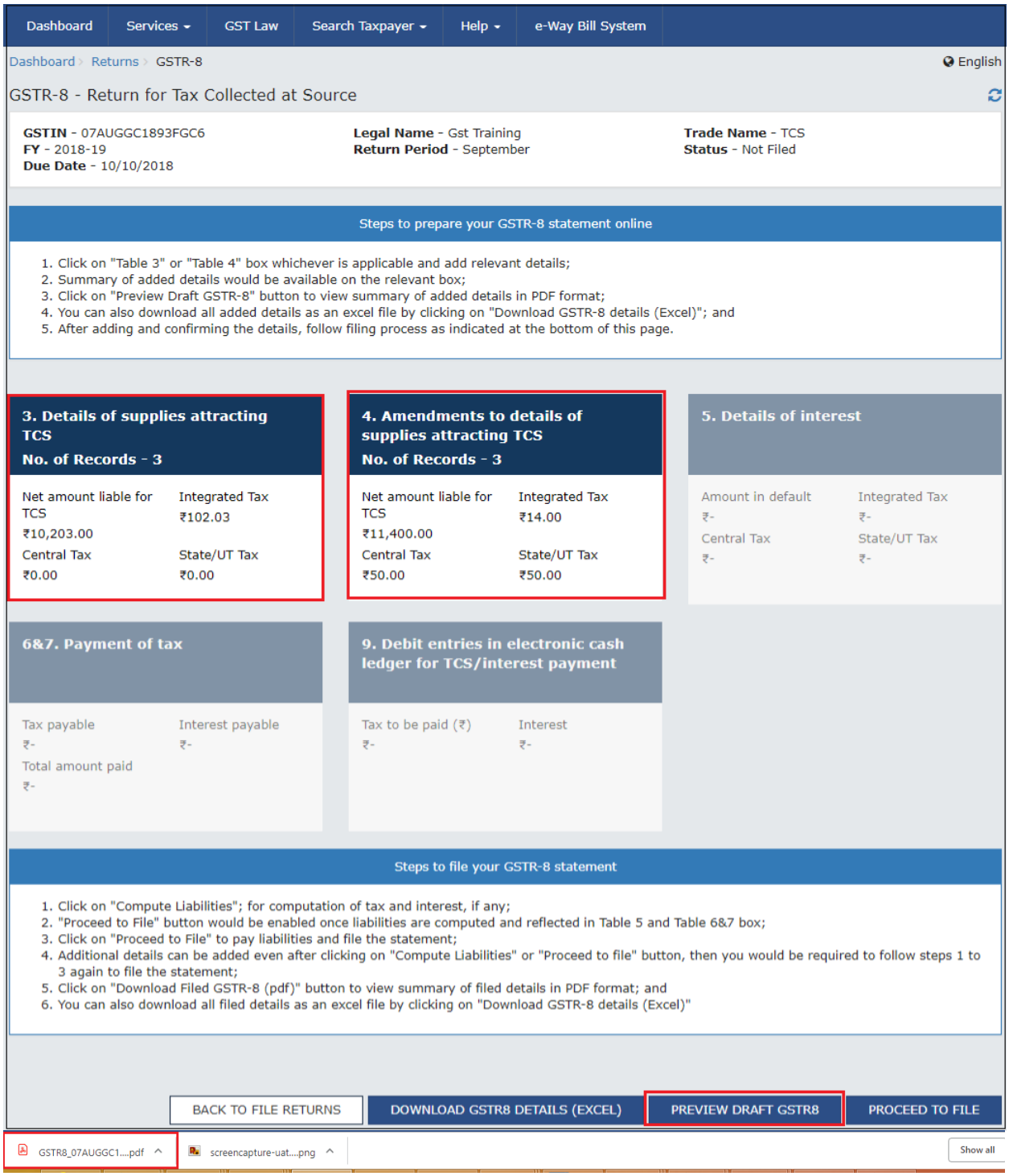
4. The **File Returns** page is displayed. Select the **Financial Year** & **Return Filing Period** (Month) for which you want to file the return from the drop-down list and click the **SEARCH** button.



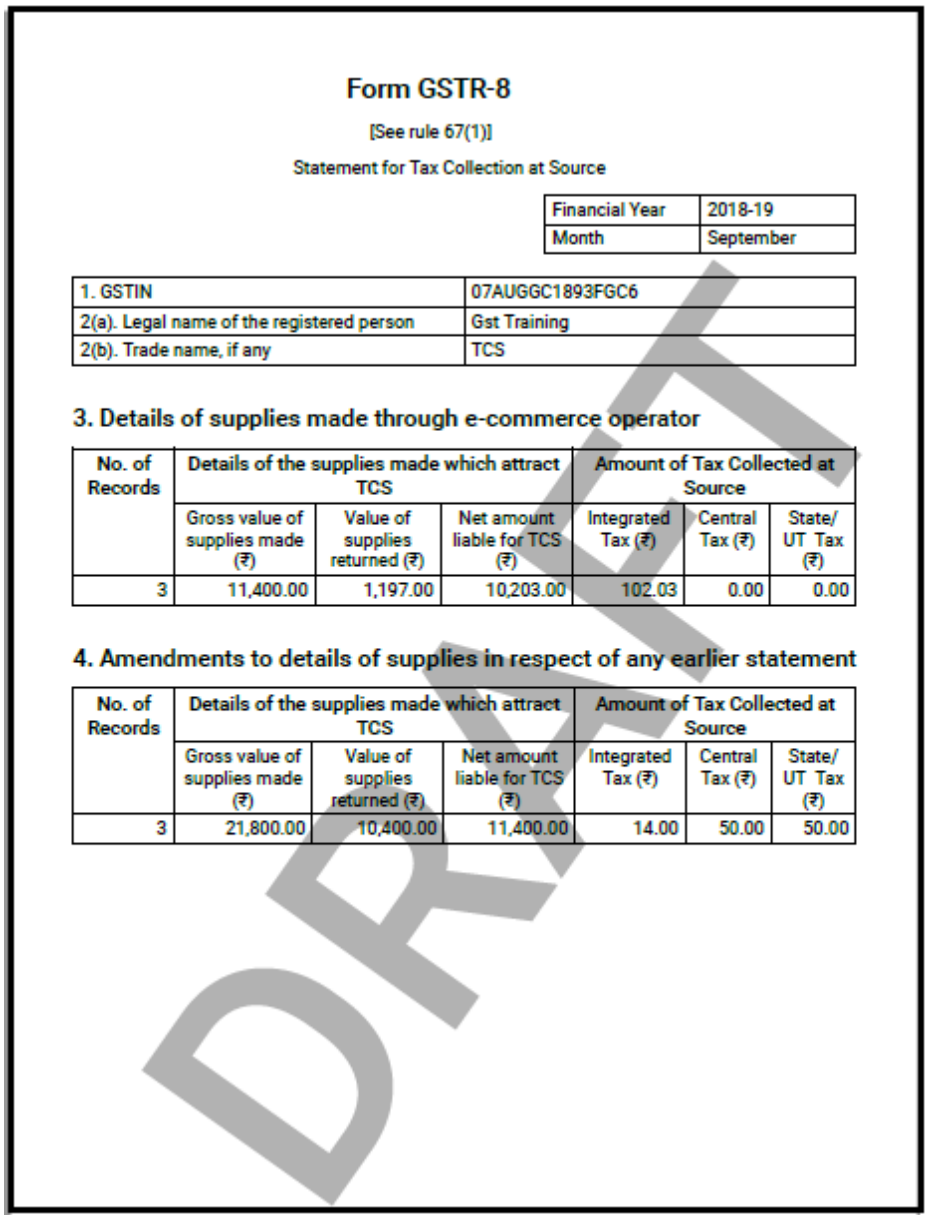
5. The GSTR-8 tile is displayed, with an Important Message box on the right. In the GSTR-8 tile, click the **PREPARE ONLINE** button.



6. The details you had successfully uploaded on the portal using the Offline Utility would be displayed in **Tiles 3 and 4**. Click the **PREVIEW** button. The draft Summary page of your Form GSTR-8 gets downloaded.



7. The downloaded PDF is displayed. It is recommended that you review the summary of entries made in different sections with patience before filing. The PDF file generated would bear watermark of draft as the details are yet to be submitted.



Form GSTR-8

[See rule 67(1)]

Statement for Tax Collection at Source

Financial Year	2018-19
Month	September

1. GSTIN	07AUGGC1893FGC6
2(a). Legal name of the registered person	Gst Training
2(b). Trade name, if any	TCS

3. Details of supplies made through e-commerce operator

No. of Records	Details of the supplies made which attract TCS			Amount of Tax Collected at Source		
	Gross value of supplies made (₹)	Value of supplies returned (₹)	Net amount liable for TCS (₹)	Integrated Tax (₹)	Central Tax (₹)	State/ UT Tax (₹)
3	11,400.00	1,197.00	10,203.00	102.03	0.00	0.00

4. Amendments to details of supplies in respect of any earlier statement

No. of Records	Details of the supplies made which attract TCS			Amount of Tax Collected at Source		
	Gross value of supplies made (₹)	Value of supplies returned (₹)	Net amount liable for TCS (₹)	Integrated Tax (₹)	Central Tax (₹)	State/ UT Tax (₹)
3	21,800.00	10,400.00	11,400.00	14.00	50.00	50.00

DRAFT

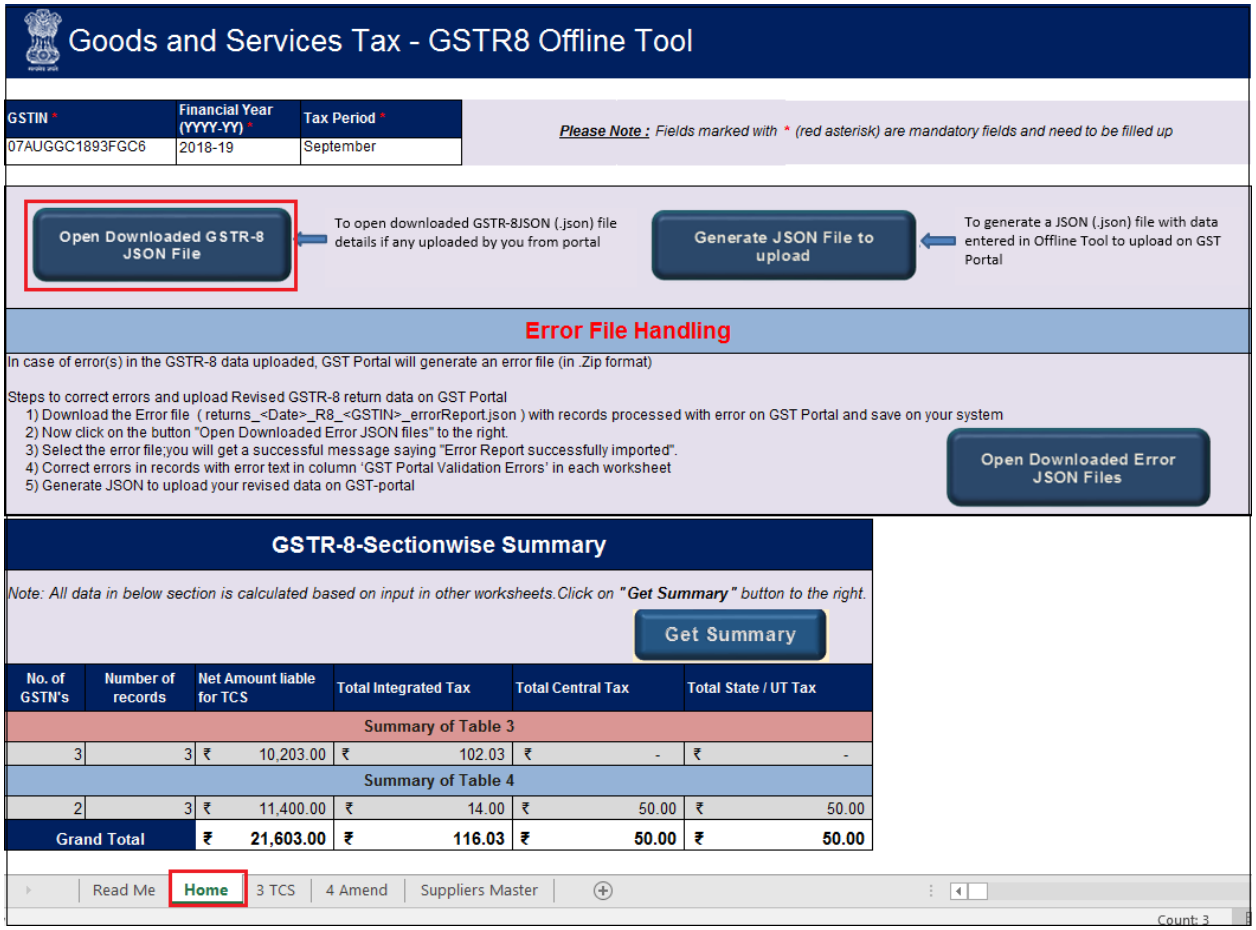
For knowing how to proceed to file and file the GSTR 8 Return online, please follow the steps mentioned in the following hyperlink: GSTR 8 Online Manual

Go back to the Main Menu

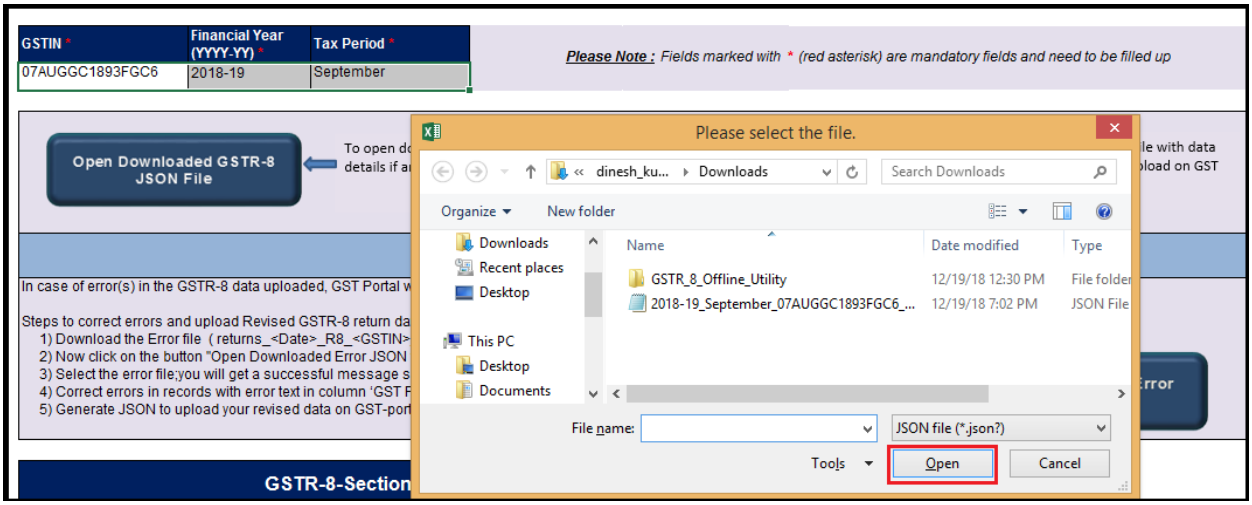
G. Open Downloaded GSTR-8 JSON File(s), if needed

To open the downloaded GSTR-8 JSON File for modifying successfully-validated entries that have been uploaded on the GST Portal, perform following steps:

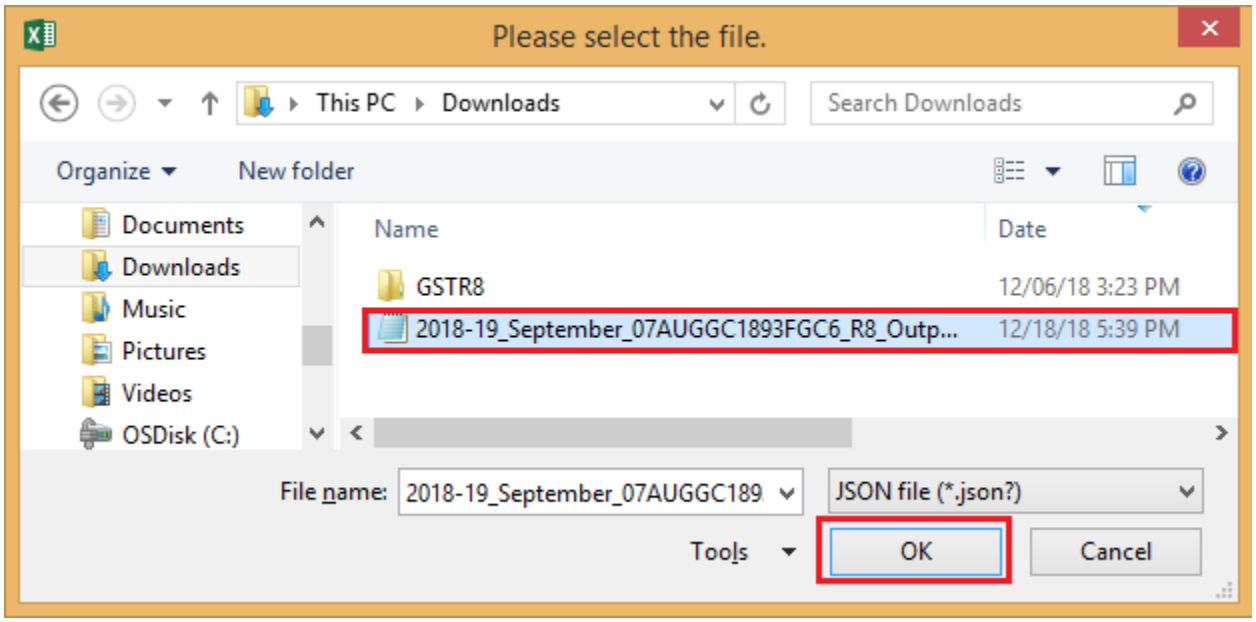
1. Open GSTR-8 Offline Utility and go to the **Home** Tab. Click the **Open Downloaded GSTR-8 JSON File** button.



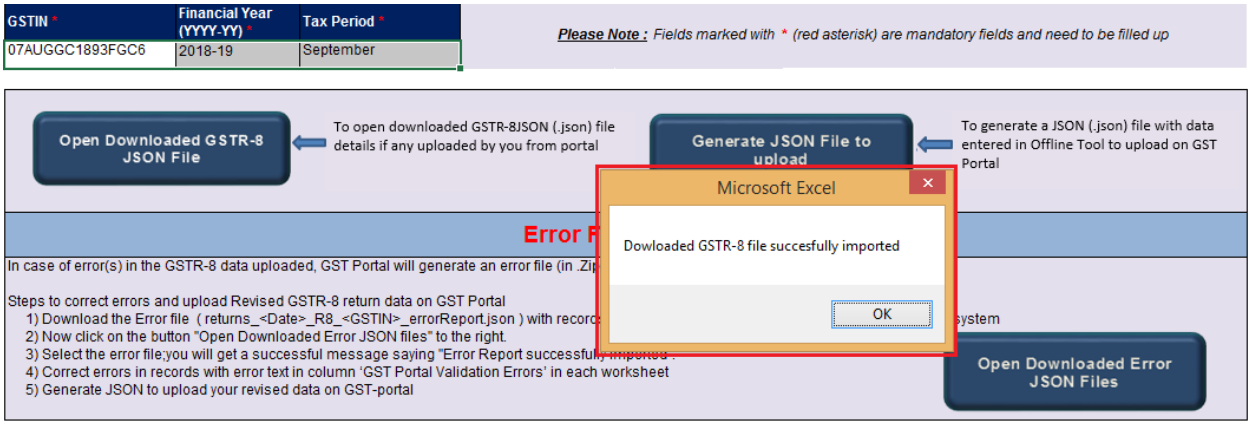
2. Browse the JSON(.json) file and click the **Open** button.



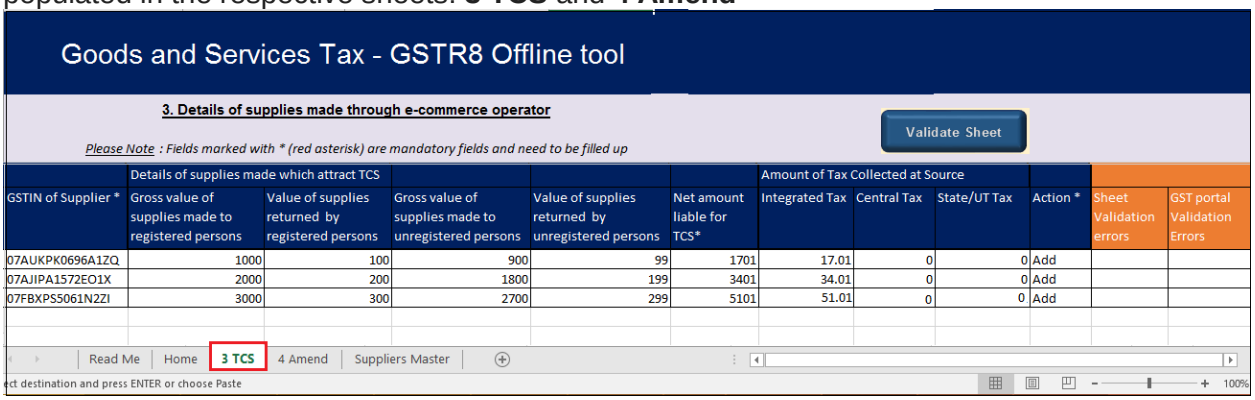
3. Select the downloaded JSON (. json) file and click on **OK** to proceed.

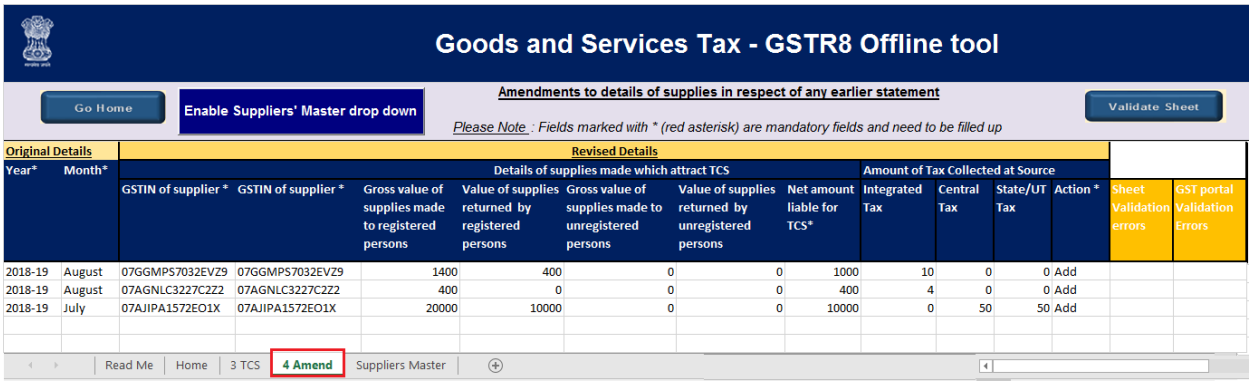


4. Success message will be displayed. Click the **OK** button to proceed.



5. Now all the TCS entries that were successfully uploaded on the GST Portal would be auto-populated in the respective sheets: **3 TCS** and **4 Amend**





6. Modify the TCS details as per requirement in **3 TCS** and **4 Amend**
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. 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. An important point to note here is that if some TCS details exist from previous upload, it will be updated with latest uploaded details. All new TCS entries will be added as new entries.

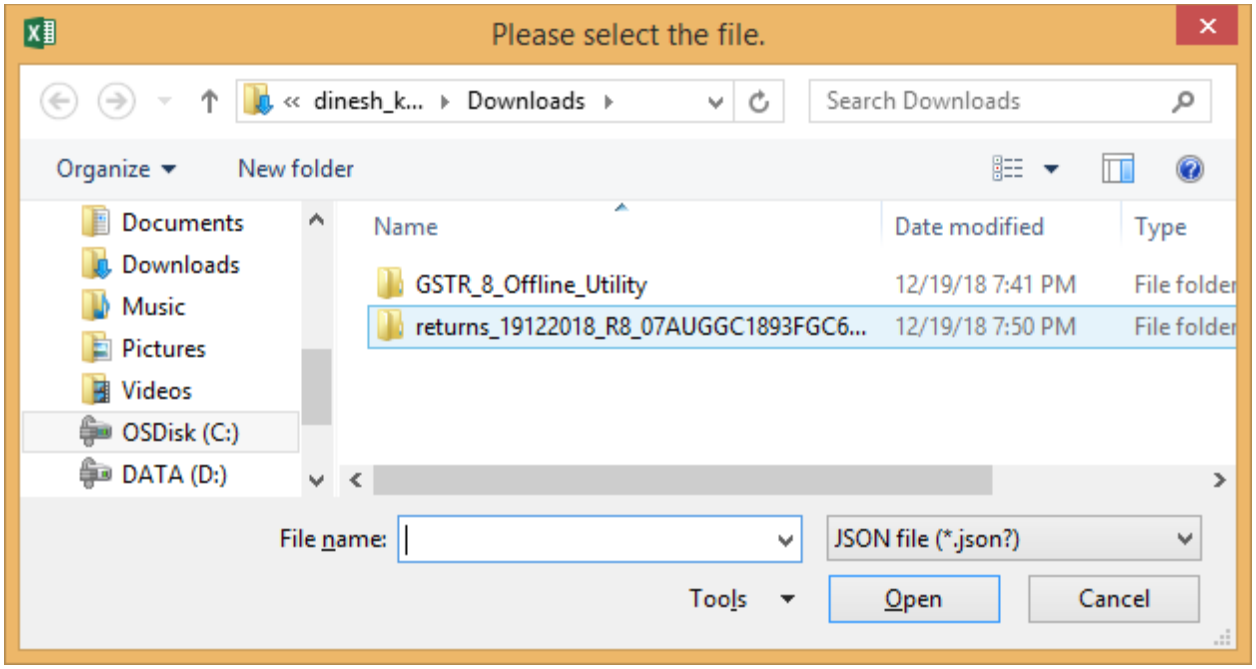
Go back to the Main Menu

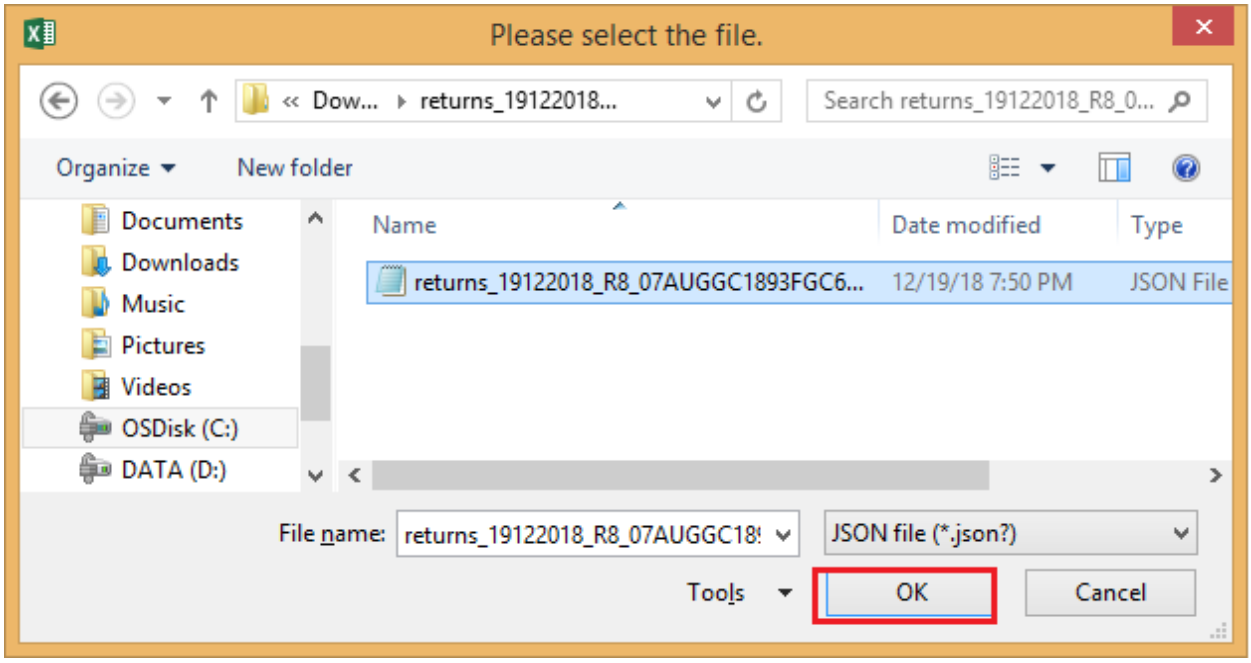
H. Open Downloaded Error GSTR-8 JSON File(s), if any

To open the downloaded Error GSTR-8 JSON File for correcting entries that failed validation on the GST portal, perform following steps:

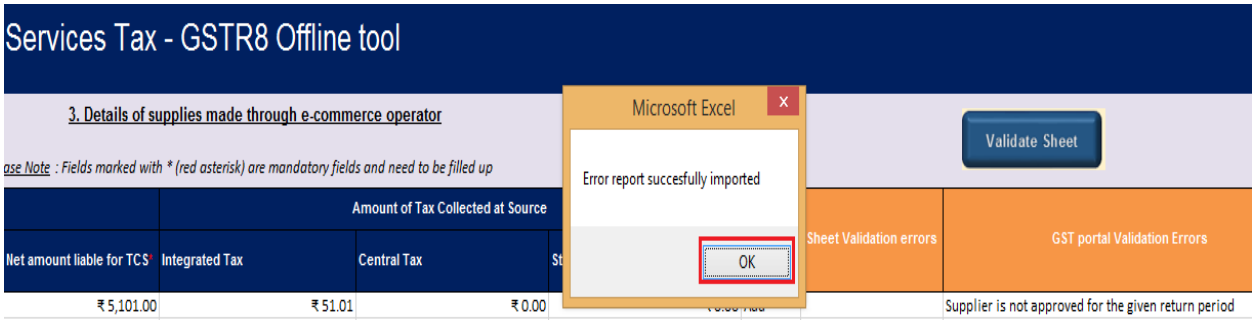
1. Open GSTR-8 Offline Utility and go to the **Home** tab. Under the section **Error File Handling**, click the **Open Downloaded Error JSON Files** button.

2. A file dialog box will open. Navigate to extracted error file. Select the file and click the **OK** button. The Error file is The folder returns_19122018_R8_07AUGGC1893FGC6_errorReport which is Extracted from zip file

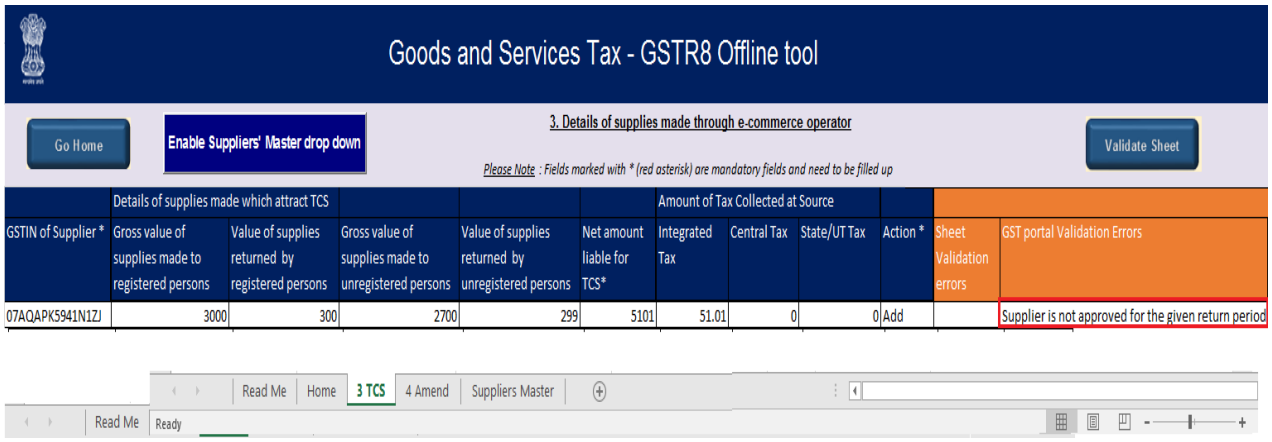




3. Success message will be displayed. Click the **OK** button to proceed.

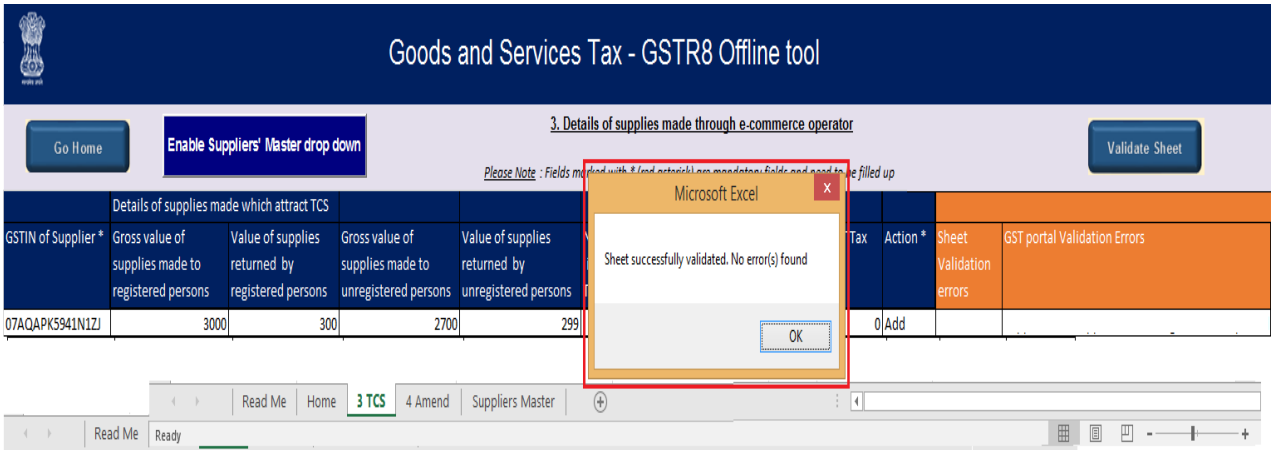


4. Navigate to **3 TCS** and **4 Amend** sheets. Correct the errors, as mentioned in the column "GST Portal Validation Errors" in each sheet.



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