

FAQs and User Manual – GSTR-9A Offline Utility

Goods and Services Tax Network

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FAQs of GSTR-9A Offline Utility

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About GSTR-9A Offline Utility

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

GSTR-9A Offline utility is an Excel-based tool to facilitate creation of annual return in Form GSTR-9A, which is to be filed on the GST portal by taxpayers who have opted for composition scheme, for any period during the said financial year.

Taxpayers may use the offline utility to furnish various details regarding outward supplies, inward supplies, taxes paid, any refund claimed or input tax credit availed or reversed due to opting out or opting in to composition scheme etc.

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

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

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

- The GSTR-9A details of **Table 6 to Table 16** can be prepared offline with no connection to Internet.
- Most of the data entry and business validations are inbuilt in the offline utility reducing chances of errors upon upload to GST Portal.

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

No. Filing can take place only online on the GST Portal. Using Offline Utility, you will be able to open the system-computed Form GSTR-9A based on filed Form GSTR-4 for editing as well as to prepare details of Table 6 to Table 16 of Form GSTR-9A. Once you have uploaded the prepared details on the GST Portal, you must file return on the portal with your Login credentials.

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

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

- **Table 6:** Details of outward supplies made during the financial year
- **Table 7:** Details of inward supplies on which tax is payable on reverse charge basis (net of debit/credit notes) for the financial year
- **Table 8:** Details of other inward supplies for the financial year
- **Table 9:** Details of tax paid as declared in returns filed during the financial year
- **Table 10:** Supplies / tax (outward) declared through amendments (+) (net of debit notes)
- **Table 11:** Inward supplies liable to reverse charge declared through amendments (+) (net of debit notes)
- **Table 12:** Supplies / tax (outward) reduced through amendments (-) (net of credit notes)
- **Table 13:** Inward supplies liable to reverse charge reduced through amendments (-) (net of credit notes)
- **Table 14:** Differential tax paid on account of declaration made in 10,11,12 & 13 above
- **Table 15:** Particulars of Demands and Refunds
- **Table 16:** Details of credit reversed and availed

Download GSTR-9A Offline Utility

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

To download and open the GSTR-9A 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 > GSTR-9A Offline Tool** option and click on it.
3. Unzip the downloaded Zip file which contain GSTR_9A_Offline_Utility.xls excel sheet.
4. Open the GSTR_9A_Offline_Utility.xls excel sheet by double clicking on it.
5. Read the 'Read Me' instructions on excel sheet and then fill the worksheet accordingly.

Note: Downloading the GSTR-9A Offline utility is a one-time activity. However, the utility may get updated in future. So, always use the latest version available on the GST Portal.

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

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

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

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

8. Is Offline utility mobile compatible?

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

Worksheet Tabs in GSTR-9A Offline Utility

9. How many worksheet-tabs are there in GSTR-9A Offline Utility

There are 5 worksheet-tabs in GSTR-9A Offline Utility. These are:

1. Read Me
2. Home
3. Pt. II. Details of outward and inward supplies made during the financial year
4. Pt. III. Details of tax paid as declared in returns filed during the financial year
5. Pt. IV. Particulars of the transactions for the previous FY declared in returns of April to September of current FY or upto date of filing of annual return of previous FY whichever is earlier
6. Pt. V. Other Information

10. 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-9A Offline Utility.

11. What is “Go Home” button?

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

12. What is “Validate Sheet” button?

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

13. What is the use of Home worksheet-tab?

The **Home** sheet is the main page of the utility. It is used to perform following 4 functions:

1. Enter mandatory details— **GSTIN** and **Financial Year** — without entering these details you will not be able to validate the data which you entered in various worksheets and also you will not be able to import the JSON file into the offline utility.
2. Generate JSON file, for upload of GSTR-9A return details prepared offline on GST portal, using **Generate JSON File to upload** button.
3. Import and open Error JSON File downloaded from GST portal using **Open Downloaded Error JSON Files** button.
4. Import and open JSON File downloaded from GST portal using **Open Downloaded GSTR-9A JSON File** button.

14. What is the use of ‘Pt II’ worksheet-tab?

The **Pt II** sheet contains Table 6, 7 and 8. It is used to perform following 3 functions:

1. Enter details of outward supplies made during the financial year, details of inward supplies on which tax is payable on reverse charge basis (net of debit/credit notes) for the financial year and details of other inward supplies for the financial year.
2. Validate the entered details using the **Validate Sheet** button.
3. Navigate to the Home page by clicking on the **Go Home** button or navigate to the next sheet

15. What is the use of ‘Pt III’ worksheet-tab?

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

1. Enter details of total tax payable during the financial year. Tax paid details are system-computed based on amount paid during the financial year in form GSTR-4.
2. Validate the entered details using the **Validate Sheet** button.

4. Navigate to the Home page by clicking on the **Go Home** button or navigate to the next sheet

16. What is the use of 'Pt IV' worksheet-tab?

The **Pt IV** sheet contains Table 10, 11, 12, 13 and 14. It is used to perform following 3 functions:

1. In Table 10, 11, 12 and 13, enter particulars of the transactions for the previous FY declared in returns of April to September of current FY (or as allowed by Government) or up to date of filing of annual return of previous FY whichever is earlier.
2. In table 14, enter the difference in tax payable and tax paid due to the amendments entered in Table 10, 11, 12 and 13.
3. Validate the entered details using the **Validate Sheet** button.
4. Navigate to the Home page by clicking on the **Go Home** button or navigate to the next sheet

17. What is the use of 'Pt V' worksheet-tab?

The **Pt V** sheet contains Table 15 and 16. It is used to perform following 3 functions:

1. In Table 15, enter particulars of Demands and Refunds.
2. In table 16, enter particulars of credit reversed or availed.
3. Validate the entered details using the **Validate Sheet** button.
4. Navigate to the Home page by clicking on the **Go Home** button or navigate to the next sheet

Entering Details in Offline Utility

18. How can I prepare details in Offline Utility?

For preparing details in Offline Utility, you will have two options:

- Either download the utility from GST Portal and fill up required details, create JSON file and then upload it on the GST Portal
- Download the JSON file from the Portal containing system computed details of Form GSTR-9A and import it/ open it into the offline tool and then edit it. All the entries will be editable except tax paid in Table 9 which will be prefilled and non-enterable.

19. Can the offline utility populate name of the taxpayer based on GSTIN in "Home" Sheet?

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

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

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

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, type of tax etc.

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

Point your mouse-cursor on each of the red-highlighted cells to read the error description of each cell. A yellow description box will appear. Correct the errors as mentioned in the description box. Alternatively, click **Review > Show All Comments** link in the ribbon-tab of the excel to view all the comments together.

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

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

Download the Generated JSON File

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

Generated JSON file needs to be downloaded to open the system-computed Form GSTR-9A data based on filed Form GSTR-4 for editing as well as to prepare details of Table 6 to Table 16 of Form GSTR-9A in the Offline Tool.

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

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

Upload the Generated JSON File

26. Do I need to login to GST Portal to upload the generated JSON file using GSTR-9A Offline Utility?

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

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

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

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

No. You can't generate nil JSON file.

Download Error JSON File

29. What will the error report contain?

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

30. 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 those entries for a specific table that has failed validation during upload on the GST portal.

31. I've uploaded GSTR-9A 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-9A JSON File processed without error. You need to download it only if you want to view or update the details added previously.

32. 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	Don't type the alphabet 'O' in place of the number '0'.
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.
-----	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-9A and Online filing of GSTR-9A on the GST Portal, please refer to [GSTR-9A Online FAQs](#)

Manual of GSTR-9A Offline Utility

GSTR-9A Offline Utility Overview

GSTR-9A Offline utility is an Excel-based tool to facilitate the creation of annual return in Form GSTR-9A, which is to be filed on the GST portal by taxpayers who have opted for composition scheme, for any period during the said financial year.

Taxpayers may use the offline utility to furnish details regarding outward supplies, inward supplies, taxes paid, any refund claimed or demand created or input tax credit availed or reversed due to opting out or opting in to composition scheme.

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

- **Table 6:** Details of outward supplies made during the financial year
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- **Table 15:** Particulars of Demands and Refunds
- **Table 16:** Details of credit reversed and availed

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

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

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

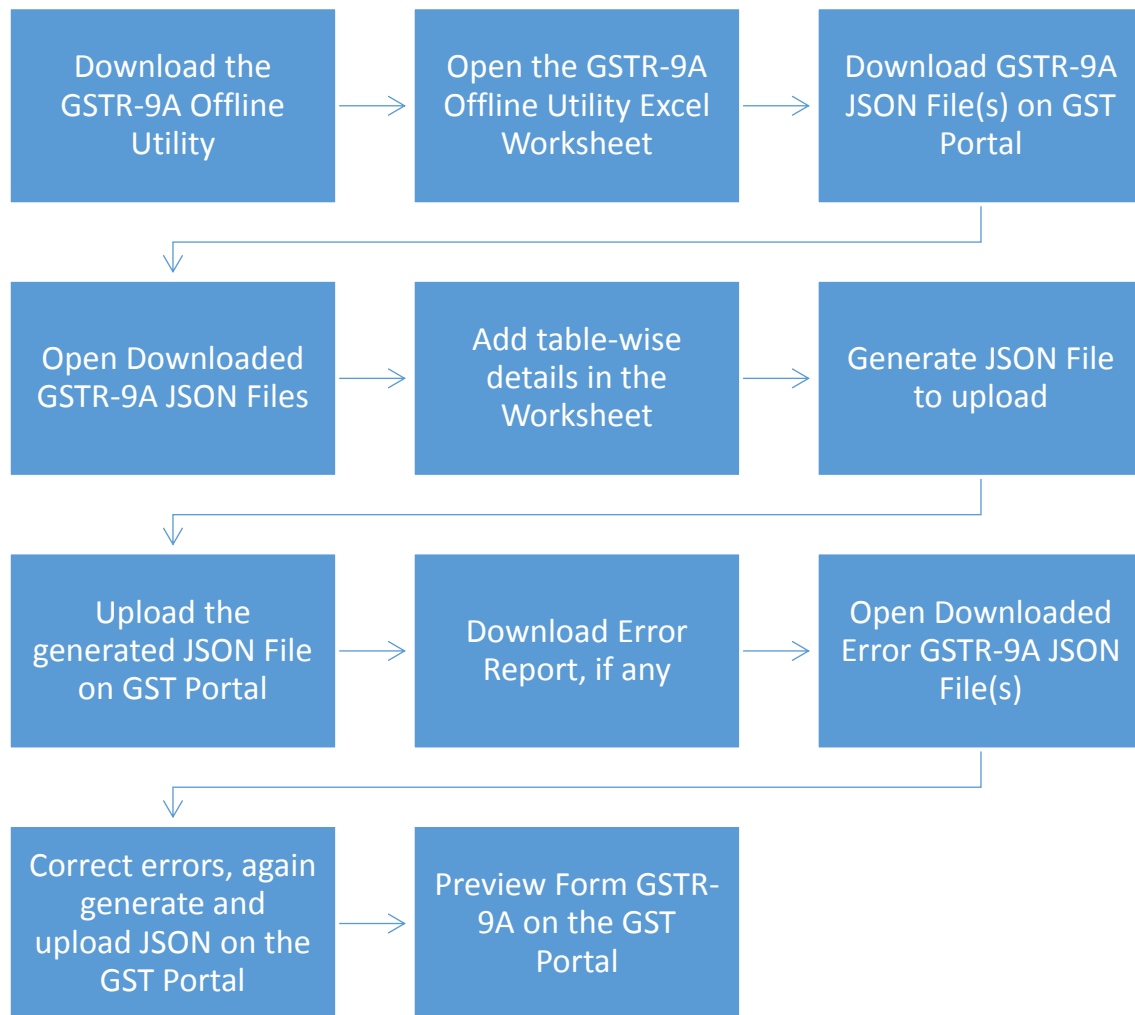
Click each hyperlink above to know more.



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

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

Downloading GSTR-9A Offline Tool and Uploading GSTR-9A details



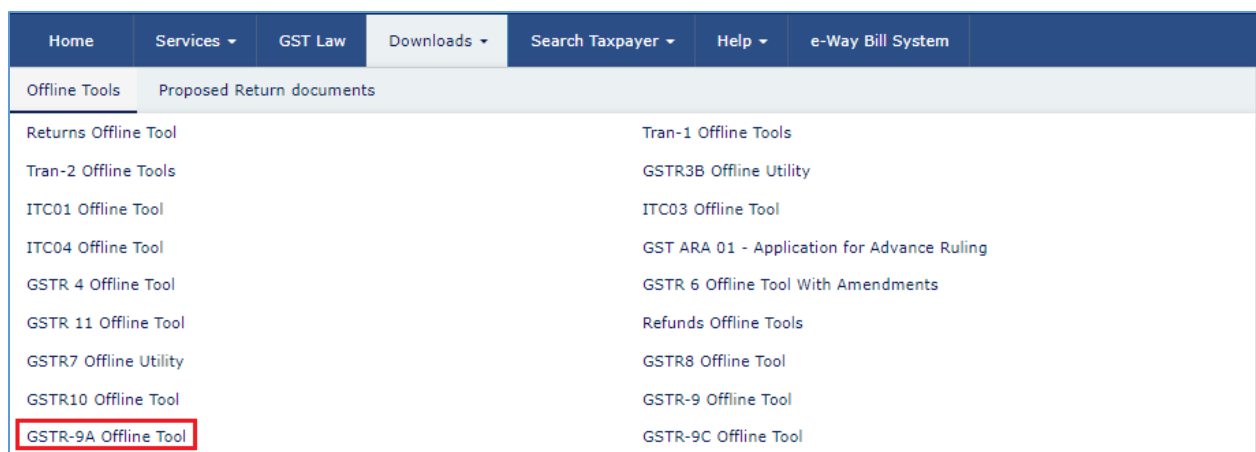
A. Download the GSTR-9A Offline Utility

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



Downloading the GSTR-9A 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-9A Offline Tool** option.

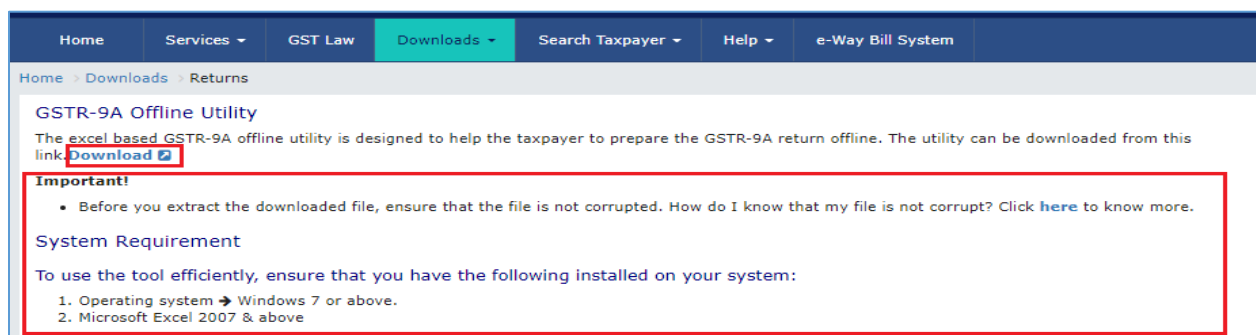


You can download the GSTR-9A Offline Utility from the Portal without logging in to the GST Portal.

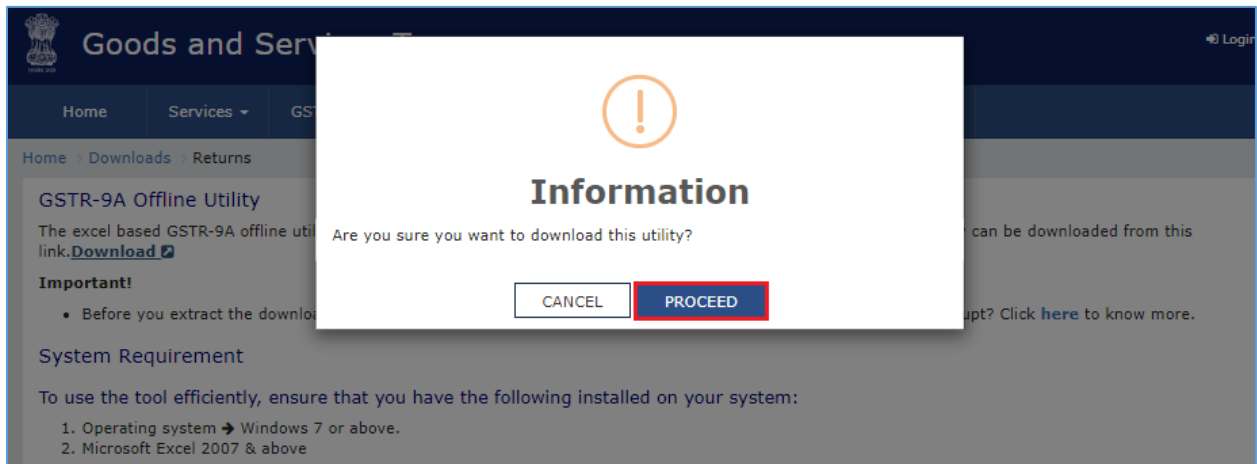
3. **GSTR-9A Offline Utility** page is displayed. Click the **Download** hyperlink.



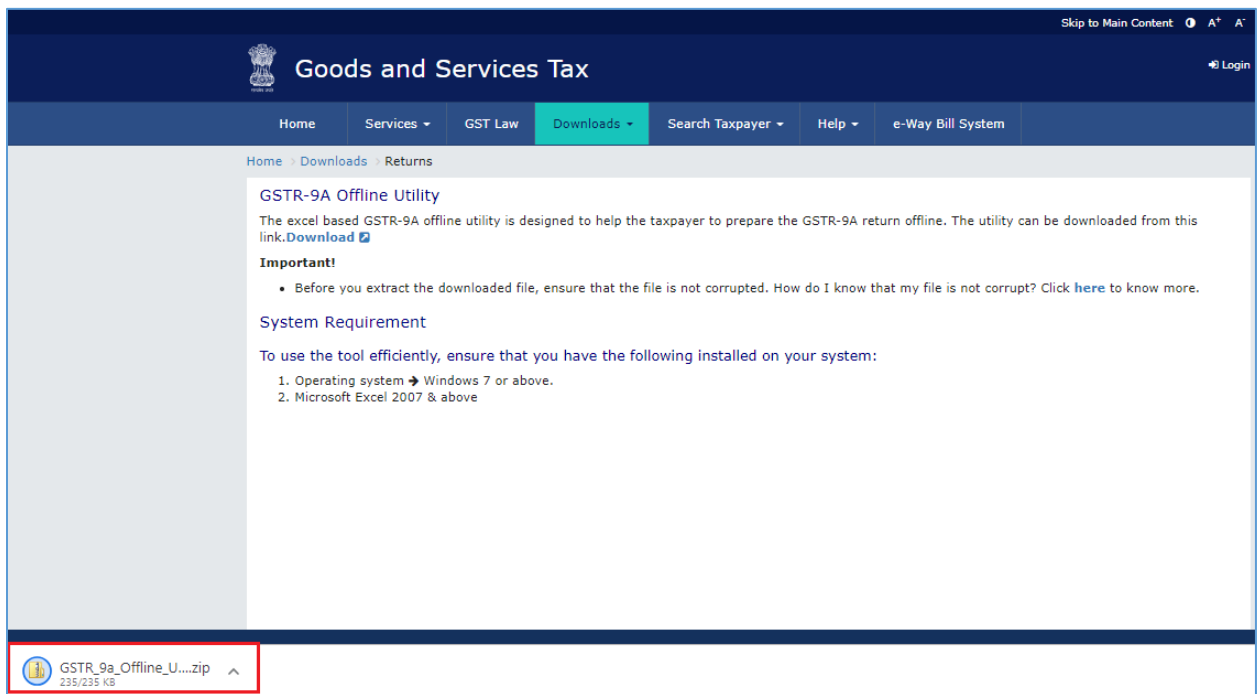
Make sure you carefully read the Important message and System Requirement details displayed on the page.



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



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

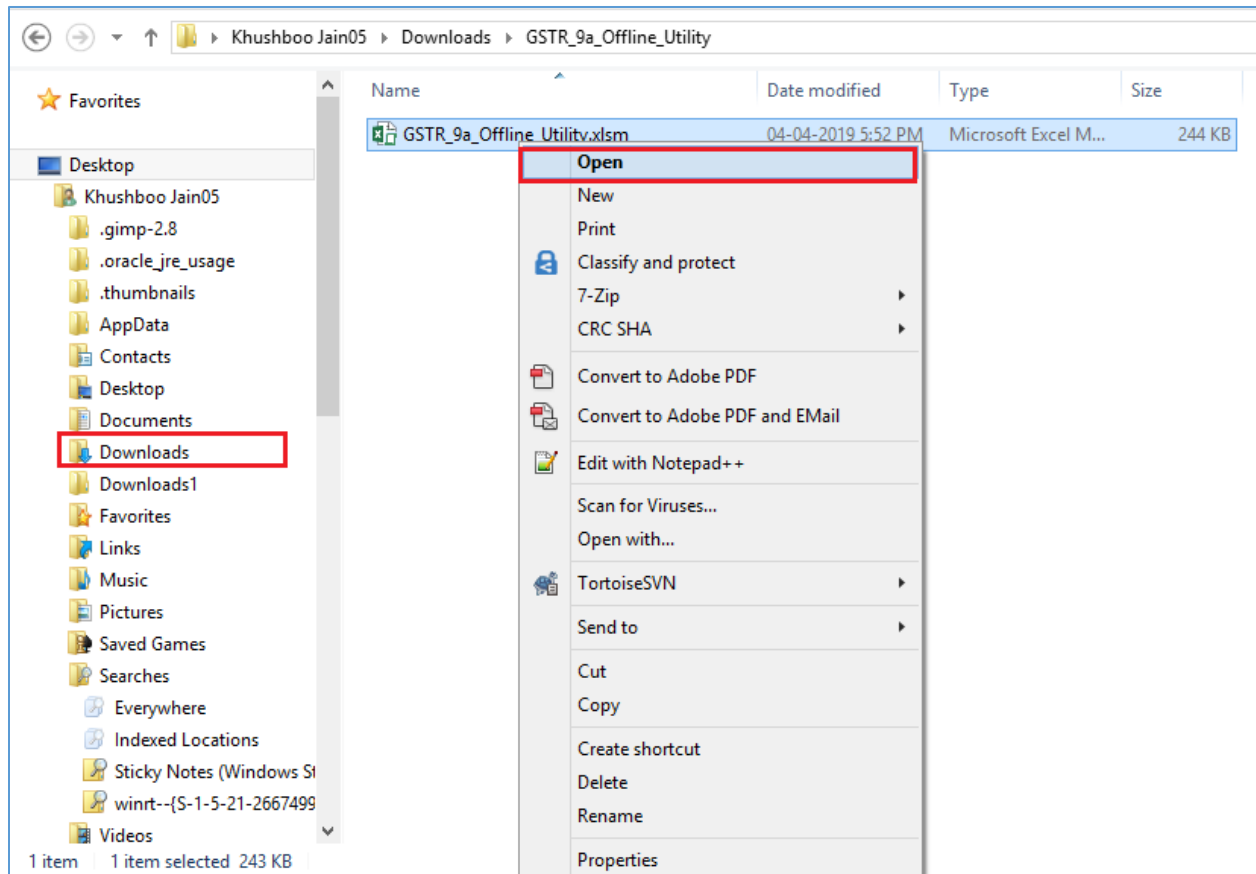


[Go back to the Main Menu](#)

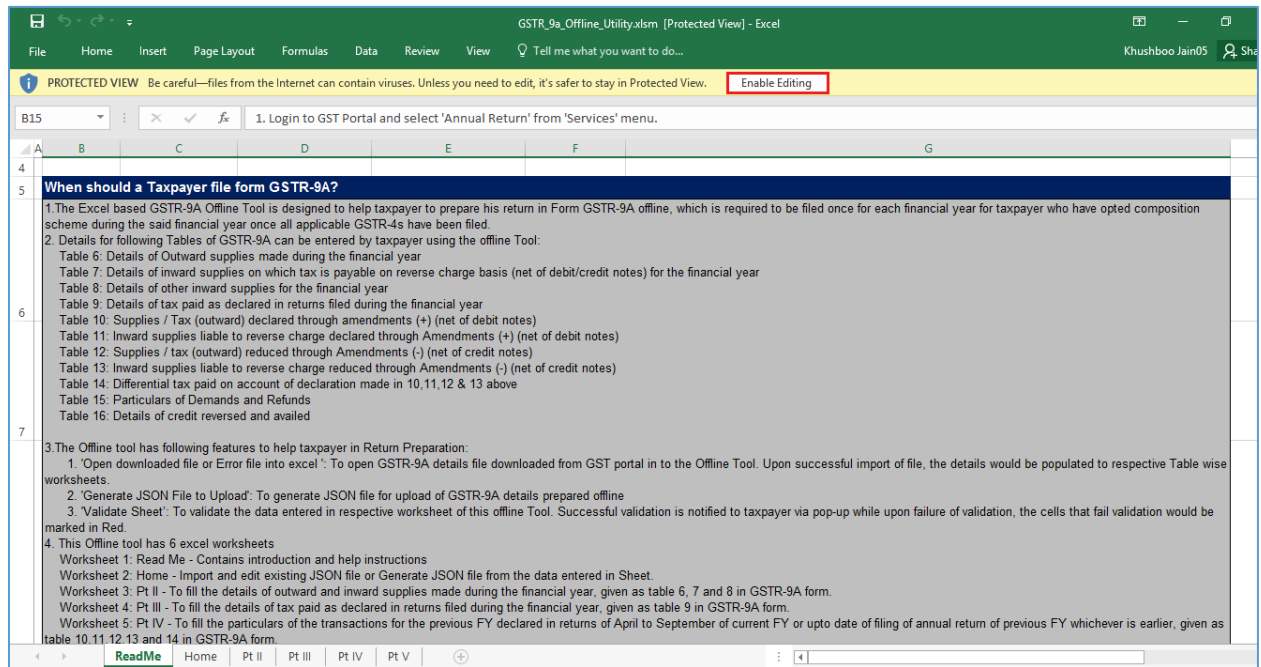
B. Open the GSTR-9A Offline Utility Excel Worksheet

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

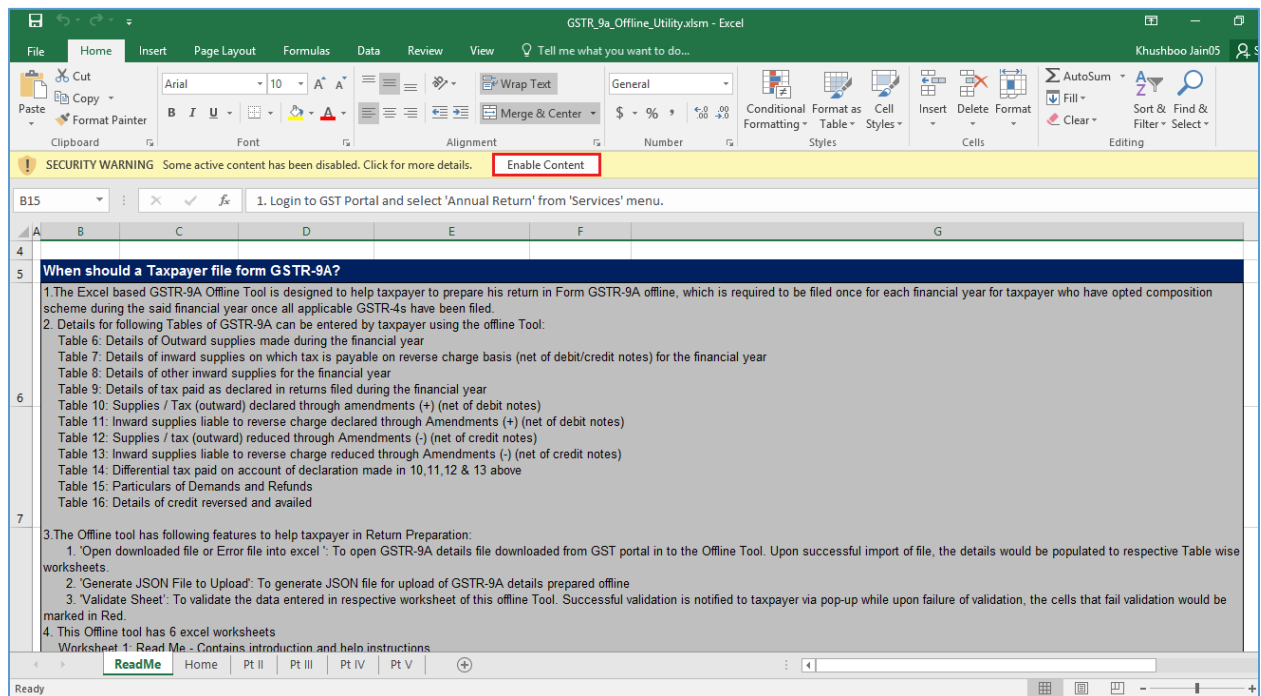
1. Extract the files from the downloaded zipped folder GSTR_9A_Offline_Utility.zip and you will see **GSTR_9A_Offline_Utility** excel file in the unzipped folder. Right-click and click **Open**.



2. Click **Enable Editing**.

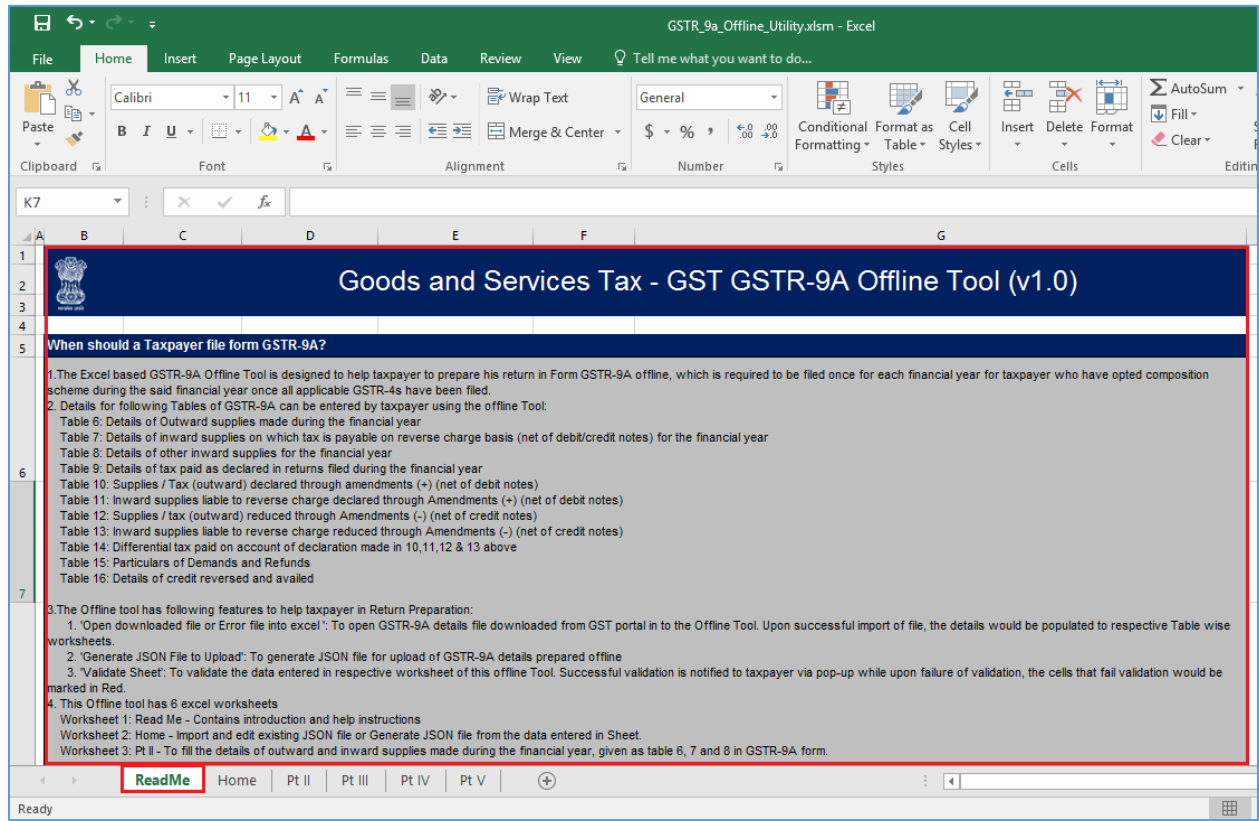


3. Click **Enable Content**. Then, click the **Read Me** tab.



The Worksheet comprises of 6 tabs—**Read Me, Home, Pt II, Pt III, Pt IV** and **Pt V**.

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.



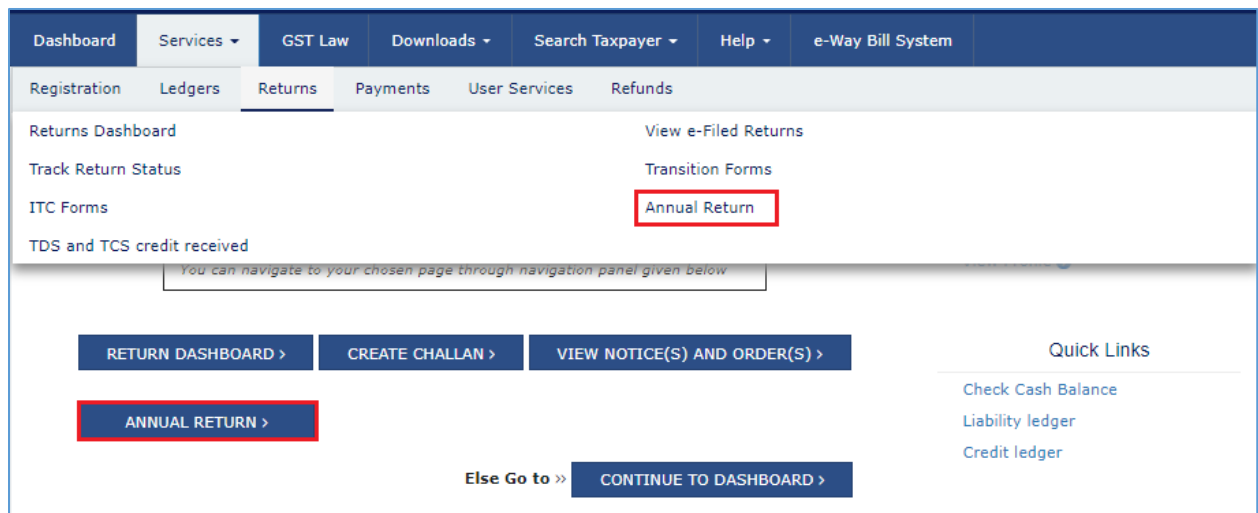
[Go back to the Main Menu](#)

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

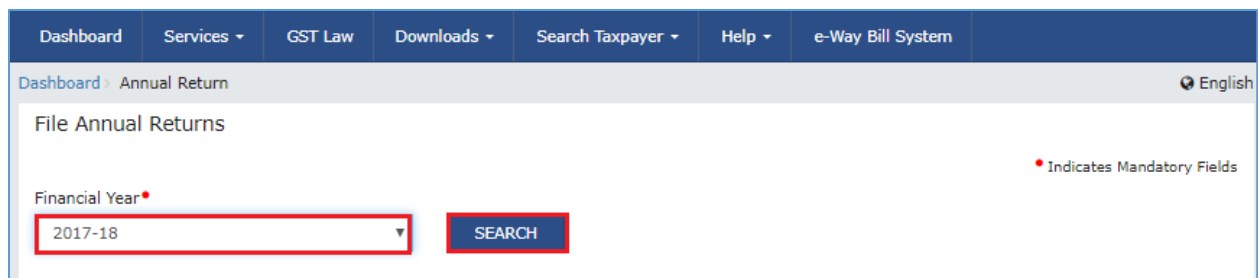
This step is to be done by you to download and to open the system-computed Form GSTR-9A data based on filed Form GSTR-4 in the Offline Tool. Data so downloaded can be edited and can be used to prepare details of Table 6 to Table 16 of Form GSTR-9A for upload on the GST Portal.

To download the generated JSON File from 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 the **Services > Returns > Annual Return** command. Alternatively, you can also click the **Annual Return** link on the Dashboard.



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



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

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

Dashboard > Annual Return English

File Annual Returns

• Indicates Mandatory Fields

Financial Year •

SEARCH

Help

Annual return in Form GSTR-9A is required to be filed by every registered taxpayer who has availed composition scheme during the relevant financial year. All returns in Form GSTR-4 for the relevant period shall be filed for the relevant financial year before the user can prepare/file Annual Return in form GSTR-9A. Annual return in Form GSTR-9A once filed cannot be revised.

Annual Return for Composition Taxpayer GSTR-9A

Due Date - 10/11/2018

PREPARE-ONLINE
PREPARE OFFLINE

Important Message

Prepare Online:-

Steps to be taken:

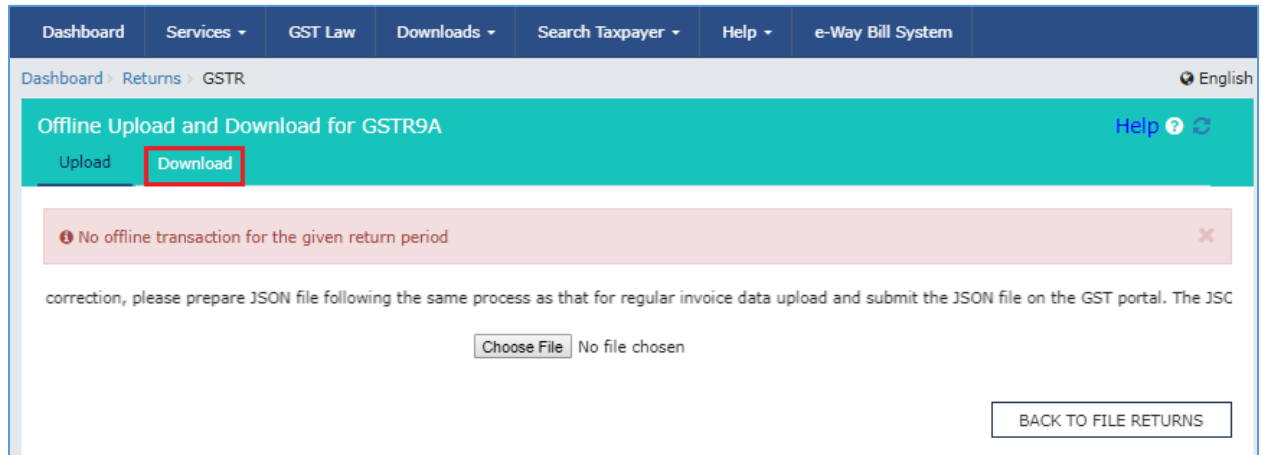
- Click on 'Prepare Online';
- Select from the questionnaire page, whether you wish to file NIL Annual return;
- You may download the draft of system computed GSTR-9A and summary of GSTR-4 for your reference;
- Based on the information available in the System, details have been filled up in different tables. The same can be edited if you intend to change the values.;
- Click on Compute Liability; and
- Click on 'Proceed to file' and 'File GSTR-9A' with DSC/EVC.
- Additional liability, if any declared in this return can be paid through Form GST DRC-03 by selecting 'Annual Return' from the dropdown in the said form. Such liability can be paid through cash only.

Prepare Offline:-

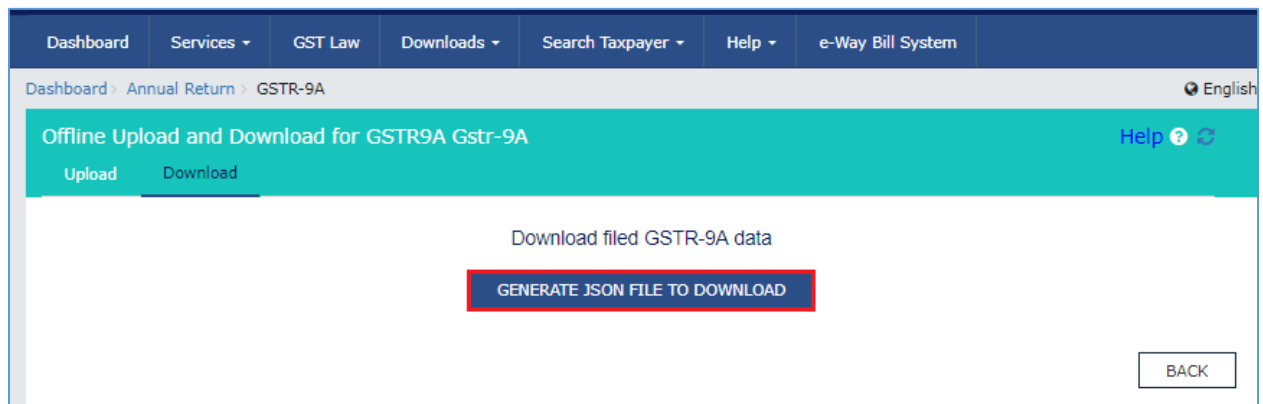
Download the GSTR-9A offline tool from the 'Downloads' section in the pre-login page on the portal.

- Follow instructions in 'GSTR-9A offline tool' to add details and generate JSON file for upload;
- Click on 'Prepare Offline' and then click on 'Download' tab to download JSON file to import into the offline tool to auto-populate the system computed details of GSTR-9A.
- Click on 'Prepare Offline' and select 'Upload' to upload JSON file and file the return with the help of instructions available on GSTR-9A dashboard;
- The uploaded file can be downloaded again by clicking on 'Prepare Offline' and then click on 'Download' tab to download JSON file with the details as updated by you.

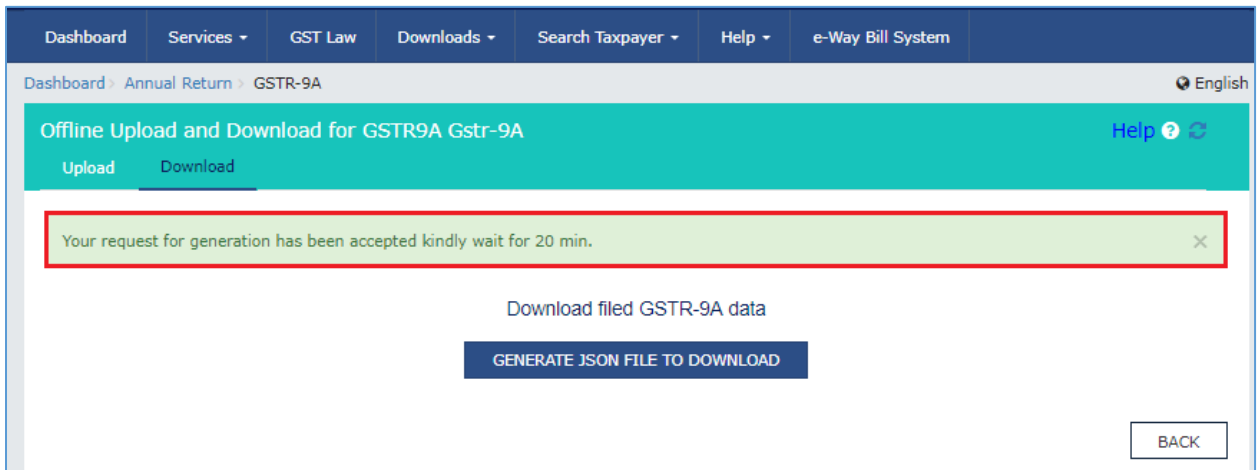
- The **Upload** section of the **Offline Upload and Download for GSTR-9A** page is displayed, by default. Click the **Download** section.



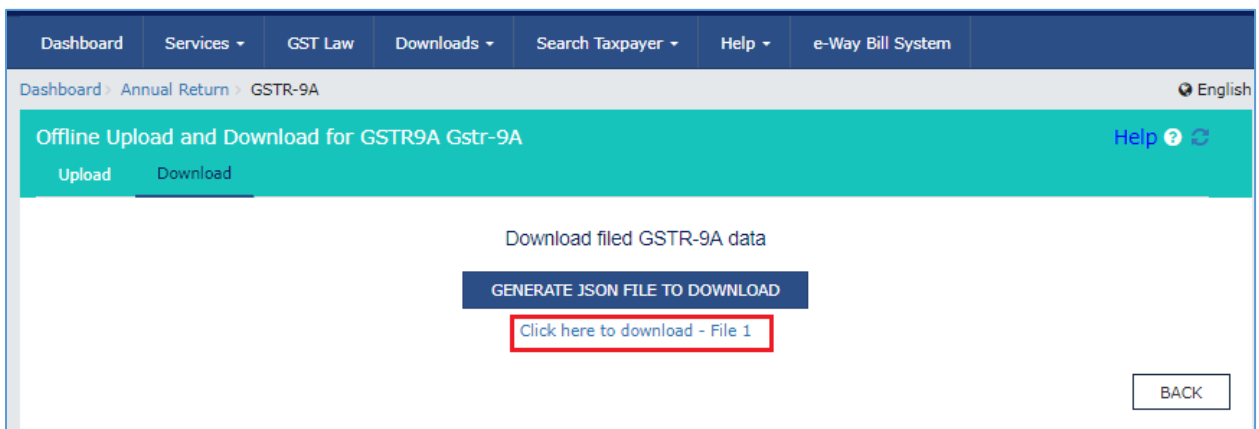
- Click the **GENERATE JSON FILE TO DOWNLOAD** button.



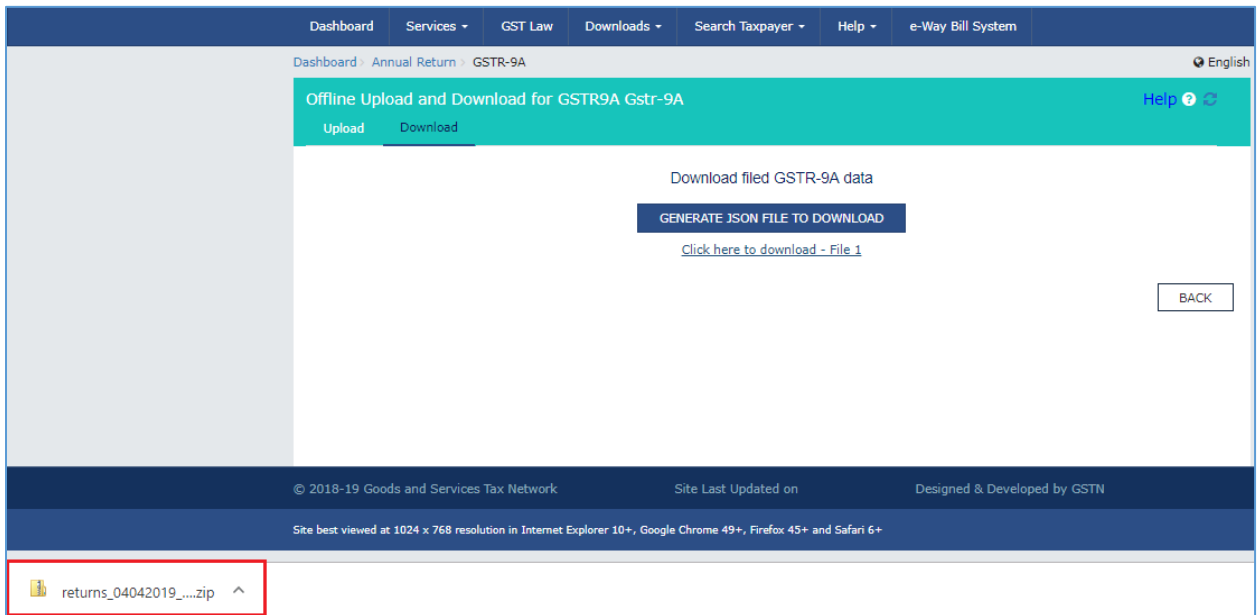
- A message is displayed that "Your request for generation has been accepted kindly wait for 20 min".



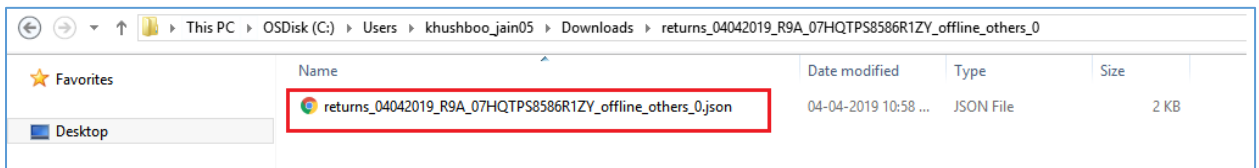
9. Once the JSON file is downloaded, click the “Click here to download – File 1” link.



10. The generated JSON file is downloaded. Generated JSON file contains the system-computed Form GSTR-9A data based on filed Form GSTR-4 for editing in the Offline Tool.



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

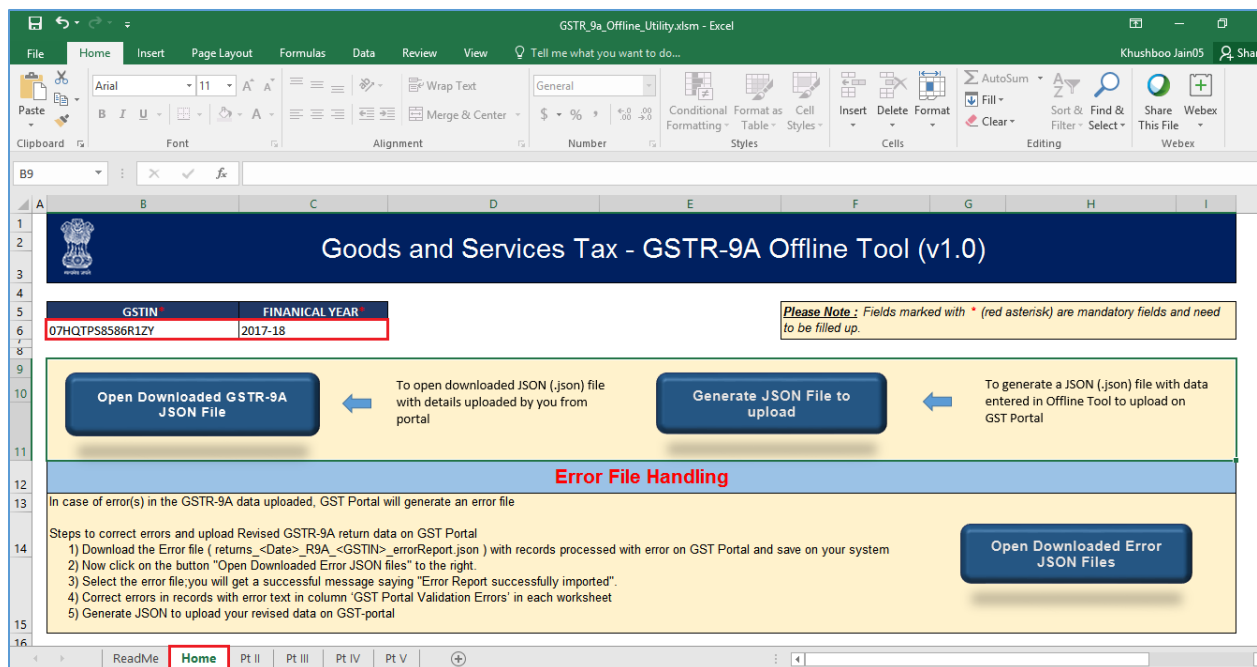


[Go back to the Main Menu](#)

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

To open the downloaded GSTR-9A JSON File, to view & edit the system-computed Form GSTR-9A data, based on filed Form GSTR-4 and to prepare details of Table 6 to Table 16 of Form GSTR-9A in the Offline Tool, perform following steps:

1. Go to the **Home** tab and enter your **GSTIN** and **Financial Year** (select from the drop-down list) for which you want to file Form GSTR-9A.



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

GSTIN	FINANCIAL YEAR
07HQTPS8586R1ZY	2017-18

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

Open Downloaded GSTR-9A JSON File ← To open downloaded JSON (.json) file with details uploaded by you from portal

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

Error File Handling

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

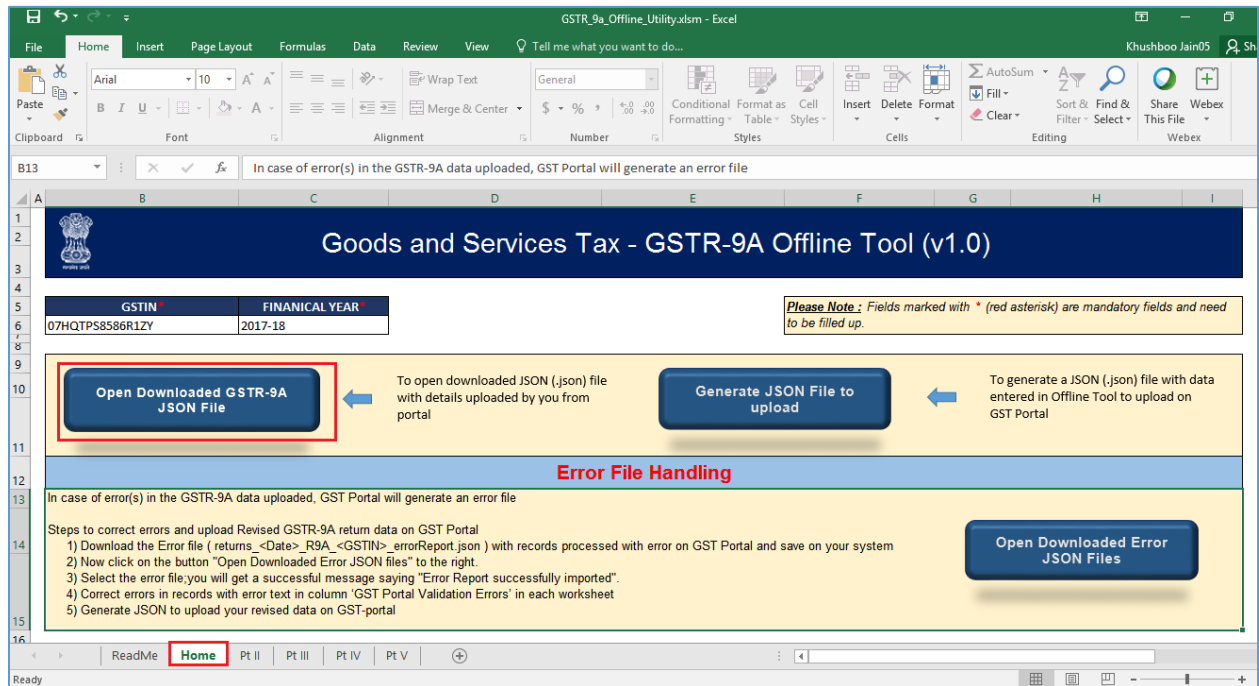
Steps to correct errors and upload Revised GSTR-9A return data on GST Portal

- 1) Download the Error file (returns_<Date>_R9A_<GSTIN>_errorReport.json) with records processed with error on GST Portal and save on your system
- 2) Now click on the button "Open Downloaded Error JSON files" to the right.
- 3) Select the error file; you will get a successful message saying "Error Report successfully imported".
- 4) Correct errors in records with error text in column "GST Portal Validation Errors" in each worksheet
- 5) Generate JSON to upload your revised data on GST-portal

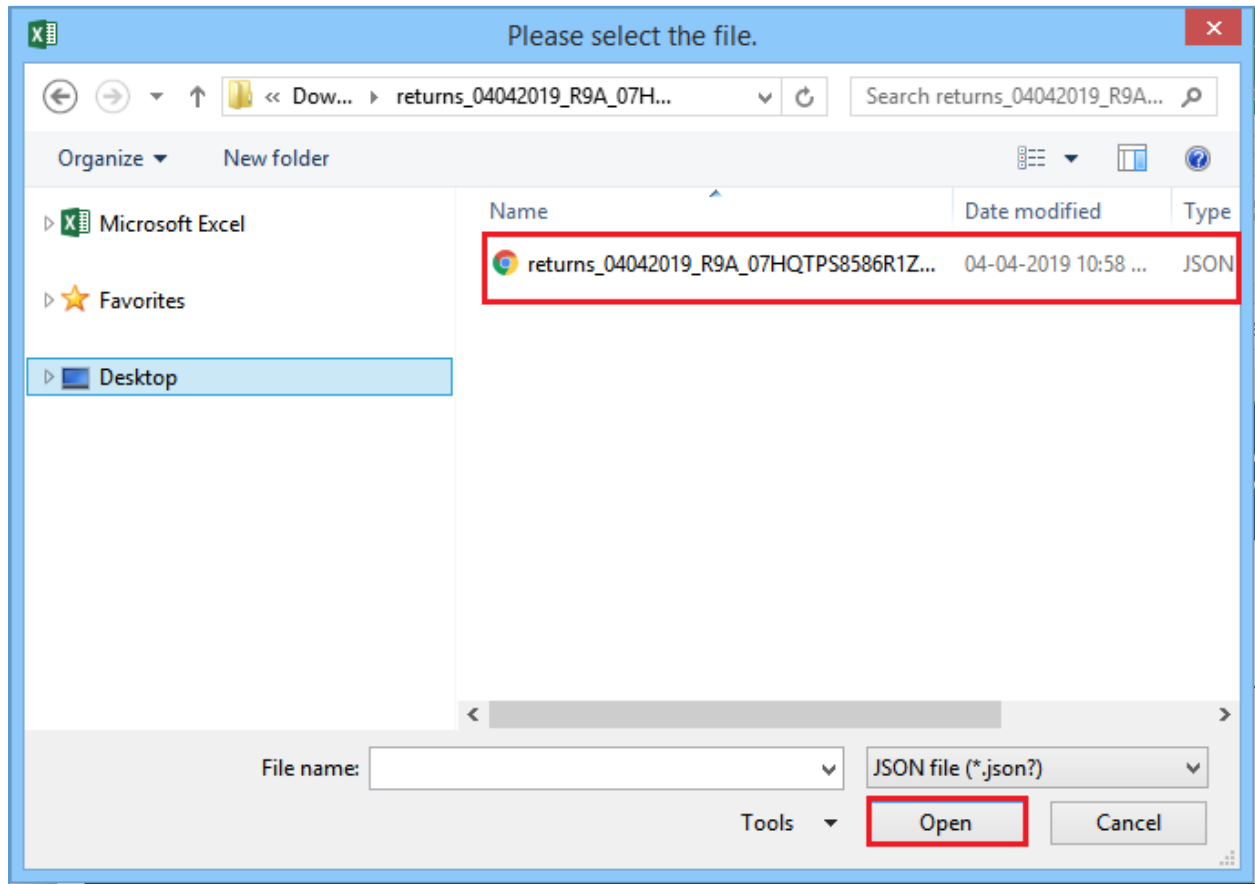
Open Downloaded Error JSON Files

Note:

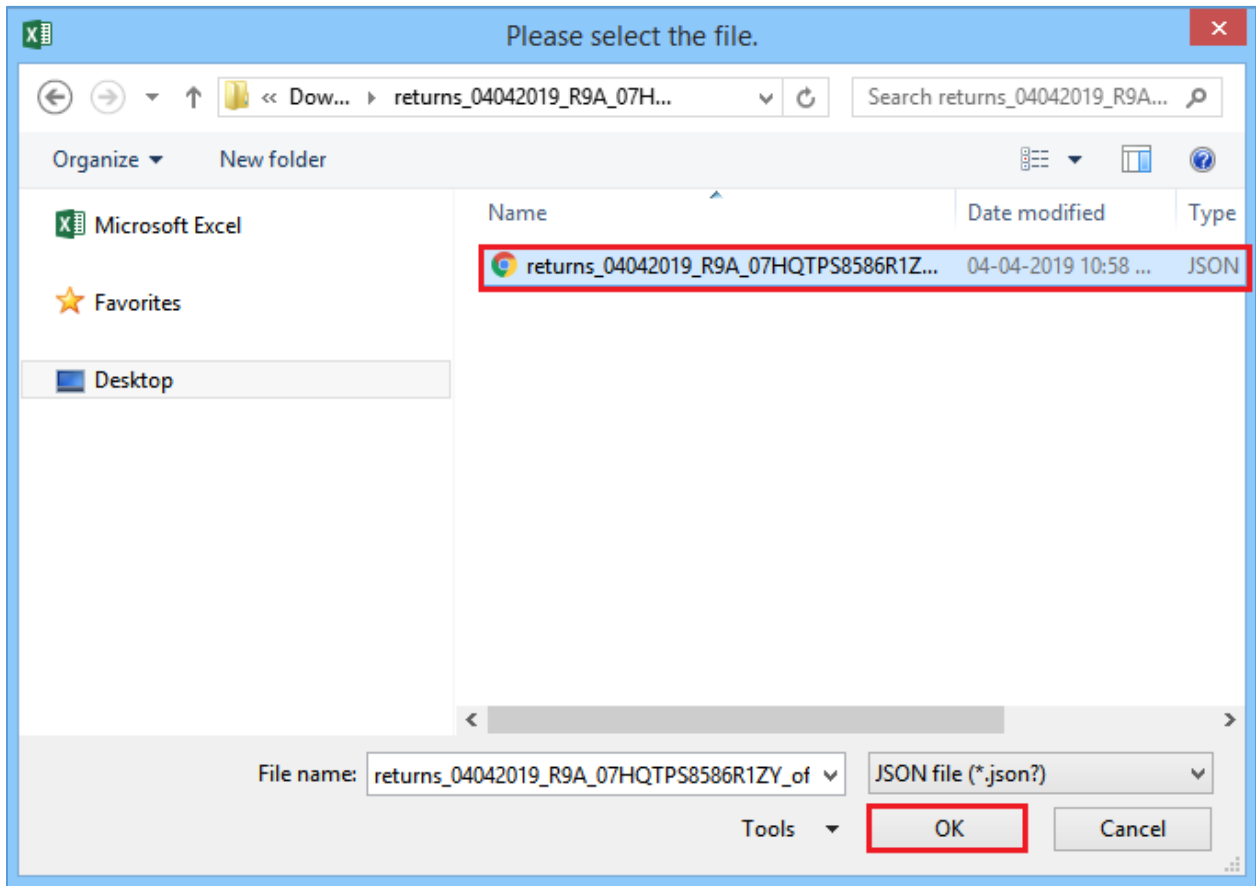
1. Generate JSON file, for upload of GSTR-9A return details prepared offline on GST portal, using **Generate JSON File to upload** button.
 2. Import and open Error JSON File downloaded from GST portal using **Open Downloaded Error JSON Files** button.
 3. Import and open JSON File downloaded from GST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



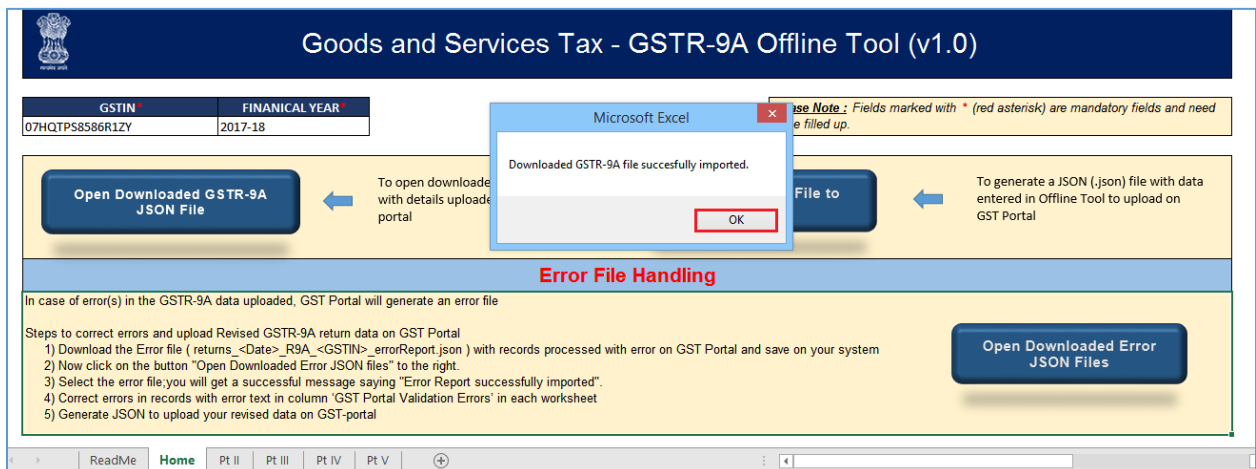
3. Browse the JSON(.json) file and click the **Open** button.



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

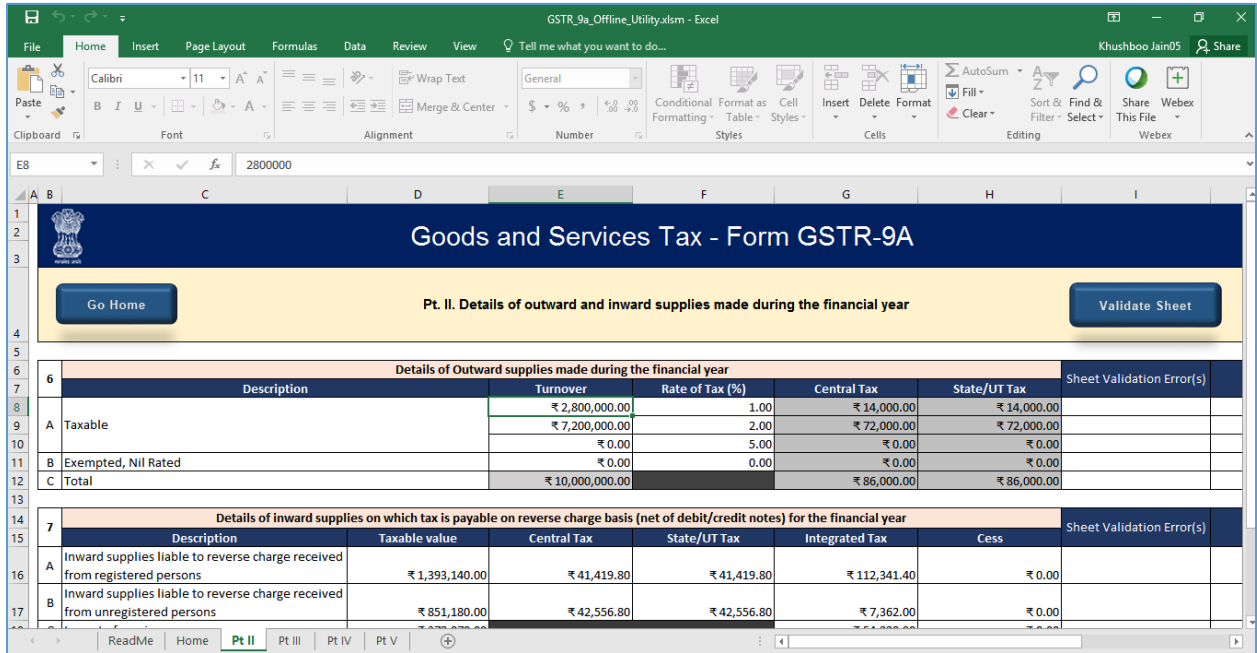


5. Success message is displayed. Click the **OK** button to proceed.



6. Now all the entries that were auto filled in relevant fields of different tables of Form GSTR 9A, based on filed Form GSTR-4, would be auto-populated in the respective sheets in the

offline tool. Next, you need to add or edit table-wise details in the Worksheet, which is explained below.



The screenshot displays the 'GSTR-9A Offline Utility' spreadsheet in Microsoft Excel. The main title is 'Goods and Services Tax - Form GSTR-9A'. The current section is 'Pt. II. Details of outward and inward supplies made during the financial year'. It contains two tables: 'Details of Outward supplies made during the financial year' and 'Details of inward supplies on which tax is payable on reverse charge basis (net of debit/credit notes) for the financial year'.

Details of Outward supplies made during the financial year							Sheet Validation Error(s)
Description	Turnover	Rate of Tax (%)	Central Tax	State/UT Tax			
A Taxable	₹ 2,800,000.00	1.00	₹ 14,000.00	₹ 14,000.00			
	₹ 7,200,000.00	2.00	₹ 72,000.00	₹ 72,000.00			
B Exempted, Nil Rated	₹ 0.00	5.00	₹ 0.00	₹ 0.00			
C Total	₹ 10,000,000.00		₹ 86,000.00	₹ 86,000.00			

Details of inward supplies on which tax is payable on reverse charge basis (net of debit/credit notes) for the financial year							Sheet Validation Error(s)
Description	Taxable value	Central Tax	State/UT Tax	Integrated Tax	Cess		
A Inward supplies liable to reverse charge received from registered persons	₹ 1,393,140.00	₹ 41,419.80	₹ 41,419.80	₹ 112,341.40	₹ 0.00		
B Inward supplies liable to reverse charge received from unregistered persons	₹ 851,180.00	₹ 42,556.80	₹ 42,556.80	₹ 7,362.00	₹ 0.00		

[Go back to the Main Menu](#)

E. Add table-wise details in the Worksheet

Note: For preparing details in Offline Utility, you will have two options:

- Either download the utility from GST Portal and fill up required details, create JSON and then upload on the GST Portal
- Download the JSON file from the Portal containing system computed details of Form GSTR-9A and import it/ open it into the offline tool and then edit it. All the entries will be editable except tax paid in Table 9 which will be prefilled and non-enterable.

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

1. Go to the **Pt II** tab and enter details of Outward supplies made during the financial year, details of inward supplies on which tax is payable on reverse charge basis (net of debit/credit notes) for the financial year and details of other inward supplies for the financial year.

Goods and Services Tax - Form GSTR-9A							
Go Home		Pt. II. Details of outward and inward supplies made during the financial year				Validate Sheet	
6 Details of Outward supplies made during the financial year							
Description	Turnover	Rate of Tax (%)	Central Tax	State/UT Tax	Sheet Validation Error(s)	GST portal validation error(s)	
A Taxable	₹ 2,800,000.00	1.00	₹ 14,000.00	₹ 14,000.00			
	₹ 7,200,000.00	2.00	₹ 72,000.00	₹ 72,000.00			
B Exempted, Nil Rated	₹ 0.00	5.00	₹ 0.00	₹ 0.00			
C Total	₹ 10,000,000.00	0.00	₹ 86,000.00	₹ 86,000.00			
7 Details of inward supplies on which tax is payable on reverse charge basis (net of debit/credit notes) for the financial year							
Description	Taxable value	Central Tax	State/UT Tax	Integrated Tax	Cess	Sheet Validation Error(s)	GST portal validation error(s)
A Inward supplies liable to reverse charge received from registered persons	₹ 1,399,140.00	₹ 41,419.80	₹ 30,000.00	₹ 112,341.40	₹ 0.00		
B Inward supplies liable to reverse charge received from unregistered persons	₹ 851,180.00	₹ 42,556.80	₹ 42,556.80	₹ 7,362.00	₹ 0.00		
C Import of services	₹ 372,070.00			₹ 54,220.90	₹ 0.00		
D Net Tax payable on (A), (B) and (C) above	₹ 2,616,390.00	₹ 83,976.60	₹ 72,556.80	₹ 173,924.30	₹ 0.00		
8 Details of other inward supplies for the financial year							
Description	Taxable value	Central Tax	State/UT Tax	Integrated Tax	Cess	Sheet Validation Error(s)	GST portal validation error(s)
A Inward supplies from registered persons (other than 7A above)	₹ 2,186,720.00	₹ 98,104.00	₹ 98,104.00	₹ 90,000.00	₹ 0.00		
B Import of Goods	₹ 1,546,200.00			₹ 278,316.00	₹ 0.00		

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

Worksheet Name	GSTR-9A Table Reference	Table Name	Description	Field name	Help Instruction
Pt II	Pt. II. Details of outward and inward supplies made during the financial year	6. Details of outward supplies made during the financial year	A. Taxable	Turnover	Enter the turnover for the financial year against different tax rates. Negative values can be entered.
				Tax Rates	Tax rates of 1%, 2% and 5% provided. These are non-editable.
				Central Tax	Auto - calculated based on Turnover value and Rate of Tax (%). These are non-editable.
			State/UT Tax	Auto - calculated based on Turnover value and Rate of Tax (%). These are non-editable.	
			B. Exempted, Nil-Rated	Turnover	Enter the turnover for the financial year against tax rate of 0%. Negative values can be entered.
				Tax Rates	Tax rates of 0% provided. These are non-editable.
				Central Tax	Auto - calculated based on Turnover value and Rate of Tax (%). These are non-editable.
			C. Total	State/UT Tax	Auto - calculated based on Turnover value and Rate of Tax (%). These are non-editable.
				Turnover	Sum of values provided in Turnover column for Table 6A and 6B. These are non-editable.
		Tax Rates		NA	
		7. Details of inward supplies on which tax is payable on reverse charge basis (net of debit/credit notes) for the financial year	7A. Inward Supplies liable to reverse charge received from registered persons	Central Tax	Enter the Central Tax amount on of such supplies. Central Tax must be equal to State/UT Tax. Negative values can be entered.
				State/UT Tax	Enter the State/UT Tax amount on of such supplies. Central Tax must be equal to State/UT Tax. Negative values can be entered.
				Integrated Tax	Enter the Integrated Tax amount on of such supplies. Negative values can be entered.
				Cess	Enter the Cess amount on of such supplies. Negative values can be entered.
				Taxable Value	Enter the values of Inward Supplies liable to reverse charge received from registered persons during the financial year. Negative values can be entered.
			7B. Inward supplies liable to reverse charge received from unregistered persons	Central Tax	Enter the Central Tax amount on of such supplies. Central Tax must be equal to State/UT Tax. Negative values can be entered.
				State/UT Tax	Enter the State/UT Tax amount on of such supplies. Central Tax must be equal to State/UT Tax. Negative values can be entered.
				Integrated Tax	Enter the Integrated Tax amount on of such supplies. Negative values can be entered.
				Cess	Enter the Cess amount on of such supplies. Negative values can be entered.
				Taxable Value	Enter the values of import of services during the financial year. Negative values can be entered.
			7C. Import of services	Central Tax	NA
				State/UT Tax	NA
				Integrated Tax	Enter the Integrated Tax amount on of such supplies. Negative values can be entered.
				Cess	Enter the Cess amount on of such supplies. Negative values can be entered.
				Taxable Value	Sum of values provided in Taxable value column for Table 7A, 7B and 7C. These are non-editable.
		7D. Net Tax payable on (A), (B) and (C) above	Central Tax	Sum of values provided in Central Tax column for Table 7A and 7B. These are non-editable.	
			State/UT Tax	Sum of values provided in State/UT Tax column for Table 7A and 7B. These are non-editable.	
			Integrated Tax	Sum of values provided in Integrated Tax column for Table 7A, 7B and 7C. These are non-editable.	
			Cess	Sum of values provided in Cess column for Table 7A, 7B and 7C. These are non-editable.	
		8. Details of other inward supplies for the financial year	8A. Inward Supplies from registered persons (other than 7A above)	Taxable Value	Enter the values of Inward Supplies received from registered persons (other than provided in table 7A) during the financial year. Negative values can be entered.
				Central Tax	Enter the Central Tax amount on of such supplies. Central Tax must be equal to State/UT Tax. Negative values can be entered.
				State/UT Tax	Enter the State/UT Tax amount on of such supplies. Central Tax must be equal to State/UT Tax. Negative values can be entered.
				Integrated Tax	Enter the Integrated Tax amount on of such supplies. Negative values can be entered.
				Cess	Enter the Cess amount on of such supplies. Negative values can be entered.
			8B. Import of Goods	Taxable Value	Enter the values of import of goods during the financial year.
				Central Tax	NA
				State/UT Tax	NA
				Integrated Tax	Enter the Integrated Tax amount on of such supplies.
		Cess	Enter the Cess amount on of such supplies.		

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

Goods and Services Tax - Form GSTR-9A

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

[Validate Sheet](#)

6 Details of Outward supplies made during the financial year						Sheet Validation Error(s)	GST portal validation error(s)
Description	Turnover	Rate of Tax (%)	Central Tax	State/UT Tax			
A Taxable	₹ 2,800,000.00	1.00	₹ 14,000.00	₹ 14,000.00			
	₹ 7,200,000.00	2.00	₹ 72,000.00	₹ 72,000.00			
	₹ 0.00	5.00	₹ 0.00	₹ 0.00			
B Exempted, Nil Rated	₹ 0.00	0.00	₹ 0.00	₹ 0.00			
C Total	₹ 10,000,000.00		₹ 86,000.00	₹ 86,000.00			

7 Details of inward supplies on which tax is payable on reverse charge basis (net of debit/credit notes) for the financial year						Sheet Validation Error(s)	GST portal validation error(s)
Description	Taxable value	Central Tax	State/UT Tax	Integrated Tax	Cess		
A Inward supplies liable to reverse charge received from registered persons	₹ 1,393,140.00	₹ 41,419.80	₹ 30,000.00	₹ 112,341.40	₹ 0.00		
B Inward supplies liable to reverse charge received from unregistered persons	₹ 851,180.00	₹ 42,556.80	₹ 42,556.80	₹ 7,362.00	₹ 0.00		
C Import of services	₹ 372,070.00			₹ 54,220.90	₹ 0.00		
D Net Tax payable on (A), (B) and (C) above	₹ 2,616,390.00	₹ 83,976.60	₹ 72,556.80	₹ 173,924.30	₹ 0.00		

8 Details of other inward supplies for the financial year						Sheet Validation Error(s)	GST portal validation error(s)
Description	Taxable value	Central Tax	State/UT Tax	Integrated Tax	Cess		
A Inward supplies from registered persons (other than 7A above)	₹ 2,186,720.00	₹ 98,104.00	₹ 98,104.00	₹ 90,000.00	₹ 0.00		
B Import of Goods	₹ 1,546,200.00			₹ 278,316.00	₹ 0.00		

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

Goods and Services Tax - Form GSTR-9A

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

[Validate Sheet](#)

6 Details of Outward supplies made during the financial year						Sheet Validation Error(s)	GST portal validation error(s)
Description	Turnover	Rate of Tax (%)	Central Tax	State/UT Tax			
A Taxable	₹ 2,800,000.00	1.00	₹ 14,000.00	₹ 14,000.00			
	₹ 7,200,000.00	2.00	₹ 72,000.00	₹ 72,000.00			
	₹ 0.00	5.00	₹ 0.00	₹ 0.00			
B Exempted, Nil Rated	₹ 0.00	0.00	₹ 0.00	₹ 0.00			
C Total	₹ 10,000,000.00		₹ 86,000.00	₹ 86,000.00			

7 Details of inward supplies on which tax is payable on reverse charge basis (net of debit/credit notes) for the financial year						Sheet Validation Error(s)	GST portal validation error(s)
Description	Taxable value	Central Tax	State/UT Tax	Integrated Tax	Cess		
A Inward supplies liable to reverse charge received from registered persons	₹ 1,393,140.00	₹ 41,419.80	₹ 30,000.00	₹ 112,341.40	₹ 0.00	Error found in row	
B Inward supplies liable to reverse charge received from unregistered persons	₹ 851,180.00	₹ 42,556.80	₹ 42,556.80	₹ 7,362.00	₹ 0.00		
C Import of services	₹ 372,070.00			₹ 54,220.90	₹ 0.00		
D Net Tax payable on (A), (B) and (C) above	₹ 2,616,390.00	₹ 83,976.60	₹ 72,556.80	₹ 173,924.30	₹ 0.00		

8 Details of other inward supplies for the financial year						Sheet Validation Error(s)	GST portal validation error(s)
Description	Taxable value	Central Tax	State/UT Tax	Integrated Tax	Cess		
A Inward supplies from registered persons (other than 7A above)	₹ 2,186,720.00	₹ 98,104.00	₹ 98,104.00	₹ 90,000.00	₹ 0.00		
B Import of Goods	₹ 1,546,200.00			₹ 278,316.00	₹ 0.00		

Microsoft Excel

✖ There are errors in the sheet (highlighted by Red colored cells). Please correct them to proceed.

[OK](#)

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

Goods and Services Tax - Form GSTR-9A

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

[Validate Sheet](#)

Details of Outward supplies made during the financial year						Sheet Validation Error(s)	GST portal validation error(s)
Description	Turnover	Rate of Tax (%)	Central Tax	State/UT Tax			
A Taxable	₹ 2,800,000.00	1.00	₹ 14,000.00	₹ 14,000.00			
	₹ 7,200,000.00	2.00	₹ 72,000.00	₹ 72,000.00			
	₹ 0.00	5.00	₹ 0.00	₹ 0.00			
B Exempted, Nil Rated	₹ 0.00	0.00	₹ 0.00	₹ 0.00			
C Total	₹ 10,000,000.00		₹ 86,000.00	₹ 86,000.00			

Details of inward supplies on which tax is payable on reverse charge basis (net of debit/credit notes) for the financial year						Sheet Validation Error(s)	GST portal validation error(s)
Description	Taxable value	Central Tax	Central Tax should be equal to State/UT Tax	Central Tax should be equal to State/UT Tax	Cess		
A Inward supplies liable to reverse charge received from registered persons	₹ 1,393,140.00	₹ 41,419.80			₹ 0.00	Error found in row	
B Inward supplies liable to reverse charge received from unregistered persons	₹ 851,180.00	₹ 42,556.80			₹ 0.00		
C Import of services	₹ 372,070.00				₹ 0.00		
D Net Tax payable on (A), (B) and (C) above	₹ 2,616,390.00	₹ 83,976.60	₹ 72,556.80	₹ 173,924.30	₹ 0.00		

Details of other inward supplies for the financial year						Sheet Validation Error(s)	GST portal validation error(s)
A Inward supplies from registered persons (other than 7A above)	₹ 2,186,720.00	₹ 98,104.00	₹ 98,104.00	₹ 90,000.00	₹ 0.00		
B Import of Goods	₹ 1,546,200.00			₹ 278,316.00	₹ 0.00		

[ReadMe](#) | [Home](#) | **[Pt. II](#)** | [Pt. III](#) | [Pt. IV](#) | [Pt. V](#)

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

GSTR_9a_Offline_Utility.xlsxm - Excel

Review | View | Tell me what you want to do...

[Show/Hide Comment](#) | [Protect and Share Workbook](#)
[Show All Comments](#) | [Unprotect Sheet](#) | [Protect Workbook](#) | [Share Workbook](#) | [Allow Users to Edit Ranges](#)
[Show Link](#) | [Track Changes](#)

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

Goods and Services Tax - Form GSTR-9A

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

[Validate Sheet](#)

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

Goods and Services Tax - Form GSTR-9A

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

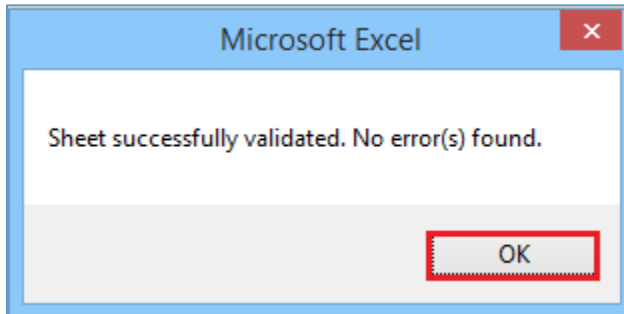
[Validate Sheet](#)

6 Details of Outward supplies made during the financial year						Sheet Validation Error(s)	GST portal validation error(s)
Description	Turnover	Rate of Tax (%)	Central Tax	State/UT Tax			
A Taxable	₹ 2,800,000.00	1.00	₹ 14,000.00	₹ 14,000.00			
	₹ 7,200,000.00	2.00	₹ 72,000.00	₹ 72,000.00			
	₹ 0.00	5.00	₹ 0.00	₹ 0.00			
B Exempted, Nil Rated	₹ 0.00	0.00	₹ 0.00	₹ 0.00			
C Total	₹ 10,000,000.00		₹ 86,000.00	₹ 86,000.00			

7 Details of inward supplies on which tax is payable on reverse charge basis (net of debit/credit notes) for the financial year						Sheet Validation Error(s)	GST portal validation error(s)
Description	Taxable value	Central Tax	State/UT Tax	Integrated Tax	Cess		
A Inward supplies liable to reverse charge received from registered persons	₹ 1,399,140.00	₹ 41,419.80	₹ 41,419.80	₹ 112,341.40	₹ 0.00		
B Inward supplies liable to reverse charge received from unregistered persons	₹ 851,180.00	₹ 42,556.80	₹ 42,556.80	₹ 7,362.00	₹ 0.00		
C Import of services	₹ 372,070.00			₹ 54,220.90	₹ 0.00		
D Net Tax payable on (A), (B) and (C) above	₹ 2,616,390.00	₹ 83,976.60	₹ 83,976.60	₹ 173,924.30	₹ 0.00		

8 Details of other inward supplies for the financial year						Sheet Validation Error(s)	GST portal validation error(s)
Description	Taxable value	Central Tax	State/UT Tax	Integrated Tax	Cess		
A Inward supplies from registered persons (other than 7A above)	₹ 2,186,720.00	₹ 98,104.00	₹ 98,104.00	₹ 90,000.00	₹ 0.00		
B Import of Goods	₹ 1,546,200.00			₹ 278,316.00	₹ 0.00		

6. A popup Message box appears “Sheet successfully validated. No error(s) found”. Click **OK**.



7. Go to the **Pt III** tab and enter details of tax paid as declared in returns filed during the financial year.

Goods and Services Tax - Form GSTR-9A

Pt. III. Details of tax paid as declared in returns filed during the financial year

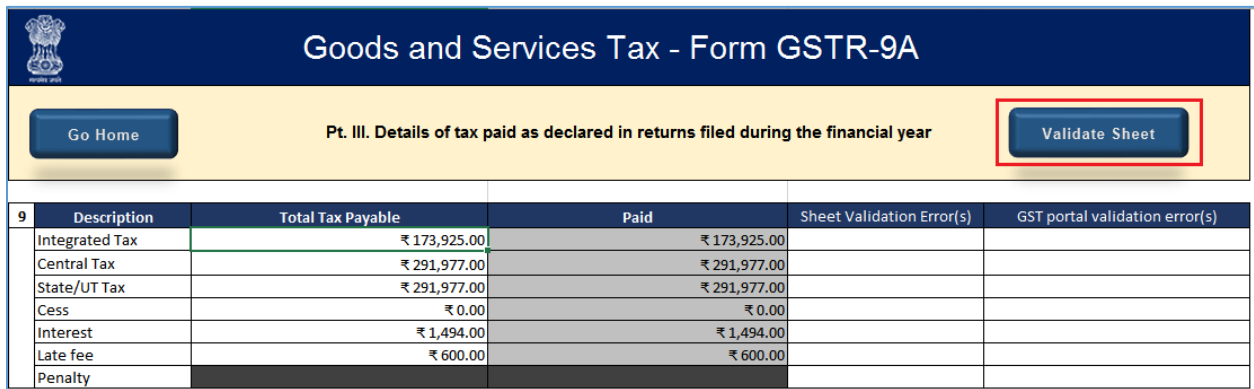
[Validate Sheet](#)

9 Description	Total Tax Payable	Paid	Sheet Validation Error(s)	GST portal validation error(s)
Integrated Tax	₹ 173,925.00	₹ 173,925.00		
Central Tax	₹ 291,977.00	₹ 291,977.00		
State/UT Tax	₹ 291,977.00	₹ 291,977.00		
Cess	₹ 0.00	₹ 0.00		
Interest	₹ 1,494.00	₹ 1,494.00		
Late fee	₹ 600.00	₹ 600.00		
Penalty				

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

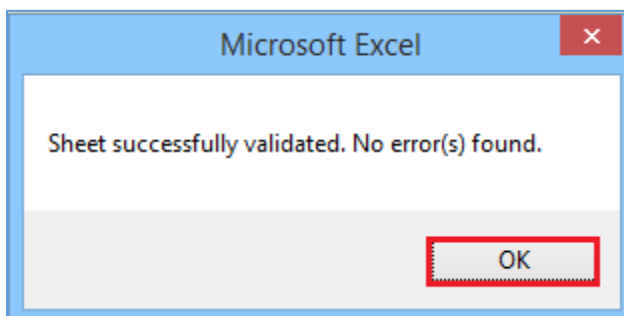
Pt III	Pt. III. Details of tax paid as declared in returns filed during the financial year	9	Integrated Tax	Total Tax payable	Enter the Integrated tax payable during the financial year.
				Paid	This values shall be auto-updated, based on the JSON file imported into the offline utility. These are non-editable.
			Central Tax	Total Tax payable	Enter the Central tax payable during the financial year. Central Tax must be equal to State/UT Tax.
				Paid	This values shall be auto-updated, based on the JSON file imported into the offline utility. These are non-editable.
			State/UT Tax	Total Tax payable	Enter the Central tax payable during the financial year. Central Tax must be equal to State/UT Tax.
				Paid	This values shall be auto-updated, based on the JSON file imported into the offline utility. These are non-editable.
			Cess	Total Tax payable	Enter the Cess payable during the financial year.
				Paid	This values shall be auto-updated, based on the JSON file imported into the offline utility. These are non-editable.
			Interest	Total Tax payable	Enter the Interest payable during the financial year.
				Paid	This values shall be auto-updated, based on the JSON file imported into the offline utility. These are non-editable.
			Late Fee	Total Tax payable	Enter the late fee payable during the financial year.
				Paid	This values shall be auto-updated, based on the JSON file imported into the offline utility. These are non-editable.
			Penalty	Total Tax payable	NA
				Paid	NA

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



9	Description	Total Tax Payable	Paid	Sheet Validation Error(s)	GST portal validation error(s)
	Integrated Tax	₹ 173,925.00	₹ 173,925.00		
	Central Tax	₹ 291,977.00	₹ 291,977.00		
	State/UT Tax	₹ 291,977.00	₹ 291,977.00		
	Cess	₹ 0.00	₹ 0.00		
	Interest	₹ 1,494.00	₹ 1,494.00		
	Late fee	₹ 600.00	₹ 600.00		
	Penalty				

- A popup Message box appears "Sheet Successfully Validated. No error(s) found. Click **OK**.



10. Go to the **Pt IV** tab and enter Particulars of the transactions for the previous FY declared in returns of April to September of current FY or upto date of filing of annual return of previous FY whichever is earlier.

Goods and Services Tax - Form GSTR-9A								
Go Home		Pt. IV. Particulars of the transactions for the previous FY declared in returns of April to September of current FY or upto date of filing of annual return of previous FY whichever is earlier				Validate Sheet		
	Description	Turnover	Central Tax	State/UT Tax	Integrated Tax	Cess	Sheet Validation Error(s)	GST portal validation
10	Supplies / tax (outward) declared through amendments (+) (net of debit notes)	66666	₹ 1,666.65	₹ 1,666.65				
11	Inward supplies liable to reverse charge declared through amendments (+) (net of debit notes)	18200	₹ 16,380.00	₹ 16,380.00				
12	Supplies / tax (outward) reduced through amendments (-) (net of credit notes)	66666	₹ 1,666.65	₹ 1,666.65				
13	Inward supplies liable to reverse charge reduced through amendments (-) (net of credit notes)	₹ 56,000.00			₹ 2,800.00			
	Turnover (6C+10-12)	₹ 10,000,000.00	₹ 86,000.00	₹ 86,000.00				
Differential tax paid on account of declaration made in 10.11.12 & 13 above								
14	Description	Payable	Paid		Sheet Validation Error(s)	GST portal validation error(s)		
	Integrated Tax	-₹ 2,800.00						
	Central Tax	₹ 16,380.00		₹ 16,380.00				
	State/UT Tax	₹ 16,380.00		₹ 16,380.00				
	Cess							
	Interest							

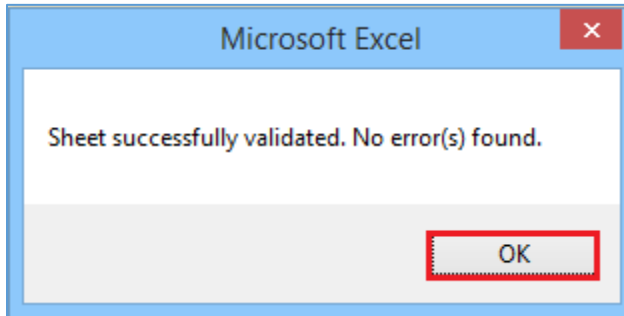
Note: The table below provides the worksheet name, table name and detailed description for this worksheet.

PT IV	Pt. IV. Particulars of the transactions for the previous FY declared in returns of April to September of current FY or upto date of filing of annual return of previous FY whichever is earlier	10	Supplies/tax (outward) declared through amendments (+) (net of debit notes)	Turnover	Enter turnover details net of debit notes of transactions related to previous FY declared in returns of April to September of current FY through amendments related of Supplies/tax (outward).
				Central Tax	Enter the Central Tax amount on of such supplies. Central Tax must be equal to State/UT Tax.
				State/UT Tax	Enter the State/UT Tax amount on of such supplies. Central Tax must be equal to State/UT Tax.
				Integrated Tax	NA
		11	Inward supplies liable to reverse charge declared through Amendments (+) (net of debit notes)	Turnover	Enter Taxable value details net of debit notes of transactions related to previous FY declared in returns of April to September of current FY through amendments related to inward supplies liable to reverse charge
				Central Tax	Enter the Central Tax amount on of such supplies. Central Tax must be equal to State/UT Tax.
				State/UT Tax	Enter the State/UT Tax amount on of such supplies. Central Tax must be equal to State/UT Tax.
				Integrated Tax	Enter the Integrated Tax amount on of such supplies.
		12	Supplies/tax (outward) reduced through amendments (-) (net of credit notes)	Turnover	Enter turnover details net of credit notes of transactions related to previous FY declared in returns of April to September of current FY through amendments related of Supplies/tax (outward)
				Central Tax	Enter the Central Tax amount on of such supplies. Central Tax must be equal to State/UT Tax.
				State/UT Tax	Enter the State/UT Tax amount on of such supplies. Central Tax must be equal to State/UT Tax.
				Integrated Tax	NA
		13	Inward supplies liable to reverse charge declared through Amendments (-) (net of credit notes)	Turnover	Enter Taxable value details net of credit notes of transactions related to previous FY declared in returns of April to September of current FY through amendments related to inward supplies liable to reverse charge
				Central Tax	Enter the Central Tax amount on of such supplies. Central Tax must be equal to State/UT Tax.
				State/UT Tax	Enter the State/UT Tax amount on of such supplies. Central Tax must be equal to State/UT Tax.
				Integrated Tax	Enter the Integrated Tax amount on of such supplies.
		14. Differential tax paid on account of declaration made in 10,11,12 & 13 above	Turnover (6C+10-12)	Turnover	Turnover values for the financial year, based on amount entered in turnover column of table 6C, 10 and 12. These are non-editable.
				Central Tax	Central Tax values for the financial year, based on amount entered in Central Tax column of table 6C, 10 and 12. These are non-editable.
				State/UT Tax	State/UT Tax values for the financial year, based on amount entered in State/UT Tax column of table 6C, 10 and 12. These are non-editable.
				Integrated Tax	NA
			Integrated Tax	Payable	Integrated tax payable on amount entered in table 10,11,12 & 13 above. Negative values can be entered.
				Paid	Integrated tax paid of amount entered in table 10,11,12 & 13 above. Negative values can be entered.
			Central Tax	Payable	Central tax payable on amount entered in table 10,11,12 & 13 above. Central Tax must be equal to State/UT Tax. Negative values can be entered.
				Paid	Central tax paid on amount entered in table 10,11,12 & 13 above. Central Tax must be equal to State/UT Tax. Negative values can be entered.
State/UT Tax	Payable		State/UT tax payable on amount entered in table 10,11,12 & 13 above. Central Tax must be equal to State/UT Tax. Negative values can be entered.		
	Paid		State/UT tax paid on amount entered in table 10,11,12 & 13 above. Central Tax must be equal to State/UT Tax. Negative values can be entered.		
Cess	Payable		Cess payable on amount entered in table 10,11,12 & 13 above. Negative values can be entered.		
	Paid		Cess paid of amount entered in table 10,11,12 & 13 above. Negative values can be entered.		
Interest	Payable	Interest payable on amount entered in table 10,11,12 & 13 above.			
	Paid	Interest paid of amount entered in table 10,11,12 & 13 above.			

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

Goods and Services Tax - Form GSTR-9A							
Go Home		Pt. IV. Particulars of the transactions for the previous FY declared in returns of April to September of current FY or upto date of filing of annual return of previous FY whichever is earlier				Validate Sheet	
Description	Turnover	Central Tax	State/UT Tax	Integrated Tax	Cess	Sheet Validation Error(s)	GST portal validation
10 Supplies / tax (outward) declared through amendments (+) (net of debit notes)	66666	₹ 1,666.65	₹ 1,666.65				
11 Inward supplies liable to reverse charge declared through amendments (+) (net of debit notes)	18200	₹ 16,380.00	₹ 16,380.00				
12 Supplies / tax (outward) reduced through amendments (-) (net of credit notes)	66666	₹ 1,666.65	₹ 1,666.65				
13 Inward supplies liable to reverse charge reduced through amendments (-) (net of credit notes)	₹ 56,000.00			₹ 2,800.00			
Turnover (6C+10-12)	₹ 10,000,000.00	₹ 86,000.00	₹ 86,000.00				
14 Differential tax paid on account of declaration made in 10,11,12 & 13 above						Sheet Validation Error(s)	GST portal validation error(s)
Description	Payable	Paid					
Integrated Tax		₹ 2,800.00					
Central Tax		₹ 16,380.00		₹ 16,380.00			
State/UT Tax		₹ 16,380.00		₹ 16,380.00			
Cess							
Interest							

12. A popup Message box appears “Sheet Successfully Validated. No error(s) found. Click **OK**.”



13. Go to the **Pt V** tab and enter Particulars of Demands and Refunds and details of credit reversed or availed for the relevant financial year of which the return is being filed.

Goods and Services Tax - Form GSTR-9A								
Go Home		Pt. V. Other information				Validate Sheet		
Particulars of Demands and Refunds								
15	Description	Central Tax	State/UT Tax	Integrated Tax	Cess	Interest	Penalty	Late fee/ others
A	Total Refund claimed			₹ 152,400.00				
B	Total Refund sanctioned			₹ 94,300.00				
C	Total Refund rejected			₹ 0.00				
D	Total Refund pending			₹ 58,100.00				
E	Total demand of taxes	₹ 86,400.00	₹ 86,400.00					
F	Total taxes paid in respect of E above	₹ 65,000.00	₹ 65,000.00					
G	Total demands pending out of E above	₹ 21,400.00	₹ 21,400.00	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	₹
Details of credit reversed or availed								
16	Description	Central Tax	State/UT Tax	Integrated Tax	Cess	Sheet Validation Error(s)	GST portal validation error(s)	
A	Credit reversed on opting in the composition scheme (-)							
B	Credit availed on opting out of the composition scheme (+)	₹ 454,600.00	₹ 454,600.00	₹ 32,400.00				

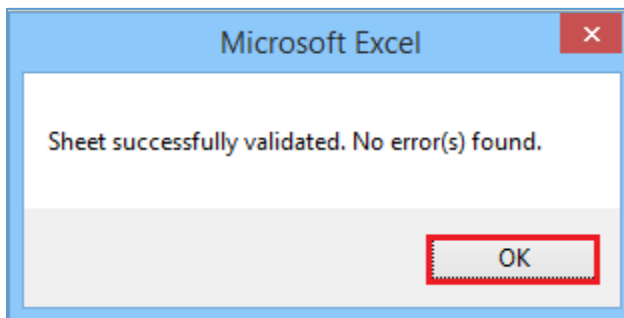
Note: The table below provides the worksheet name, table name and detailed description for this worksheet.

Pt V	Pt. V. Other Information	15. Particulars of Demands and Refunds	A. Total Refund Claimed	Central Tax	Enter Central Tax amount of Total Refund claimed. Central Tax must be equal to State/UT Tax.
				State/UT Tax	Enter State/UT Tax amount of Total Refund claimed. Central Tax must be equal to State/UT Tax.
				Integrated Tax	Enter Integrated Tax amount of Total Refund claimed.
				Cess	Enter Cess amount of Total Refund claimed.
				Interest	NA
				Penalty	NA
			B. Total Refund Sanctioned	Central Tax	Enter Central Tax amount of Total Refund sanctioned. Central Tax must be equal to State/UT Tax.
				State/UT Tax	Enter State/UT Tax amount of Total Refund sanctioned. Central Tax must be equal to State/UT Tax.
				Integrated Tax	Enter Integrated Tax amount of Total Refund sanctioned.
				Cess	Enter Cess amount of Total Refund sanctioned.
				Interest	NA
				Penalty	NA
			C. Total Refund Rejected	Central Tax	Enter Central Tax amount of Total Refund Rejected. Central Tax must be equal to State/UT Tax.
				State/UT Tax	Enter State/UT Tax amount of Total Refund Rejected. Central Tax must be equal to State/UT Tax.
				Integrated Tax	Enter Integrated Tax amount of Total Refund Rejected.
				Cess	Enter Cess amount of Total Refund Rejected.
				Interest	NA
				Penalty	NA
			D. Total Refund Pending	Central Tax	Enter Central Tax amount of Total Refund Pending. Central Tax must be equal to State/UT Tax.
				State/UT Tax	Enter State/UT Tax amount of Total Refund Pending. Central Tax must be equal to State/UT Tax.
				Integrated Tax	Enter Integrated Tax amount of Total Refund Pending.
				Cess	Enter Cess amount of Total Refund Pending.
				Interest	NA
				Penalty	NA
			E. Total demand of Taxes	Central Tax	Enter total Central tax amount of demand(s) issued. Central Tax must be equal to State/UT Tax.
				State/UT Tax	Enter total State/UT tax amount of demand(s) issued. Central Tax must be equal to State/UT Tax.
				Integrated Tax	Enter total Integrated tax amount of demand(s) issued.
				Cess	Enter total Cess amount of demand(s) issued.
				Interest	Enter total Interest amount of demand(s) issued.
				Penalty	Enter total Penalty amount of demand(s) issued.
			F. Total taxes paid in respect of E above	Central Tax	Enter total Central tax amount paid on demand(s) issued. It should be less than or equal to amount declared in table 15E. Central Tax must be equal to State/UT Tax.
				State/UT Tax	Enter total State/UT tax amount paid on demand(s) issued. It should be less than or equal to amount declared in table 15E. Central Tax must be equal to State/UT Tax.
				Integrated Tax	Enter total Integrated tax amount paid on demand(s) issued. It should be less than or equal to amount declared in table 15E.
				Cess	Enter total Cess amount paid on demand(s) issued. It should be less than or equal to amount declared in table 15E.
				Interest	Enter total Interest amount paid on demand(s) issued. It should be less than or equal to amount declared in table 15E.
				Penalty	Enter total Penalty amount paid on demand(s) issued. It should be less than or equal to amount declared in table 15E.
			G. Total demands pending out of E above	Central Tax	Auto- competed Difference between Central Tax amount entered in table 15E and 15F.
				State/UT Tax	Difference between State/UT Tax amount entered in table 15E and 15F. These are non-editable.
				Integrated Tax	Difference between Integrated Tax amount entered in table 15E and 15F. These are non-editable.
				Cess	Difference between Cess amount entered in table 15E and 15F. These are non-editable.
				Interest	Difference between Interest amount entered in table 15E and 15F. These are non-editable.
				Penalty	Difference between Penalty amount entered in table 15E and 15F. These are non-editable.
16. Details of credit reversed or availed	A. Credit reversed on opting in the composition scheme (-)	Central Tax	Enter Central Tax credit reversed on opting in the composition scheme. Central tax must be equal to State/UT Tax.		
		State/UT Tax	Enter State/UT Tax credit reversed on opting in the composition scheme. Central tax must be equal to State/UT Tax.		
		Integrated Tax	Enter Integrated Tax credit reversed on opting in the composition scheme.		
	A. Credit availed on opting out the composition scheme (+)	Central Tax	Enter Central Tax credit availed on opting out of the composition scheme. Central tax must be equal to State/UT Tax.		
		State/UT Tax	Enter State/UT Tax credit availed on opting out of the composition scheme. Central tax must be equal to State/UT Tax.		
		Integrated Tax	Enter Integrated Tax credit availed on opting out of the composition scheme.		
Cess	Enter Cess credit availed on opting out of the composition scheme.				

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

Goods and Services Tax - Form GSTR-9A								
Go Home		PL V. Other information				Validate Sheet		
Particulars of Demands and Refunds								
15	Description	Central Tax	State/UT Tax	Integrated Tax	Cess	Interest	Penalty	Late fee/ others
A	Total Refund claimed			₹ 152,400.00				
B	Total Refund sanctioned			₹ 94,300.00				
C	Total Refund rejected			₹ 0.00				
D	Total Refund pending			₹ 58,100.00				
E	Total demand of taxes	₹ 86,400.00	₹ 86,400.00					
F	Total taxes paid in respect of E above	₹ 65,000.00	₹ 65,000.00					
G	Total demands pending out of E above	₹ 21,400.00	₹ 21,400.00	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00
Details of credit reversed or availed								
16	Description	Central Tax	State/UT Tax	Integrated Tax	Cess	Sheet Validation Error(s)	GST portal validation error(s)	
A	Credit reversed on opting in the composition scheme (-)							
B	Credit availed on opting out of the composition scheme (+)	₹ 454,600.00	₹ 454,600.00	₹ 32,400.00				

15. A popup Message box appears “Sheet Successfully Validated. No error(s) found. Click **OK**.”

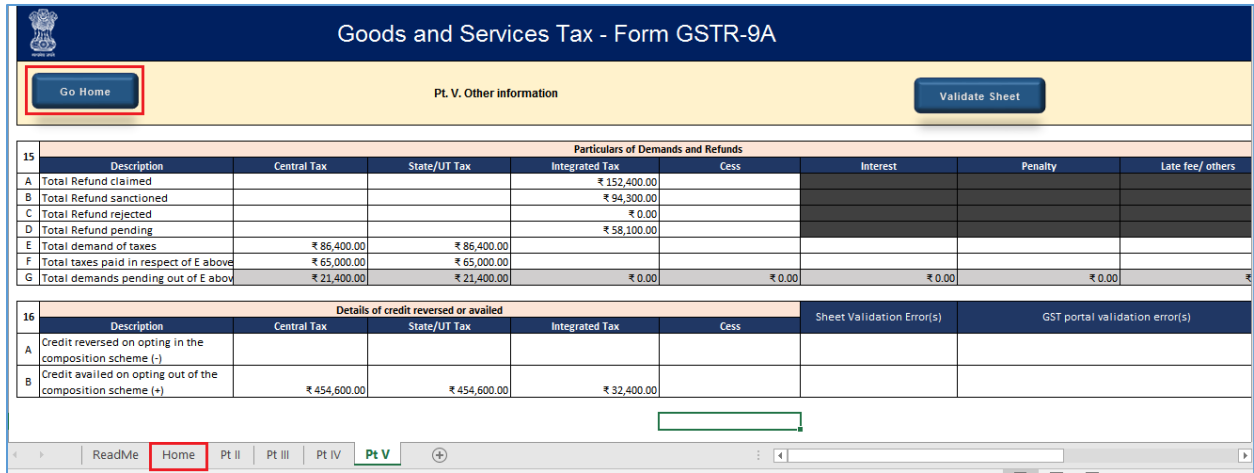


[Go back to the Main Menu](#)

F. Generate JSON File to upload

To generate JSON File to upload, perform following steps:

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



Goods and Services Tax - Form GSTR-9A

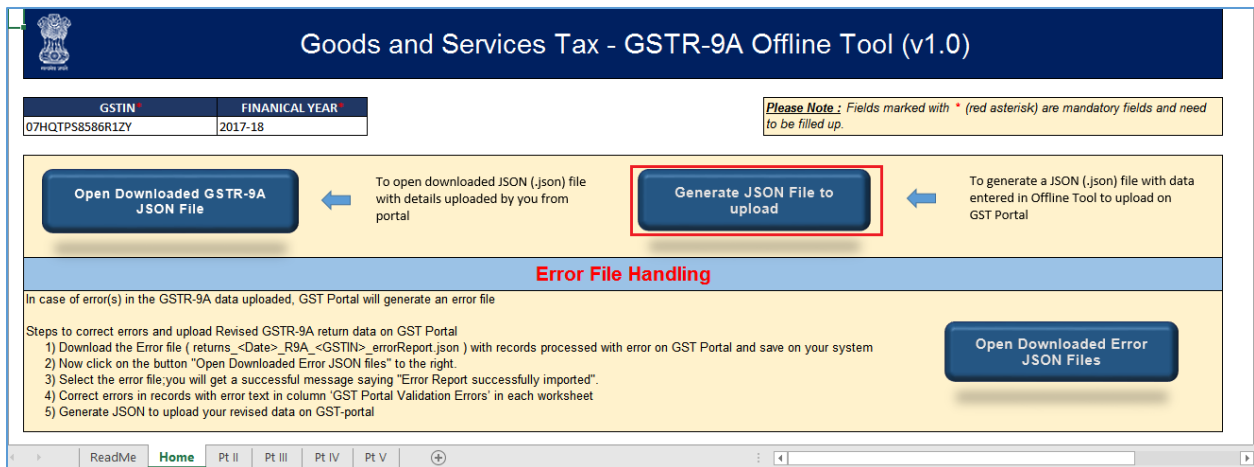
Pt. V. Other information Validate Sheet

Particulars of Demands and Refunds								
15	Description	Central Tax	State/UT Tax	Integrated Tax	Cess	Interest	Penalty	Late fee/ others
A	Total Refund claimed			₹ 152,400.00				
B	Total Refund sanctioned			₹ 94,300.00				
C	Total Refund rejected			₹ 0.00				
D	Total Refund pending			₹ 58,100.00				
E	Total demand of taxes	₹ 86,400.00	₹ 86,400.00					
F	Total taxes paid in respect of E above	₹ 65,000.00	₹ 65,000.00					
G	Total demands pending out of E above	₹ 21,400.00	₹ 21,400.00	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	

Details of credit reversed or availed							
16	Description	Central Tax	State/UT Tax	Integrated Tax	Cess	Sheet Validation Error(s)	GST portal validation error(s)
A	Credit reversed on opting in the composition scheme (-)						
B	Credit availed on opting out of the composition scheme (+)	₹ 454,600.00	₹ 454,600.00	₹ 32,400.00			

ReadMe Home Pt II Pt III Pt IV Pt V

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



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

GSTIN: 07HQTPS8586R1ZY FINANCIAL YEAR: 2017-18

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

Open Downloaded GSTR-9A JSON File
← To open downloaded JSON (.json) file with details uploaded by you from portal
Generate JSON File to upload
← To generate a JSON (.json) file with data entered in Offline Tool to upload on GST Portal

Error File Handling

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

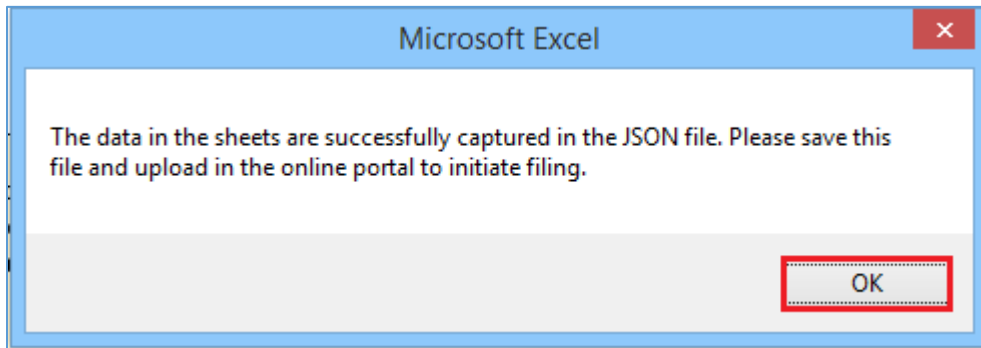
Steps to correct errors and upload Revised GSTR-9A return data on GST Portal

- 1) Download the Error file (returns_<Date>_R9A_<GSTIN>_errorReport.json) with records processed with error on GST Portal and save on your system
- 2) Now click on the button "Open Downloaded Error JSON files" to the right.
- 3) Select the error file, you will get a successful message saying "Error Report successfully imported".
- 4) Correct errors in records with error text in column "GST Portal Validation Errors" in each worksheet
- 5) Generate JSON to upload your revised data on GST-portal

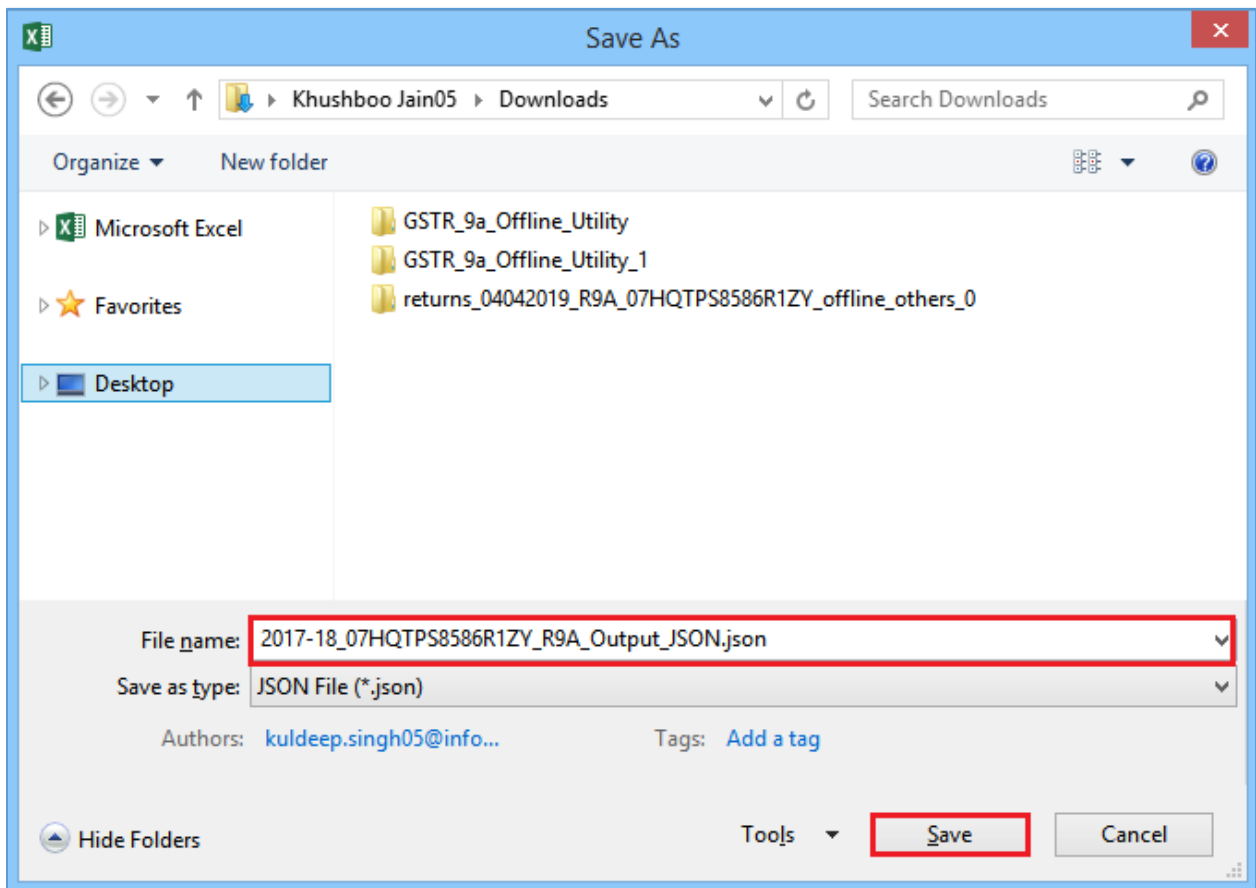
Open Downloaded Error JSON Files

ReadMe Home Pt II Pt III Pt IV Pt V

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



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.

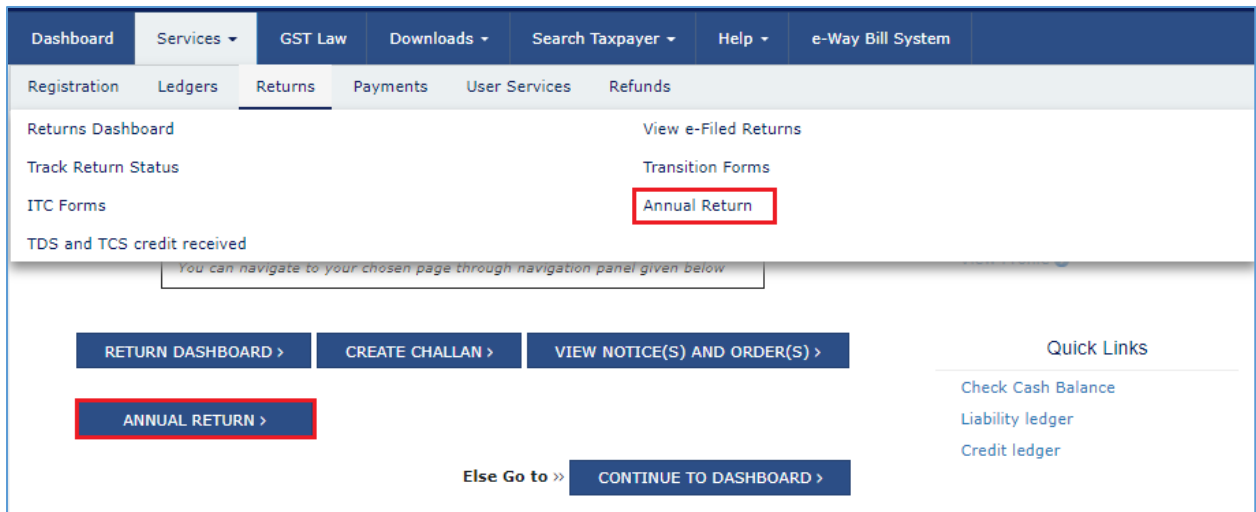


[Go back to the Main Menu](#)

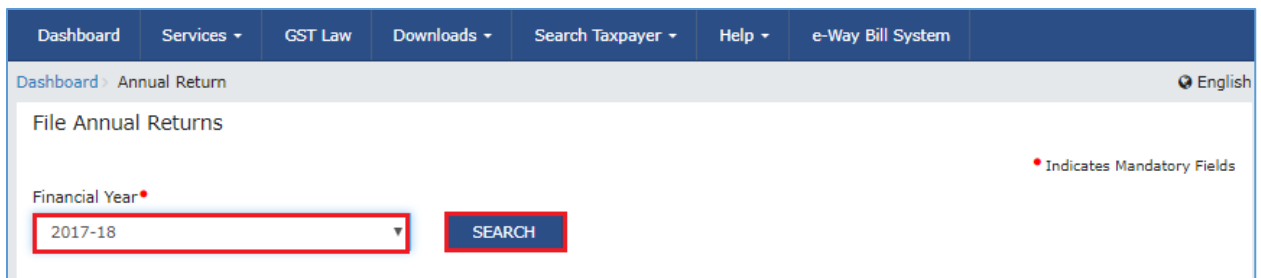
G. Upload the generated JSON File on GST Portal

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

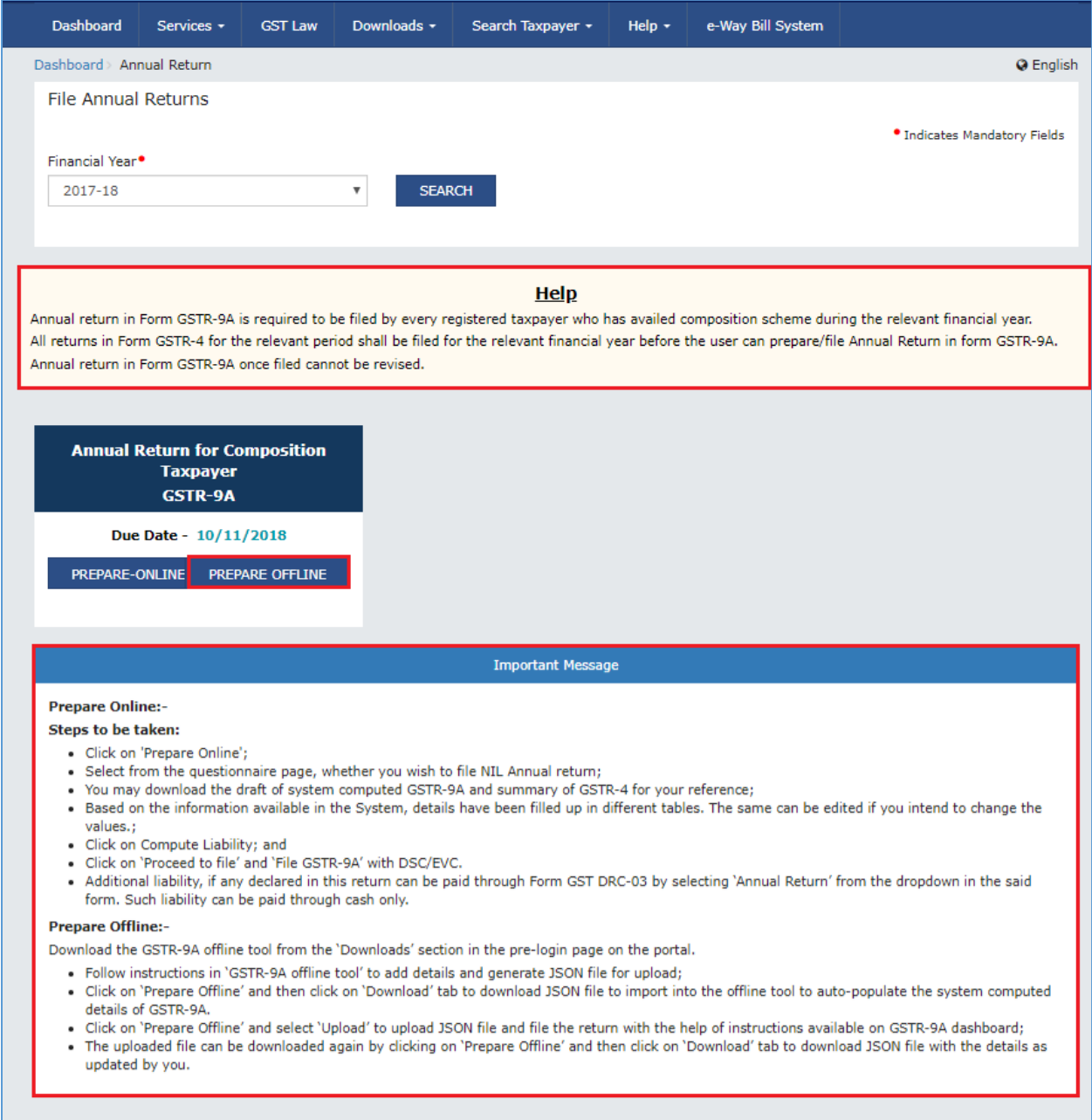
1. Access the www.gst.gov.in URL. The GST Home page is displayed.
2. Login to the portal with valid credentials.
3. Dashboard page is displayed. Click the **Services > Returns > Annual Return** command. Alternatively, you can also click the **Annual Return** link on the Dashboard.



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



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



Dashboard > Annual Return English

File Annual Returns Indicates Mandatory Fields

Financial Year *

2017-18

Help

Annual return in Form GSTR-9A is required to be filed by every registered taxpayer who has availed composition scheme during the relevant financial year. All returns in Form GSTR-4 for the relevant period shall be filed for the relevant financial year before the user can prepare/file Annual Return in form GSTR-9A. Annual return in Form GSTR-9A once filed cannot be revised.

Annual Return for Composition Taxpayer GSTR-9A

Due Date - **10/11/2018**

Important Message

Prepare Online:-

Steps to be taken:

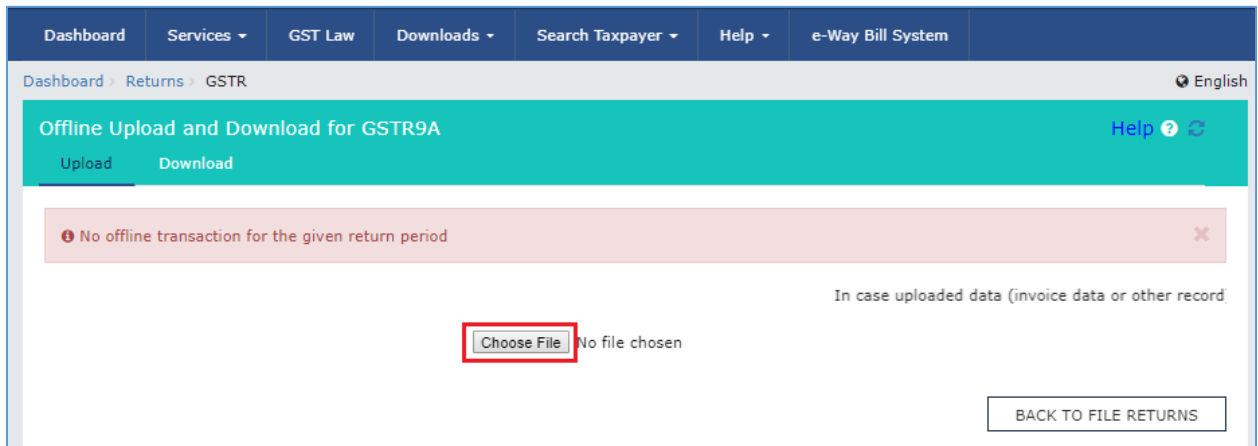
- Click on 'Prepare Online';
- Select from the questionnaire page, whether you wish to file NIL Annual return;
- You may download the draft of system computed GSTR-9A and summary of GSTR-4 for your reference;
- Based on the information available in the System, details have been filled up in different tables. The same can be edited if you intend to change the values.;
- Click on Compute Liability; and
- Click on 'Proceed to file' and 'File GSTR-9A' with DSC/EVC.
- Additional liability, if any declared in this return can be paid through Form GST DRC-03 by selecting 'Annual Return' from the dropdown in the said form. Such liability can be paid through cash only.

Prepare Offline:-

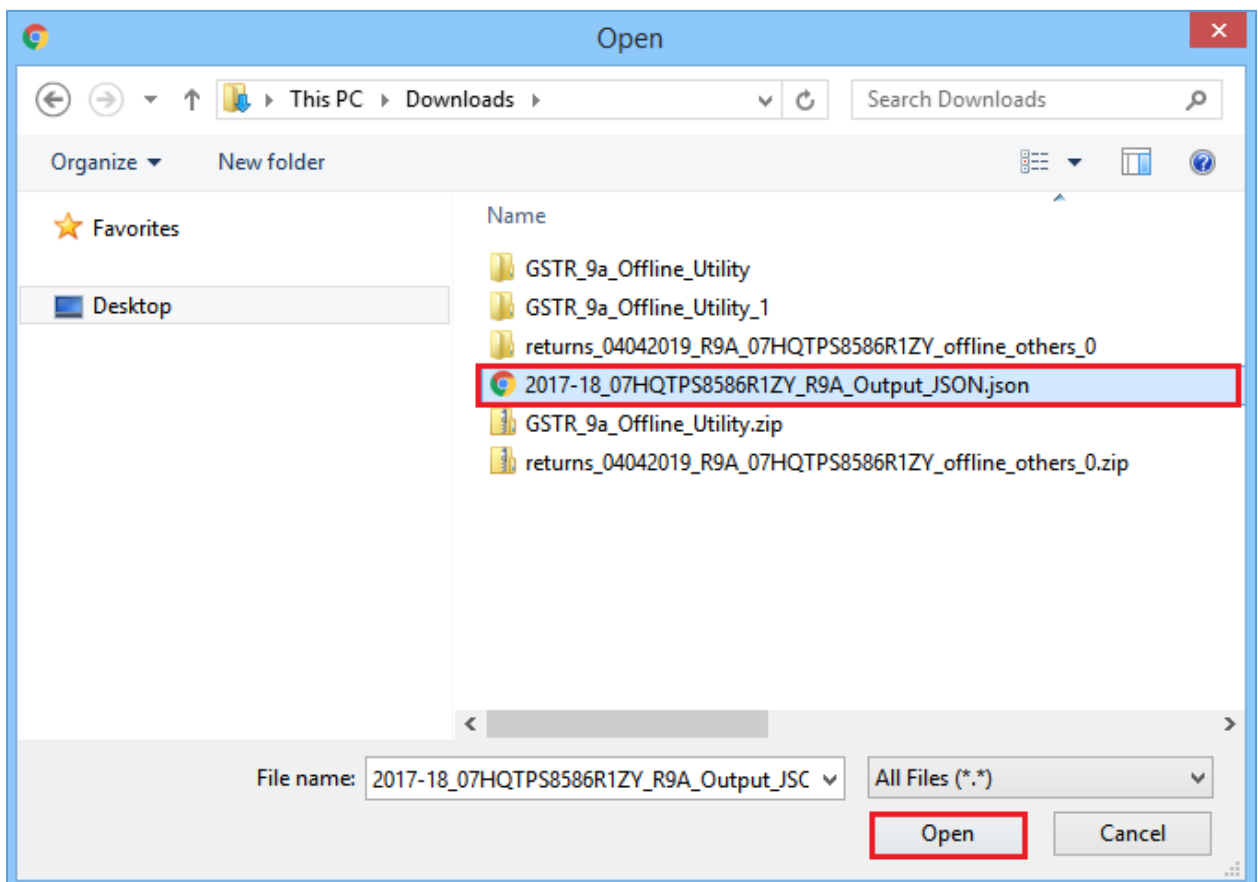
Download the GSTR-9A offline tool from the 'Downloads' section in the pre-login page on the portal.

- Follow instructions in 'GSTR-9A offline tool' to add details and generate JSON file for upload;
- Click on 'Prepare Offline' and then click on 'Download' tab to download JSON file to import into the offline tool to auto-populate the system computed details of GSTR-9A.
- Click on 'Prepare Offline' and select 'Upload' to upload JSON file and file the return with the help of instructions available on GSTR-9A dashboard;
- The uploaded file can be downloaded again by clicking on 'Prepare Offline' and then click on 'Download' tab to download JSON file with the details as updated by you.

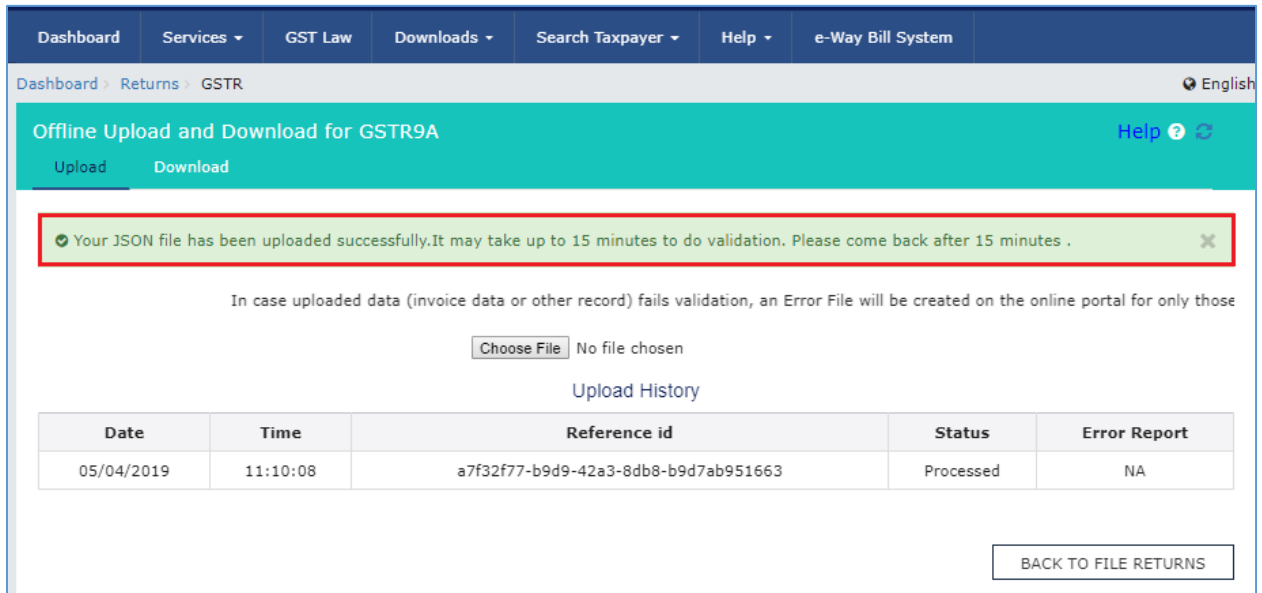
7. The **Upload** section of the **Offline Upload and Download for GSTR-9A** page is displayed. Click the **Choose File** button.



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



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



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

Dashboard Returns GSTR English

Offline Upload and Download for GSTR9A Help

Upload Download

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

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

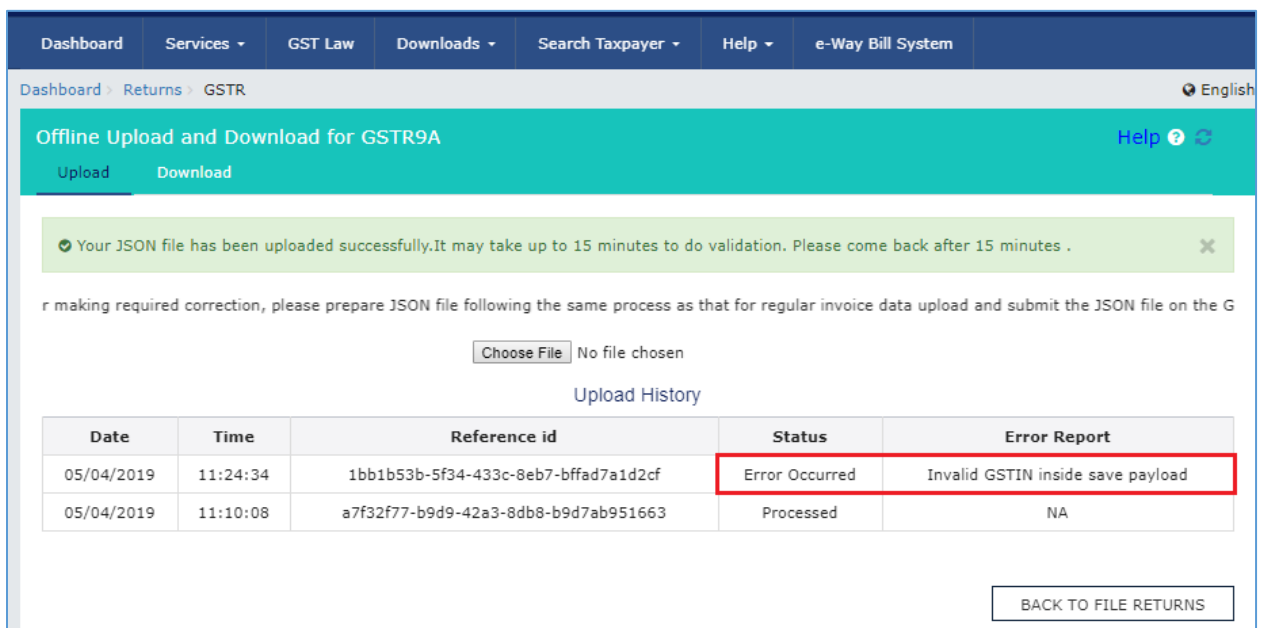
Choose File No file chosen

Upload History

Date	Time	Reference id	Status	Error Report
05/04/2019	11:10:08	a7f32f77-b9d9-42a3-8db8-b9d7ab951663	Processed	NA

BACK TO FILE RETURNS

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



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Dashboard Returns GSTR English

Offline Upload and Download for GSTR9A Help

Upload Download

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

r making required correction, please prepare JSON file following the same process as that for regular invoice data upload and submit the JSON file on the G

Choose File No file chosen

Upload History

Date	Time	Reference id	Status	Error Report
05/04/2019	11:24:34	1bb1b53b-5f34-433c-8eb7-bffad7a1d2cf	Error Occurred	Invalid GSTIN inside save payload
05/04/2019	11:10:08	a7f32f77-b9d9-42a3-8db8-b9d7ab951663	Processed	NA

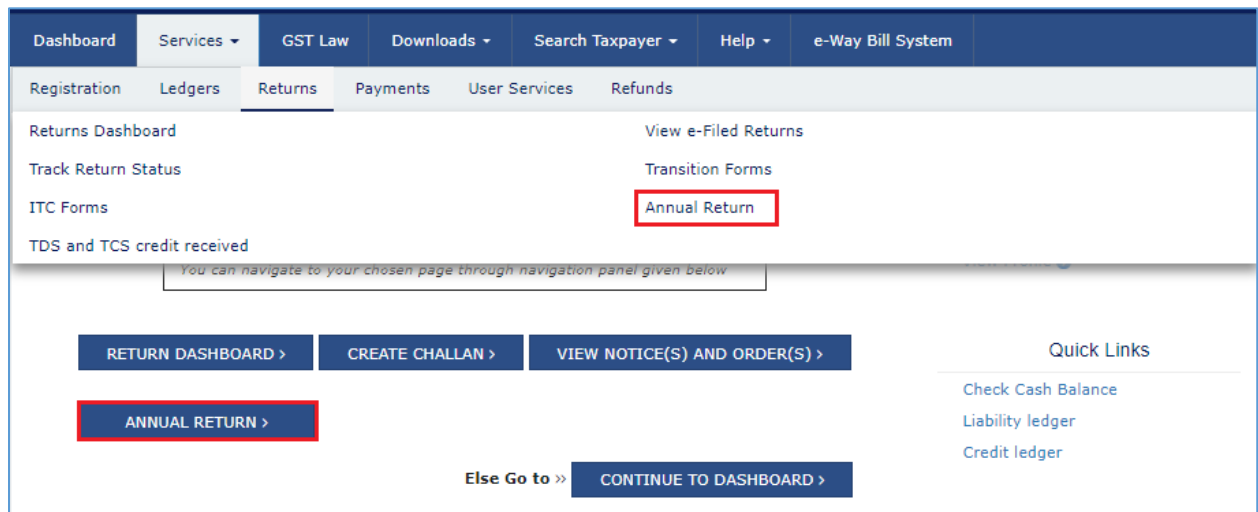
BACK TO FILE RETURNS

[Go back to the Main Menu](#)

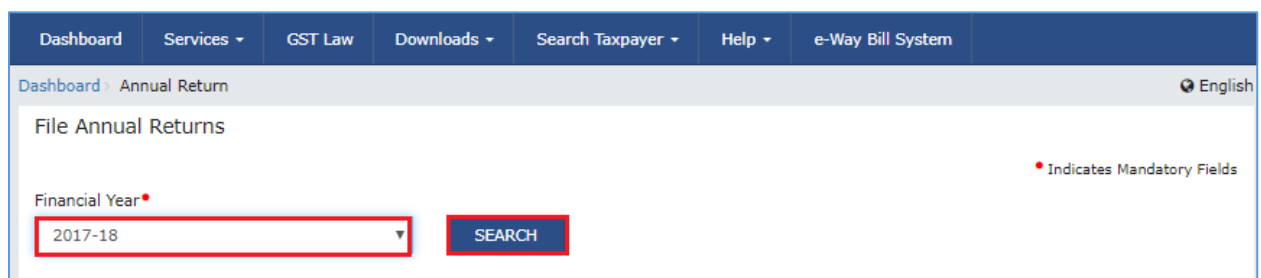
H. Preview Form GSTR-9A on the GST Portal

To preview Form GSTR-9A 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 the **Services > Returns > Annual Return** command. Alternatively, you can also click the **Annual Return** link on the Dashboard.



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



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

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

Dashboard > Annual Return English

File Annual Returns

• Indicates Mandatory Fields

Financial Year •

SEARCH

Help

Annual return in Form GSTR-9A is required to be filed by every registered taxpayer who has availed composition scheme during the relevant financial year. All returns in Form GSTR-4 for the relevant period shall be filed for the relevant financial year before the user can prepare/file Annual Return in form GSTR-9A. Annual return in Form GSTR-9A once filed cannot be revised.

Annual Return for Composition Taxpayer GSTR-9A

Due Date - 10/11/2018

PREPARE-ONLINE

PREPARE OFFLINE

Important Message

Prepare Online:-

Steps to be taken:

- Click on 'Prepare Online';
- Select from the questionnaire page, whether you wish to file NIL Annual return;
- You may download the draft of system computed GSTR-9A and summary of GSTR-4 for your reference;
- Based on the information available in the System, details have been filled up in different tables. The same can be edited if you intend to change the values.;
- Click on Compute Liability; and
- Click on 'Proceed to file' and 'File GSTR-9A' with DSC/EVC.
- Additional liability, if any declared in this return can be paid through Form GST DRC-03 by selecting 'Annual Return' from the dropdown in the said form. Such liability can be paid through cash only.

Prepare Offline:-

Download the GSTR-9A offline tool from the 'Downloads' section in the pre-login page on the portal.

- Follow instructions in 'GSTR-9A offline tool' to add details and generate JSON file for upload;
- Click on 'Prepare Offline' and then click on 'Download' tab to download JSON file to import into the offline tool to auto-populate the system computed details of GSTR-9A.
- Click on 'Prepare Offline' and select 'Upload' to upload JSON file and file the return with the help of instructions available on GSTR-9A dashboard;
- The uploaded file can be downloaded again by clicking on 'Prepare Offline' and then click on 'Download' tab to download JSON file with the details as updated by you.

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

Note: Nil return can be filed by you for the financial year, if you have:

- NOT made any outward supply (commonly known as sale); AND
- NOT received (commonly known as purchase) any goods/services; AND
- NO other liability to report; AND
- NOT claimed any refund; AND
- NOT received any order creating demand; AND

- There is no late fee to be paid etc.

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Dashboard > Annual Return > GSTR9A English

GSTIN - 07HQTPS8586R1ZY FY - 2017-18	Legal Name - Sarvesh Sharma Status - Not Filed	Trade Name - Sarvesh Sharma Due Date - 10/11/2018
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GSTR-9A Annual Return for Composition Taxpayer

• Indicates Mandatory Fields

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

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

BACK TO FILE RETURNS
NEXT

- Click the **NEXT** button.
- The **GSTR-9A Annual Return for Composition Taxpayers** page is displayed.
- The details you had successfully uploaded on the portal using the Offline Utility would be displayed in **Table 6 to 16**.

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

Dashboard > Annual Return > GSTR9A English

GSTR-9A Annual Return for Composition Taxpayer ↻

• Indicates Mandatory Fields

GSTIN - 07HQTPS8586R12Y FY - 2017-18	Legal Name - Sarvesh Sharma Status - Not Filed	Trade Name - Sarvesh Sharma Due Date - 10/11/2018
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4. Period of composition option during the year

From : To
01-07-2017 : 31-03-2018

5. Aggregate Turnover of Previous Financial Year*

[Help ?](#)

Steps to prepare your GSTR-9A return online

1. Download the draft system computed GSTR-9A (only for reference) and summary of Form GSTR-4 for the financial year by clicking on relevant buttons. This will facilitate in providing details in actual tables.
2. Click on tables (Box) selected and fill in the required details;
3. By default, the details will be auto filled in relevant fields of different tables based on filed Form GSTR-4. These fields are editable and once edited, the edited values shall be displayed subsequently.
4. Summary of added details would be available on the relevant box;
5. Click on 'Preview Draft GSTR-9A (PDF)' button to view summary in PDF format, and Click on 'Preview Draft GSTR-9A (EXCEL)' button to view summary in Excel format; and
6. After adding and confirming the details, follow filing process as indicated at the bottom of this page.

DOWNLOAD GSTR-9A SYSTEM COMPUTED SUMMARY (PDF)
DOWNLOAD GSTR-4 SUMMARY (PDF)

6. Details of Outward supplies made during the financial year	7. Details of inward supplies on which tax is payable on reverse charge basis (net of debit/credit notes) for the financial year	8. Details of other inward supplies for the financial year																																
<table style="width: 100%; border-collapse: collapse; font-size: x-small;"> <tr> <td style="width: 50%;">Turnover</td> <td style="width: 50%;">Central Tax</td> </tr> <tr> <td>₹1,00,00,000.00</td> <td>₹86,000.00</td> </tr> <tr> <td>State/UT Tax</td> <td></td> </tr> <tr> <td>₹86,000.00</td> <td></td> </tr> </table>	Turnover	Central Tax	₹1,00,00,000.00	₹86,000.00	State/UT Tax		₹86,000.00		<table style="width: 100%; border-collapse: collapse; font-size: x-small;"> <tr> <td style="width: 50%;">Taxable value</td> <td style="width: 50%;">Central Tax</td> </tr> <tr> <td>₹26,16,390.00</td> <td></td> </tr> <tr> <td>Integrated Tax</td> <td></td> </tr> <tr> <td>₹1,73,924.30</td> <td>₹83,976.60</td> </tr> <tr> <td>State/UT Tax</td> <td>Cess</td> </tr> <tr> <td>₹83,976.60</td> <td>₹0.00</td> </tr> </table>	Taxable value	Central Tax	₹26,16,390.00		Integrated Tax		₹1,73,924.30	₹83,976.60	State/UT Tax	Cess	₹83,976.60	₹0.00	<table style="width: 100%; border-collapse: collapse; font-size: x-small;"> <tr> <td style="width: 50%;">Taxable value</td> <td style="width: 50%;">Central Tax</td> </tr> <tr> <td>₹37,32,920.00</td> <td></td> </tr> <tr> <td>Integrated Tax</td> <td></td> </tr> <tr> <td>₹3,68,316.00</td> <td>₹98,104.00</td> </tr> <tr> <td>State/UT Tax</td> <td>Cess</td> </tr> <tr> <td>₹98,104.00</td> <td>₹0.00</td> </tr> </table>	Taxable value	Central Tax	₹37,32,920.00		Integrated Tax		₹3,68,316.00	₹98,104.00	State/UT Tax	Cess	₹98,104.00	₹0.00
Turnover	Central Tax																																	
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9. Details of tax paid as declared in returns filed during the financial year	10, 11, 12 & 13. Particulars of the transactions for the previous FY declared in returns of April to September of current FY or upto date of filing of annual return of previous FY whichever is earlier	14. Differential tax paid on account of declaration made in 10, 11, 12 & 13 above																																
<table style="width: 100%; border-collapse: collapse; font-size: x-small;"> <tr> <td style="width: 50%;">Tax payable</td> <td style="width: 50%;">Tax payable</td> </tr> <tr> <td>₹7,59,973.00</td> <td>₹29,960.00</td> </tr> <tr> <td>Tax Paid</td> <td>Tax Paid</td> </tr> <tr> <td>₹7,59,973.00</td> <td>₹32,760.00</td> </tr> </table>	Tax payable	Tax payable	₹7,59,973.00	₹29,960.00	Tax Paid	Tax Paid	₹7,59,973.00	₹32,760.00	<table style="width: 100%; border-collapse: collapse; font-size: x-small;"> <tr> <td style="width: 33%;">Outward Supplies (Net)</td> <td style="width: 33%;">Tax Amounts (Net)</td> <td style="width: 33%;">Tax Amounts (Net)</td> </tr> <tr> <td>₹0.00</td> <td>₹0.00</td> <td>₹29,960.00</td> </tr> <tr> <td>Inward Supplies (Net)</td> <td></td> <td></td> </tr> <tr> <td>₹-37,800.00</td> <td></td> <td></td> </tr> </table>	Outward Supplies (Net)	Tax Amounts (Net)	Tax Amounts (Net)	₹0.00	₹0.00	₹29,960.00	Inward Supplies (Net)			₹-37,800.00															
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Inward Supplies (Net)																																		
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15. Other information -Particulars of Demands and Refunds	16. Details of credit reversed or availed	17. Late fee payable and paid																																
<table style="width: 100%; border-collapse: collapse; font-size: x-small;"> <tr> <td style="width: 50%;">Refund Claimed</td> <td style="width: 50%;">Refund Sanctioned</td> </tr> <tr> <td>₹1,52,400.00</td> <td>₹94,300.00</td> </tr> <tr> <td>Refund Pending</td> <td>Demand of Taxes</td> </tr> <tr> <td>₹58,100.00</td> <td>₹1,72,800.00</td> </tr> <tr> <td>Taxes Paid</td> <td>Demands Pending</td> </tr> <tr> <td>₹1,30,000.00</td> <td>₹42,800.00</td> </tr> </table>	Refund Claimed	Refund Sanctioned	₹1,52,400.00	₹94,300.00	Refund Pending	Demand of Taxes	₹58,100.00	₹1,72,800.00	Taxes Paid	Demands Pending	₹1,30,000.00	₹42,800.00	<table style="width: 100%; border-collapse: collapse; font-size: x-small;"> <tr> <td style="width: 50%;">Credit Reversed</td> <td style="width: 50%;">Credit Availed</td> </tr> <tr> <td>₹0.00</td> <td>₹9,41,600.00</td> </tr> </table>	Credit Reversed	Credit Availed	₹0.00	₹9,41,600.00	<table style="width: 100%; border-collapse: collapse; font-size: x-small;"> <tr> <td style="width: 50%;">Late fee payable</td> <td style="width: 50%;">Late fee paid</td> </tr> <tr> <td>₹-</td> <td>₹</td> </tr> </table>	Late fee payable	Late fee paid	₹-	₹												
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Credit Reversed	Credit Availed																																	
₹0.00	₹9,41,600.00																																	
Late fee payable	Late fee paid																																	
₹-	₹																																	

Steps to file your GSTR-9A return

1. Click on 'Compute Liabilities'; for computation late fee, if any;
2. 'Proceed to File' button would be enabled once liabilities are computed and reflected in Table 17 box;
3. Click on "Proceed to File" button to pay liabilities and file the return by using DSC/EVC;
4. Additional details can be added even after clicking on 'Proceed to file' button, however you would be required to follow steps 1 to 3 again to file the return;
5. Click on 'Download Filed GSTR-9A (PDF)' button to view summary in PDF format and 'Download Filed GSTR-9A (EXCEL)' button to view summary in Excel format.

BACK TO QUESTIONNAIRE
PREVIEW DRAFT GSTR-9A (PDF)
COMPUTE LIABILITIES
PROCEED TO FILE
PREVIEW DRAFT GSTR-9A (EXCEL)

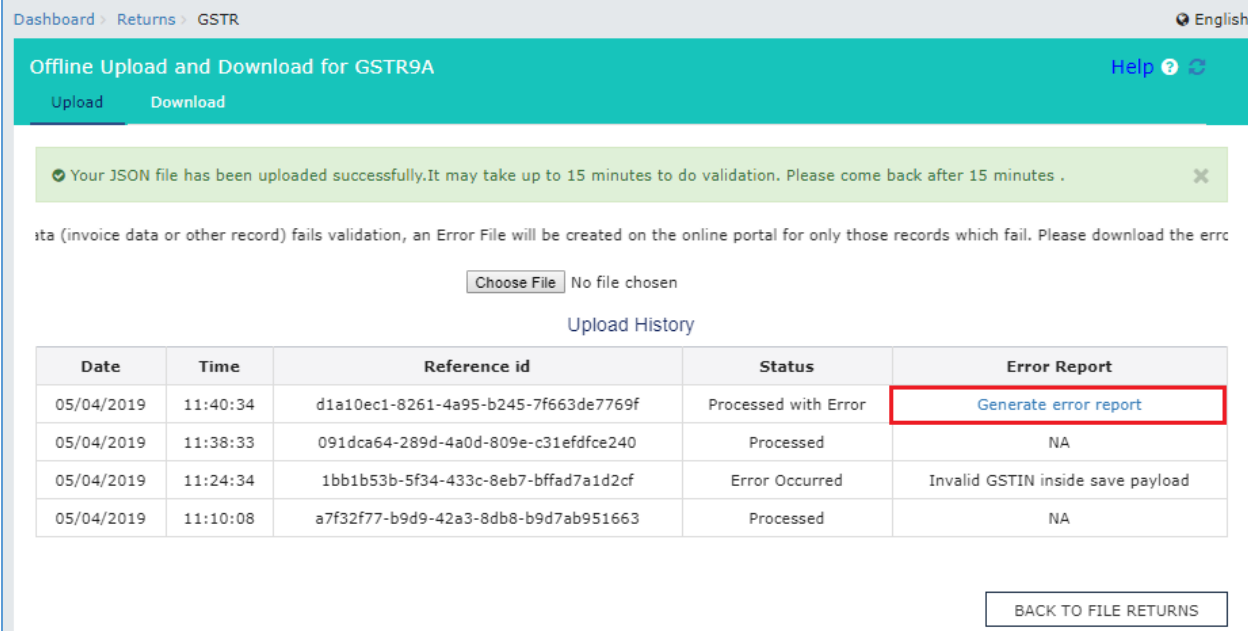
For knowing how to proceed to file and file the GSTR-9A Return online, please follow the steps mentioned in the following hyperlink: [GSTR-9A Online Manual](#)

[Go back to the Main Menu](#)

I. Download Error Report, if any

To download the Error report, if any, while uploading GSTR-9A JSON File for correcting entries, that failed validation on the GST portal, perform following steps:

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



Dashboard > Returns > GSTR English

Offline Upload and Download for GSTR9A Help ? ↻

Upload Download

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

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

No file chosen

Upload History

Date	Time	Reference id	Status	Error Report
05/04/2019	11:40:34	d1a10ec1-8261-4a95-b245-7f663de7769f	Processed with Error	Generate error report
05/04/2019	11:38:33	091dca64-289d-4a0d-809e-c31efdce240	Processed	NA
05/04/2019	11:24:34	1bb1b53b-5f34-433c-8eb7-bffad7a1d2cf	Error Occurred	Invalid GSTIN inside save payload
05/04/2019	11:10:08	a7f32f77-b9d9-42a3-8db8-b9d7ab951663	Processed	NA

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

Dashboard > Returns > GSTR

Offline Upload and Download for GSTR9A Help ?

Upload Download

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

voice data upload and submit the JSON file on the GST portal. The JSON file will be validated again and will be taken in by the system if found OK.

No file chosen

Upload History

Date	Time	Reference id	Status	Error Report
05/04/2019	11:40:34	d1a10ec1-8261-4a95-b245-7f663de7769f	Processed with Error	Error report generation requested
05/04/2019	11:38:33	091dca64-289d-4a0d-809e-c31efdce240	Processed	NA
05/04/2019	11:24:34	1bb1b53b-5f34-433c-8eb7-bffad7a1d2cf	Error Occurred	Invalid GSTIN inside save payload
05/04/2019	11:10:08	a7f32f77-b9d9-42a3-8db8-b9d7ab951663	Processed	NA

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

Dashboard > Returns > GSTR

Offline Upload and Download for GSTR9A Help ?

Upload Download

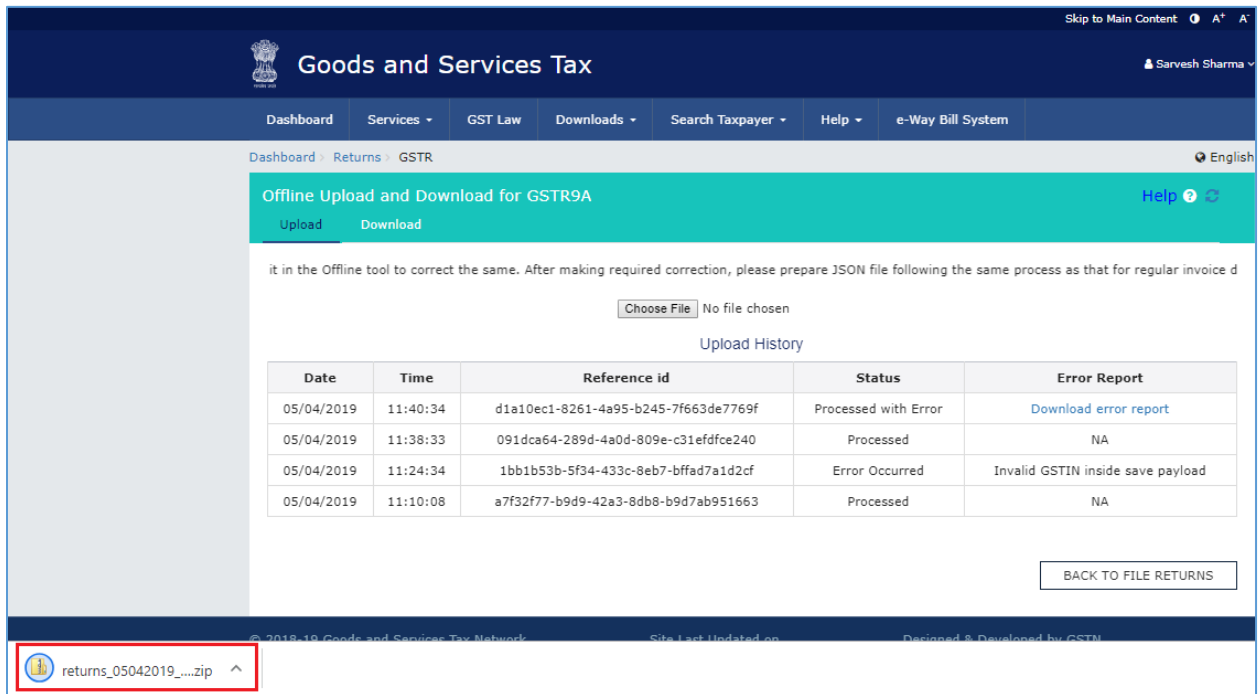
ll be validated again and will be taken in by the system if found OK.

No file chosen

Upload History

Date	Time	Reference id	Status	Error Report
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05/04/2019	11:38:33	091dca64-289d-4a0d-809e-c31efdce240	Processed	NA
05/04/2019	11:24:34	1bb1b53b-5f34-433c-8eb7-bffad7a1d2cf	Error Occurred	Invalid GSTIN inside save payload
05/04/2019	11:10:08	a7f32f77-b9d9-42a3-8db8-b9d7ab951663	Processed	NA

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



Goods and Services Tax

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

Dashboard Returns GSTR

Offline Upload and Download for GSTR9A

Upload Download

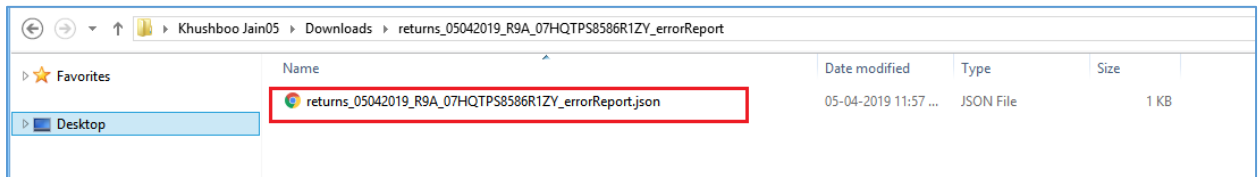
Choose File No file chosen

Upload History

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05/04/2019	11:38:33	091dca64-289d-4a0d-809e-c31efdce240	Processed	NA
05/04/2019	11:24:34	1bb1b53b-5f34-433c-8eb7-bffad7a1d2cf	Error Occurred	Invalid GSTIN inside save payload
05/04/2019	11:10:08	a7f32f77-b9d9-42a3-8db8-b9d7ab951663	Processed	NA

BACK TO FILE RETURNS

- Unzip and save the JSON File in your machine.



Khushboo Jain05 > Downloads > returns_05042019_R9A_07HQTPS8586R1ZY_errorReport

Name	Date modified	Type	Size
returns_05042019_R9A_07HQTPS8586R1ZY_errorReport.json	05-04-2019 11:57 ...	JSON File	1 KB

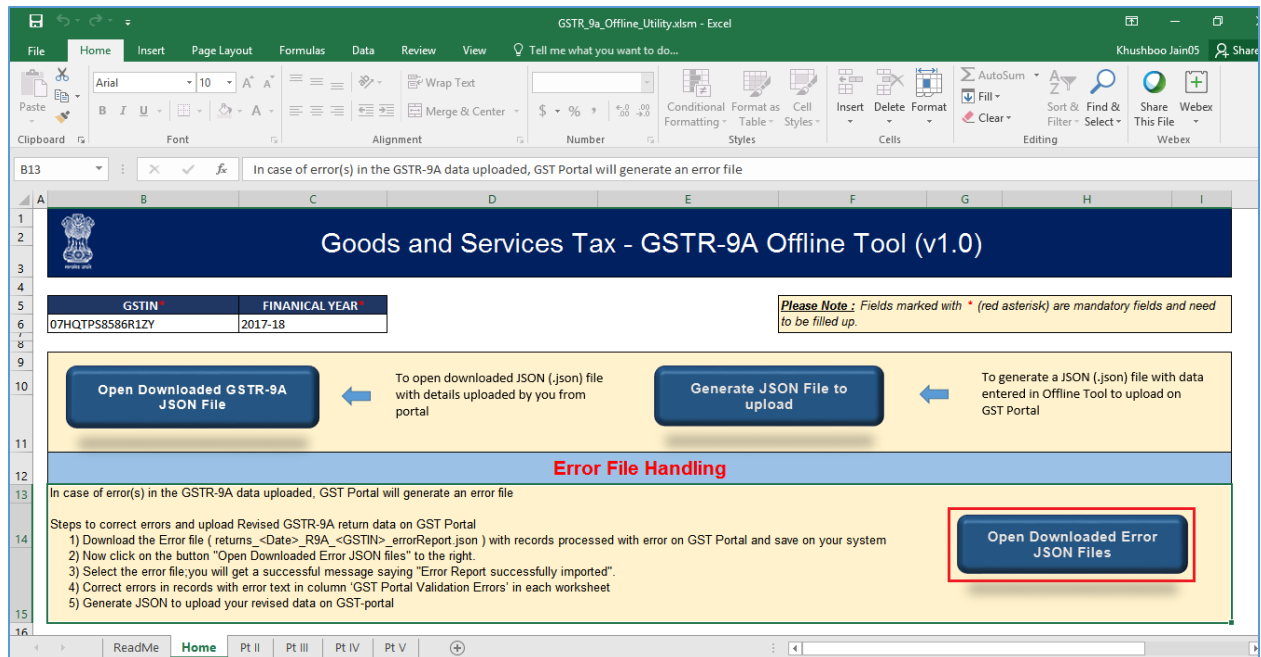
- Import the JSON file into the offline utility and make updates as necessary, as explained below.

[Go back to the Main Menu](#)

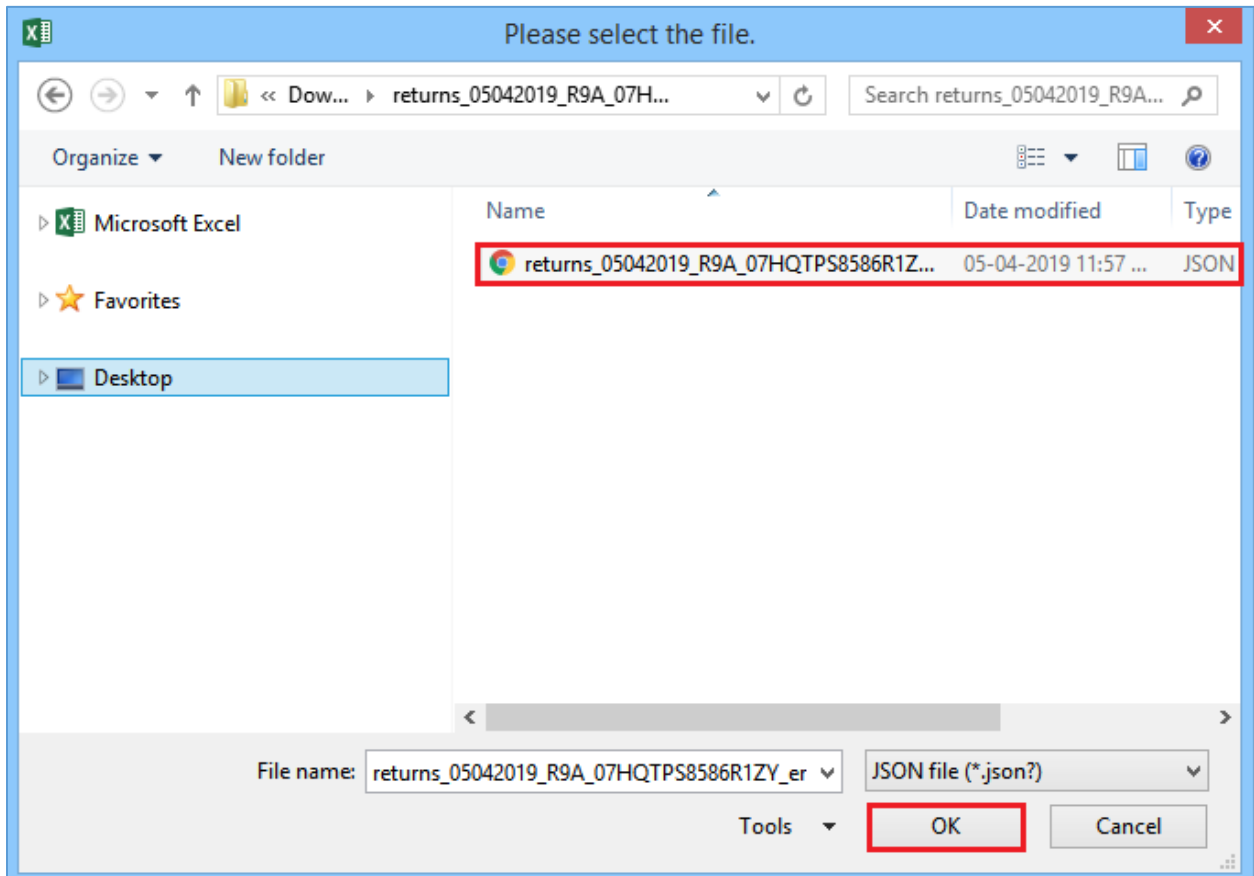
J. Open Downloaded Error GSTR-9A JSON File(s)

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

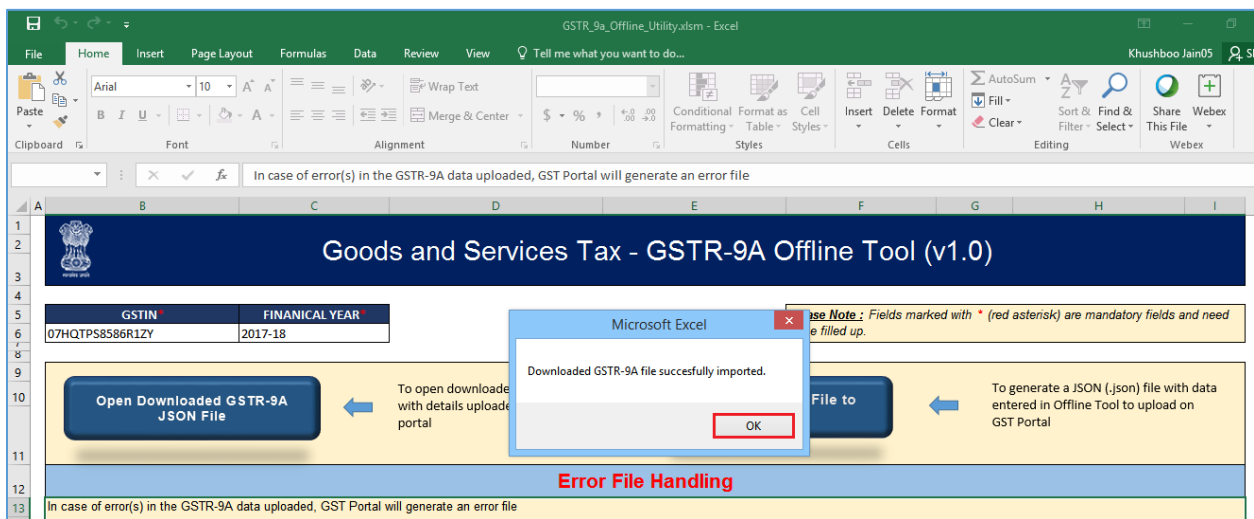
1. Open GSTR-9A Offline Utility and go to the **Home** tab. Under the section **Error File Handling**, click the **Open Downloaded Error JSON Files** button.



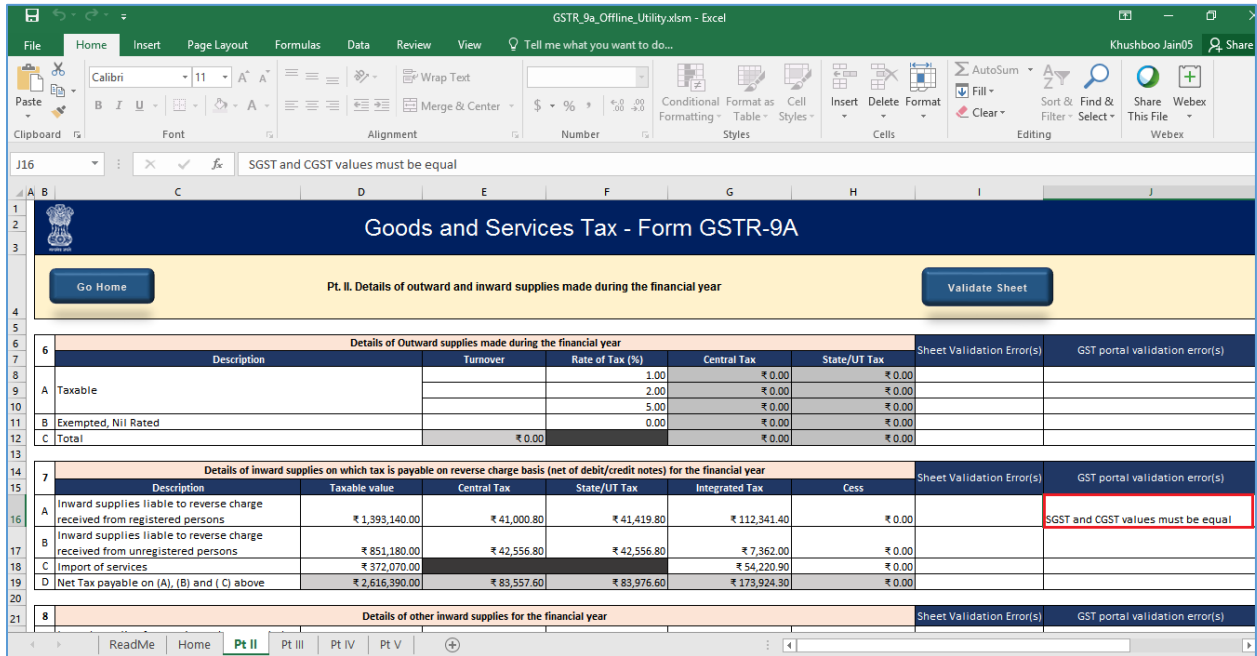
2. A file dialog box will open. Navigate to extracted error file. Select the file and click the **OK** button.



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



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



SGST and CGST values must be equal

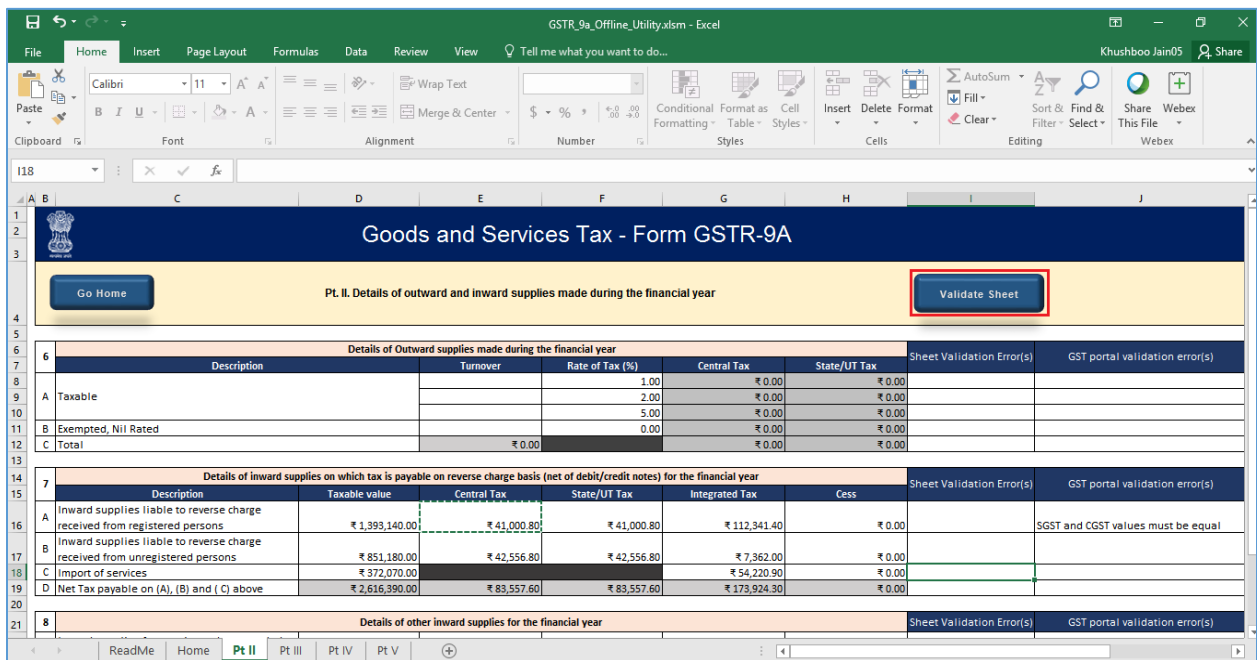
Goods and Services Tax - Form GSTR-9A

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

Details of Outward supplies made during the financial year							Sheet Validation Error(s)	GST portal validation error(s)
Description	Turnover	Rate of Tax (%)	Central Tax	State/UT Tax				
A Taxable		1.00	₹ 0.00	₹ 0.00				
		2.00	₹ 0.00	₹ 0.00				
		5.00	₹ 0.00	₹ 0.00				
B Exempted, Nil Rated		0.00	₹ 0.00	₹ 0.00				
C Total	₹ 0.00		₹ 0.00	₹ 0.00				

Details of inward supplies on which tax is payable on reverse charge basis (net of debit/credit notes) for the financial year							Sheet Validation Error(s)	GST portal validation error(s)
Description	Taxable value	Central Tax	State/UT Tax	Integrated Tax	Cess			
A Inward supplies liable to reverse charge received from registered persons	₹ 1,393,140.00	₹ 41,000.80	₹ 41,419.80	₹ 112,341.40	₹ 0.00		SGST and CGST values must be equal	
B Inward supplies liable to reverse charge received from unregistered persons	₹ 851,180.00	₹ 42,556.80	₹ 42,556.80	₹ 7,362.00	₹ 0.00			
C Import of services	₹ 372,070.00			₹ 54,220.90	₹ 0.00			
D Net Tax payable on (A), (B) and (C) above	₹ 2,616,390.00	₹ 83,557.60	₹ 83,976.60	₹ 173,924.30	₹ 0.00			

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



Goods and Services Tax - Form GSTR-9A

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

Details of Outward supplies made during the financial year							Sheet Validation Error(s)	GST portal validation error(s)
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B Exempted, Nil Rated		0.00	₹ 0.00	₹ 0.00				
C Total	₹ 0.00		₹ 0.00	₹ 0.00				

Details of inward supplies on which tax is payable on reverse charge basis (net of debit/credit notes) for the financial year							Sheet Validation Error(s)	GST portal validation error(s)
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- From the tab you are on, go to the **Home** tab by either clicking the **Go Home** button or clicking the **Home tab** to generate summary. Follow steps mentioned in the following

hyperlinks to generate and upload the JSON file: [Generate JSON File to upload](#) and [Upload the generated JSON File on GST Portal](#).

[Go back to the Main Menu](#)