

FAQs and User Manual – GSTR3B Offline Utility

Goods and Services Tax Network

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1. FAQs on GSTR3B Offline Utility

1. How can I download and open the GSTR3B Offline Utility in my system from the GST Portal?

1. Login to the GST Portal www.gst.gov.in .
2. Go to **Downloads > Offline tools > GSTR3B Offline Utility > Download** button.
3. Unzip the downloaded Zip file which contain GSTR3B_Excel_Utility excel sheet
4. Open the GSTR3B_Excel_Utility excel sheet by double clicking on it.

2. What are the basic system requirements/ configurations required to use GSTR3B Offline Utility?

The offline functions work best on Windows 7 and above with Internet explorer 10+ and MSEXCEL 2007 and above. Detailed system required are available at (<https://www.gst.gov.in/download/returns>).

3. How do I open or launch the GSTR3B Offline Utility?

One can launch the GSTR3B Offline Utility by double clicking the downloaded GSTR3B_Excel_Utility excel sheet.

4. Is the Offline tool mobile compatible?

No. Offline tool cannot be used on mobile. Currently, Offline tool can only be used only on desktops.

5. Can a taxpayer sign/ submit his GSTR3B return in the Offline tool?

No. After upload of the return to the GST Portal, the taxpayer has to preview the form, submit, Offset liability and then file GSTR-3B.

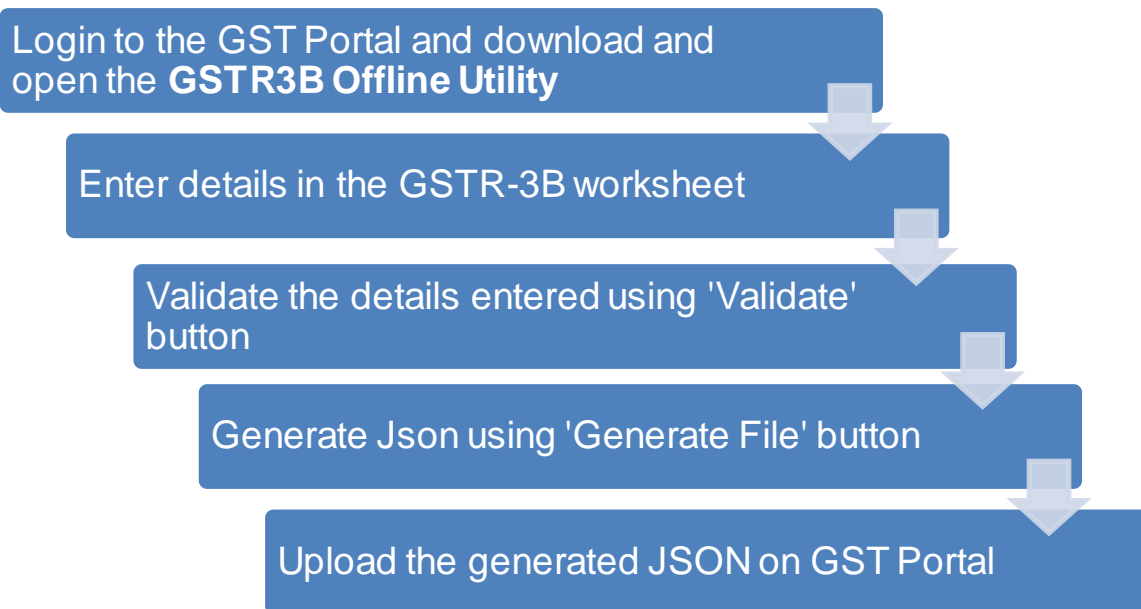
2. GST3B Offline Utility: An Overview

The Excel based GSTR-3B Offline Utility is designed to help taxpayer to prepare their GSTR-3B return offline.

Details for following sections of GSTR-3B return can be added by taxpayer using the offline Utility

- 3.1 Details of Outward Supplies and inward supplies liable to reverse charge
- 3.2 Of the supplies shown in 3.1 (a) above, details of inter-State supplies made to unregistered persons, composition taxable persons and UIN holders
- Eligible ITC
- Values of exempt, nil-rated and non-GST inward supplies
- 5.1 Interest & late fee payable

Downloading GSTR3B Offline Utility and Uploading GSTR3B details



3. Downloading the GSTR3B Offline Utility

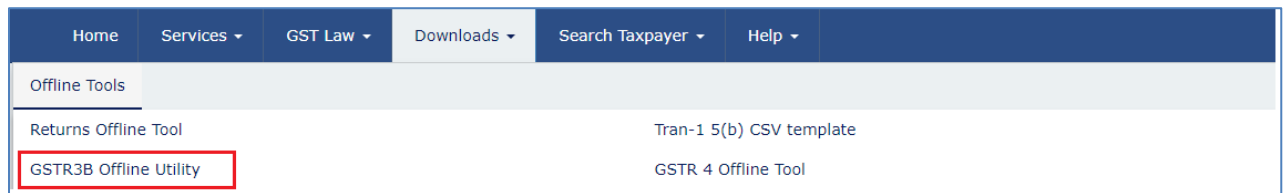
Downloading the GSTR3B Offline Utility is a one-time activity, however, it may require an update in future if the Tool is updated at the GST Portal. Please check the version of the offline utility used by you with the one available for download on the GST Portal at regular intervals.

To download and install the GSTR3B Offline Utility to prepare the GSTR3B return offline, perform the following steps:



You can download the GSTR3B Offline Utility from the Portal without login to the GST Portal.

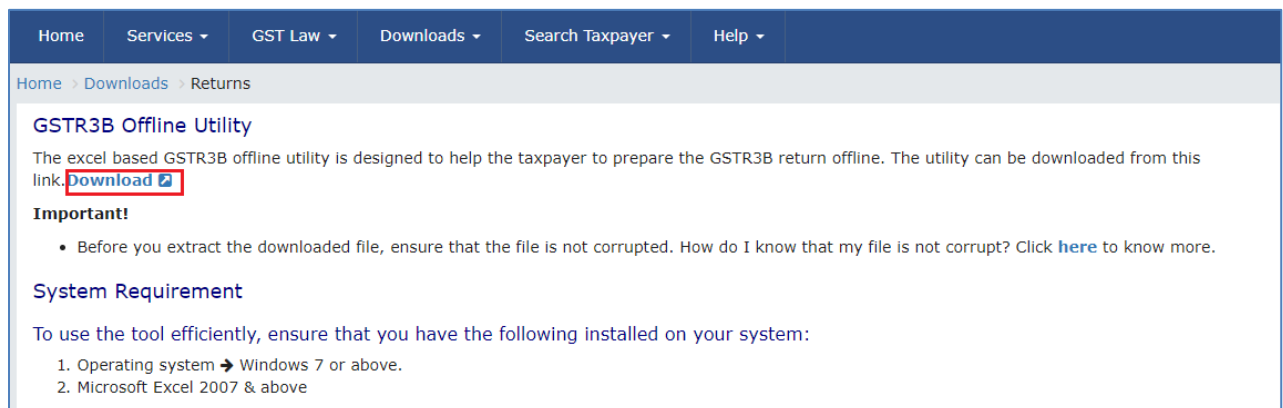
1. Access the <https://www.gst.gov.in/> URL.
2. The **GST Home** page is displayed. Click the **Downloads > Offline tools > GSTR3B Offline Utility**.



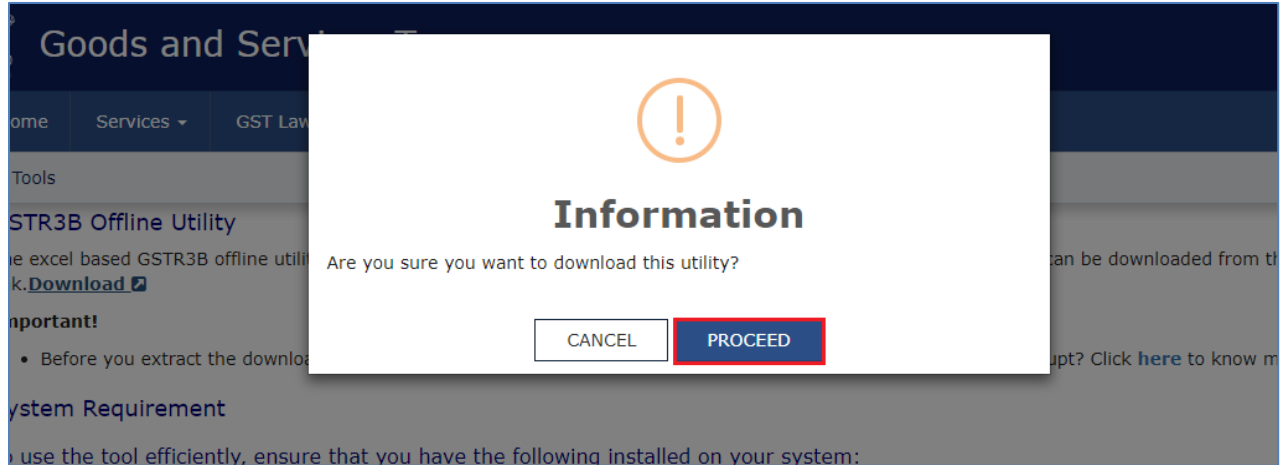
3. The **Returns Offline tool** page is displayed. Click the **Download** button.



The download of the GSTR3B Offline Utility usually takes 2-3 minutes to download depending on the Internet speed.



4. A confirmation message is displayed on the screen. Click the **PROCEED** button to download the GSTR3B Offline Utility from the GST Portal.

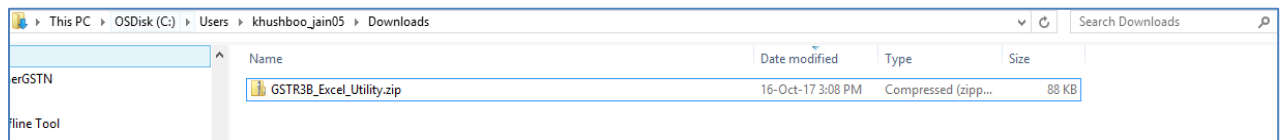


The Progress update page is displayed in a new browser tab. You can notice that the download is in progress.

5. Browse and select the location where you want to save the downloaded files.



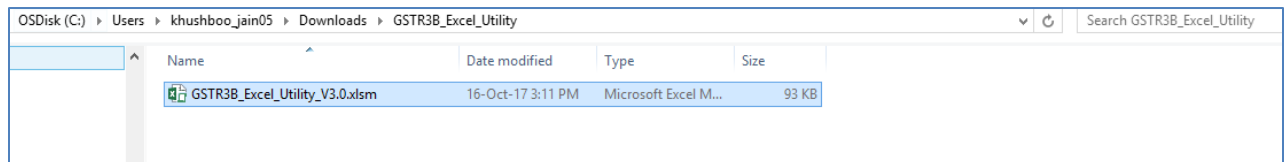
In some machines, depending on your browser settings, the files are downloaded in the folder **Downloads** on your machine.



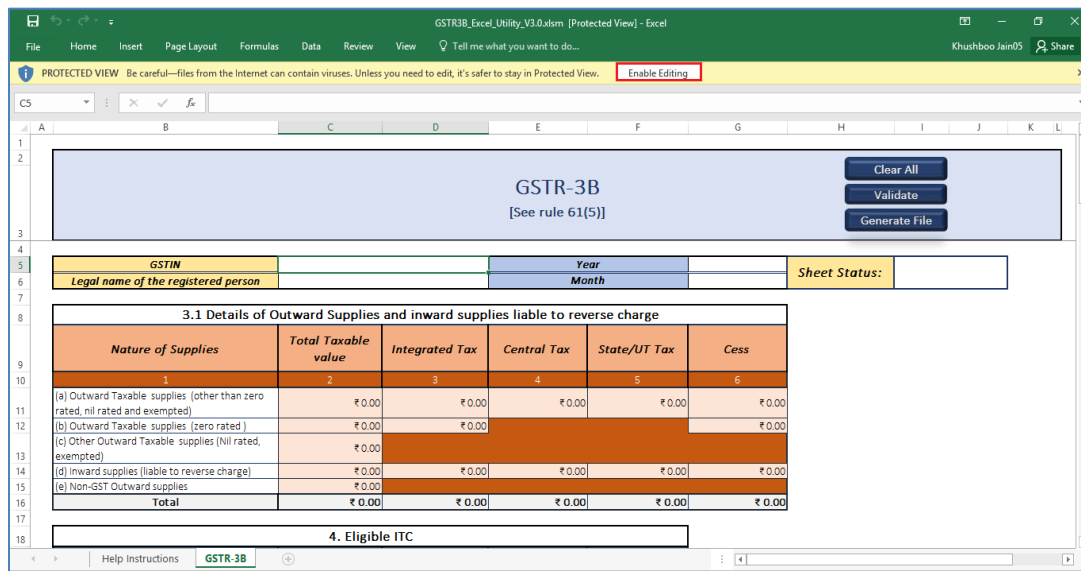
4. Installation of the GSTR3B Offline Utility

Once the download of the GSTR3B Offline Utility is complete, you need to unzip these downloaded files on your machine.

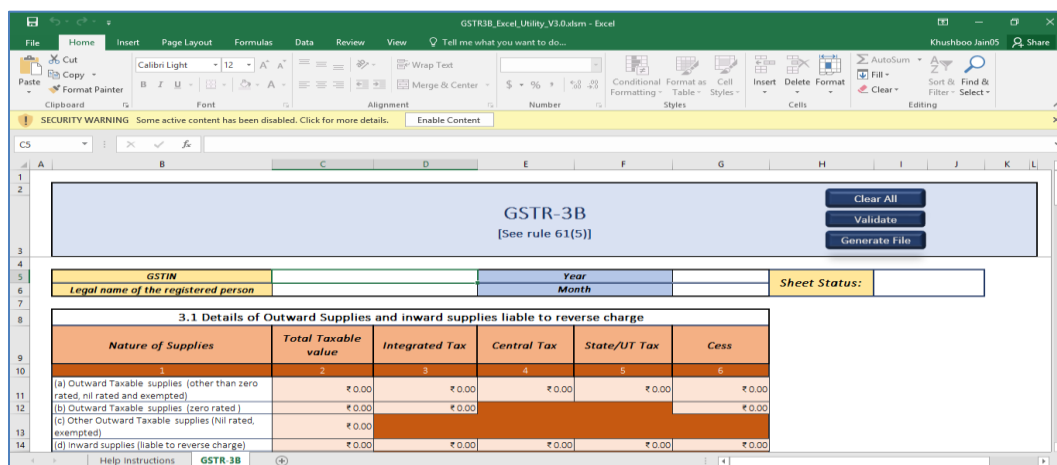
1. Unzip the downloaded files and extract the files from the downloaded zip folder **GSTR3_Excel_Utility.zip**. Zip folder consists of the GSTR3B_Excel_Utility file as shown in the screenshot below.



2. Double click the **GSTR3B_Excel_Utility**.
3. Click the **Enable Editing** button in the excel sheet.



4. Click the **Enable Content** button in the excel sheet.



5. Prepare GSTR3B Return Utility

Let us take an example where you need to prepare the **GSTR3B return** for the Financial Year **2017-18** and Return Filing Period as **April** on the GST Portal using the GSTR3B Offline Utility. To prepare the GSTRB Offline Utility, you need to perform the following steps:

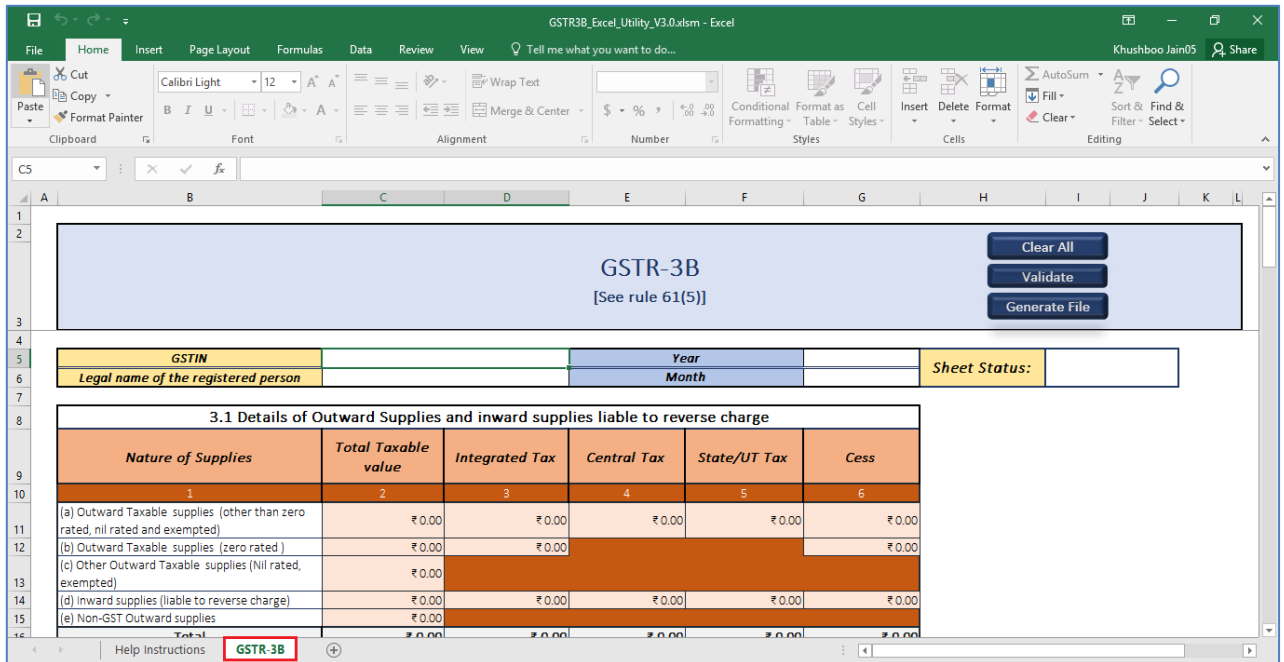
1. Enter details in the GSTR-3B worksheet of GSTR3B Return Utility
2. Validate the details entered using 'Validate' button
3. Generate Json using 'Generate File'
4. Upload the generated JSON on GST Portal. Preview the details uploaded, submit, offset liability and File return on the GST portal

1. Enter details in the GSTR3B worksheet of GSTR3B Offline Utility



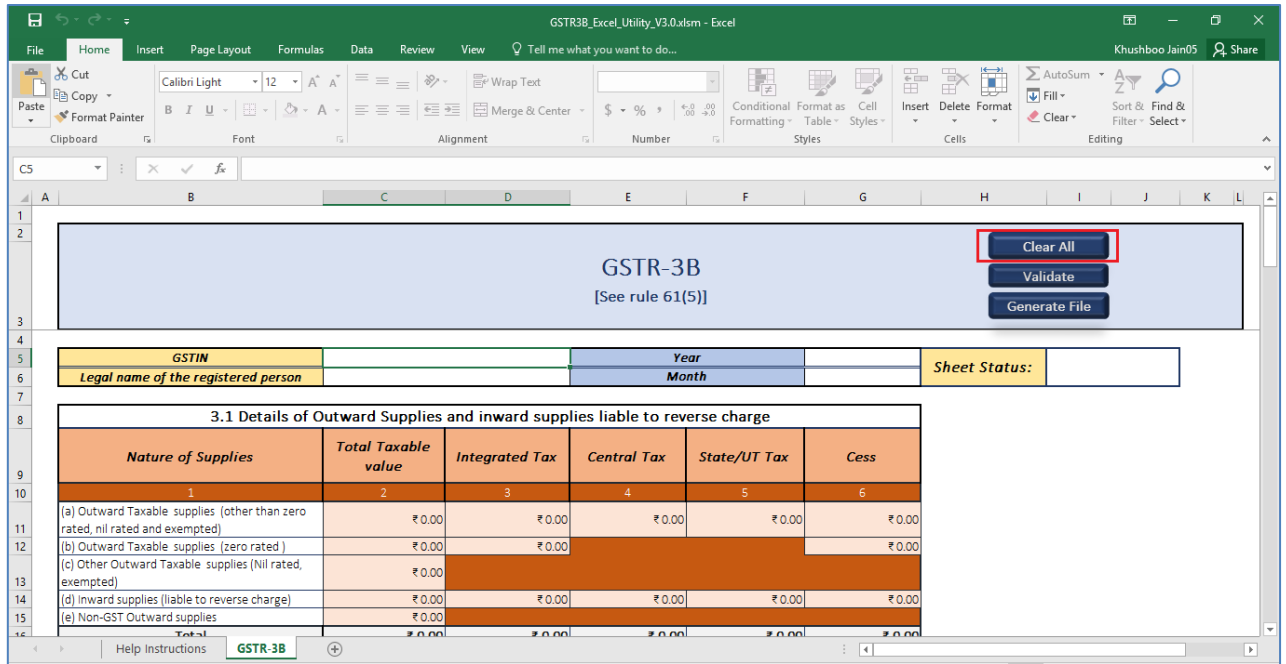
Please ensure that you download the latest version of GSTR3B Offline Utility from the GST portal. <https://www.gst.gov.in/download/returns>

1. Launch the GSTR3B Excel based Offline Utility and navigate to worksheet 'GSTR-3B'

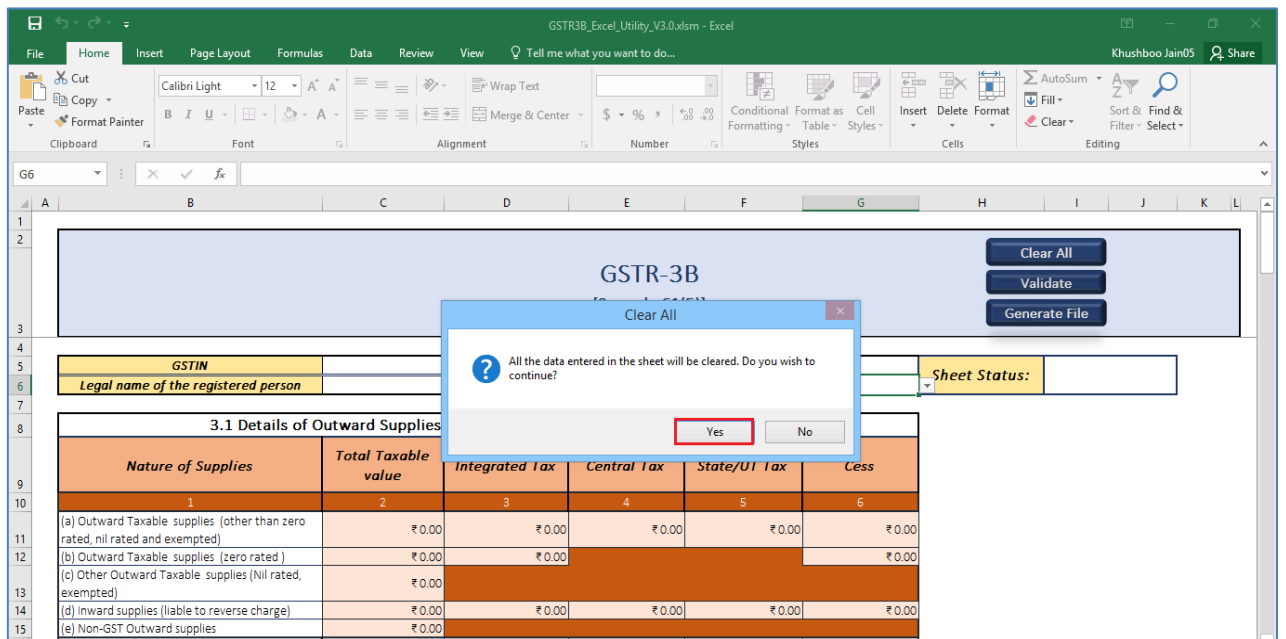


3.1 Details of Outward Supplies and inward supplies liable to reverse charge					
Nature of Supplies	Total Taxable value	Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5	6
(a) Outward Taxable supplies (other than zero rated, nil rated and exempted)	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00
(b) Outward Taxable supplies (zero rated)	₹ 0.00	₹ 0.00			₹ 0.00
(c) Other Outward Taxable supplies (Nil rated, exempted)	₹ 0.00				
(d) Inward supplies (liable to reverse charge)	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00
(e) Non-GST Outward supplies	₹ 0.00				
Total	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00

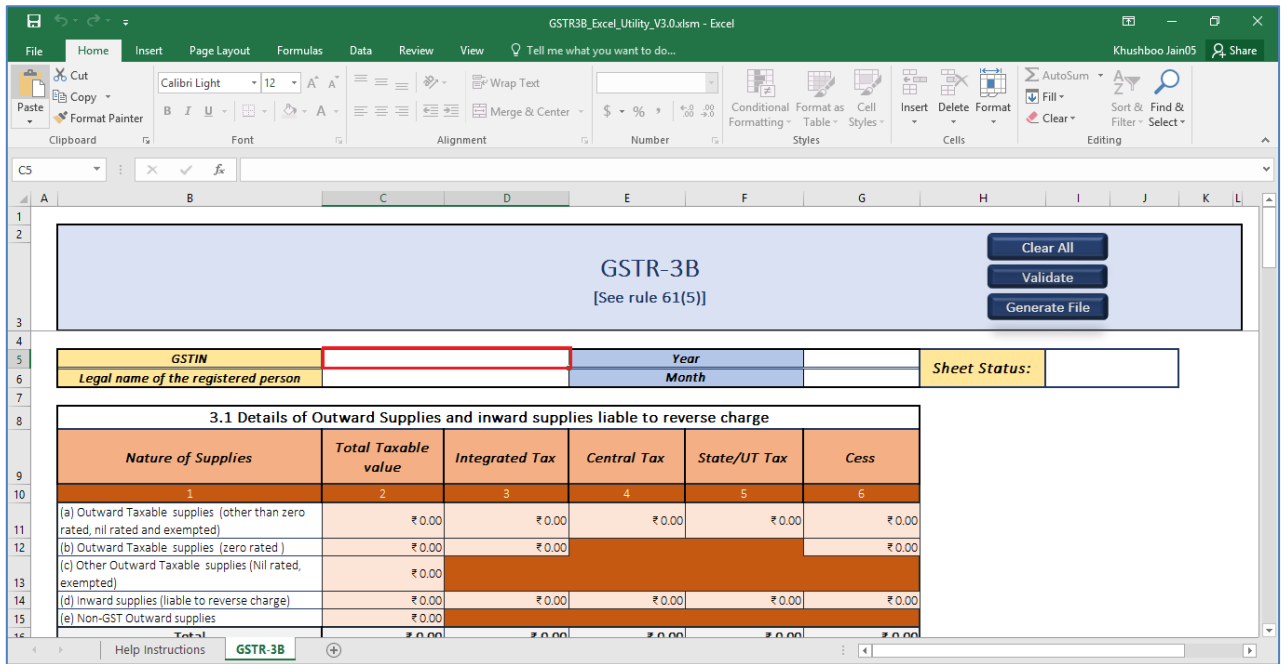
- Click the **Clear All** button to clear any data present in the sheet and to reset the Worksheet. This enables to use same template for multiple tax periods and taxpayers.



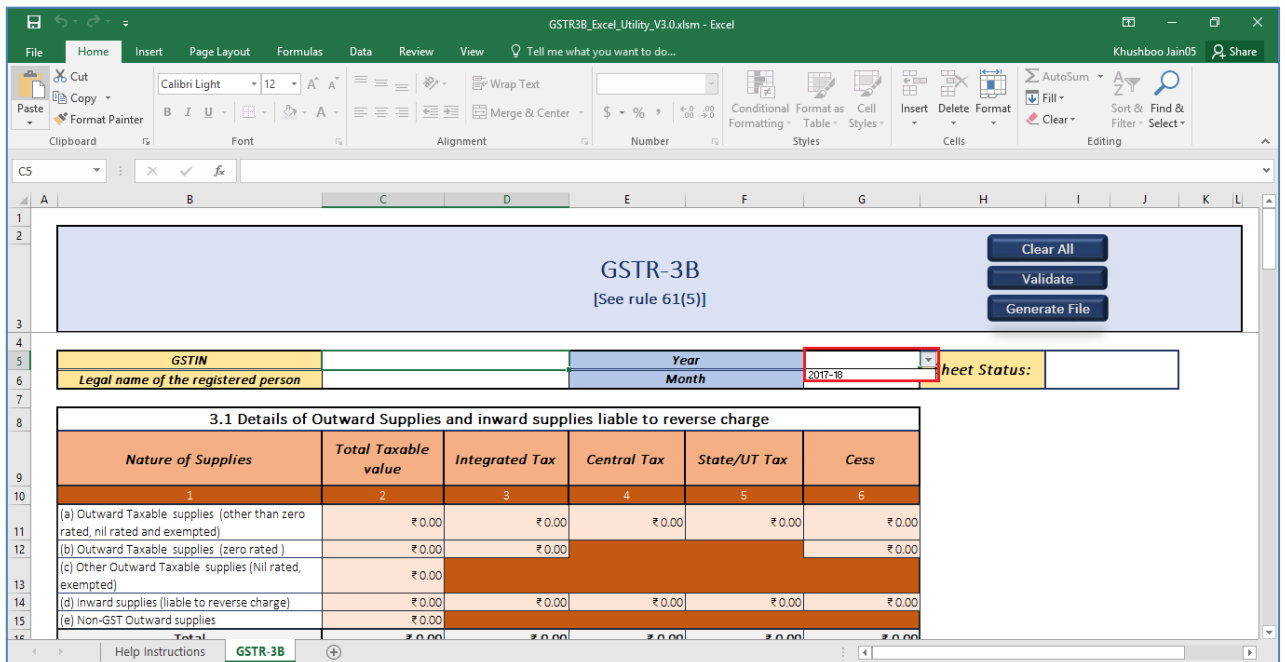
- Click the **Yes** button.



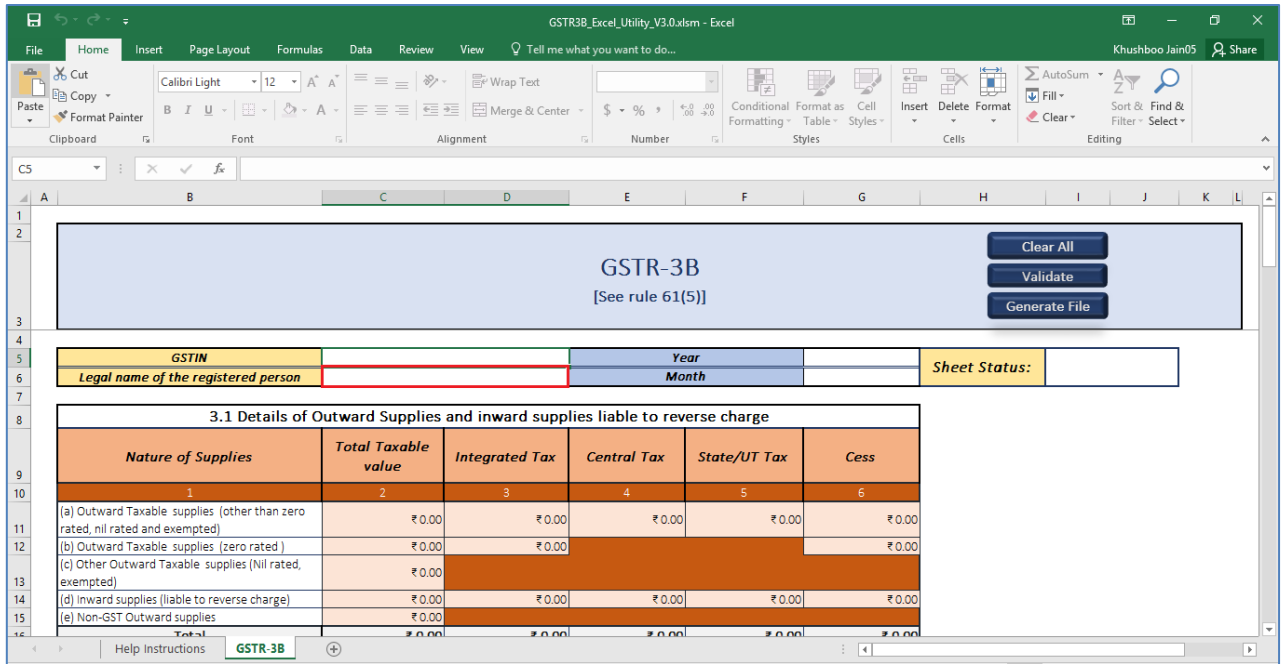
- In the **GSTIN** field, enter the GSTIN. Entered GSTIN would be validated for correct structure.



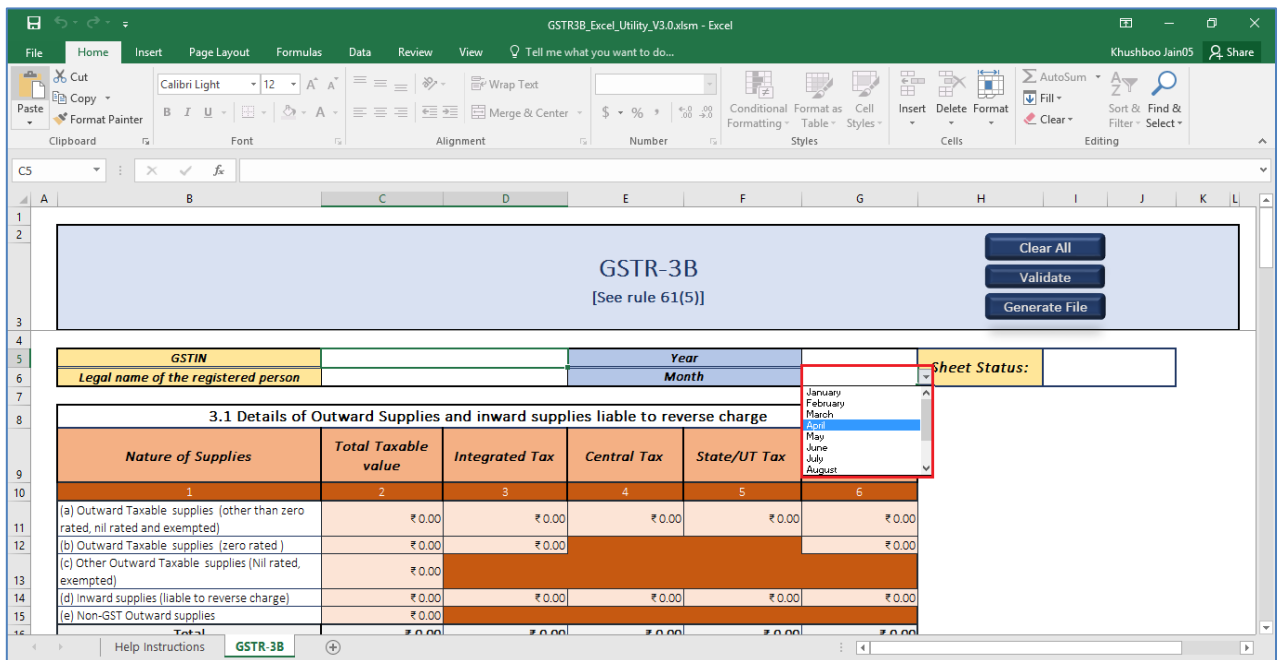
- Select the applicable Financial Year from the **Year** drop-down list. Year is a mandatory field.



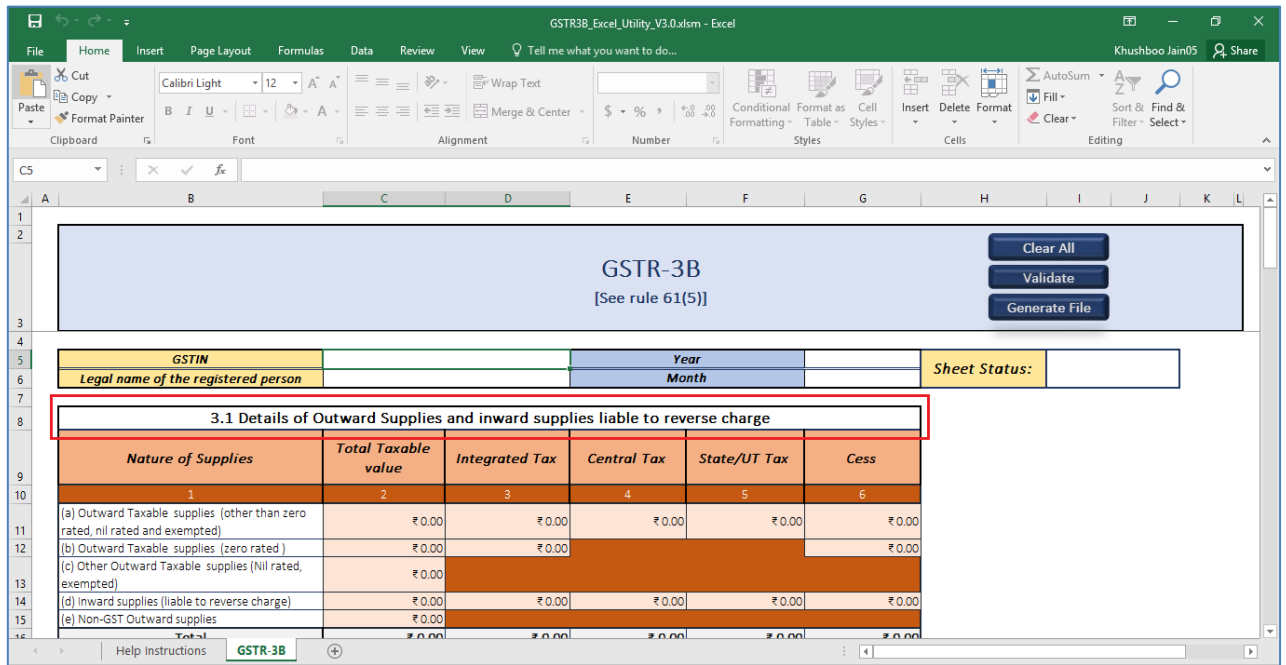
6. In the **Legal name of registered person** field, enter the legal name of registered person. This field is optional and would not lead to validation failure.



7. Select the applicable month from the **Month** drop-down list. Month is a mandatory field.



- Enter details as applicable in Table 3.1 'Details of Outward Supplies and inward supplies liable to reverse charge'. Please note that only CGST amount needs to be entered for applicable sections; an equal SGST amount would be populated based on CGST amount. If the value of SGST amount is not equal, one can change it on the portal.



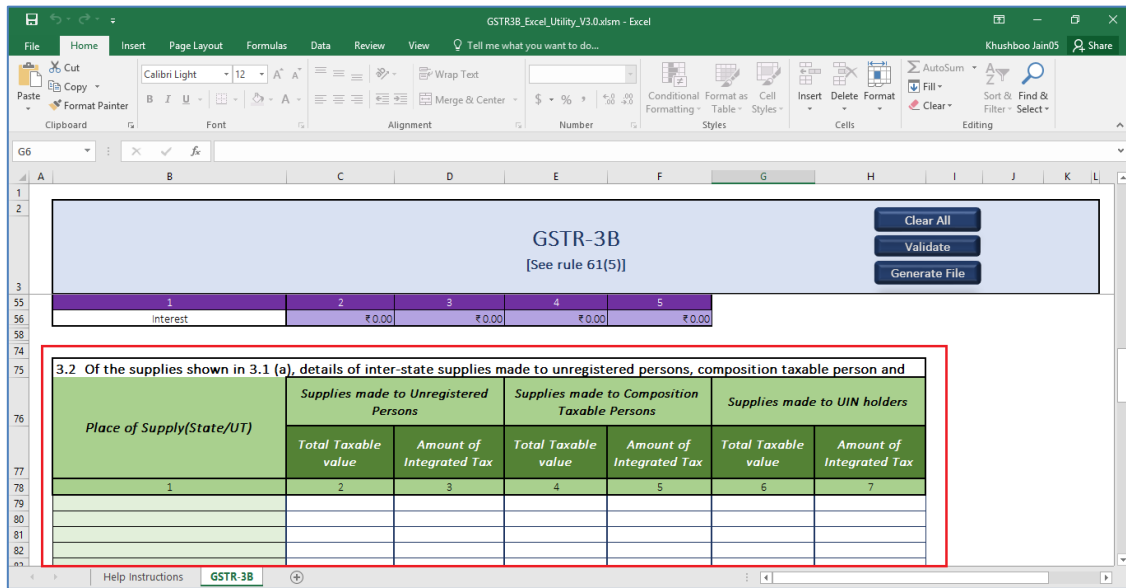
3.1 Details of Outward Supplies and inward supplies liable to reverse charge					
Nature of Supplies	Total Taxable value	Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5	6
(a) Outward Taxable supplies (other than zero rated, nil rated and exempted)	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00
(b) Outward Taxable supplies (zero rated)	₹ 0.00	₹ 0.00			₹ 0.00
(c) Other Outward Taxable supplies (Nil rated, exempted)	₹ 0.00				
(d) Inward supplies (liable to reverse charge)	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00
(e) Non-GST Outward supplies	₹ 0.00				
Total	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00

- Enter details as applicable in Table 3.2 Of the supplies shown in 3.1 (a) above, details of inter-State supplies made to unregistered persons, composition taxable persons and UIN holders.



Please note the amount entered in Table 3.2 cannot be more than amount entered in Table 3.1 (a).

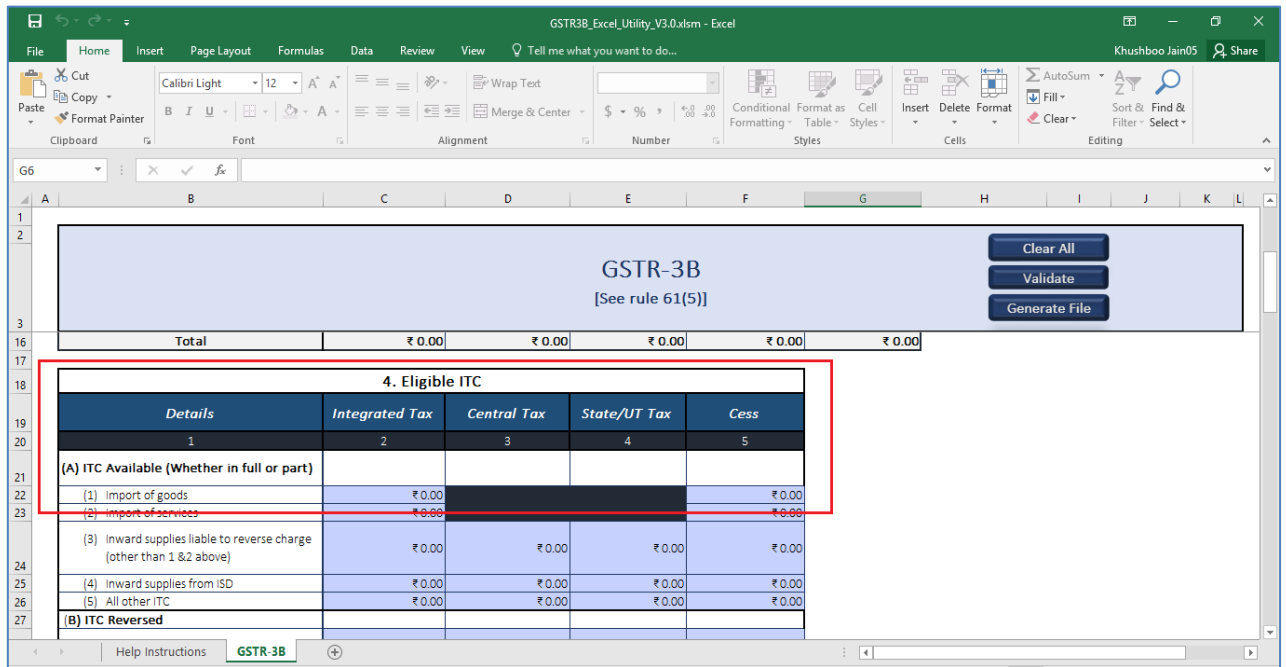
Table 3.2 is present as the last table in the GSTR-3B worksheet.



You can select the Place of Supply(State/UT) from the drop-down list.

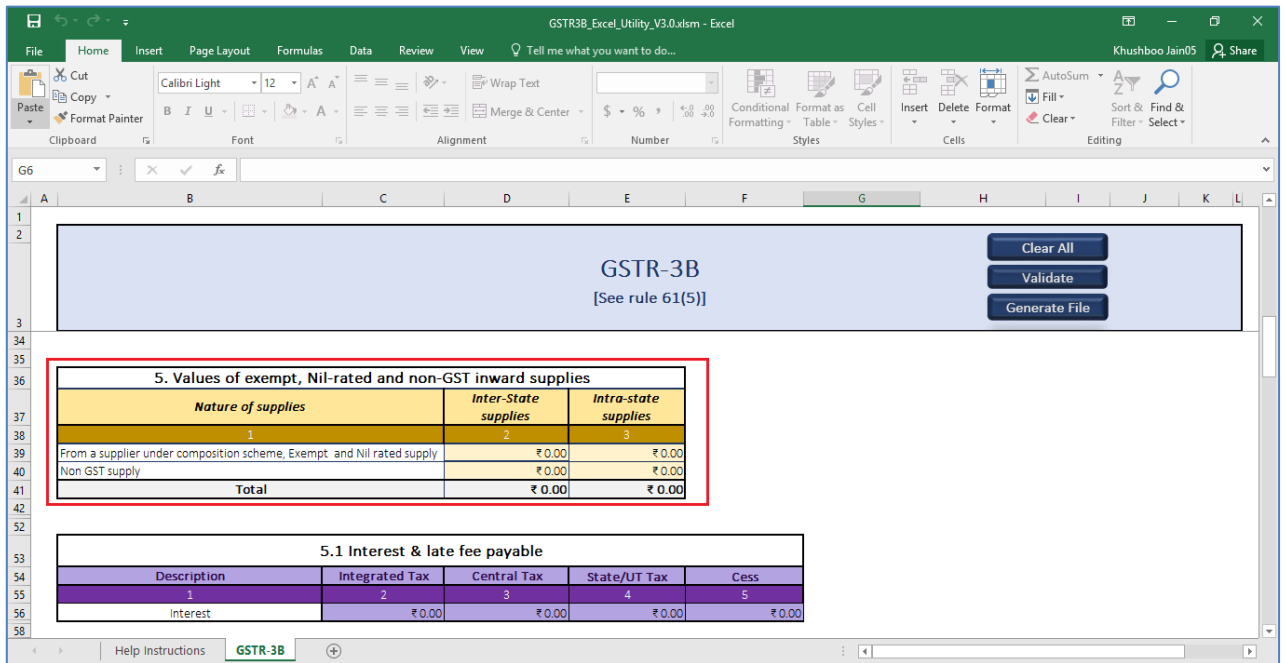
3.2 Of the supplies shown in 3.1 (a), details of inter-state supplies made to unregistered persons, composition taxable person and						
Place of Supply(State/UT)	Supplies made to Unregistered Persons		Supplies made to Composition Taxable Persons		Supplies made to UIN holders	
	Total Taxable value	Amount of Integrated Tax	Total Taxable value	Amount of Integrated Tax	Total Taxable value	Amount of Integrated Tax
1	2	3	4	5	6	7
01-Jammu & Kashmir	₹ 444.00	₹ 55.00	₹ 55.00	₹ 55.00	₹ 55.00	₹ 55.00
02-Himachal Pradesh						
03-Punjab						
04-Chandigarh						
05-Uttarakhand						
06-Haryana						
07-Delhi						
08-Rajasthan						
09-Uttar Pradesh						

10. Enter details as applicable in Table 4. **Eligible ITC.**

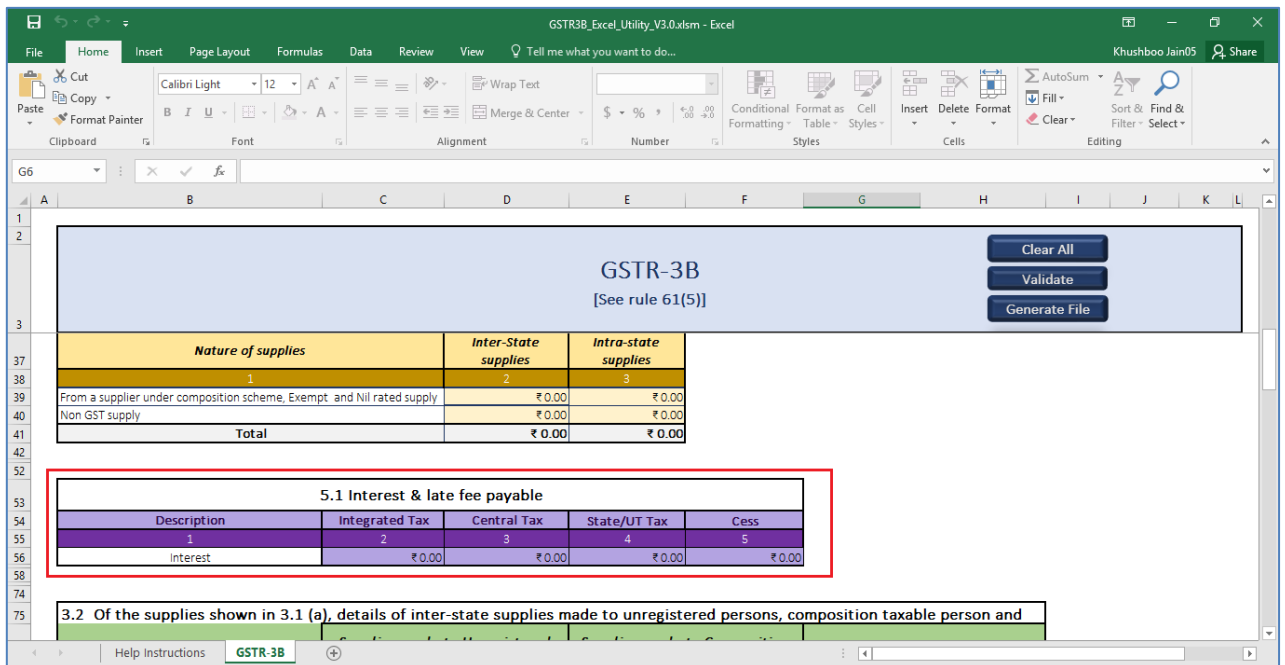


GSTR-3B					
[See rule 61(5)]					
Total		₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00
4. Eligible ITC					
Details	Integrated Tax	Central Tax	State/UT Tax	Cess	
1	2	3	4	5	
(A) ITC Available (Whether in full or part)					
(1) Import of goods	₹ 0.00			₹ 0.00	
(2) Import of services	₹ 0.00			₹ 0.00	
(3) Inward supplies liable to reverse charge (other than 1 & 2 above)	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	
(4) Inward supplies from ISD	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	
(5) All other ITC	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	
(B) ITC Reversed					

11. Enter details as applicable in Table 5. Values of exempt, nil-rated and non-GST inward supplies.

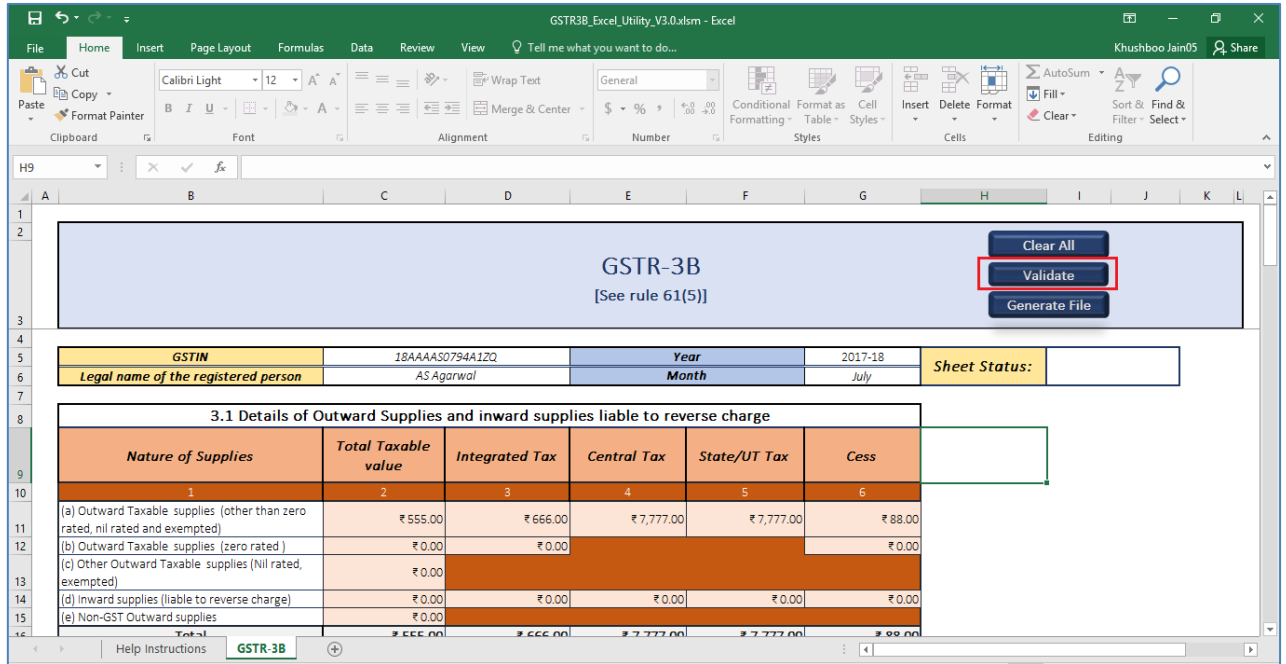


12. Enter details as applicable in Table 5.1 Interest & late fee payable. You need to enter only interest amount.



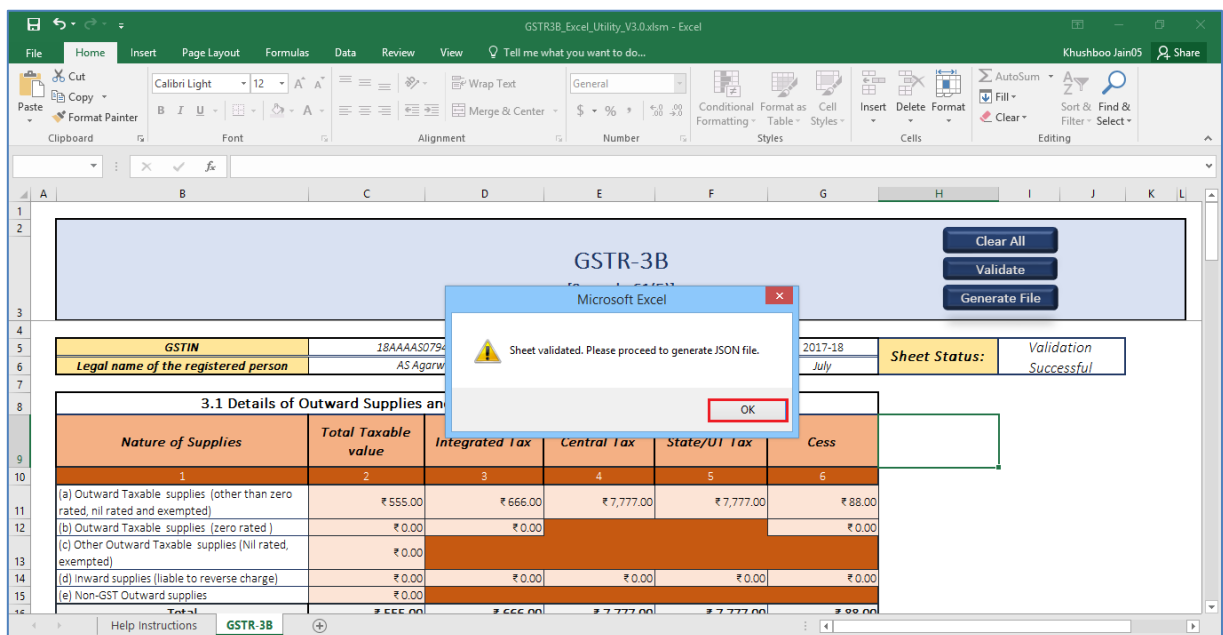
2. Validate Details Entered using Validate button

- Once all details are entered, click the **Validate** button to validate the GSTR-3B worksheet.

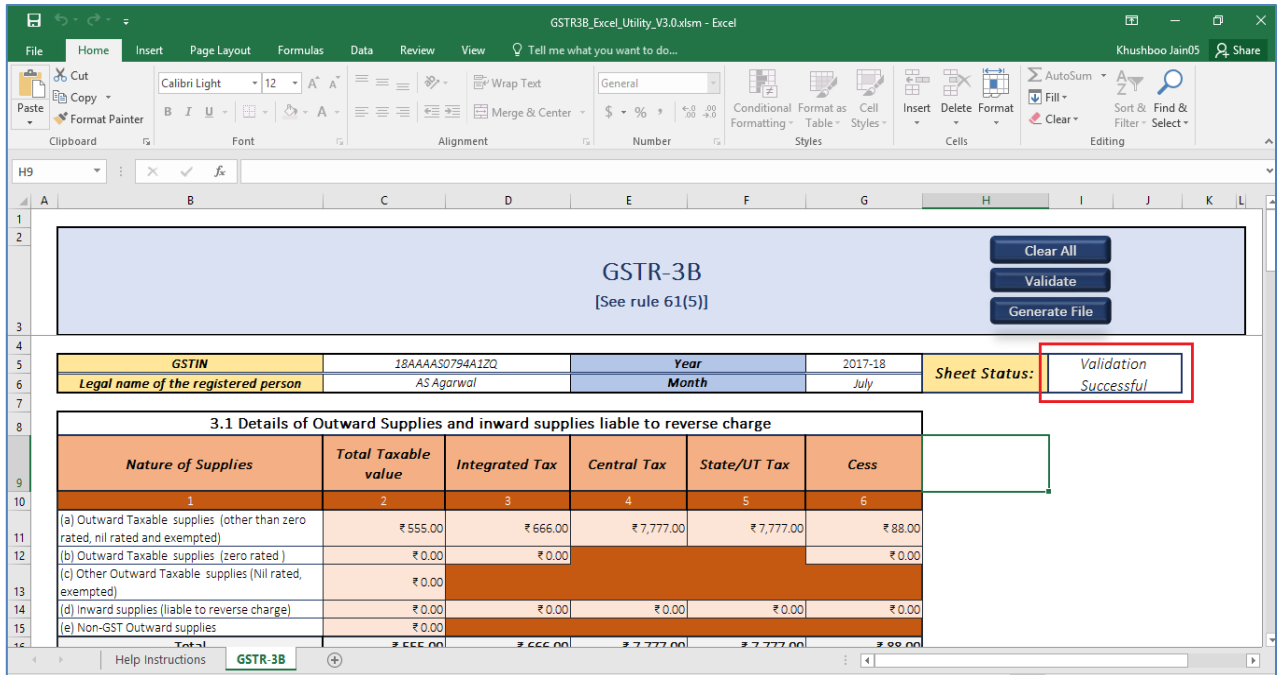


In case of successful validation:

- A pop-up message is displayed that sheet is validated and you can proceed to generate JSON file. Click the **OK** button.

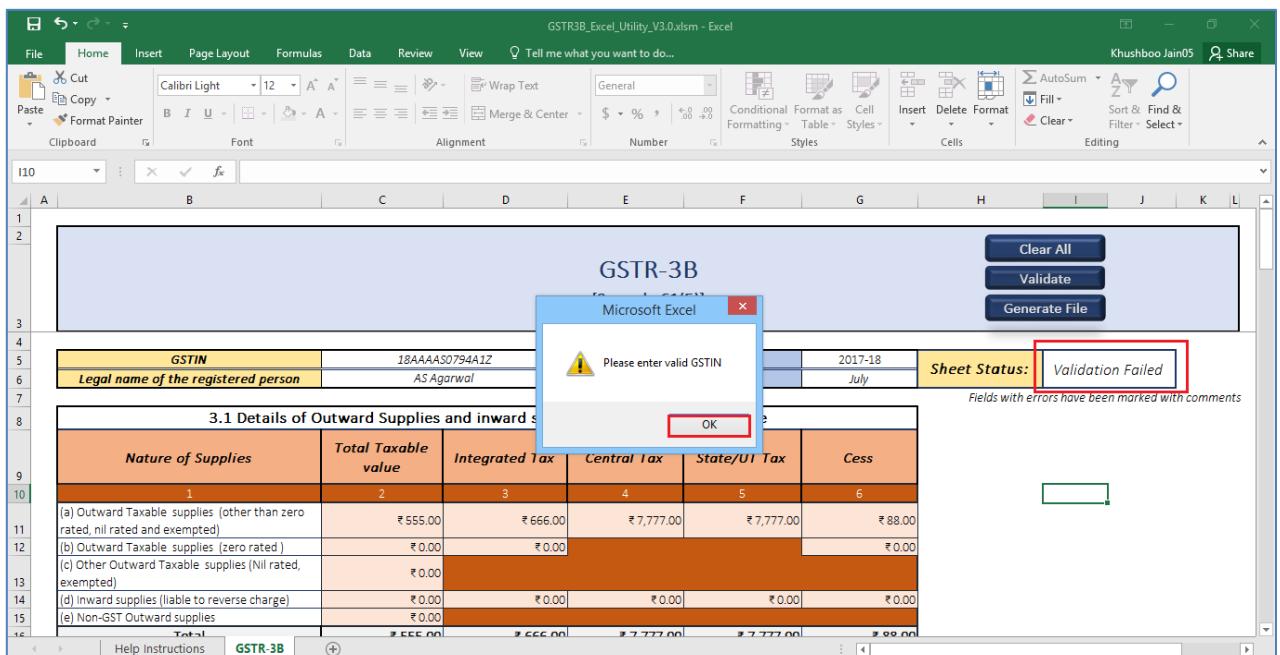


In case of successful validation, the **Sheet Status** reflects Validation Successful.



In case of unsuccessful validation:

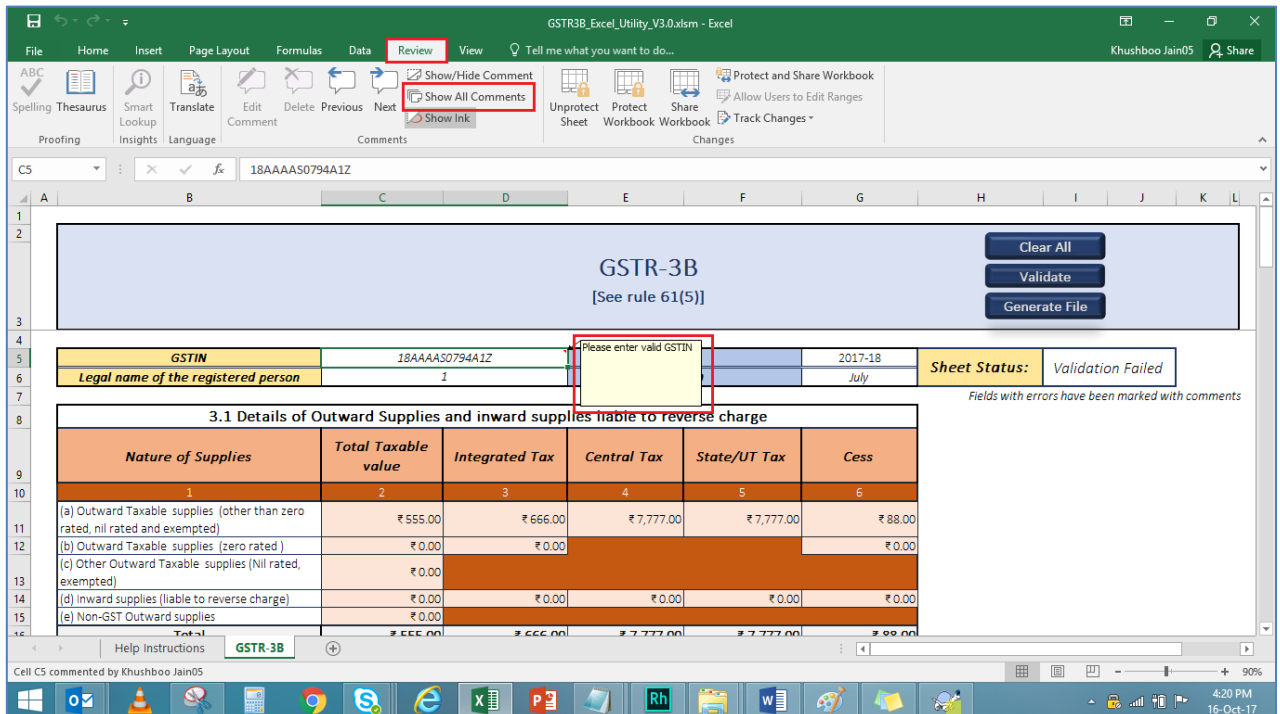
- A pop-up message is displayed with error message. Click the **OK** button. In case of unsuccessful validation, the Sheet Status reflects Validation Failed.



- In case of validation failure; check for cells that have failed validation and correct errors as per help text.



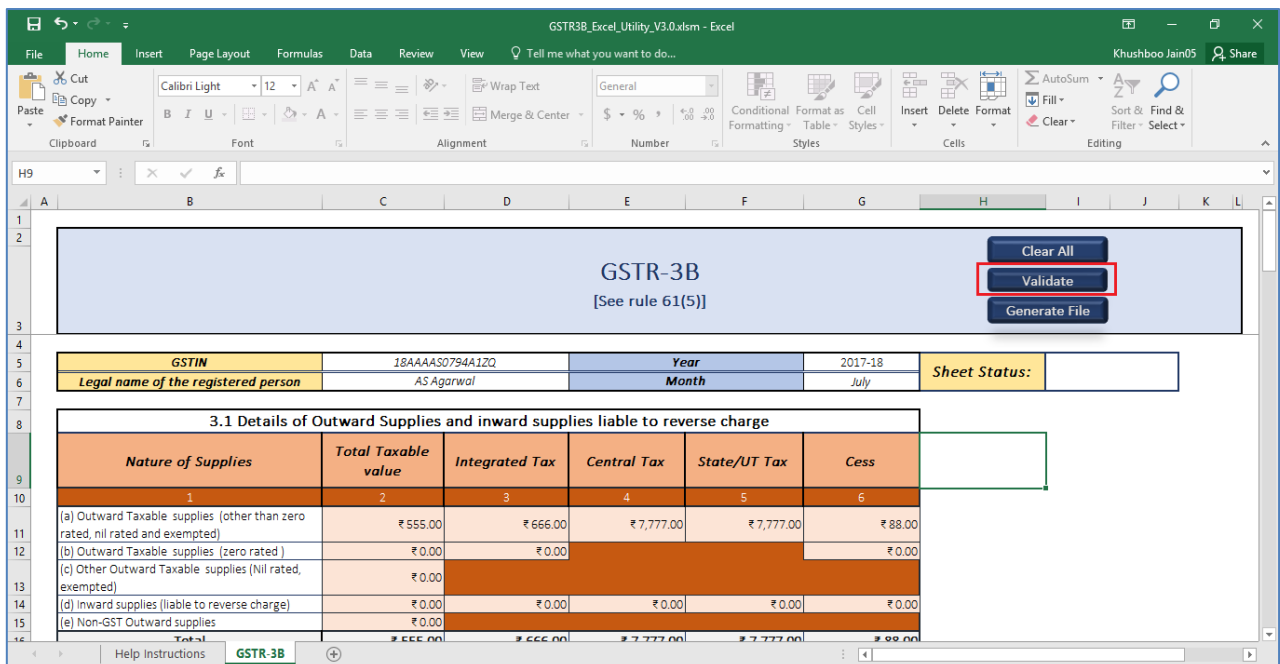
To view the comments for fields with errors, you can click the **Review** tab > **Show All Comments** link.



The screenshot shows the Excel interface for the GSTR-3B utility. The 'Review' tab is selected, and the 'Show All Comments' link is highlighted. A yellow comment box is visible over the GSTIN field, stating 'Please enter valid GSTIN'. The 'Sheet Status' is 'Validation Failed'. Below the header, there is a table for '3.1 Details of Outward Supplies and inward supplies liable to reverse charge'.

Nature of Supplies	Total Taxable value	Integrated Tax	Central Tax	State/UT Tax	Cess
(a) Outward Taxable supplies (other than zero rated, nil rated and exempted)	₹ 555.00	₹ 666.00	₹ 7,777.00	₹ 7,777.00	₹ 88.00
(b) Outward Taxable supplies (zero rated)	₹ 0.00	₹ 0.00			₹ 0.00
(c) Other Outward Taxable supplies (Nil rated, exempted)	₹ 0.00				
(d) Inward supplies (liable to reverse charge)	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00
(e) Non-GST Outward supplies	₹ 0.00				
Total	₹ 555.00	₹ 666.00	₹ 7,777.00	₹ 7,777.00	₹ 88.00

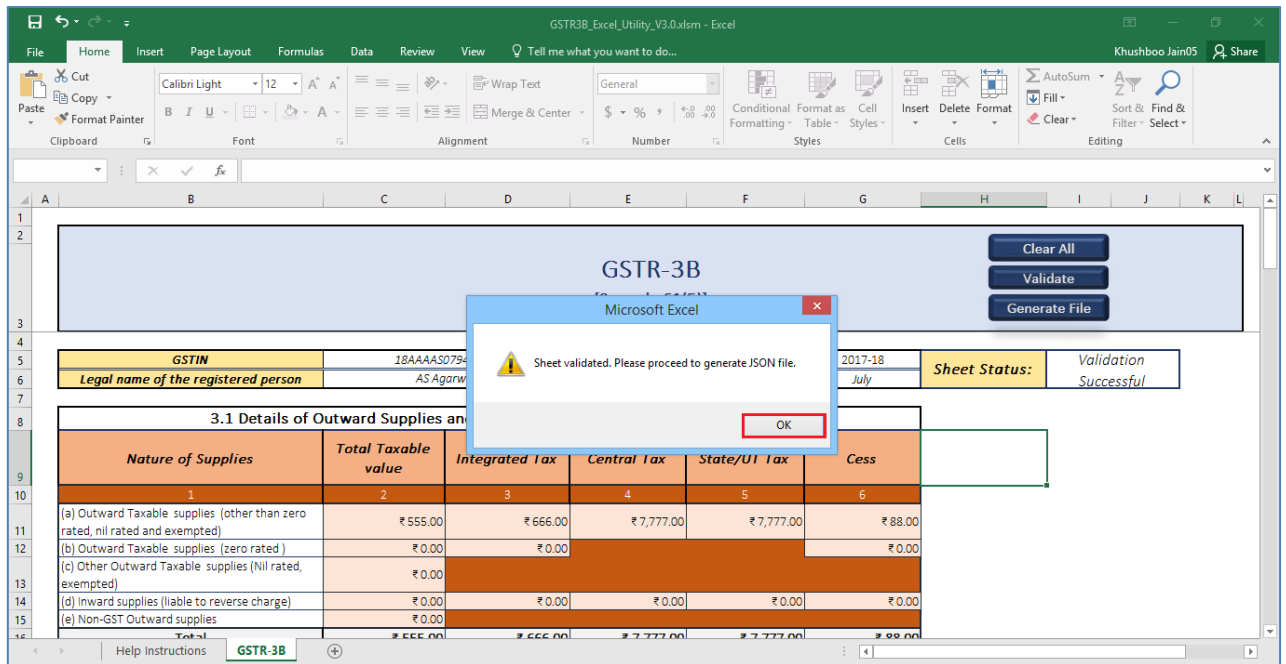
- Once all errors are rectified, click the **Validate** button to validate the GSTR-3B worksheet.



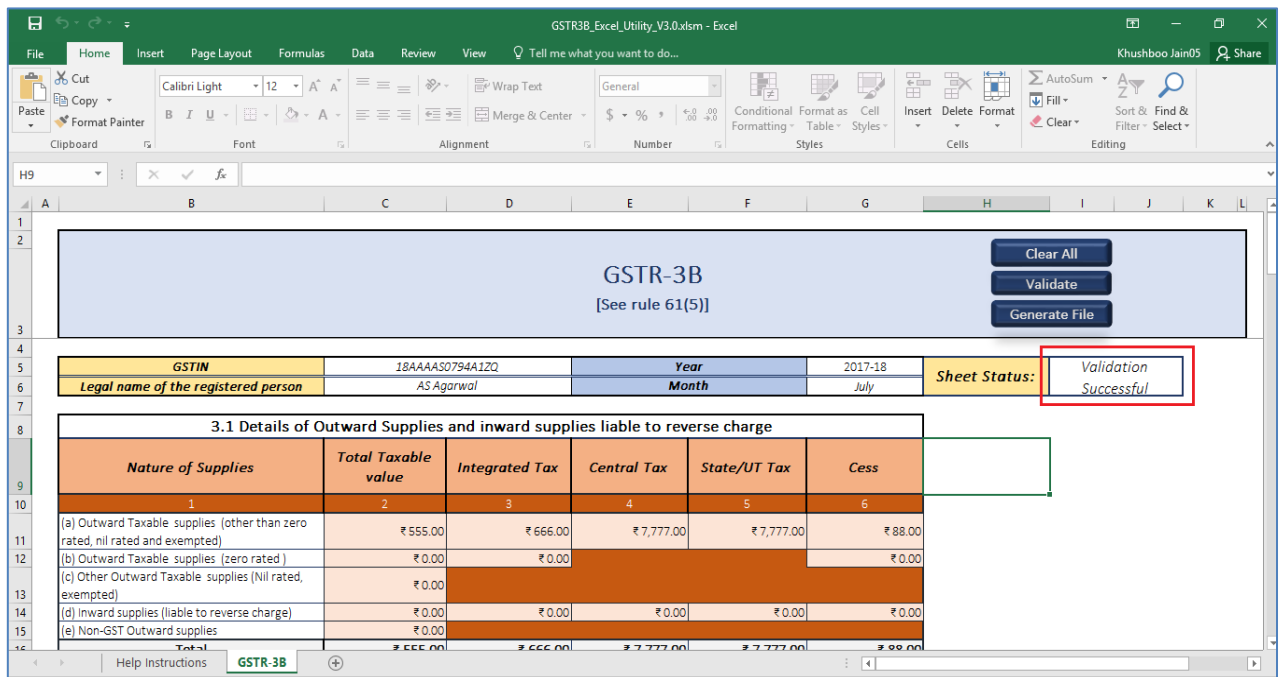
The screenshot shows the Excel interface for the GSTR-3B utility. The 'Home' tab is selected, and the 'Validate' button is highlighted. The 'Sheet Status' is now empty, indicating successful validation. Below the header, there is a table for '3.1 Details of Outward Supplies and inward supplies liable to reverse charge'.

Nature of Supplies	Total Taxable value	Integrated Tax	Central Tax	State/UT Tax	Cess
(a) Outward Taxable supplies (other than zero rated, nil rated and exempted)	₹ 555.00	₹ 666.00	₹ 7,777.00	₹ 7,777.00	₹ 88.00
(b) Outward Taxable supplies (zero rated)	₹ 0.00	₹ 0.00			₹ 0.00
(c) Other Outward Taxable supplies (Nil rated, exempted)	₹ 0.00				
(d) Inward supplies (liable to reverse charge)	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00
(e) Non-GST Outward supplies	₹ 0.00				
Total	₹ 555.00	₹ 666.00	₹ 7,777.00	₹ 7,777.00	₹ 88.00

- A pop-up message is displayed that sheet is validated and you can proceed to generate JSON file. Click the **OK** button.

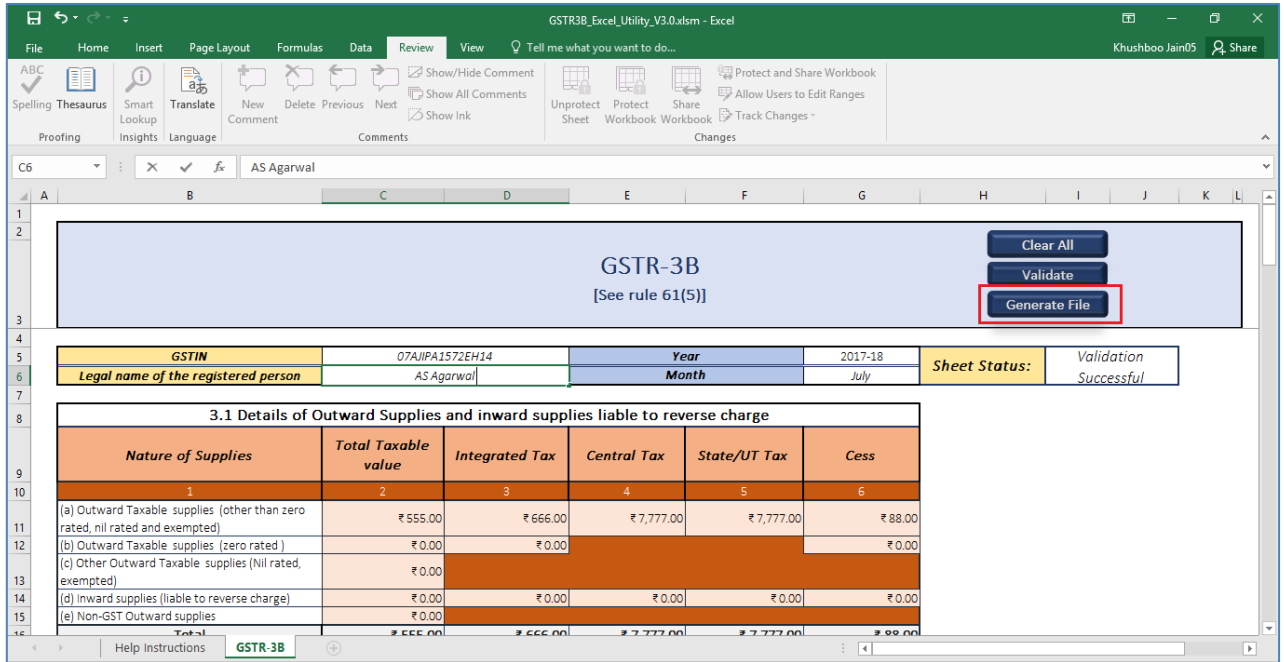


In case of successful validation, the **Sheet Status** reflects Validation Successful.



3. Generate JSON using Generate File button

1. Upon successful validation; click the **Generate File** button to generate JSON for upload on GST Portal.



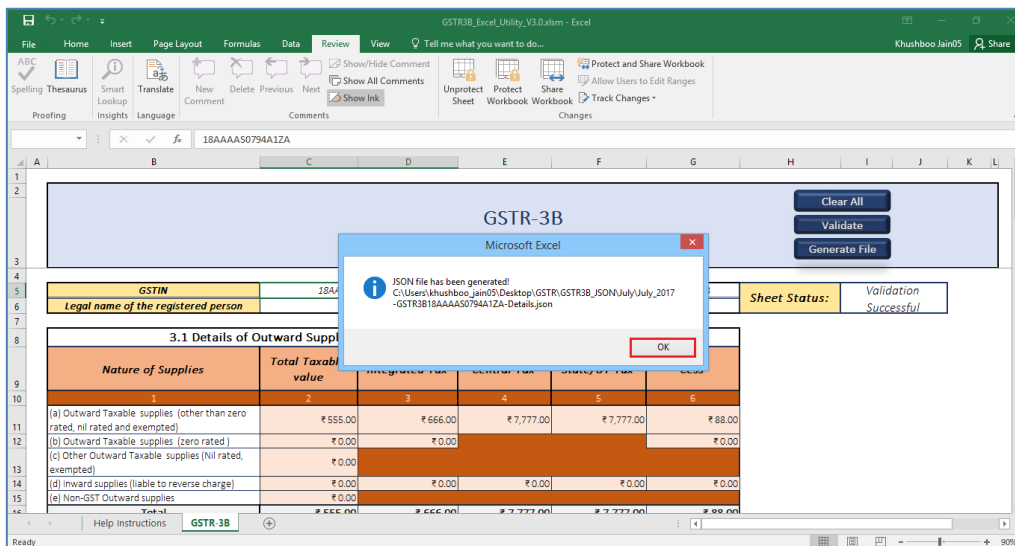
The screenshot shows the 'GSTR-3B' spreadsheet in Microsoft Excel. The 'Review' tab is active, and the 'Generate File' button is highlighted with a red box. The spreadsheet contains the following data:

GSTR-3B [See rule 61(5)]					
GSTIN	07AIPA1572EH14	Year	2017-18	Sheet Status:	Validation Successful
Legal name of the registered person	AS Agarwal	Month	July		
3.1 Details of Outward Supplies and inward supplies liable to reverse charge					
Nature of Supplies	Total Taxable value	Integrated Tax	Central Tax	State/UT Tax	Cess
(a) Outward Taxable supplies (other than zero rated, nil rated and exempted)	₹ 555.00	₹ 666.00	₹ 7,777.00	₹ 7,777.00	₹ 88.00
(b) Outward Taxable supplies (zero rated)	₹ 0.00	₹ 0.00			₹ 0.00
(c) Other Outward Taxable supplies (Nil rated, exempted)	₹ 0.00				
(d) Inward supplies (liable to reverse charge)	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00
(e) Non-GST Outward supplies	₹ 0.00				
Total	₹ 555.00	₹ 666.00	₹ 7,777.00	₹ 7,777.00	₹ 88.00

2. A confirmation message is displayed that JSON file has been generated on your desktop. Click the **OK** button.



JSON would be generated only if the worksheet has been successfully validated.



The screenshot shows the same 'GSTR-3B' spreadsheet as above, but with a confirmation dialog box from Microsoft Excel overlaid on the 'Generate File' button. The dialog box contains the following text:

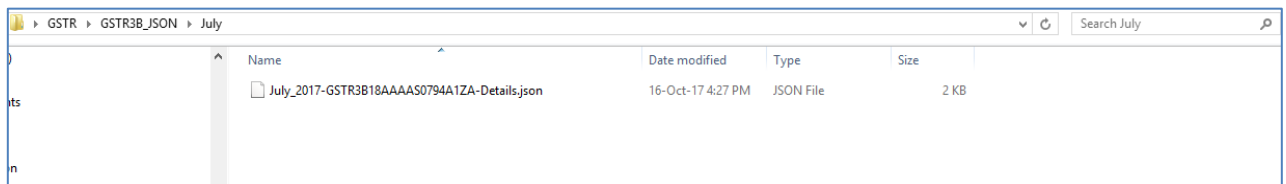
JSON file has been generated!
 C:\Users\khushboo.jain05\Desktop\GSTR\GSTR3B_JSON\July\July_2017-GSTR3B18AAAAA50794A1ZA-Details.json

The 'OK' button in the dialog box is highlighted with a red box.

3. A folder GSTR is created on your desktop. Double-click the GSTR folder.

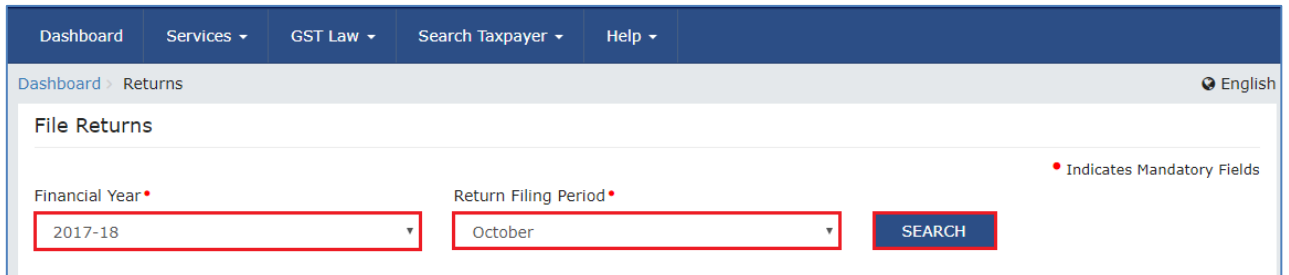


Notice the JSON file created.

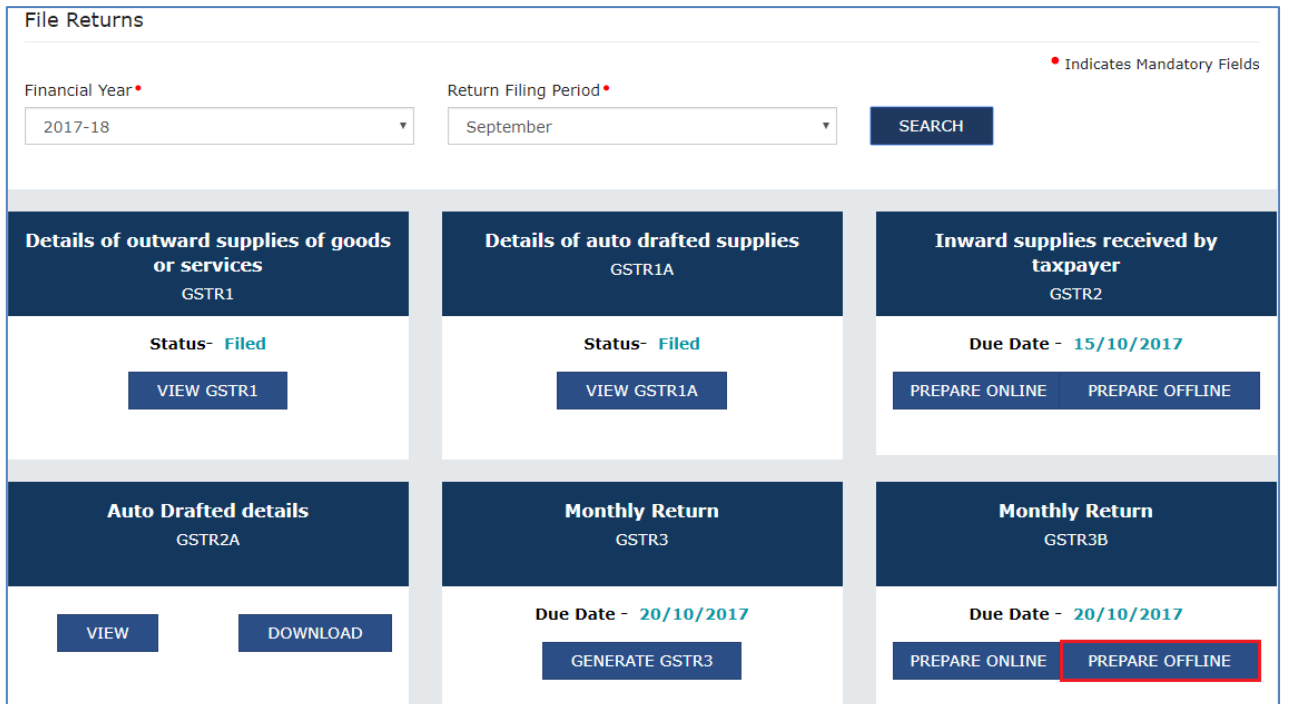


4. Upload Generated JSON on GST Portal

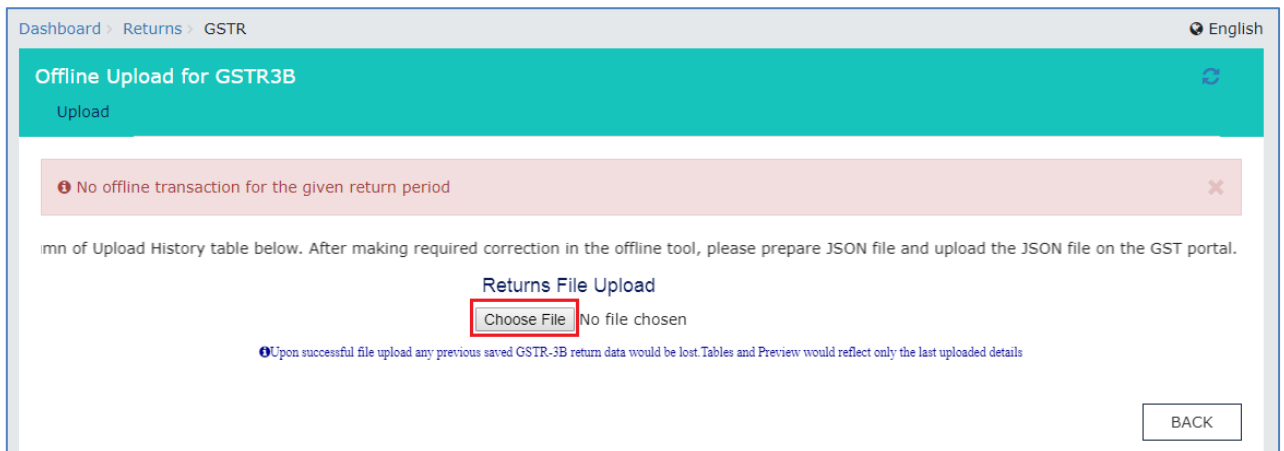
1. Access the <https://gst.gov.in/> URL. The GST Home page is displayed.
2. Click the **Services > Returns > Returns Dashboard** command.
3. The File Returns page is displayed. In the **Financial Year** drop-down list, select the financial year for which the return has to be uploaded.
4. In the **Return Filing Period** drop-down list, select the return filing period for which the return has to be uploaded.
5. Click the **SEARCH** button.



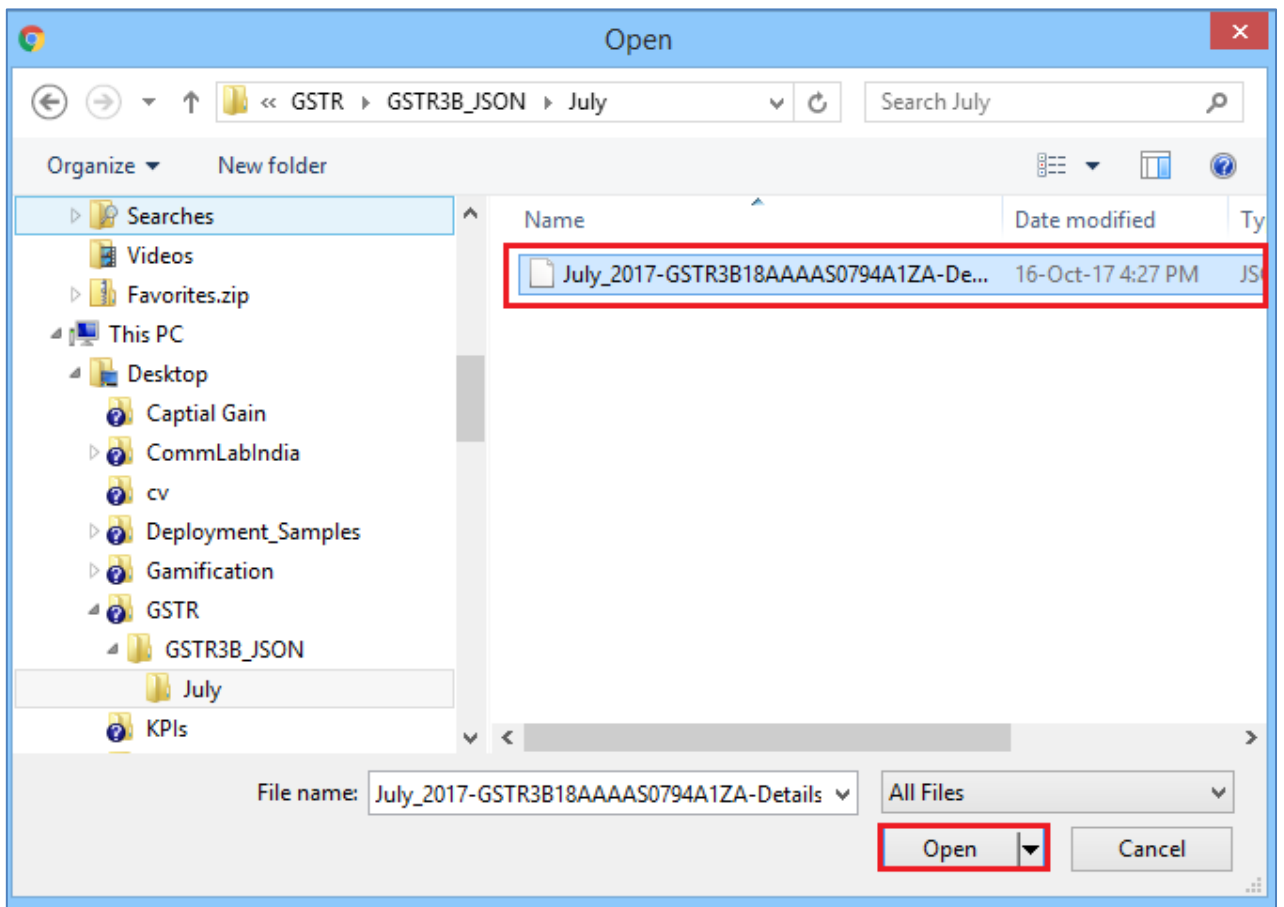
6. Applicable returns of the selected tax period is displayed. In the GSTR-3B tile, click the **PREPARE OFFLINE** button.



- The **Upload page** is displayed. Click the **Choose File** button.



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



- The uploaded JSON file would be validated and processed. Upon success validation and processing the details entered would be populated in respective Tables. In case of validation failure upon processing; errors if any would be shown on the GST Portal.

Offline Upload for GSTR3B ↻

Upload

In case uploaded data fails validation, the error message will be displayed in the Error Report column of U

Returns File Upload

No file chosen

ⓘ Upon successful file upload any previous saved GSTR-3B return data would be lost. Tables and Preview would reflect only the last uploaded details

Upload History

Date	Time	Reference id	Status	Error Report
16/10/2017	16:54:39	6157760c-07bd-4e1e-9e72-c7e00b83afc3	In-Progress	NA
16/10/2017	16:54:05	6512510f-ed54-4fa9-98f1-d957a847dd44	Error Occurred	Mismatch between values of requested gstin or return period and the ones present in payload
16/10/2017	16:53:55	a0e2173f-5881-45b4-b892-c10764bf780e	Error Occurred	Mismatch between values of requested gstin or return period and the ones present in payload
16/10/2017	16:52:02	e82c1aad-3e2f-4d32-8d43-9ab27888720b	Error Occurred	Mismatch between values of requested gstin or return period and the ones present in payload



Please Note it is possible to upload JSON multiple times on GST portal till submission. However, earlier uploaded data would be overwritten. Tables and Preview would reflect only the last data uploaded.



Post successful upload of data on GST Portal, you can preview the form, submit, Offset liability and file GSTR-3B.