

## FAQs and User Manual – GSTR4 Offline Tool

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Goods and Services Tax Network

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## 1. FAQs on GSTR4 Offline Tool

### 1. How can I download and open the GSTR4 Offline Tool in my system from the GST Portal?

1. Login to the GST Portal [www.gst.gov.in](http://www.gst.gov.in) .
2. Go to **Downloads > Offline tools > GSTR4 Offline Tool > Download** button.
3. Unzip the downloaded Zip file which contain GSTR4 Offline Tool, User Manual, Read Me.txt and Release Note.
4. Open the GSTR4\_Excel\_Utility\_v3.0 excel sheet by double clicking on it.

### 2. What are the basic system requirements/ configurations required to use GSTR4 Offline Tool?

The offline functions work best on Windows 7 and above 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 GSTR4 Offline Tool?

One can launch the GSTR4 Offline Tool by double clicking the downloaded GSTR\_4\_Offline\_Utility\_v3.0 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 GSTR4 return in the Offline tool?

No. After upload of the return to the GST Portal, the taxpayer has to preview the form, proceed to file, Utilize Cash to pay off liabilities and then file GSTR4.

### 6. How can I reset GSTR-4 details uploaded to GST Portal?

There won't be any reset in online version of GSTR4. You are free to make changes in details uploaded till you file the return. Only for the users who have form in submitted state and are yet to offset liabilities would have reset option available.

### 7. How to Add records using the new column ACTION (now added) in Offline Tool?

Taxpayer can make use of this feature to add invoice details in offline tool. After the details are filled up in each row, select action as -ADD in Column ACTION at end of each row. Once the sheet is completely filled, click Validate Sheet button.

Goods and Services Tax - GSTR4 Offline Tool v3.0													
4A.4B - Inward supplies received from a registered supplier (including supplies attracting reverse charge)													
Go Home												Validate Sheet	
<i>Please Note</i> : Fields marked with * (red asterisk) are mandatory fields and need to be filled up													
GSTIN of Supplier *	Invoice Number *	Invoice date (dd-mm-yyyy) *	Invoice Value *	Place Of Supply *	Reverse Charge *	Invoice Type *	Rate *	Taxable Value *	Integrated Tax *	Central Tax *	State/UT Tax *	Cess	Action *
16AAATR0001A1Z	a0001	01-07-2018	₹ 1,000.00	24-Gujarat	No	Regular	0.25	₹ 1,000.00	₹ 2.50	₹ -	₹ -	₹ -	Add
16AAATR0001A1Z	a0001	01-07-2018	₹ 3,000.00	24-Gujarat	No	Regular	3.00	₹ 3,000.00	₹ 90.00	₹ -	₹ -	₹ -	Add
16AAATR0001A1Z	a0001	01-07-2018	₹ 4,400.00	24-Gujarat	No	Regular	5	₹ 4,400.00	₹ 220.00	₹ -	₹ -	₹ -	Add
37AAAAAP2851A1Z	a0002	02-07-2018	₹ 9,000.00	24-Gujarat	No	Regular	3.00	₹ 9,000.00	₹ 270.00	₹ -	₹ -	₹ -	Add
37AAAAAP2851A1Z	a0002	02-07-2018	₹ 12,000.00	24-Gujarat	No	Regular	0.25	₹ 12,000.00	₹ 30.00	₹ -	₹ -	₹ -	Add
19AAAWB0002A1Z	a0003	05-07-2018	₹ 66,000.00	24-Gujarat	No	Regular	3.00	₹ 66,000.00	₹ 1,980.00	₹ -	₹ -	₹ -	Add
19AAAWB0002A1Z	a0003	05-07-2018	₹ 22,222.00	24-Gujarat	No	Regular	5	₹ 22,222.00	₹ 1,111.10	₹ -	₹ -	₹ -	Add
06AAAHR1301A1Z	a0004	09-07-2018	₹ 33,000.00	24-Gujarat	No	Regular	3.00	₹ 33,000.00	₹ 990.00	₹ -	₹ -	₹ -	Add
06AAAHR1301A1Z	a0004	09-07-2018	₹ 44,000.00	24-Gujarat	No	Regular	5	₹ 44,000.00	₹ 2,200.00	₹ -	₹ -	₹ -	Add

### 8. How to update records using the new column ACTION – added in Offline Tool.

To update a record which is uploaded earlier on GST portal, fill in the updated details of the invoice/record in the worksheet and upload again with action as Add.

PI carefully go through Column ACTION, which depicts what will be done on upload of worksheet, while filing in the data in the utility. If Add is selected then the data will be added and if there is any existing data of same GSTIN, same will be replaced by the current data. If Delete is selected then the data existing of same GSTIN, will be deleted.

Note: Make sure to input complete details of invoice/record again and not just the row with updated data.

For Instance, if you see refer the screenshot in Q. no. 7 above in FAQ, suppose we need to do following correction:

- Invoice A0003, A0006 (0.25% to be updated to 3%) to be uploaded again with changed rate(s).
- Invoice A0004 to be updated with change dates (9 July to be changed to 19 July)
- Invoice A0007 and A0008 to be added to list.
- No change in Invoice A0001, A0002, A0005 (note: the invoice(s) which are to remain intact are to be uploaded again.)

Then we need to fill data in utility as given below:

GSTIN of Supplier *	Invoice Number *	Invoice date (dd-mm-yyyy) *	Invoice Value *	Place Of Supply *	Reverse Charge *	Invoice Type *	Rate *	Taxable Value *	Integrated Tax *	Central Tax *	State/UT Tax *	Cess	Action *
16AAATR0001A1Z	A0001	01-07-2018	₹ 1,000.00	24-Gujarat	No	Regular	0.25	₹ 1,000.00	₹ 2.50	₹ -	₹ -	₹ -	Add
16AAATR0001A1Z	A0001	01-07-2018	₹ 3,000.00	24-Gujarat	No	Regular	3.00	₹ 3,000.00	₹ 90.00	₹ -	₹ -	₹ -	Add
16AAATR0001A1Z	A0001	01-07-2018	₹ 4,400.00	24-Gujarat	No	Regular	5	₹ 4,400.00	₹ 220.00	₹ -	₹ -	₹ -	Add
37AAAAAP2851A1Z	A0002	02-07-2018	₹ 9,000.00	24-Gujarat	No	Regular	3.00	₹ 9,000.00	₹ 270.00	₹ -	₹ -	₹ -	Add
37AAAAAP2851A1Z	A0002	02-07-2018	₹ 12,000.00	24-Gujarat	No	Regular	0.25	₹ 12,000.00	₹ 30.00	₹ -	₹ -	₹ -	Add
19AAAWB0002A1Z	A0003	05-07-2018	₹ 66,000.00	24-Gujarat	No	Regular	3.00	₹ 66,000.00	₹ 1,980.00	₹ -	₹ -	₹ -	Add
19AAAWB0002A1Z	A0003	05-07-2018	₹ 22,222.00	24-Gujarat	No	Regular	5	₹ 22,222.00	₹ 1,111.10	₹ -	₹ -	₹ -	Add
06AAAHR1301A1Z	A0004	19-07-2018	₹ 33,000.00	24-Gujarat	No	Regular	3.00	₹ 33,000.00	₹ 990.00	₹ -	₹ -	₹ -	Add
06AAAHR1301A1Z	A0004	19-07-2018	₹ 44,000.00	24-Gujarat	No	Regular	5	₹ 44,000.00	₹ 2,200.00	₹ -	₹ -	₹ -	Add
05AAAU0008A1Z	A0005	11-07-2018	₹ 55,000.00	24-Gujarat	No	Regular	0.25	₹ 55,000.00	₹ 137.50	₹ -	₹ -	₹ -	Add
16AAATP0195A1Z	A0006	11-07-2018	₹ 66,000.00	24-Gujarat	No	Regular	12	₹ 66,000.00	₹ 7,920.00	₹ -	₹ -	₹ -	Add
05AAAU0006A1Z	A0007	15-07-2018	₹ 25,230.00	24-Gujarat	No	Regular	0.25	₹ 25,230.00	₹ 63.08	₹ -	₹ -	₹ -	Add
05AAAU0006A1Z	A0007	15-07-2018	₹ 13,939.00	24-Gujarat	No	Regular	5	₹ 13,939.00	₹ 693.95	₹ -	₹ -	₹ -	Add
09AAALP0009A1Z	A0008	21-07-2018	₹ 2,000.00	24-Gujarat	No	Regular	0.25	₹ 2,000.00	₹ 5.00	₹ -	₹ -	₹ -	Add
09AAALP0009A1Z	A0008	21-07-2018	₹ 2,500.00	24-Gujarat	No	Regular	3	₹ 2,500.00	₹ 75.00	₹ -	₹ -	₹ -	Add
09AAALP0009A1Z	A0008	21-07-2018	₹ 10,000.00	24-Gujarat	No	Regular	12	₹ 10,000.00	₹ 1,200.00	₹ -	₹ -	₹ -	Add
09AAALP0009A1Z	A0008	21-07-2018	₹ 12,900.00	24-Gujarat	No	Regular	18	₹ 12,900.00	₹ 2,322.00	₹ -	₹ -	₹ -	Add

	no change
	modified
	new added

### 9) How to delete invoice records from a previously uploaded invoices in GSTR-4 by using Offline Tool?

The GSTR-4 sheet is to be uploaded again and select action as **DELETE** from dropdown placed at end of row against invoice records which need to be deleted.

**Note: Action column to be populated with one value only. Action Add and Delete cannot be part of same sheet.**

4A,4B - Inward supplies received from a registered supplier (including supplies attracting reverse charge)									
<i>Please Note : Fields marked with * (red asterisk) are mandatory fields and need to be filled up</i>									
Invoice date (dd-mm-yyyy) *	Invoice Value *	Place Of Supply *	Reverse Charge *	Invoice Type *	Rate *	Taxable Value *	Integrated Tax *	Central Tax *	
01-07-2018	₹ 1,000.00	24-Gujarat	No	Regular				2.50	₹
01-07-2018	₹ 3,000.00	24-Gujarat	No	Regular				90.00	₹
01-07-2018	₹ 4,400.00	24-Gujarat	No	Regular				220.00	₹
02-07-2018	₹ 9,000.00	24-Gujarat	No	Regular				270.00	₹
02-07-2018	₹ 12,000.00	24-Gujarat	No	Regular				30.00	₹
05-07-2018	₹ 66,000.00	24-Gujarat	No	Regular				1,980.00	₹
05-07-2018	₹ 22,222.00	24-Gujarat	No	Regular				1,111.10	₹
09-07-2018	₹ 33,000.00	24-Gujarat	No	Regular	3.00	₹ 33,000.00	₹	990.00	₹
09-07-2018	₹ 44,000.00	24-Gujarat	No	Regular	5	₹ 44,000.00	₹	2,200.00	₹
11-07-2018	₹ 55,000.00	24-Gujarat	No	Regular	0.25	₹ 55,000.00	₹	137.50	₹
11-07-2018	₹ 66,000.00	24-Gujarat	No	Regular	0.25	₹ 66,000.00	₹	165.00	₹

**Scenario:** If you refer screenshot in FAQ-8, following is to be done:

- Invoice A0007 to be deleted
- Invoice A0008 to be updated
- Invoice A0009 and invoice A0010 to be added.

**This will be performed in two Sequential steps:**

- Perform deletion of intended invoice details,
- Perform Addition / Update of records, the invoice(s) which are to remain intact are to be uploaded again.

A1→Since invoice A0007 is to be deleted, so only those 2 rows should be part of upload and action to be selected as DELETE,

A2→Once all worksheets are highlighted with records to be deleted, a separate json to be uploaded

PS Please refer to Home worksheet for further information

Goods and Services Tax - GSTR4 Offline Tool v3.0

4A.4B - Inward supplies received from a registered supplier (including supplies attracting reverse charge)

Go Home Validate Sheet

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

GSTIN of Supplier *	Invoice Number *	Invoice date (dd-mm-yyyy) *	Invoice Value *	Place Of Supply *	Reverse Charge *	Invoice Type *	Rate *	Taxable Value *	Integrated Tax *	Central Tax *	State/UT Tax *	Cess *	Action
16AAATR0001A1ZK	A0007	15-07-2018	₹ 25,230.00	24-Gujarat	No	Regular	0.25	₹ 25,230.00	₹ 63.08	₹	₹	₹	Delete
16AAATR0001A1ZK	A0007	15-07-2018	₹ 13,999.00	24-Gujarat	No	Regular	3.00	₹ 13,999.00	₹ 419.97	₹	₹	₹	Delete

A3→ Once done click on **validate sheet** button

Goods and Services Tax - GSTR4 Offline Tool v3.0

4A.4B - Inward supplies received from a registered supplier (including supplies attracting reverse charge)

Go Home Validate Sheet

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

Microsoft Excel

Sheet successfully validated. No error(s) found

OK

GSTIN of Supplier *	Invoice Number *	Invoice date (dd-mm-yyyy) *	Invoice Value *	Place Of Supply *	Reverse Charge *	Invoice Type *	Rate *	Taxable Value *	Integrated Tax *	Central Tax *	State/UT Tax *	Cess *	Action
16AAATR0001A1ZK	A0007	15-07-2018	₹ 25,230.00	24-Gujarat	No	Regular	0.25	₹ 25,230.00	₹ 63.08	₹	₹	₹	Delete
16AAATR0001A1ZK	A0007	15-07-2018	₹ 13,999.00	24-Gujarat	No	Regular	3.00	₹ 13,999.00	₹ 419.97	₹	₹	₹	Delete

B1→ In second step we will add new invoice (A0009, A0010) and modify invoice (A0008). Invoice A0001, A0002, A003, A004, A005 and A0006 are to remain intact.

Goods and Services Tax - GSTR4 Offline Tool v3.0

4A.4B - Inward supplies received from a registered supplier (including supplies attracting reverse charge)

Go Home Validate Sheet

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

GSTIN of Supplier *	Invoice Number *	Invoice date (dd-mm-yyyy) *	Invoice Value *	Place Of Supply *	Reverse Charge *	Invoice Type *	Rate *	Taxable Value *	Integrated Tax *	Central Tax *	State/UT Tax *	Cess *	Action
16AAATR0001A1ZK	A0001	01-07-2018	₹ 1,000.00	24-Gujarat	No	Regular	0.25	₹ 1,000.00	₹ 2.50	₹	₹	₹	Add
16AAATR0001A1ZK	A0001	01-07-2018	₹ 3,000.00	24-Gujarat	No	Regular	3.00	₹ 3,000.00	₹ 90.00	₹	₹	₹	Add
16AAATR0001A1ZK	A0001	01-07-2018	₹ 4,400.00	24-Gujarat	No	Regular	5	₹ 4,400.00	₹ 220.00	₹	₹	₹	Add
37AAAAP2851A1Z2	A0002	02-07-2018	₹ 9,000.00	24-Gujarat	No	Regular	3.00	₹ 9,000.00	₹ 270.00	₹	₹	₹	Add
37AAAAP2851A1Z2	A0002	02-07-2018	₹ 12,000.00	24-Gujarat	No	Regular	0.25	₹ 12,000.00	₹ 30.00	₹	₹	₹	Add
19AAAAB0002A1ZN	A0003	05-07-2018	₹ 66,000.00	24-Gujarat	No	Regular	3.00	₹ 66,000.00	₹ 1,980.00	₹	₹	₹	Add
19AAAAB0002A1ZN	A0003	05-07-2018	₹ 22,222.00	24-Gujarat	No	Regular	5	₹ 22,222.00	₹ 1,111.10	₹	₹	₹	Add
06AAAH1301A1Z5	A0004	19-07-2018	₹ 33,000.00	24-Gujarat	No	Regular	3.00	₹ 33,000.00	₹ 990.00	₹	₹	₹	Add
06AAAH1301A1Z5	A0004	19-07-2018	₹ 44,000.00	24-Gujarat	No	Regular	5	₹ 44,000.00	₹ 2,200.00	₹	₹	₹	Add
05AAAUT0008A1ZC	A0005	11-07-2018	₹ 55,000.00	24-Gujarat	No	Regular	0.25	₹ 55,000.00	₹ 137.50	₹	₹	₹	Add
16AAATR0195A1ZK	A0006	11-07-2018	₹ 66,000.00	24-Gujarat	No	Regular	12	₹ 66,000.00	₹ 7,920.00	₹	₹	₹	Add
09AAALP0009A1Z7	A0008	21-07-2018	₹ 12,000.00	24-Gujarat	No	Regular	0.25	₹ 12,000.00	₹ 30.00	₹	₹	₹	Add
09AAALP0009A1Z7	A0008	21-07-2018	₹ 13,000.00	24-Gujarat	No	Regular	3	₹ 13,000.00	₹ 390.00	₹	₹	₹	Add
09AAALP0009A1Z7	A0008	21-07-2018	₹ 14,000.00	24-Gujarat	No	Regular	5	₹ 14,000.00	₹ 700.00	₹	₹	₹	Add
09AAALP0009A1Z7	A0008	21-07-2018	₹ 15,000.00	24-Gujarat	No	Regular	12	₹ 15,000.00	₹ 1,800.00	₹	₹	₹	Add
08AAARJ0001A1ZT	A0009	23-07-2018	₹ 11,000.00	24-Gujarat	No	Regular	0.25	₹ 11,000.00	₹ 25.00	₹	₹	₹	Add
08AAARJ0001A1ZT	A0009	23-07-2018	₹ 1,200.00	24-Gujarat	No	Regular	3	₹ 12,900.00	₹ 387.00	₹	₹	₹	Add
33AAATN0001A1Z3	A0010	28-07-2018	₹ 12,000.00	24-Gujarat	No	Regular	5	₹ 11,000.00	₹ 550.00	₹	₹	₹	Add
33AAATN0001A1Z3	A0010	28-07-2018	₹ 2,500.00	24-Gujarat	No	Regular	12	₹ 1,200.00	₹ 144.00	₹	₹	₹	Add

	no change
	modified
	new added

B2→Once done, click on **validate sheet** button, a successful Message should appear” Sheet **successfully Validated. No error(s) found.**”

**Note: The action status column shows the status of records uploaded earlier on GST portal and can help taxpayer to identify records uploaded on GST portal and new details added in a worksheet.**

### **10) During the process of Deletion of invoice record, which sheet to be validated?**

Since Deletion of invoice is a step by step process, each sheet need to be validated separately.

### **11) What is the relevance of Get Summary button on home Page in an offline tool?**

The taxpayer after filling all details in the tiles, need to confirm that all data that is filled in various sheet is complete and correct for the tax filing period. When the taxpayer clicks on generate summary button, all the data entered in various tiles is taken as final and this action will generate Summary of invoices entered. The Taxpayer can see summary of all invoices added in sections (4A, 5b, 4D.etc) in one screen and review for its correctness. Once the taxpayer has reviewed the summary, taxpayer can go ahead and file GSTR- 4 on GST portal.

### **12) What happens if the JSON file uploaded, errors out. What to do now?**

If the uploaded JSON file on the GST portal errors out, status will be updated as ‘Processed with Error’. Click the Download error report link to download the error report. Now Open GSTR4 Tool and go to Home Tab under the section Error File Handling, browse to the error JSON file. Open the error file. Only the error file with records not processed successfully would be available in the error JSON. The records processed successfully need not be uploaded again.

### **13) How to download error file and correct error.**

This file can be created after logging in and when uploaded json file is processed and error is shown in the upload tab.

In case of Error(s) in the GSTR-4 data uploaded, GST portal will generate an error file. Follow the below steps to correct errors and upload revised GSTR-4 return data on GST portal

- a) Generate error file after logging in and then Download the Error File and save it on your system.
- b) The downloaded file (returns\_<Date>\_R4\_<GSTIN>\_errorReport.json ) contains records processed with error on GST portal
- c) Now Open GSTR4 Tool and go to Home Tab and click on the button "Open Downloaded Error Json File " on the right. It will open a File dialog box
- d) Select the downloaded error file and click on open
- e) A message " Error File Successfully Opened" would be displayed Successful opening of file in offline tool

- f) Please navigate to each Worksheets and ensure all records from both the files have been successfully opened in tool
- g) Correct errors in records with error text in column 'GST Portal Validation errors' in each worksheet
- h) Validate each sheet and generate JSON to upload your revised data on GST portal.

#### 14) What to do with records that error out during upload?

Only the records which error out are to be corrected and have to be uploaded again. The records processed successfully need not be uploaded again. Correct the errors as mentioned in the column "GST Portal Validation Errors" in each sheet after making the corrections, upload the sheet again. Perform validation of individual worksheets, after each worksheet/ tab is successfully validated, click the Get Summary button to update the summary on Home tab. After generation of summary click on button '**Generate JSON File to upload**' to generate JSON (.json).

For step by step method please see [Upload Generated JSON on GST Portal](#)



## 2. GSTR4 Offline Tool: An Overview

The Excel based GSTR4 Offline Tool is designed to help taxpayer to prepare their GSTR4 return offline.

Details for following sections of GSTR4 return can be added by taxpayer using the Offline Tool:

- Worksheet 4A&B (B2B) - Inward supplies received from a registered supplier (including attracting reverse charge).
- Worksheet 5A (B2BA) - Amendment of Inward Supplies received from a registered supplier (including attracting reverse charge).
- Worksheet 4C(B2BUR) - Inward supplies received from unregistered supplier
- Worksheet 5A (B2BURA) - Amendment of Inward supplies received from unregistered supplier
- Worksheet 4D(IMPS) - Import of services
- Worksheet 5A(IMPSA) - Amendment of Import of services.
- Worksheet 5B(CDNR) - Debit Notes/Credit Notes (for registered)
- Worksheet 5C(CDNRA) - Amendment of Debit Notes/Credit Notes (for registered)
- Worksheet 5B (CDNUR) - Debit Notes/Credit Notes (for unregistered)
- Worksheet 5C(CDNURA) - Amendment of Debit Notes/Credit Notes (for Unregistered)
- Worksheet 6(TXOS) -Tax on outward supplies made (Net of advance and goods returned)
- Worksheet 7(TXOSA) - Amendments of Tax on outward supplies made (Net of advance and goods returned)
- Worksheet 8A(AT) - Advance amount paid for reverse charge supplies in the tax period
- Worksheet 8A-II(ATA) - Amendment of Advance amount paid for reverse charge supplies in the tax period
- Worksheet 8B(ATADJ) - Advance amount on which tax was paid in earlier period but invoice has been received in the current period
- Worksheet 8B-II(ATADJA) - Amendment of Advance amount on which tax was paid in earlier period but invoice has been received in the current period

**NOTE:** Table 5B. Debit Notes/ Credit Notes [original]] has been divided in two sub-sections Debit Notes / Credit Notes received from Registered and Unregistered person for ease of data entry.

### 3. Downloading GSTR4 Offline Tool and Uploading GSTR4 details using offline tool

Access GST Portal. Download and open the GSTR\_4\_Offline\_Utility\_V3.0.xls.

Enter details in the GSTR-4 worksheets and validate each sheet before going on to next sheet.

Click on Generate Summary Button to populate Data from all worksheets to Home tab.

Click “Generate Json file to upload “ button on home page.

Save the Json file on your system.

Upload the Json file on the Return Dashboard page by clicking on Prepare Offline button after logging in.

Upload the generated JSON on GST Portal from the location it was saved on your system (Note -see if there are any errors. Download error file correct it and upload its json again, if needed).

Go to Return dash board or Login to Online GST portal and Click on prepare Online to proceed with GST Filing.

Data added offline will appear on the online portal in tiles.

Click on tile 10 &11- pay the Dues and further click on File GSTR4 button.

## 4. Downloading the GSTR4 Offline Tool

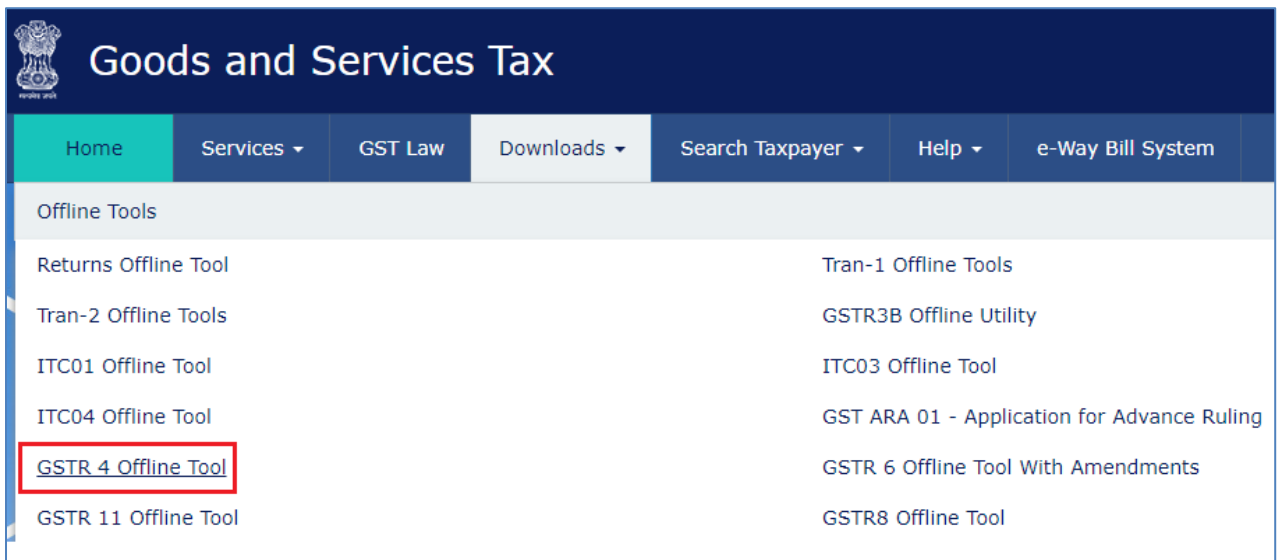
Downloading the GSTR4 Offline Tool is a one-time activity, however, it may require an update in future if the Tool is updated at the GST Portal. Please check the version of the offline Tool used by you with the one available for download on the GST Portal at regular intervals.

To download and install the GSTR4 Offline Tool to prepare the GSTR4 return offline, perform the following steps:



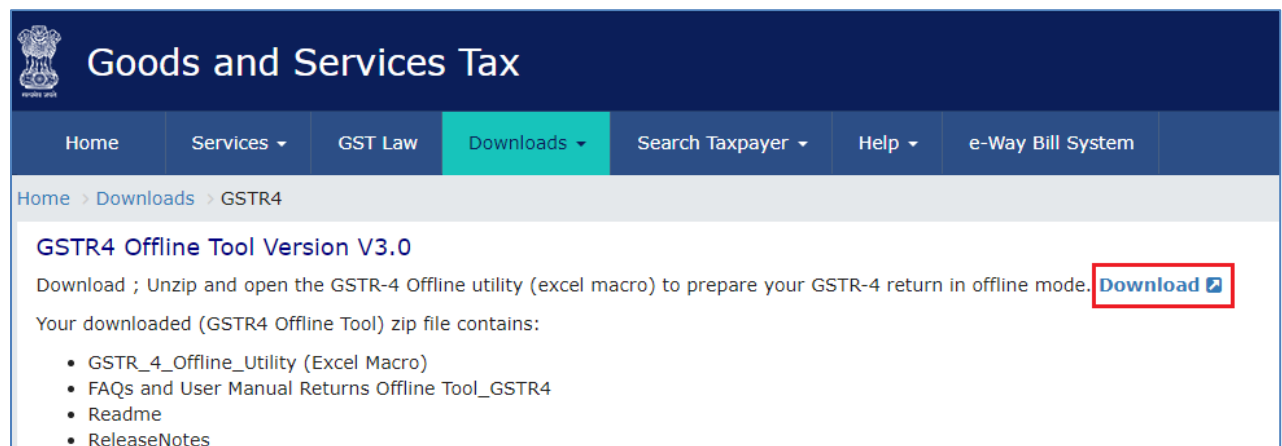
You can download the GSTR4 Offline Tool from the Portal without login to the GST Portal.

1. Access the <https://www.gst.gov.in/> URL.
2. The **GST Home** page is displayed. Click the **Downloads > Offline tools > GSTR4 Offline Tool**.



The screenshot shows the GST Portal interface. The header includes the GSTN logo and the text 'Goods and Services Tax'. Below the header is a navigation bar with tabs: Home, Services, GST Law, Downloads, Search Taxpayer, Help, and e-Way Bill System. The 'Downloads' tab is selected, and a dropdown menu is visible under it, listing various 'Offline Tools'. The 'GSTR 4 Offline Tool' is highlighted with a red rectangular box.

3. GSTR4 Downloads page opens up. Click **Download**.



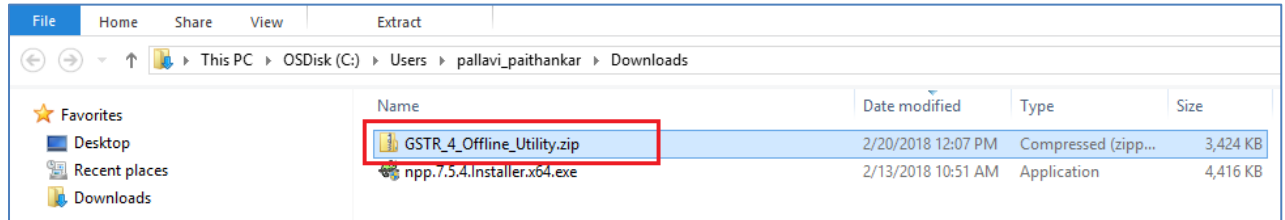
The screenshot shows the 'GSTR4 Downloads' page on the GST Portal. The header is the same as the previous screenshot. The breadcrumb trail is 'Home > Downloads > GSTR4'. The main heading is 'GSTR4 Offline Tool Version V3.0'. Below the heading, there is a paragraph: 'Download ; Unzip and open the GSTR-4 Offline utility (excel macro) to prepare your GSTR-4 return in offline mode.' The word 'Download' is followed by a right-pointing arrow icon and is highlighted with a red rectangular box. Below this, it says 'Your downloaded (GSTR4 Offline Tool) zip file contains:' followed by a bulleted list:
 

- GSTR\_4\_Offline\_Utility (Excel Macro)
- FAQs and User Manual Returns Offline Tool\_GSTR4
- Readme
- ReleaseNotes

4. The **GSTR4 Offline Tool** is downloaded in Downloads folder.



The download of the GSTR4 Offline Tool usually takes 2-3 minutes to download depending on the Internet speed.



5. Before you Unzip and open the GSTR-4 offline tool, ensure that file is not corrupted.

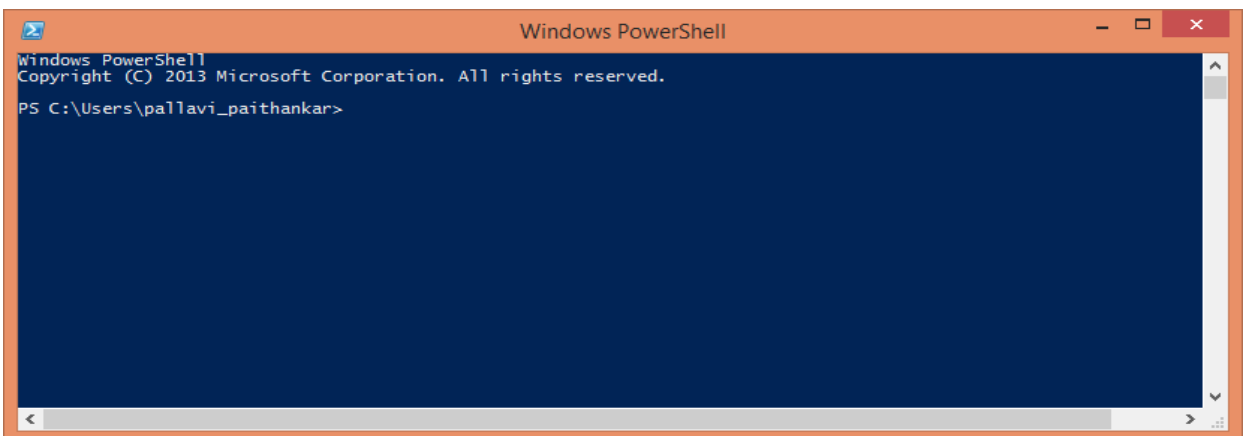
To test if the file is corrupted or not, Match one of the values provided in your downloaded file with the ones mentioned under Downloads of GSTR-4. If there is an exact match, then your file is not corrupted. Else, download again.

To find the values provided in your downloaded file follow steps below:

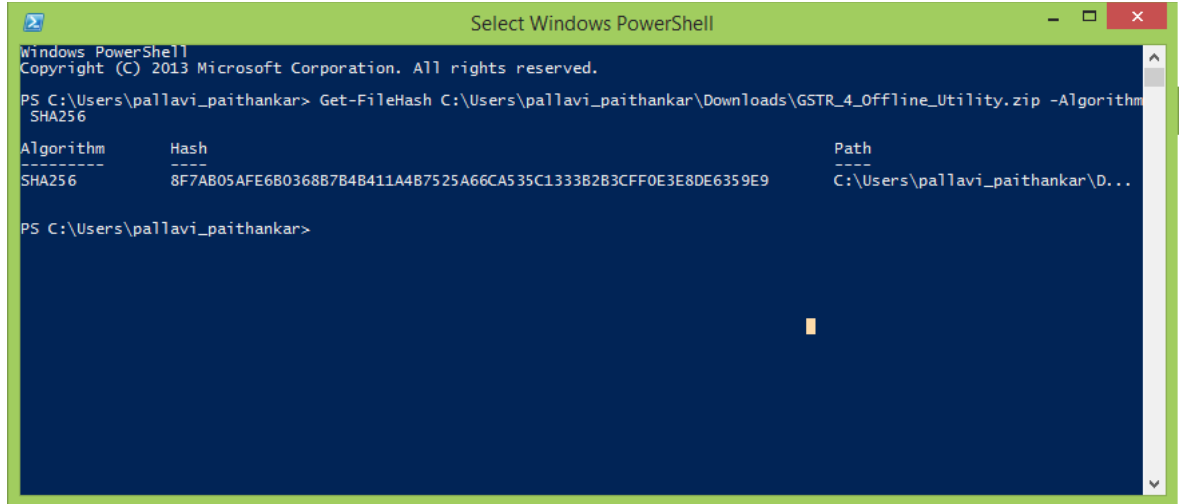
- a. Open Windows PowerShell,  
To Start Windows PowerShell, use the Search box on the Start menu, and type **PowerShell**.  
Click Windows PowerShell.



- b. Window PowerShell opens.



- c. Provide the command in below format and enter.  
 Command: Get-FileHash <<FileUrl>> Algorithm <<SHA256>>  
 e.g. Get-FileHash C:\Users\Test\Downloads\GSTR\_4\_Offline\_Utility.zip -Algorithm SHA256



```

Select Windows PowerShell
Windows PowerShell
Copyright (C) 2013 Microsoft Corporation. All rights reserved.

PS C:\Users\pallavi_paithankar> Get-FileHash C:\Users\pallavi_paithankar\Downloads\GSTR_4_Offline_Utility.zip -Algorithm SHA256

Algorithm      Hash                                          Path
-----
SHA256         8F7AB05AFE6B0368B7B4B411A4B7525A66CA535C1333B2B3CFF0E3E8DE6359E9  C:\Users\pallavi_paithankar\D...

PS C:\Users\pallavi_paithankar>
  
```

- d. Compare the Hash value that you have received with the hash value provided in GSTR\_4\_Offline\_Utility downloads page.

**How do I know if downloaded GSTR\_4\_Offline\_Utility.zip file is not corrupt?**

Match one of the values provided in your downloaded file with the ones mentioned below. If there is an exact match, then your file is not corrupted. Else, download again.

**Where do I find the values?**

Windows : (Run from windows power shell)

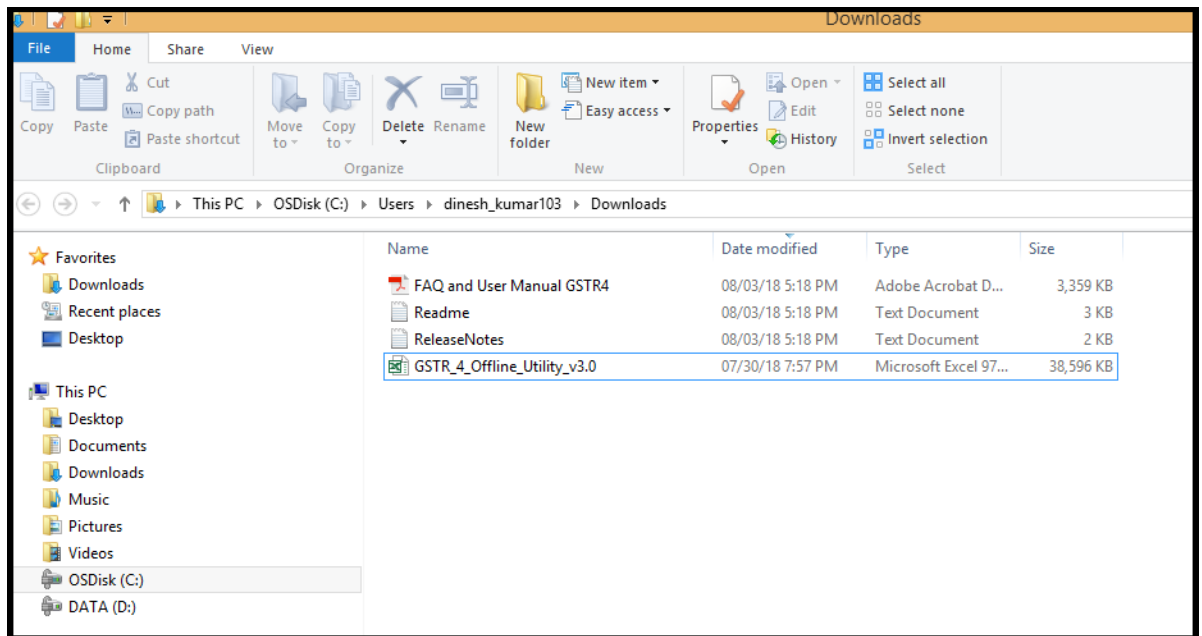
Get-FileHash <<FileUrl>> Algorithm <<SHA256>>

Eg: Get-FileHash C:\Users\Test\Downloads\GSTR\_4\_Offline\_Utility.zip -Algorithm SHA256

**Your unique values:**

**SHA256:8F7AB05AFE6B0368B7B4B411A4B7525A66CA535C1333B2B3CFF0E3E8DE6359E9**

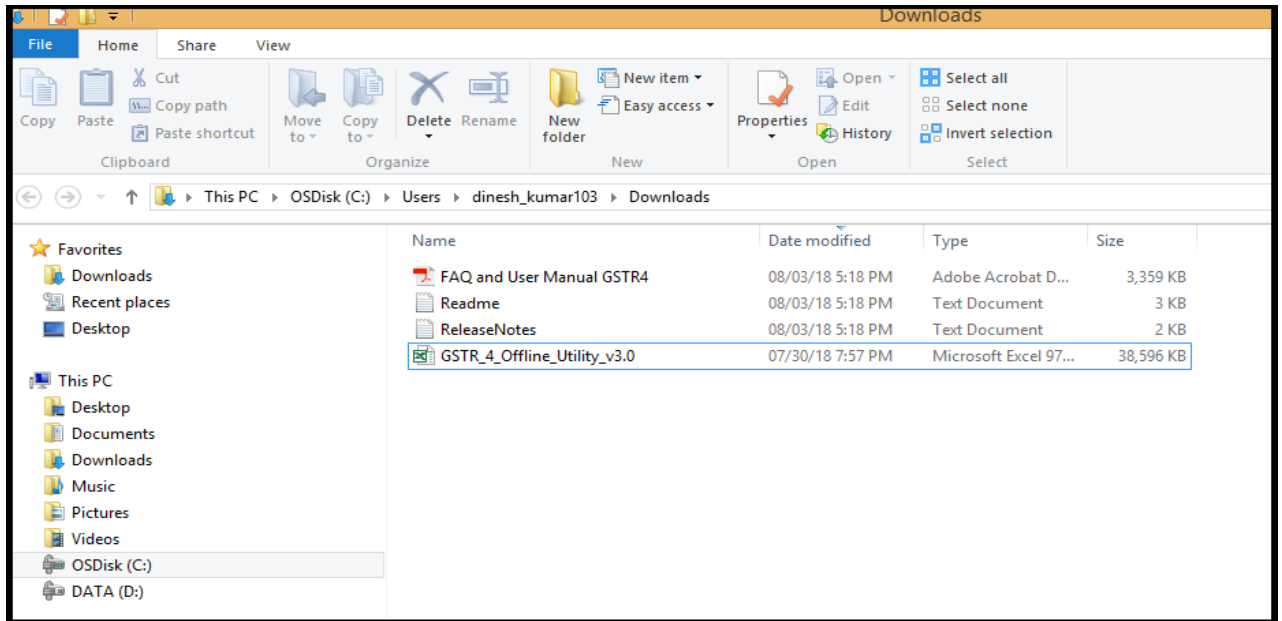
- e. If the hash value matches, unzip the downloaded folder.



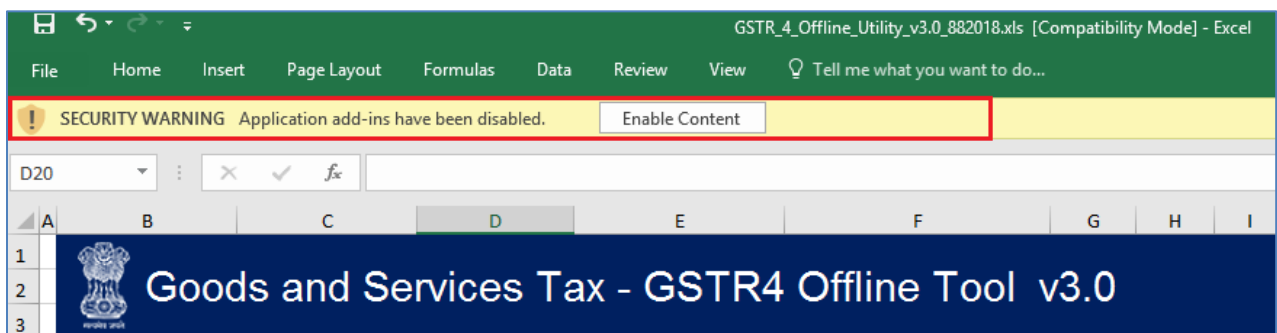
## 5. Installation of the GSTR4 Offline Tool

Once the download of the GSTR4 Offline Tool 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 **GSTR\_4\_Offline\_Utility\_v3.0.zip**. Zip folder consists of the GSTR4\_Excel\_Utility\_v3.0 file as shown in the screenshot below.

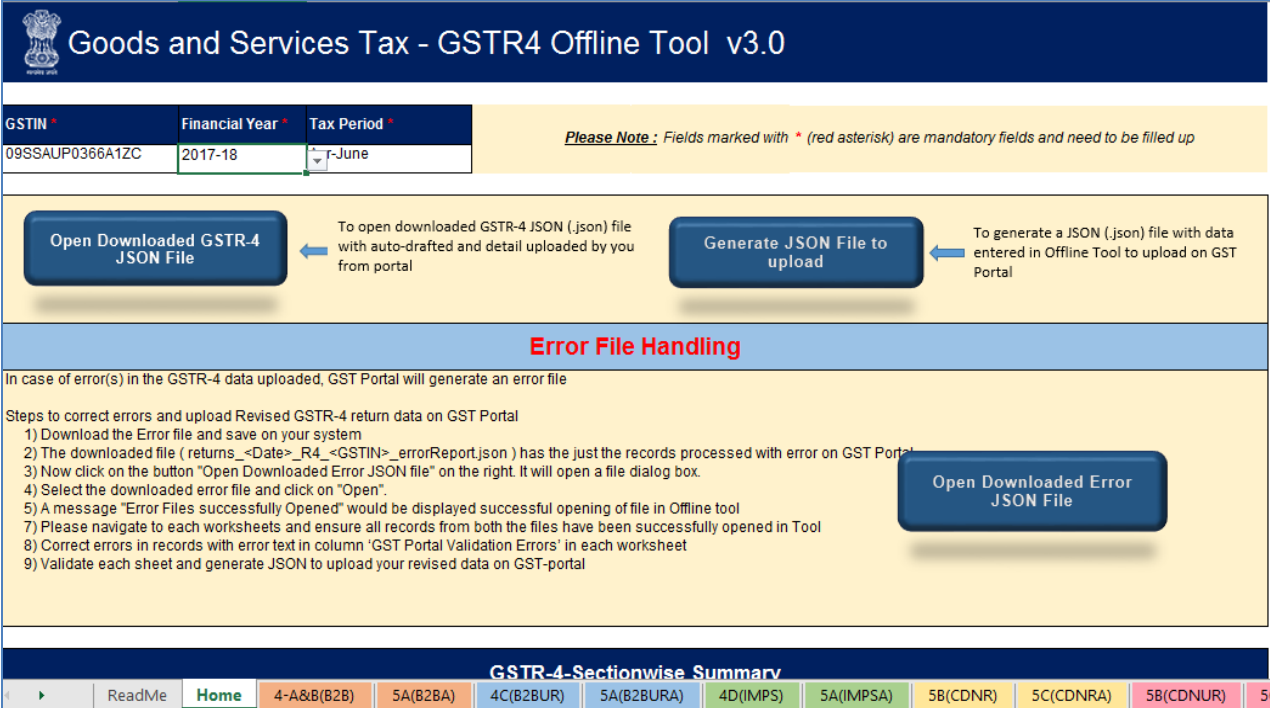


2. Double click the **GSTR4\_Excel\_Utility\_v3.0.xls**.
3. Click the **Enable Editing** button in the excel sheet.
4. Click the **Enable Content** button in the excel sheet.



## 6. How to Prepare GSTR4 Return through Offline Tool

Let us take an example where you need to prepare the **GSTR4 return** for the Financial Year **2018-19** and Return Filing Period as **Apr-Jun** on the GST Portal using the GSTR4 Offline Tool. To prepare the GSTR4 Return, you need to perform following steps:



**Goods and Services Tax - GSTR4 Offline Tool v3.0**

**GSTIN \*** 09SSAUP0366A1ZC | **Financial Year \*** 2017-18 | **Tax Period \*** Apr-June

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

**Open Downloaded GSTR-4 JSON File** ← To open downloaded GSTR-4 JSON (.json) file with auto-drafted and detail 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-4 data uploaded, GST Portal will generate an error file

Steps to correct errors and upload Revised GSTR-4 return data on GST Portal

- 1) Download the Error file and save on your system
- 2) The downloaded file ( returns\_<Date>\_R4\_<GSTIN>\_errorReport.json ) has the just the records processed with error on GST Portal
- 3) Now click on the button "Open Downloaded Error JSON file" on the right. It will open a file dialog box.
- 4) Select the downloaded error file and click on "Open".
- 5) A message "Error Files successfully Opened" would be displayed successful opening of file in Offline tool
- 7) Please navigate to each worksheets and ensure all records from both the files have been successfully opened in Tool
- 8) Correct errors in records with error text in column 'GST Portal Validation Errors' in each worksheet
- 9) Validate each sheet and generate JSON to upload your revised data on GST-portal

**Open Downloaded Error JSON File**

**GSTR-4-Sectionwise Summary**

ReadMe | Home | 4-A&B(B2B) | 5A(B2BA) | 4C(B2BUR) | 5A(B2BURA) | 4D(IMPS) | 5A(IMPSA) | 5B(CDNR) | 5C(CDNRA) | 5B(CDNUR) | 5

A. Enter details in the GSTR4 worksheet of GSTR4 Return Tool.

B. Validate the details entered using 'Validate Sheet' button.

C. Generate JSON (json) file using 'Generate JSON File to upload'.

D. Upload Generated JSON on GST Portal

E. Error handling of GSTR4 filling

F. Open Downloaded Return File for GSTR4

**The above mentioned steps will be explained in detail in below part of document**

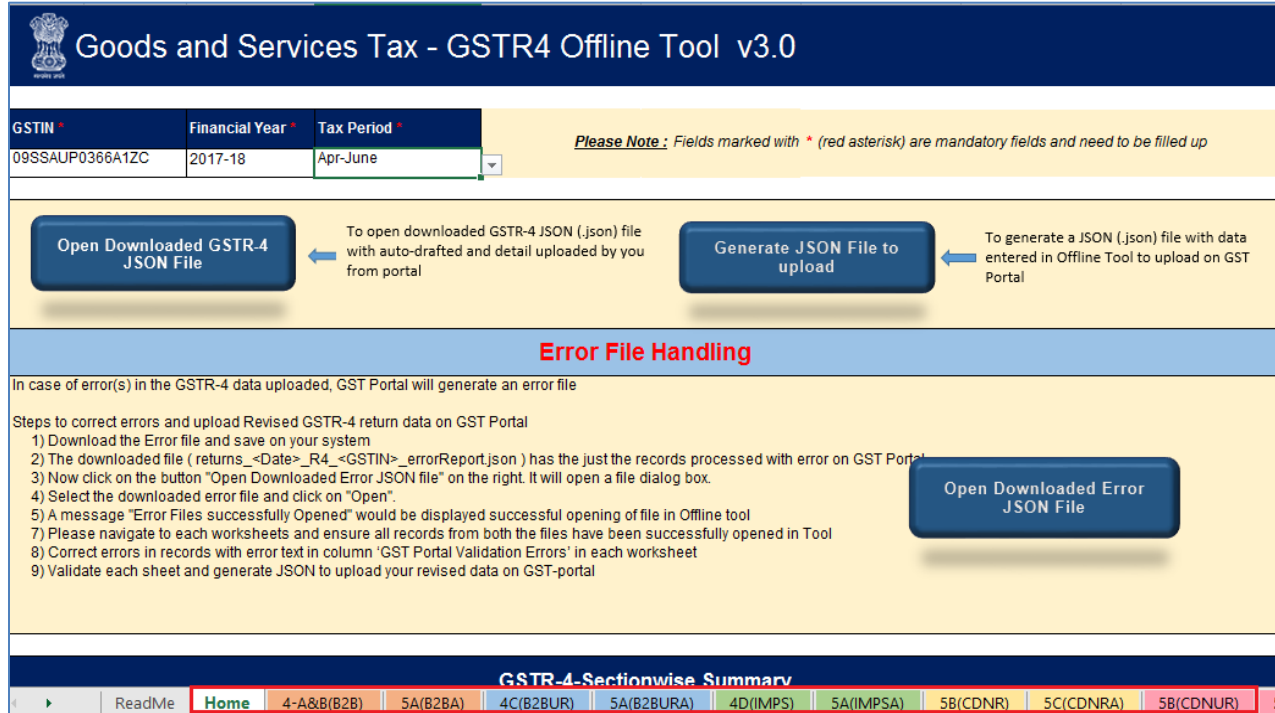


## A. Enter details in the GSTR4 worksheet of GSTR4 Offline Tool



Please ensure that you download the latest version of GSTR4 Offline Tool from the GST portal. <https://www.gst.gov.in/download/returns>

1. Launch GSTR4 Excel based Offline Tool and navigate to worksheets.



**Goods and Services Tax - GSTR4 Offline Tool v3.0**

GSTIN \* Financial Year \* Tax Period \*  
 09SSAUP0366A1ZC 2017-18 Apr-June

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

**Open Downloaded GSTR-4 JSON File** ← To open downloaded GSTR-4 JSON (.json) file with auto-drafted and detail 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-4 data uploaded, GST Portal will generate an error file

Steps to correct errors and upload Revised GSTR-4 return data on GST Portal

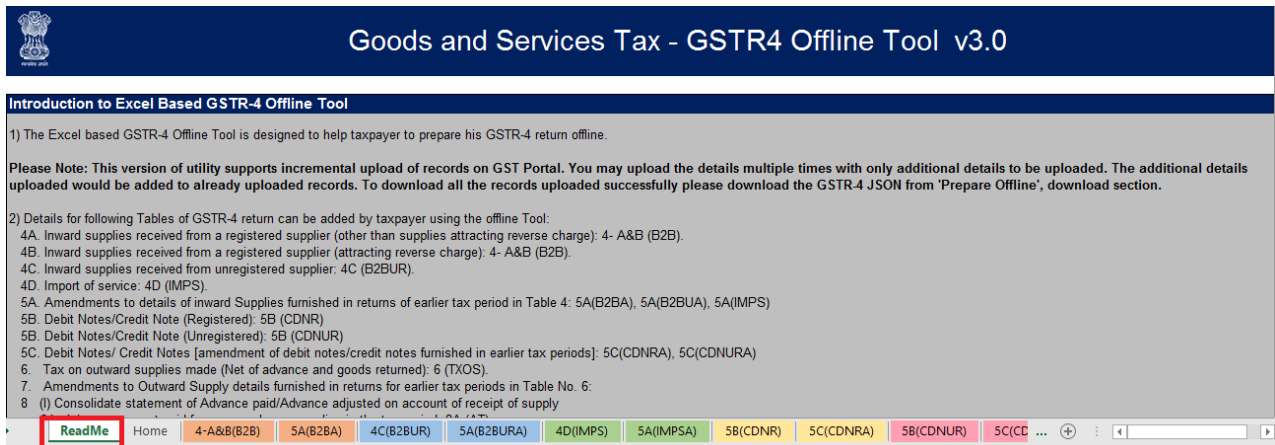
- 1) Download the Error file and save on your system
- 2) The downloaded file ( returns\_<Date>\_R4\_<GSTIN>\_errorReport.json ) has the just the records processed with error on GST Portal
- 3) Now click on the button "Open Downloaded Error JSON file" on the right. It will open a file dialog box.
- 4) Select the downloaded error file and click on "Open".
- 5) A message "Error Files successfully Opened" would be displayed successful opening of file in Offline tool
- 7) Please navigate to each worksheets and ensure all records from both the files have been successfully opened in Tool
- 8) Correct errors in records with error text in column 'GST Portal Validation Errors' in each worksheet
- 9) Validate each sheet and generate JSON to upload your revised data on GST-portal

**Open Downloaded Error JSON File**

**GSTR-4-Sectionwise Summary**

ReadMe Home 4-A&B(B2B) 5A(B2BA) 4C(B2BUR) 5A(B2BURA) 4D(IMPS) 5A(IMPSA) 5B(CDNR) 5C(CDNRA) 5B(CDNUR)

2. Click **Read Me** tab. Read Me tab provides the Introduction to Excel Based GSTR4 Offline Tool in brief.



**Goods and Services Tax - GSTR4 Offline Tool v3.0**

**Introduction to Excel Based GSTR-4 Offline Tool**

1) The Excel based GSTR-4 Offline Tool is designed to help taxpayer to prepare his GSTR-4 return offline.

**Please Note:** This version of utility supports incremental upload of records on GST Portal. You may upload the details multiple times with only additional details to be uploaded. The additional details uploaded would be added to already uploaded records. To download all the records uploaded successfully please download the GSTR-4 JSON from 'Prepare Offline', download section.


2) Details for following Tables of GSTR-4 return can be added by taxpayer using the offline Tool:

- 4A. Inward supplies received from a registered supplier (other than supplies attracting reverse charge): 4- A&B (B2B).
- 4B. Inward supplies received from a registered supplier (attracting reverse charge): 4- A&B (B2B).
- 4C. Inward supplies received from unregistered supplier: 4C (B2BUR).
- 4D. Import of service: 4D (IMPS).
- 5A. Amendments to details of inward Supplies furnished in returns of earlier tax period in Table 4: 5A(B2BA), 5A(B2BUA), 5A(IMPS)
- 5B. Debit Notes/Credit Note (Registered): 5B (CDNR)
- 5B. Debit Notes/Credit Note (Unregistered): 5B (CDNUR)
- 5C. Debit Notes/ Credit Notes [amendment of debit notes/credit notes furnished in earlier tax periods]: 5C(CDNRA), 5C(CDNURA)
6. Tax on outward supplies made (Net of advance and goods returned): 6 (TXOS).
7. Amendments to Outward Supply details furnished in returns for earlier tax periods in Table No. 6:
8. (I) Consolidate statement of Advance paid/Advance adjusted on account of receipt of supply

**ReadMe** Home 4-A&B(B2B) 5A(B2BA) 4C(B2BUR) 5A(B2BURA) 4D(IMPS) 5A(IMPSA) 5B(CDNR) 5C(CDNRA) 5B(CDNUR) 5C(CC ...

3. Once you read details in Read Me tab, move to next tab **Home**.
4. In the GSTIN field, enter the **GSTIN**.

- In the **Financial Year and Tax Period** field, enter the **Financial Year (2017-18, 2018-19, 2019-20, 2020-21)** and **Tax Period (Apr-Jun, July-Sep, Oct-Dec, Jan-Mar)** from the drop-down list.


Goods and Services Tax - GSTR4 Offline Tool v3.0

GSTIN *	Financial Year *	Tax Period *
	2017-18	Apr-June

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

Open Downloaded GSTR-4 JSON File

← To open downloaded GSTR-4 JSON (.json) file with auto-drafted and detail 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-4 data uploaded, GST Portal will generate an error file

Steps to correct errors and upload Revised GSTR-4 return data on GST Portal

- 1) Download the Error file and save on your system
- 2) The downloaded file ( returns\_<Date>\_R4\_<GSTIN>\_errorReport.json ) has the just the records processed with error on GST Portal

ReadMe | Home | 4-A&B(B2B) | 5A(B2BA) | 4C(B2BUR) | 5A(B2BURA) | 4D(IMPS) | 5A(IMPSA) | 5B(CDNR) | 5C(CDNR) | 5B(CDNUR) | 5C(CC ...

- Add the invoice details in Offline tool in each worksheet. Pl carefully go through Column ACTION, which depicts what will be done on upload of worksheet. If Add is selected then the data will be added and if there is any existing data of same GSTIN, same will be replaced by the current data. If Delete is selected then the data existing of same GSTIN, will be deleted.


Goods and Services Tax - GSTR4 Offline Tool v3.0

d supplies received from a registered supplier (including supplies attracting reverse charge)

Validate Sheet

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

Invoice Value *	Place Of Supply *	Reverse Charge *	Invoice Type *	Rate *	Taxable Value *	Integrated Tax *	Central Tax *	State/UT Tax *	Cess	Action *
₹ 1,000.00	24-Gujarat	No	Regular	0.25 ₹	1,000.00	₹ 2.50	₹ -	₹ -	₹ -	Add
₹ 3,000.00	24-Gujarat	No	Regular	3.00 ₹	3,000.00	₹ 90.00	₹ -	₹ -	₹ -	Add
₹ 4,400.00	24-Gujarat	No	Regular	5 ₹	4,400.00	₹ 220.00	₹ -	₹ -	₹ -	Add
₹ 9,000.00	24-Gujarat	No	Regular	3.00 ₹	9,000.00	₹ 270.00	₹ -	₹ -	₹ -	Add
₹ 12,000.00	24-Gujarat	No	Regular	0.25 ₹	12,000.00	₹ 30.00	₹ -	₹ -	₹ -	Add
₹ 66,000.00	24-Gujarat	No	Regular	3.00 ₹	66,000.00	₹ 1,980.00	₹ -	₹ -	₹ -	Add
₹ 22,222.00	24-Gujarat	No	Regular	5 ₹	22,222.00	₹ 1,111.10	₹ -	₹ -	₹ -	Add
₹ 33,000.00	24-Gujarat	No	Regular	3.00 ₹	33,000.00	₹ 990.00	₹ -	₹ -	₹ -	Add
₹ 44,000.00	24-Gujarat	No	Regular	5 ₹	44,000.00	₹ 2,200.00	₹ -	₹ -	₹ -	Add
₹ 55,000.00	24-Gujarat	No	Regular	0.25 ₹	55,000.00	₹ 137.50	₹ -	₹ -	₹ -	Add
₹ 66,000.00	24-Gujarat	No	Regular	0.25 ₹	66,000.00	₹ 165.00	₹ -	₹ -	₹ -	Add

7. Details which is to be added in each worksheet is mentioned below:

a. Worksheet **4 - A&B(B2B)** - Inward Supplies received from a registered supplier (attracting reverse charge)

Field name	Help Instruction
GSTIN of Supplier *	Enter the GSTIN of the supplier . E.g. 05AEJPP8087R1ZF. Please check that the registration is active on the date of the
Invoice Number *	Enter the Invoice number of invoices issued by registered supplier. Ensure that the format is alpha-numeric with allowed
Invoice date (dd-mm-yyyy) *	Enter date of invoice in DD-MM-YYYY. E.g. 24-07-2017. The date should not be earlier than 01-07-2017 or registration as composition dealer and later than last date of selected Tax period or the Opting-out of composition whichever is
Invoice Value *	Enter the total value indicated in the invoice of the received goods or services- with 2 decimal Digits.
Place Of Supply *	Select the code of the state from drop down list for the place of supply.
Reverse Charge *	Select 'Yes' for supplies attracting reverse charge and 'No' for inward supplies other than reverse charge.
Invoice Type *	Select invoice type as Regular
Rate *	Select the combined (State tax + Central tax) or the integrated tax, as applicable.
Taxable Value *	Enter the taxable value of the received goods or services for each rate line item - with 2 decimal Digits, The taxable
Integrated Tax *	It is auto calculated based on the Place of Supply , Rate and Taxable value
Central Tax *	It is auto calculated based on the Place of Supply , Rate and Taxable value
State/UT Tax *	It is auto calculated based on the Place of Supply , Rate and Taxable value
Cess	Enter the total Cess amount paid.
Action *	Select "Add" to mark as add the record on GST Portal and "Delete" to mark as delete the record uploaded earlier on

b. Worksheet **5A (B2BA)** - Amendment of inward Supplies received from a registered supplier

Original GSTIN of Supplier *	Enter the GSTIN of the supplier for which invoice is issued in previous quarter. E.g. 05AEJPP8087R1ZF. Please check
Original Invoice Number *	Enter the Invoice number of invoices issued by registered supplier which taxpayer wants to revise. Ensure that the format is alpha-numeric with allowed special characters of slash(/) and dash(-). The total number of characters should not be
Original Invoice date (dd-mm-yyyy) *	Enter date of invoice in DD-MM-YYYY. E.g. 24-07-2017. The date should not be earlier than 01-07-2017 or registration as composition dealer and later than last date of selected Tax period or the Opting-out of composition whichever is earlier
Invoice Number *	Enter the Invoice number of invoices issued by registered supplier. Ensure that the format is alpha-numeric with allowed
Invoice date(dd-mm-yyyy) *	Enter date of invoice in DD-MM-YYYY. E.g. 24-07-2017. The date should not be earlier than 01-07-2017 or registration
Invoice Value *	Enter the total value indicated in the invoice of the received goods or services- with 2 decimal Digits.
Place Of Supply *	Select the code of the state from drop down list for the place of supply.
Reverse Charge *	Select 'Yes' for supplies attracting reverse charge and 'No' for inward supplies other than reverse charge.
Invoice Type *	Select invoice type as Regular
Rate *	Select the combined (State tax + Central tax) or the integrated tax, as applicable.
Taxable Value *	Enter the taxable value of the received goods or services for each rate line item - with 2 decimal Digits, The taxable
Integrated Tax *	It is auto calculated based on the Place of Supply , Rate and Taxable value
Central Tax *	It is auto calculated based on the Place of Supply , Rate and Taxable value
State/UT Tax *	It is auto calculated based on the Place of Supply , Rate and Taxable value
Cess	Enter the total Cess amount paid.
Action *	Select "Add" to mark as add the record on GST Portal and "Delete" to mark as delete the record uploaded earlier on

c. Worksheet **4C(B2BUR)**- Inward Supplies received from an unregistered supplier

Invoice Number *	Enter the Invoice number of invoices issued to Unregistered Supplier for supplies received. Ensure that the format is
Invoice date (dd-mm-yyyy) *	Enter date of invoice in DD-MM-YYYY. E.g. 24-07-2017. The date should not be earlier than 01-07-2017 or registration as composition dealer and later than last date of selected Tax period or the Opting-out of composition whichever is
Invoice Value *	Enter the total value indicated in the invoice of the received goods or services- with 2 decimal Digits.
Place Of Supply *	Select the code of the state from drop down list for the applicable place of supply.
Supply Type *	Select from drop down to declare the supply type as inter state or intra state
Rate *	Select the combined (State tax + Central tax) or the integrated tax, as applicable.
Taxable Value *	Enter the taxable value of the received goods or services for each rate line item - with 2 decimal Digits, The taxable
Integrated Tax *	It is auto calculated based on the Supply type , Rate and Taxable value
Central Tax *	It is auto calculated based on the Supply type , Rate and Taxable value
State/UT Tax *	It is auto calculated based on the Supply type , Rate and Taxable value
Cess	Enter the total Cess amount paid.
Action *	Select "Add" to mark as add the record on GST Portal and "Delete" to mark as delete the record uploaded earlier on

d. Worksheet **5A(B2BURA)** – Amendment of Inward Supplies received from an unregistered supplier

Original Invoice Number *	Enter the Invoice number of invoices issued by registered supplier which taxpayer wants to revise. Ensure that the
Original Invoice date (dd-mm-yyyy) *	Enter date of invoice in DD-MM-YYYY. E.g. 24-07-2017. The date should not be earlier than 01-07-2017 or registration as composition dealer and later than last date of selected Tax period or the Opting-out of composition whichever is
Invoice Number *	Enter the Invoice number of invoices issued to Unregistered Supplier for supplies received. Ensure that the format is
Invoice date (dd-mm-yyyy) *	Enter date of invoice in DD-MM-YYYY. E.g. 24-07-2017. The date should not be earlier than 01-07-2017 or registration as composition dealer and later than last date of selected Tax period or the Opting-out of composition whichever is
Invoice Value *	Enter the total value indicated in the invoice of the received goods or services- with 2 decimal Digits.
Place Of Supply *	Select the code of the state from drop down list for the applicable place of supply.
Supply Type *	Select from drop down to declare the supply type as inter state or intra state
Rate *	Select the combined (State tax + Central tax) or the integrated tax, as applicable.
Taxable Value *	Enter the taxable value of the received goods or services for each rate line item - with 2 decimal Digits, The taxable value has to be computed as per GST valuation provisions.
Integrated Tax *	It is auto calculated based on the Supply type , Rate and Taxable value
Central Tax *	It is auto calculated based on the Supply type , Rate and Taxable value
State/UT Tax *	It is auto calculated based on the Supply type , Rate and Taxable value
Cess	Enter the total Cess amount paid.
Action *	Select "Add" to mark as add the record on GST Portal and "Delete" to mark as delete the record uploaded earlier on

e. Worksheet **4D(IMPS)** - Import of Services

Invoice Number *	Enter the Invoice number of invoices for import of services. Ensure that the format is alpha-numeric with allowed special
Invoice date (dd-mm-yyyy) *	Enter date of invoice in DD-MM-YYYY. E.g. 24-07-2017. The date should not be earlier than 01-07-2017 or registration as composition dealer and later than last date of selected Tax period or the Opting-out of composition whichever is
Invoice Value *	Enter the total value indicated in the invoice of the received services- with 2 decimal Digits.
Place Of Supply *	Select the code of the state from drop down list for the place of supply.
Rate *	Select the integrated tax rate , as applicable.
Taxable Value *	Enter the taxable value of the received services for each rate line item - with 2 decimal Digits, The taxable value has to
Integrated Tax *	It is auto calculated based on Rate and Taxable value
Cess	Enter the total Cess amount paid.
Action *	Select "Add" to mark as add the record on GST Portal and "Delete" to mark as delete the record uploaded earlier on

f. Worksheet **5A (IMPSA)** - Amendment of Import of Service

Original Invoice Number *	Enter the Invoice number of invoices issued by registered supplier which taxpayer wants to revise. Ensure that the format
Original Invoice date (dd-mm-yyyy) *	Enter date of invoice in DD-MM-YYYY. E.g. 24-07-2017. The date should not be earlier than 01-07-2017 or registration as composition dealer and later than last date of selected Tax period or the Opting-out of composition whichever is
Invoice Number *	Enter the Invoice number of invoices for import of services. Ensure that the format is alpha-numeric with allowed special
Invoice date (dd-mm-yyyy) *	Enter date of invoice in DD-MM-YYYY. E.g. 24-07-2017. The date should not be earlier than 01-07-2017 or registration as composition dealer and later than last date of selected Tax period or the Opting-out of composition whichever is
Invoice Value *	Enter the total value indicated in the invoice of the received services- with 2 decimal Digits.
Place Of Supply *	Select the code of the state from drop down list for the place of supply.
Rate *	Select the integrated tax rate , as applicable.
Taxable Value *	Enter the taxable value of the received services for each rate line item - with 2 decimal Digits, The taxable value has to
Integrated Tax *	It is auto calculated based on Rate and Taxable value
Cess	Enter the total Cess amount paid.
Action *	Select "Add" to mark as add the record on GST Portal and "Delete" to mark as delete the record uploaded earlier on GST Portal

g. Worksheet **5B(CDNR)** - Debit Notes/Credit Notes (for registered)

GSTIN of Supplier *	Enter the GSTIN of the supplier . E.g. 05AEJPP8087R1ZF.
Note / Refund Voucher Number *	Enter the credit or debit note number. Ensure that the format is alpha-numeric with allowed special characters of
Note / Refund Voucher date (dd-mm-yyyy) *	Enter credit/debit note date in DD-MM-YYY. The Note date should not be earlier than 01-07-2017 and later than last date of selected Tax period
Invoice / Payment voucher number *	Enter original invoice number reported in B2B section of earlier period/current tax period for GST period or pre-GST
Invoice / Payment Voucher date (dd-mm-yyyy) *	Enter the original invoice/advance voucher date in DD-MM-YYYY. E.g. 24-07-2017. The date should not be earlier than 01-07-2017 or registration as composition dealer and later than last date of selected Tax period or the Opting-
Document Type *	In the document Type column, Select Debit note, credit note
Supply Type *	Declare the type of supply as inter or intra state
Reverse Charge *	Select 'Yes' for Notes relating to supplies attracting reverse charge and 'No' Notes relating to inward supplies other
Note / Refund Voucher Value *	Amount should be up to 2 decimal digits.
Rate *	Select the combined (State tax + Central tax) or the integrated tax, as applicable.
Taxable Value *	Enter the taxable value of the received goods or services for each rate line item - with 2 decimal Digits, The taxable
Integrated Tax *	It is auto calculated based on the Supply Type, Rate and Taxable value
Central Tax *	It is auto calculated based on the Supply Type, Rate and Taxable value
State / UT Tax *	It is auto calculated based on the Supply Type, Rate and Taxable value
Cess	Enter the total Cess amount paid.
Action *	Select "Add" to mark as add the record on GST Portal and "Delete" to mark as delete the record uploaded earlier on

h. Worksheet **5C(CDNRA)** – Amendment of Debit Notes/Credit notes (for registered)

Original GSTIN of Supplier *	Enter the GSTIN of the supplier for which invoice is issued in previous quarter. E.g. 05AEJPP8087R1ZF.
Original Note / Refund Voucher Number *	Enter the credit or debit note number which needs to be revised. Ensure that the format is alpha-numeric with allowed special characters of slash(/) and dash(-) of maximum length of 16 characters
Original Note / Refund Voucher date (dd-mm-yyyy) *	Enter credit/debit note date in DD-MM-YYY. The Note date should not be earlier than 01-07-2017 and later than last date of selected Tax period
Note / Refund Voucher Number *	Enter the credit or debit note number. Ensure that the format is alpha-numeric with allowed special characters of
Note / Refund Voucher date (dd-mm-yyyy) *	Enter credit/debit note date in DD-MM-YYY. The Note date should not be earlier than 01-07-2017 and later than last date of selected Tax period
Invoice / Payment voucher number *	Enter original invoice number reported in B2B section of earlier period/current tax period for GST period or pre-GST
Invoice / Payment Voucher date (dd-mm-yyyy) *	Enter the original invoice/advance voucher date in DD-MM-YYYY. E.g. 24-07-2017. The date should not be earlier than 01-07-2017 or registration as composition dealer and later than last date of selected Tax period or the Opting-
Document Type *	In the document Type column, Select Debit note, credit note
Supply Type *	Declare the type of supply as inter or intra state
Reverse Charge *	Select 'Yes' for Notes relating to supplies attracting reverse charge and 'No' Notes relating to inward supplies other than reverse charge.
Note / Refund Voucher Value *	Amount should be up to 2 decimal digits.
Rate *	Select the combined (State tax + Central tax) or the integrated tax, as applicable.
Taxable Value *	Enter the taxable value of the received goods or services for each rate line item - with 2 decimal Digits, The taxable
Integrated Tax *	It is auto calculated based on the Supply Type, Rate and Taxable value
Central Tax *	It is auto calculated based on the Supply Type, Rate and Taxable value
State / UT Tax *	It is auto calculated based on the Supply Type, Rate and Taxable value
Cess	Enter the total Cess amount paid.
Action *	Select "Add" to mark as add the record on GST Portal and "Delete" to mark as delete the record uploaded earlier on

i. Worksheet **5B(CDNUR)** - Debit Notes/Credit Notes (for unregistered)

Action *	Select "Add" to add the invoices and "Delete" to delete invoices.
Note / Refund Voucher date (dd-mm-yyyy) *	Enter credit/debit note date in DD-MM-YYY. The Note date should not be earlier than 01-07-2017 and later than last date of selected Tax period.
Invoice / Advance Payment Voucher Number *	Enter original invoice number Reported in B2BUR/IMPS section of earlier/current tax period for GST period or pre-GST period against which credit/debit note is issued.
Invoice / Advance Payment Voucher date (dd-mm-yyyy) *	Enter the original invoice/advance voucher date in DD-MM-YYYY. E.g. 24-07-2017. The date should not be earlier than 01-07-2017 or registration as composition dealer and later than last date of selected Tax period or the Opting-out of composition whichever is earlier for GST notes: for Pre-GST Notes the date can be earlier than 1-07-2017
Document Type *	In the document Type column, Select Debit note or credit note
Supply Type *	Declare the type of supply as inter or intra state
Inward Supply Type *	Select if the inward supply type is Inward supplies received from an unregistered supplier (B2BUR) or Import of
Note / Refund Voucher Value *	Amount should be up to 2 decimal digits.
Rate *	Select the combined (State tax + Central tax) or the integrated tax, as applicable.
Taxable Value *	Enter the taxable value of the received goods or services for each rate line item - with 2 decimal Digits, The taxable
Integrated Tax *	It is auto calculated based on the Supply Type , Rate and Taxable value
Central Tax *	It is auto calculated based on the Supply Type , Rate and Taxable value
State / UT Tax *	It is auto calculated based on the Supply Type , Rate and Taxable value
Cess	Enter the total Cess amount paid.
Action *	Select "Add" to mark as add the record on GST Portal and "Delete" to mark as delete the record uploaded earlier on

j. Worksheet **5C (CDNURA)** – Amendment of Debit Notes/Credit Notes (for Unregistered)

Original Inward Supply Type *	Select if the inward supply type is Inward supplies received from an unregistered supplier (B2BUR) or Import of
Original Note / Refund Voucher Number *	Enter the credit or debit note number which needs to be revised. Ensure that the format is alpha-numeric with allowed special characters of slash(/) and dash(-) of maximum length of 16 characters.
Original Note / Refund Voucher date (dd-mm-yyyy) *	Enter credit/debit note date in DD-MM-YYY. The Note date should not be earlier than 01-07-2017 and later than last date of selected Tax period
Note / Refund Voucher Number *	Enter the credit or debit note number. Ensure that the format is alpha-numeric with allowed special characters of
Note / Refund Voucher date (dd-mm-yyyy) *	Enter credit/debit note date in DD-MM-YYY. The Note date should not be earlier than 01-07-2017 and later than last date of selected Tax period
Invoice / Advance Payment Voucher Number *	Enter original invoice number Reported in B2BUR/IMPS section of earlier/current tax period for GST period or pre-GST period against which credit/debit note is issued.
Invoice / Advance Payment Voucher date (dd-mm-yyyy) *	Enter the original invoice/advance voucher date in DD-MM-YYYY. E.g. 24-07-2017. The date should not be earlier than 01-07-2017 or registration as composition dealer and later than last date of selected Tax period or the Opting-out of composition whichever is earlier for GST notes: for Pre-GST Notes the date can be earlier than 1-07-2017
Document Type *	In the document Type column, Select Debit note or credit note
Supply Type *	Declare the type of supply as inter or intra state
Note / Refund Voucher Value *	Amount should be up to 2 decimal digits.
Rate *	Select the combined (State tax + Central tax) or the integrated tax, as applicable.
Taxable Value *	Enter the taxable value of the received goods or services for each rate line item - with 2 decimal Digits, The taxable
Integrated Tax *	It is auto calculated based on the Supply Type , Rate and Taxable value
Central Tax *	It is auto calculated based on the Supply Type , Rate and Taxable value
State / UT Tax *	It is auto calculated based on the Supply Type , Rate and Taxable value
Cess	Enter the total Cess amount paid.
Action *	Select "Add" to mark as add the record on GST Portal and "Delete" to mark as delete the record uploaded earlier on

k. Worksheet **6(TXOS)** - Tax on outward supplies made (Net of advance & goods returned)

Rate of Tax *	Select the Rate of Tax as per the Business Type
Turnover *	Declare the total amount of outward supplies made(Net of advance and goods returned) till 2 decimal places
Central Tax *	It is auto calculated based on the Rate of Tax and Turnover
State/UT Tax *	It is auto calculated based on the Rate of Tax and Turnover

l. Worksheet **7(TXOSA)** - Amendment of Tax on outward supplies made under reverse charge. It is mandatory to put turnover against each rate. It may be entered as 'Zero' for rates not applicable.

Original Tax Period *	Select the tax period for which amendment needs to be made.
Financial Year *	Select the financial year.
Original Rate of Tax *	Select the Rate of Tax as per the Business Type which needs to be revised.
Turnover *	Declare the total amount of outward supplies made(Net of advance and goods returned) till 2 decimal places
Central Tax *	It is auto calculated based on the Rate of Tax and Turnover
State/UT Tax *	It is auto calculated based on the Rate of Tax and Turnover
Action *	Select "Add" to mark as add the record on GST Portal and "Delete" to mark as delete the record uploaded earlier on

m. Worksheet **8A(AT)** Advance amount paid for reverse charge supplies in the tax period

Place of supply *	Select the code of the state from drop down list for the place of supply.
Supply Type *	Declare the type of supply as inter or intra state
Rate *	Enter the combined (State tax + Central tax) or the integrated tax rate.
Gross Advance Paid *	Enter the amount of advance received excluding the tax portion.
Integrated Tax *	It is auto calculated based on the Supply Type, Rate and Gross Advance Paid
Central Tax *	It is auto calculated based on the Supply Type, Rate and Gross Advance Paid
State/ UT Tax *	It is auto calculated based on the Supply Type, Rate and Gross Advance Paid
Cess	Enter the total Cess amount paid.
Action *	Select "Add" to mark as add the record on GST Portal and "Delete" to mark as delete the record uploaded earlier on

n. Worksheet **8A-II (ATA)** - Amendment of Advance amount paid for reverse charge supplies in the tax period

Original Tax Period *	Select the tax period for which amendment needs to be made.
Financial Year *	Select the financial year.
Original Place of supply *	Select the code of the state from drop down list for the place of supply.
Original Supply Type *	Declare the type of supply as inter or intra state
Rate *	Enter the combined (State tax + Central tax) or the integrated tax rate.
Gross Advance Paid *	Enter the amount of advance received excluding the tax portion.
Integrated Tax *	It is auto calculated based on the Supply Type, Rate and Gross Advance Paid
Central Tax *	It is auto calculated based on the Supply Type, Rate and Gross Advance Paid
State/ UT Tax *	It is auto calculated based on the Supply Type, Rate and Gross Advance Paid
Cess	Enter the total Cess amount paid.
Action *	Select "Add" to mark as add the record on GST Portal and "Delete" to mark as delete the record uploaded earlier on GST Portal

o. Worksheet **8B(ATADJ)** Advance amount on which tax was paid in earlier period but invoice has been received in the current period

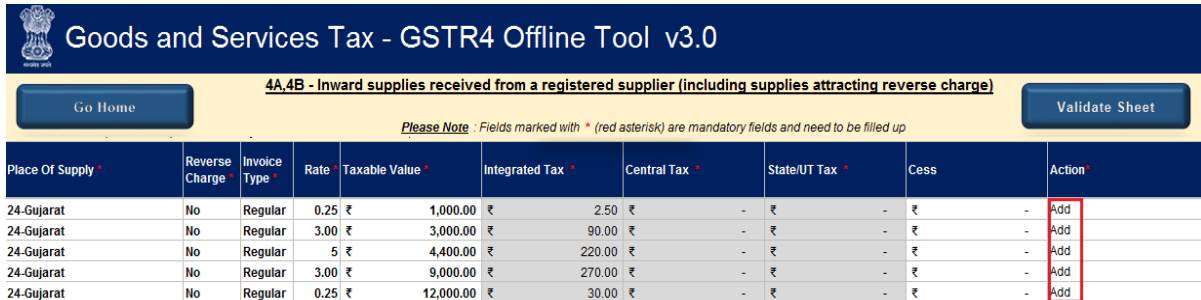
Place of supply *	Select the code of the state from drop down list for the place of supply.
Supply Type *	Declare the type of supply as inter or intra state
Rate *	Enter the combined (State tax + Central tax) or the integrated tax rate.
Gross Advance Paid *	Enter the amount of advance received excluding the tax portion.
Integrated Tax *	It is auto calculated based on the Supply Type, Rate and Gross Advance Paid
Central Tax *	It is auto calculated based on the Supply Type, Rate and Gross Advance Paid
State/ UT Tax *	It is auto calculated based on the Supply Type, Rate and Gross Advance Paid
Cess	Enter the total Cess amount paid.
Action *	Select "Add" to mark as add the record on GST Portal and "Delete" to mark as delete the record uploaded earlier on

p. Worksheet **8B-II(ATADJ)** Amendments of Advance Amount on which tax was paid in earlier period but invoice has been received in the current period.

Original Tax Period *	Select the tax period for which amendment needs to be made.
Financial Year *	Select the financial year.
Original Place of supply *	Select the code of the state from drop down list for the place of supply.
Original Supply Type *	Declare the type of supply as inter or intra state
Rate *	Enter the combined (State tax + Central tax) or the integrated tax rate.
Gross Advance Paid *	Enter the amount of advance received excluding the tax portion.
Integrated Tax *	It is auto calculated based on the Supply Type, Rate and Gross Advance Paid
Central Tax *	It is auto calculated based on the Supply Type, Rate and Gross Advance Paid
State/ UT Tax *	It is auto calculated based on the Supply Type, Rate and Gross Advance Paid
Cess	Enter the total Cess amount paid.
Action *	Select "Add" to mark as add the record on GST Portal and "Delete" to mark as delete the record uploaded earlier on

## B. Validate Details Entered using Validate Sheet Button

1. Add Records in the worksheet and use the column Action and mark each row as add.



**Goods and Services Tax - GSTR4 Offline Tool v3.0**

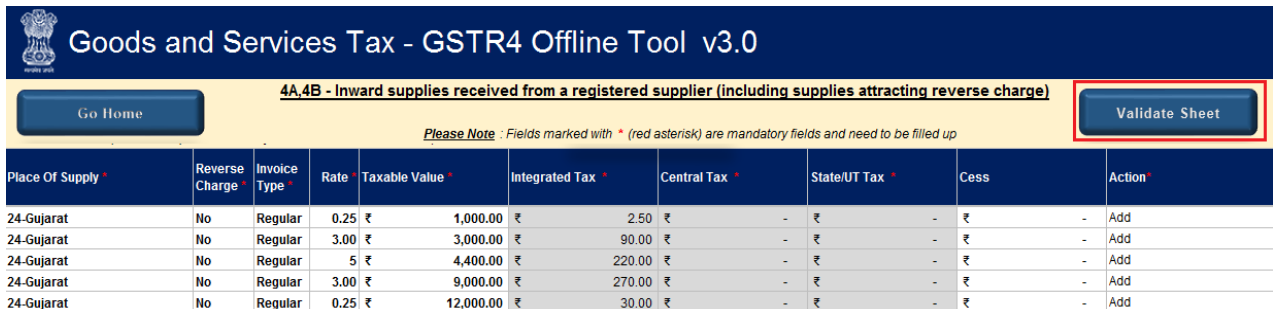
4A,4B - Inward supplies received from a registered supplier (including supplies attracting reverse charge)

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

Place Of Supply *	Reverse Charge *	Invoice Type *	Rate	Taxable Value *	Integrated Tax *	Central Tax *	State/UT Tax *	Cess	Action *
24-Gujarat	No	Regular	0.25	₹ 1,000.00	₹ 2.50	₹ -	₹ -	₹ -	Add
24-Gujarat	No	Regular	3.00	₹ 3,000.00	₹ 90.00	₹ -	₹ -	₹ -	Add
24-Gujarat	No	Regular	5	₹ 4,400.00	₹ 220.00	₹ -	₹ -	₹ -	Add
24-Gujarat	No	Regular	3.00	₹ 9,000.00	₹ 270.00	₹ -	₹ -	₹ -	Add
24-Gujarat	No	Regular	0.25	₹ 12,000.00	₹ 30.00	₹ -	₹ -	₹ -	Add

2. Invoice records can be added as shown in pic above, the details to be entered and ACTION add to be selected for each record to be added.
3. Once all details are entered in the worksheet, click the **Validate Sheet** button to validate the GSTR4 worksheet.

**Note:** Each worksheet needs to be validated separately.



**Goods and Services Tax - GSTR4 Offline Tool v3.0**

4A,4B - Inward supplies received from a registered supplier (including supplies attracting reverse charge)

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

Place Of Supply *	Reverse Charge *	Invoice Type *	Rate	Taxable Value *	Integrated Tax *	Central Tax *	State/UT Tax *	Cess	Action *
24-Gujarat	No	Regular	0.25	₹ 1,000.00	₹ 2.50	₹ -	₹ -	₹ -	Add
24-Gujarat	No	Regular	3.00	₹ 3,000.00	₹ 90.00	₹ -	₹ -	₹ -	Add
24-Gujarat	No	Regular	5	₹ 4,400.00	₹ 220.00	₹ -	₹ -	₹ -	Add
24-Gujarat	No	Regular	3.00	₹ 9,000.00	₹ 270.00	₹ -	₹ -	₹ -	Add
24-Gujarat	No	Regular	0.25	₹ 12,000.00	₹ 30.00	₹ -	₹ -	₹ -	Add

### In case of successful validation:

4. A pop-up message '**Sheet successfully validated. No error(s) found**' is displayed and it means that the sheet is validated and you can proceed to generate the JSON (json) file. Click the **OK** button.



Goods and Services Tax - GSTR4 Offline Tool v3.0

4A,4B - Inward supplies received from a registered supplier (including supplies attracting reverse charge)

Go Home Validate Sheet

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

GSTIN of Supplier *	Invoice Number *	Invoice date (dd-mm-yyyy) *	Invoice Value *	Rate *	Taxable Value *	Integrated Tax *	Central Tax *
16AAATR0001A1ZK	a0001	01-04-2018	₹ 1,000.00	0.25	₹ 1,000.00	₹ 2.50	₹
16AAATR0001A1ZK	a0001	01-04-2018	₹ 3,000.00	3.00	₹ 3,000.00	₹ 90.00	₹
16AAATR0001A1ZK	a0001	01-05-2018	₹ 4,400.00	5	₹ 4,400.00	₹ 220.00	₹
37AAAAP2851A1ZZ	a0002	02-05-2018	₹ 9,000.00	3.00	₹ 9,000.00	₹ 270.00	₹

Microsoft Excel

Sheet successfully validated. No error(s) found

OK

- In case of unsuccessful validation, a pop-up is displayed with error message. Click the **OK** button.

Goods and Services Tax - GSTR4 Offline Tool v3.0

4A,4B - Inward supplies received from a registered supplier (including supplies attracting reverse charge)

Go Home Validate Sheet

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

GSTIN of Supplier *	Invoice Number *	Invoice date (dd-mm-yyyy) *	Invoice Value *	Rate *	Taxable Value *	Integrated Tax *	Central Tax *
16AAATR0001A1ZK	a0001	01-04-2019	₹ 1,000.00	0.25	₹ 1,000.00	₹ 2.50	₹
16AAATR0001A1ZK	a0001	01-04-2018	₹ 3,000.00	3.00	₹ 3,000.00	₹ 90.00	₹
16AAATR0001A1ZK	a0001	01-05-2018	₹ 4,400.00	5	₹ 4,400.00	₹ 220.00	₹
37AAAAP2851A1ZZ	a0002	02-05-2018	₹ 9,000.00	3.00	₹ 9,000.00	₹ 270.00	₹
37AAAAP2851A17Z	a0002	02-05-2018	₹ 12,000.00	3.00	₹ 12,000.00	₹ 360.00	₹

Microsoft Excel

There are errors in the sheet (highlighted by Red colored cells). You can also filter erroneous items based on the Error (if any) column at the end of the sheet

OK

- The **"Sheet Validation Errors"** Column is updated with the error message.

Goods and Services Tax - GSTR4 Offline Tool v3.0

4A,4B - Inward supplies received from a registered supplier (including supplies attracting reverse charge)

Go Home Validate Sheet

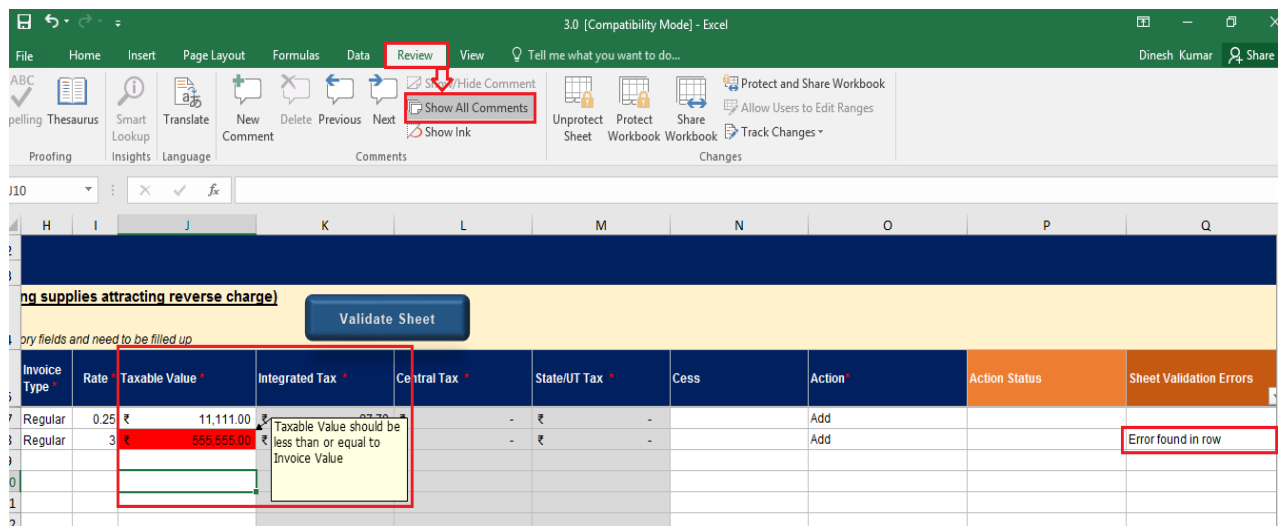
Please Note : Fields marked with \* are mandatory fields and need to be filled up

Reverse Charge	Invoice Type *	Rate	Taxable Value *	Integrated Tax *	Central Tax *	State/UT Tax *	Cess	Action *	Action Status	Sheet Validation Errors
No	Regular	0.25	₹ 11,111.00	₹ 27.78	₹	₹	-	Add		
No	Regular	3	₹ 555,555.00	₹ 16,666.65	₹	₹	-	Add		Error found in row

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

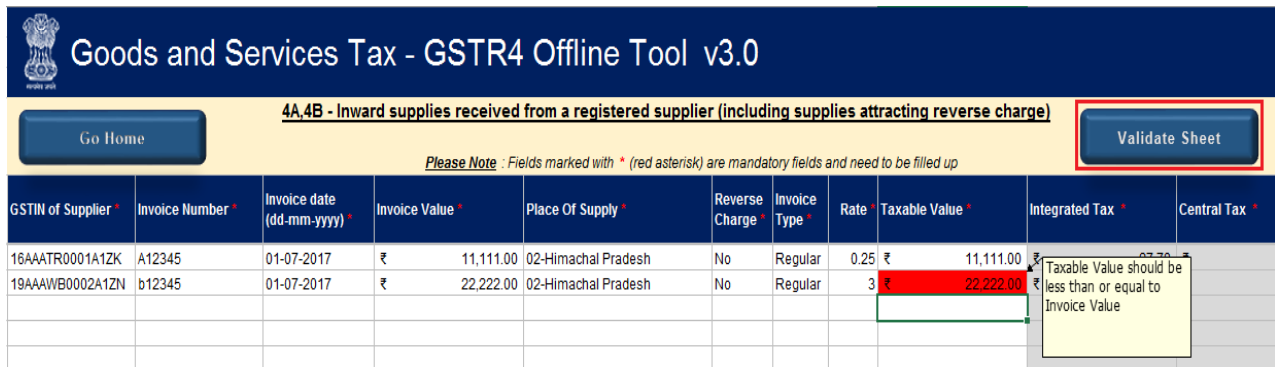


To view the comments for fields with errors, you can click the **Review** tab > **Show All Comments** link.



Invoice Type	Rate	Taxable Value *	Integrated Tax *	Central Tax *	State/UT Tax *	Cess	Action	Action Status	Sheet Validation Errors
Regular	0.25	₹ 11,111.00					Add		
Regular	3	₹ 585,866.00					Add		Error found in row

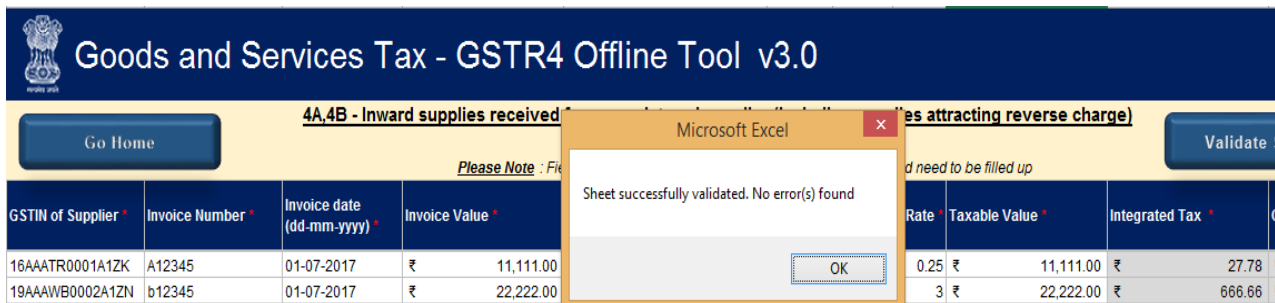
8. The rows with error on the current worksheet need to be revisited and error need to be rectified.



GSTIN of Supplier *	Invoice Number *	Invoice date (dd-mm-yyyy) *	Invoice Value *	Place Of Supply *	Reverse Charge *	Invoice Type *	Rate	Taxable Value *	Integrated Tax *	Central Tax *
16AAATR0001A1ZK	A12345	01-07-2017	₹ 11,111.00	02-Himachal Pradesh	No	Regular	0.25	₹ 11,111.00		
19AAAWB0002A1ZN	b12345	01-07-2017	₹ 22,222.00	02-Himachal Pradesh	No	Regular	3	₹ 22,222.00		

Click the **Validate Sheet** button again, after all error is rectified.

9. A pop-up message 'Sheet successfully validated. No error(s) found' is displayed once the sheet is validated. Click the **OK** button.



GSTIN of Supplier *	Invoice Number *	Invoice date (dd-mm-yyyy) *	Invoice Value *	Place Of Supply *	Reverse Charge *	Invoice Type *	Rate	Taxable Value *	Integrated Tax *	Central Tax *
16AAATR0001A1ZK	A12345	01-07-2017	₹ 11,111.00	02-Himachal Pradesh	No	Regular	0.25	₹ 11,111.00	₹ 27.78	
19AAAWB0002A1ZN	b12345	01-07-2017	₹ 22,222.00	02-Himachal Pradesh	No	Regular	3	₹ 22,222.00	₹ 666.66	

In case of successful validation, the errors in **Sheet Validation Errors** column data is cleared.

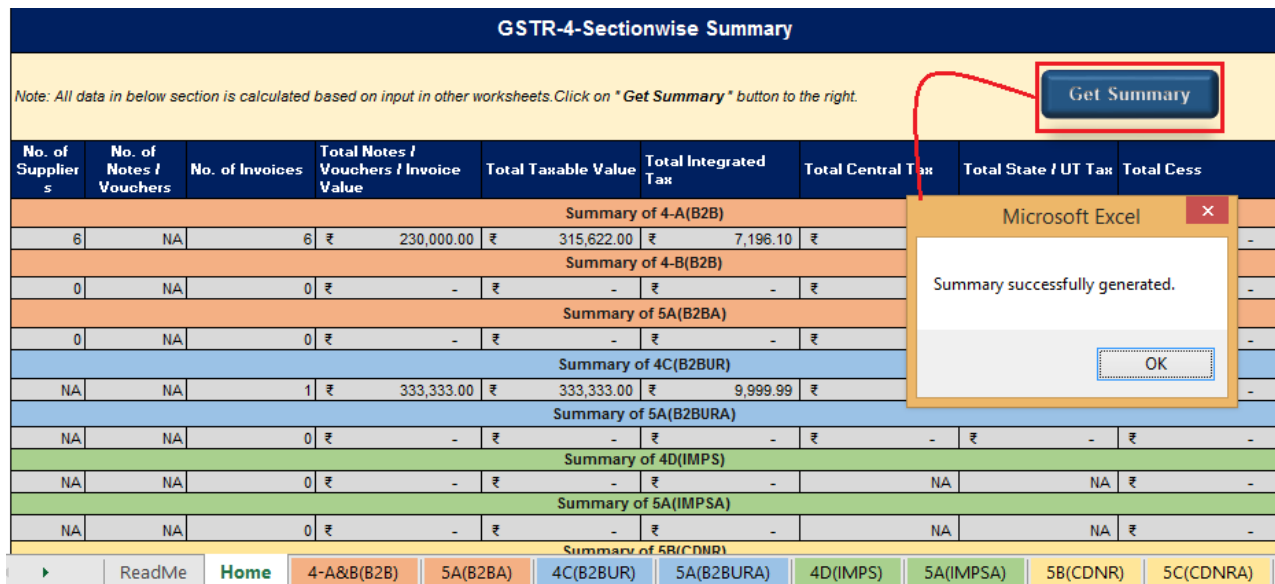
### C. Generate JSON using Generate File button

1. Upon successful validation, Click the **Go Home** button to navigate to the home page.



GSTIN of Supplier *	Invoice Number *	Invoice date (dd-mm-yyyy) *	Invoice Value *	Place Of Supply *	Reverse Charge *	Invoice Type *	Rate *	Taxable Value *	Integrated Tax *	Central Tax *
16AAATR0001A1ZK	A12345	01-07-2017	₹ 11,111.00	02-Himachal Pradesh	No	Regular	0.25	₹ 11,111.00	₹ 27.78	₹
19AAAWB0002A1ZN	b12345	01-07-2017	₹ 22,222.00	02-Himachal Pradesh	No	Regular	3	₹ 22,222.00	₹ 666.66	₹

2. After each worksheet/ tab is successfully validated, click the Get Summary button to update the summary on Home Tab. Summary of all invoices and other details is then displayed for all sections on home worksheet. Please go through it for its correctness.



No. of Suppliers	No. of Notes / Vouchers	No. of Invoices	Total Notes / Vouchers / Invoice Value	Total Taxable Value	Total Integrated Tax	Total Central Tax	Total State / UT Tax	Total Cess
Summary of 4-A(B2B)								
6	NA	6	₹ 230,000.00	₹ 315,622.00	₹ 7,196.10	₹	₹	-
Summary of 4-B(B2B)								
0	NA	0	₹ -	₹ -	₹ -	₹ -	₹ -	-
Summary of 5A(B2BA)								
0	NA	0	₹ -	₹ -	₹ -	₹ -	₹ -	-
Summary of 4C(B2BUR)								
NA	NA	1	₹ 333,333.00	₹ 333,333.00	₹ 9,999.99	₹	₹	-
Summary of 5A(B2BURA)								
NA	NA	0	₹ -	₹ -	₹ -	₹ -	₹ -	-
Summary of 4D(IMPS)								
NA	NA	0	₹ -	₹ -	₹ -	₹ -	NA	₹ -
Summary of 5A(IMPSA)								
NA	NA	0	₹ -	₹ -	₹ -	₹ -	NA	₹ -
Summary of 5B(CDNR)								

3. On the home page click the **Generate JSON File to upload** button to generate JSON file for upload on the GST Portal.

**Goods and Services Tax - GSTR4 Offline Tool v3.0**

GSTIN *	Financial Year *	Tax Period *	
19AAAWB0001A1ZO	2017-18	July-Sep	<i>Please Note : Fields marked with * (red asterisk) are mandatory fields and need to be filled up</i>

Open Downloaded GSTR-4 JSON File

To open downloaded GSTR-4 JSON (.json) file with auto-drafted and detail 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-4 data uploaded, GST Portal will generate an error file

Steps to correct errors and upload Revised GSTR-4 return data on GST Portal

- 1) Download the Error file and save on your system
- 2) The downloaded file ( returns\_<Date>\_R4\_<GSTIN>\_errorReport.json ) has the just the records processed with error on GST Portal
- 3) Now click on the button "Open Downloaded Error JSON file" on the right. It will open a file dialog box.
- 4) Select the downloaded error file and click on "Open".
- 5) A message "Error Files successfully Opened" would be displayed successful opening of file in Offline tool

Open Downloaded Error JSON File

ReadMe
Home
4-A&B(B2B)
5A(B2BA)
4C(B2BUR)
5A(B2BURA)
4D(IMPS)
5A(IMPSA)
5B(CDNR)
5C(CDNRA)
5B(CDNUR)
5C(CDNUR)

4. A message will be shown saying **“Processing will take some time. Please wait....”**. You may have to wait depending on the volume of data entered for each sections. Once done, Click the **OK** button.



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

**Goods and Services Tax - GSTR4 Offline Tool v3.0**

GSTIN *	Financial Year *	Tax Period *	
19AAAWB0001A1ZO	2017-18	July-Sep	<i>Please Note : Fields marked with * (red asterisk) are mandatory fields and need to be filled up</i>

Open Downloaded GSTR-4 JSON File

To open downloaded GSTR-4 JSON (.json) file with auto-drafted and detail uploaded by you from portal

Microsoft Excel

Processing may take some time. Please wait...

OK

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-4 data uploaded, GST Portal will generate an error file

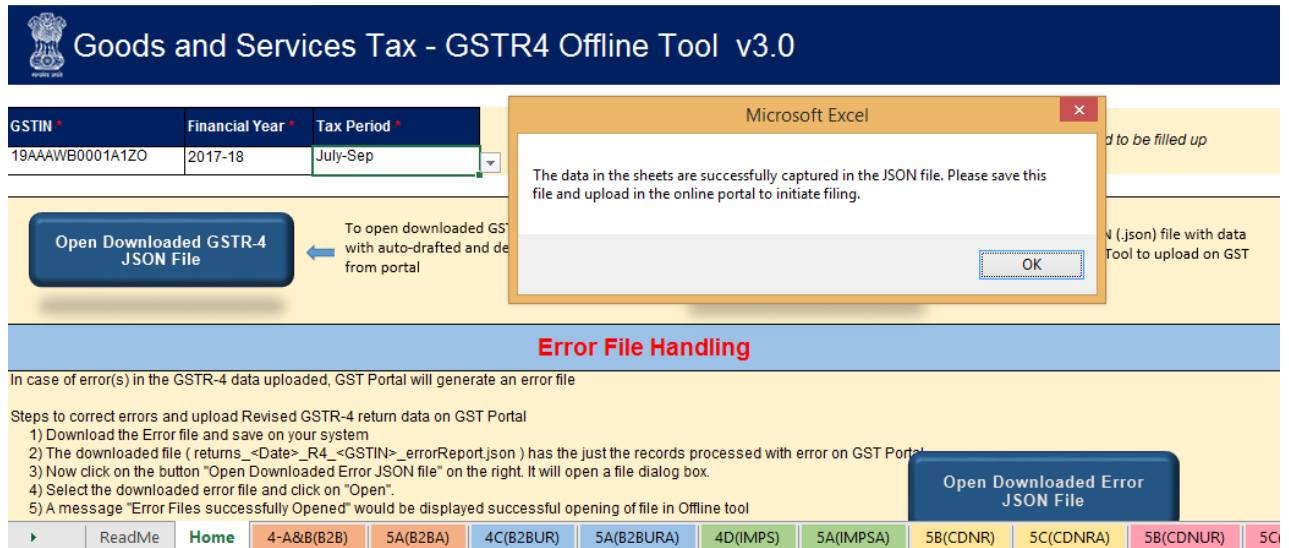
Steps to correct errors and upload Revised GSTR-4 return data on GST Portal

- 1) Download the Error file and save on your system
- 2) The downloaded file ( returns\_<Date>\_R4\_<GSTIN>\_errorReport.json ) has the just the records processed with error on GST Portal
- 3) Now click on the button "Open Downloaded Error JSON file" on the right. It will open a file dialog box.
- 4) Select the downloaded error file and click on "Open".
- 5) A message "Error Files successfully Opened" would be displayed successful opening of file in Offline tool

Open Downloaded Error JSON File

ReadMe
Home
4-A&B(B2B)
5A(B2BA)
4C(B2BUR)
5A(B2BURA)
4D(IMPS)
5A(IMPSA)
5B(CDNR)
5C(CDNRA)
5B(CDNUR)
5C(CDNUR)

5. A confirmation message **‘The data in the sheets are successfully captured in the JSON file’**. Please save this file and upload in the online portal to initiate filing’ is displayed. Click the **OK** button and save the recently generated JSON file on your system/desktop.



**Goods and Services Tax - GSTR4 Offline Tool v3.0**

GSTIN *	Financial Year *	Tax Period *
19AAAWB0001A1Z0	2017-18	July-Sep

**Microsoft Excel**

The data in the sheets are successfully captured in the JSON file. Please save this file and upload in the online portal to initiate filing.

**Open Downloaded GSTR-4 JSON File**

To open downloaded GSTR-4 JSON file with auto-drafted and default data from portal

**Error File Handling**

In case of error(s) in the GSTR-4 data uploaded, GST Portal will generate an error file

Steps to correct errors and upload Revised GSTR-4 return data on GST Portal

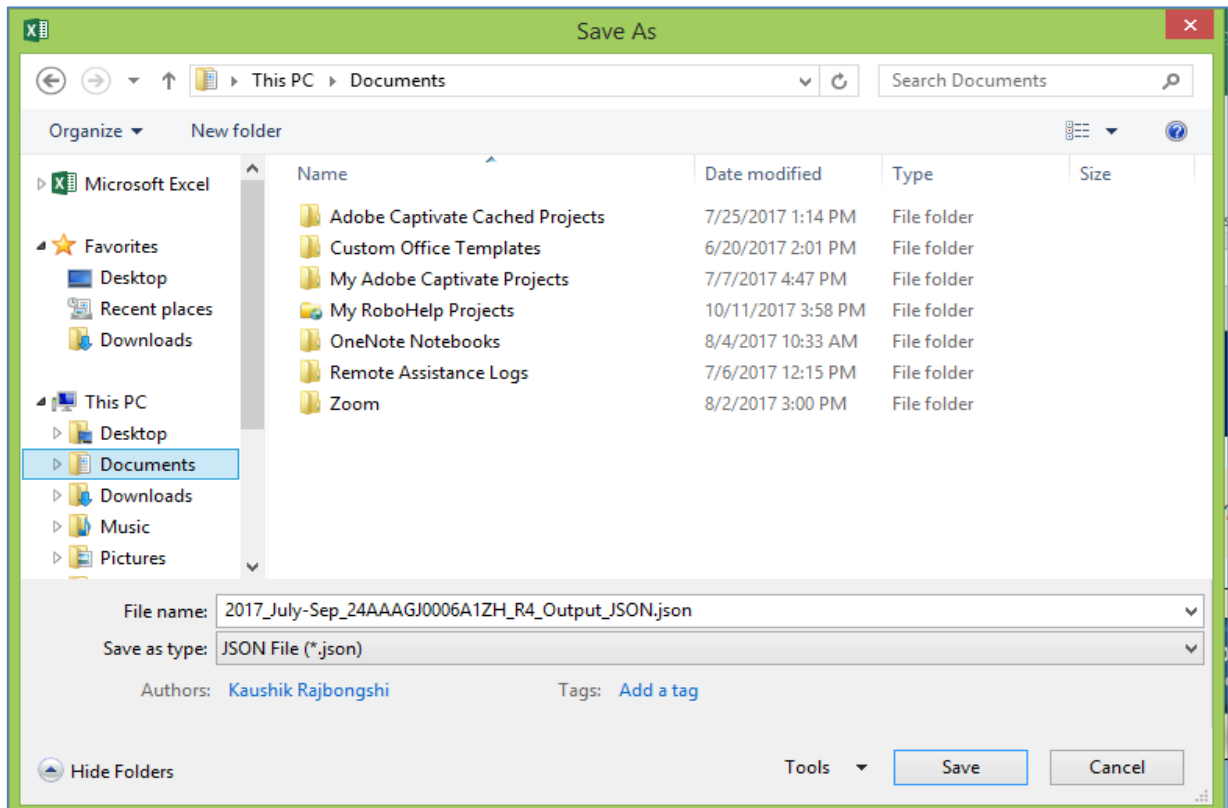
- 1) Download the Error file and save on your system
- 2) The downloaded file ( returns\_<Date>\_R4\_<GSTIN>\_errorReport.json ) has the just the records processed with error on GST Portal
- 3) Now click on the button "Open Downloaded Error JSON file" on the right. It will open a file dialog box.
- 4) Select the downloaded error file and click on "Open".
- 5) A message "Error Files successfully Opened" would be displayed successful opening of file in Offline tool

**Open Downloaded Error JSON File**

ReadMe Home 4-A&B(B2B) 5A(B2BA) 4C(B2BUR) 5A(B2BURA) 4D(IMPS) 5A(IMPSA) 5B(CDNR) 5C(CDNRA) 5B(CDNUR) 5C

6. Browse the location to save the JSON (.json) file on your system. Click the **Save** button.

Note: Please do not change the extension name of the file.



**Save As**

This PC > Documents

File name: 2017\_July-Sep\_24AAAGJ0006A1ZH\_R4\_Output\_JSON.json

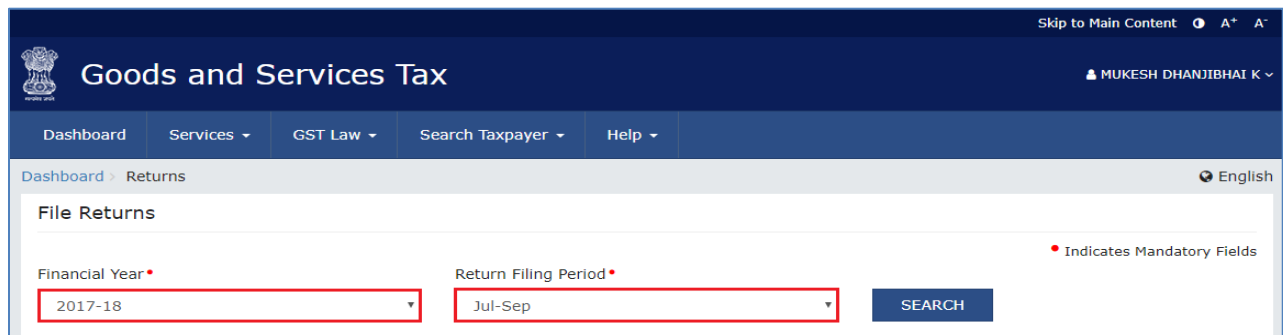
Save as type: JSON File (\*.json)

Authors: Kaushik Rajbongshi Tags: Add a tag

Save Cancel

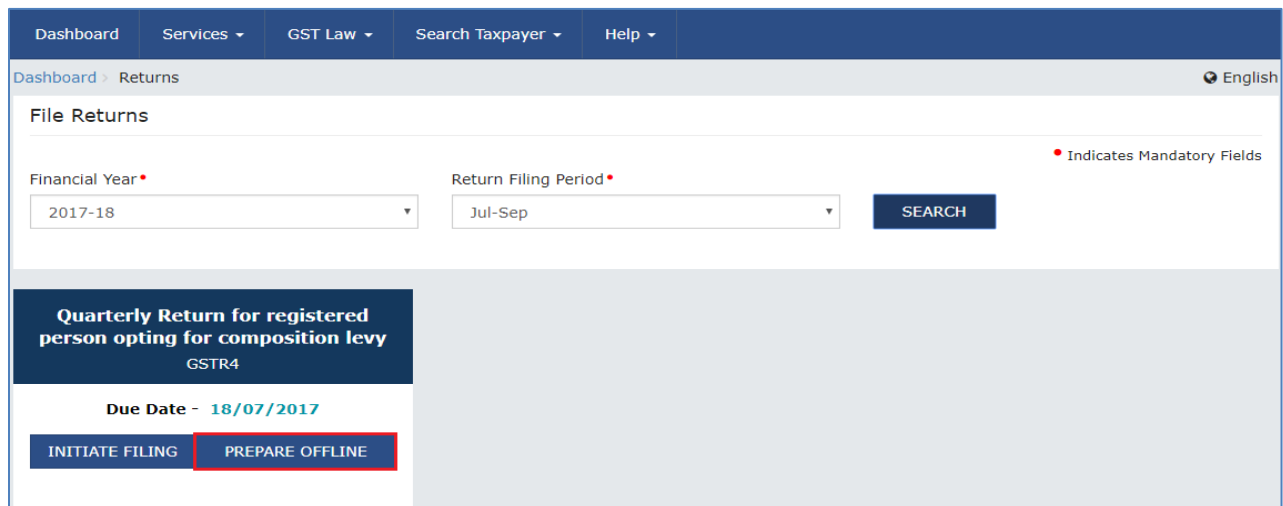
## D. Upload Generated JSON on GST Portal

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.



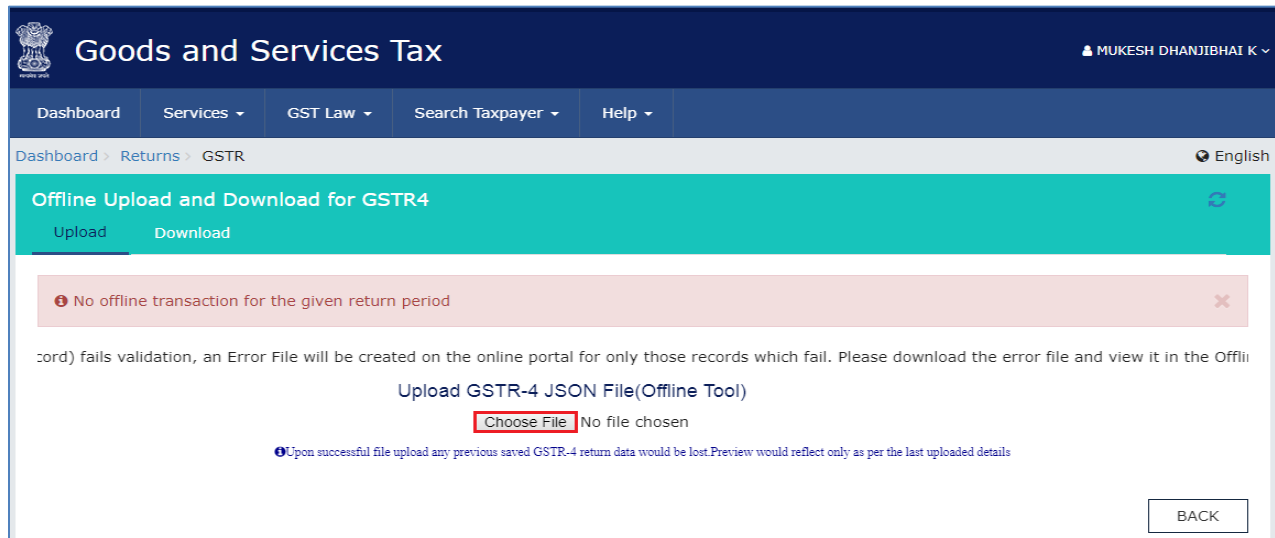
The screenshot shows the 'File Returns' section of the GST portal. It features two dropdown menus: 'Financial Year' with '2017-18' selected and 'Return Filing Period' with 'Jul-Sep' selected. A 'SEARCH' button is located to the right of these dropdowns. A red dot next to the dropdown labels indicates they are mandatory fields. The page header includes the GST logo and the text 'Goods and Services Tax'.

6. Applicable returns of the selected tax period are displayed. In the GSTR4 tile, click the **PREPARE OFFLINE** button.

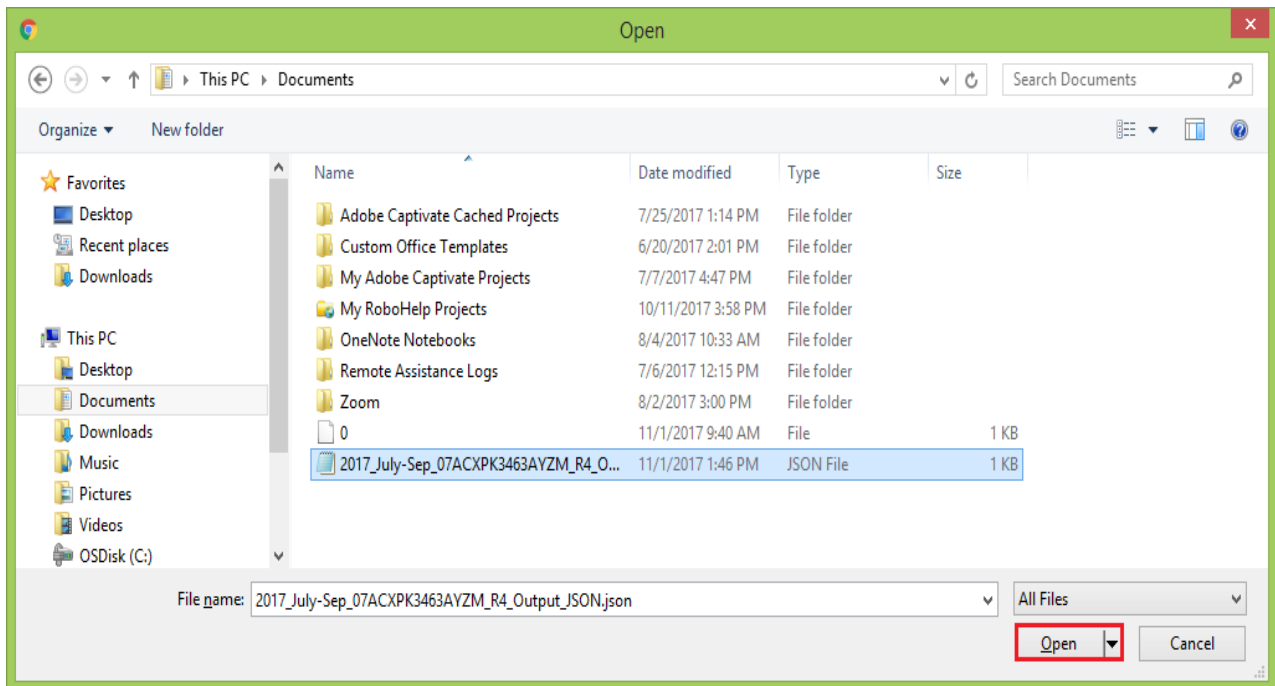


The screenshot shows the search results for the selected criteria. A prominent tile is displayed for 'Quarterly Return for registered person opting for composition levy GSTR4'. Below the title, it shows the 'Due Date - 18/07/2017'. At the bottom of the tile, there are two buttons: 'INITIATE FILING' and 'PREPARE OFFLINE'. The 'PREPARE OFFLINE' button is highlighted with a red border, indicating it is the next step in the process.

7. Click the **Choose File** button to choose the JSON file prepared using the Offline Tool. (**step C2**)



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



Dashboard Services GST Law Search Taxpayer Help

Dashboard > Returns > GSTR English

### Offline Upload and Download for GSTR4

Upload Download

**No offline transaction for the given return period**

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

Upload GSTR4 json( Offline Tool)

Choose File 2017\_July-Se...ut\_JSON.json

99%

CANCEL UPLOAD

Upon successful file upload any previous saved GSTR-4 return data would be lost.Preview would reflect only as per the last uploaded details

### Offline Upload and Download for GSTR4

Upload Download Help

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

d) fails validation, an Error File will be created on the online portal for only those records which fail. Please download the error file and view it in the Offline

Upload GSTR-4 JSON File(Offline Tool)

Choose File No file chosen

Upon successful file upload any previous saved GSTR-4 return data would be lost.Preview would reflect only as per the last uploaded details

Upload History

Date	Time	Reference ID	Status	Error Report
25/09/2018	14:13:28	a1c9c2e3-ecfd-4086-99dd-6f69b0966983	In-Progress	NA

BACK TO FILE RETURNS

In case of validation failure on processing, Please refer to [Section E -Error handling of GSTR4 filing](#)

9. The uploaded JSON file would be validated and processed. It could take 15 minutes for processing. The Status will change to Processed.



Offline Upload and Download for GSTR4

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. ✕

Process as that for regular invoice 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.

Upload GSTR-4 JSON File(Offline Tool)

Choose File | No file chosen

ⓘ Upon successful file upload any previous saved GSTR-4 return data would be lost. Preview would reflect only as per the last uploaded details

Upload History

Date	Time	Reference ID	Status	Error Report
25/09/2018	16:07:57	986ffc99-5abc-4cbase-315bc2f7f402	Processed	NA



You may download the records successfully processed on GST portal anytime by navigating to 'Returns Dashboard>Financial Year>Return Period>GSTR4 Prepare Offline> Download'.

10. Upon successful validation and processing, the details entered would be populated in respective tiles on GSTR4 online screen

Quarterly Return for registered person opting for composition levy

GSTIN - 09SSAUP0321A1ZP      Legal Name - UP TaxPayer 321 Ltd      Trade Name - UP TaxPayer 321 Ltd      Due Date - 25/12/2017  
 FY - 2017-18      Return Period - Jul-Sep      Status - Not Filed

Important Message

Steps to prepare your GSTR-4 return online:

1. Click on tiles selected and fill in the required details.
2. Summary of added details would be available on the relevant box;
3. Click on 'Preview' button to view summary of added details in PDF format; and
4. After adding and confirming the details, follow filing process as indicated at the bottom of this page.

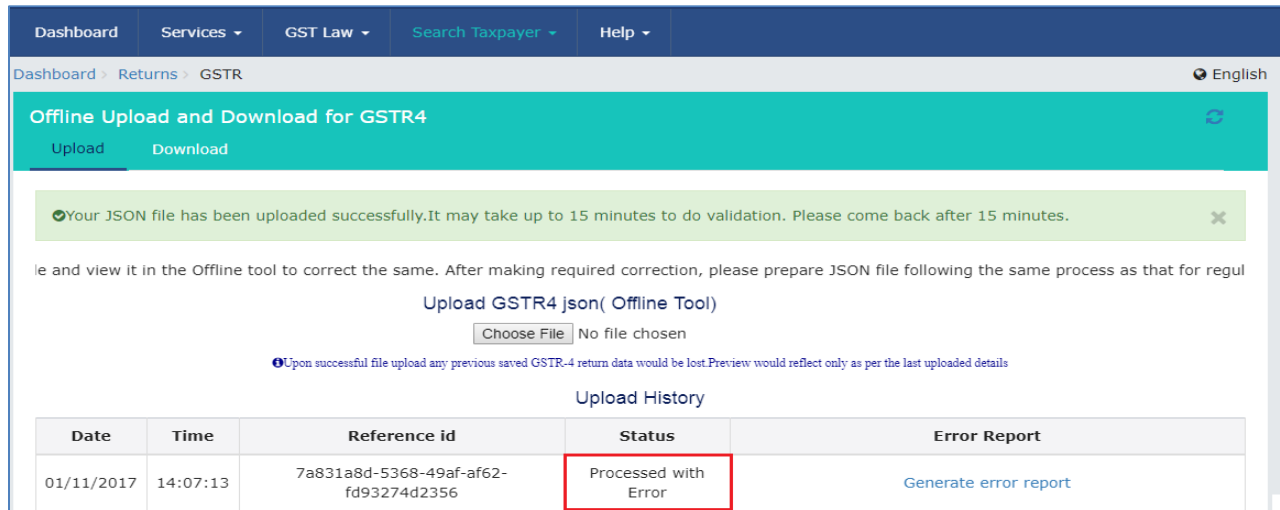
GSTR-4 - Invoice Details

\*\*\* Important Notice: If the records are more than 500 in any of the GSTR-4 sections . Please check

4A,4B. Inward Supplies (Registered)		4C. Inward supplies (Unregistered)		4D. Import of Service	
No. of Invoices : 1		No. of Invoices : 1		No. of Invoices : 1	
Total Invoice value	Total Taxable Value	Total Invoice value	Total Taxable Value	Total Invoice value	Total Taxable Value
₹1,11,111.00	₹1,11,111.00	₹2,22,222.00	₹2,22,222.00	₹3,33,333.00	₹3,33,333.00
Total Tax Liability	Total Tax Amount	Total Tax Liability		Total Tax Liability	
₹0.00	₹277.78	₹555.56		₹633.33	

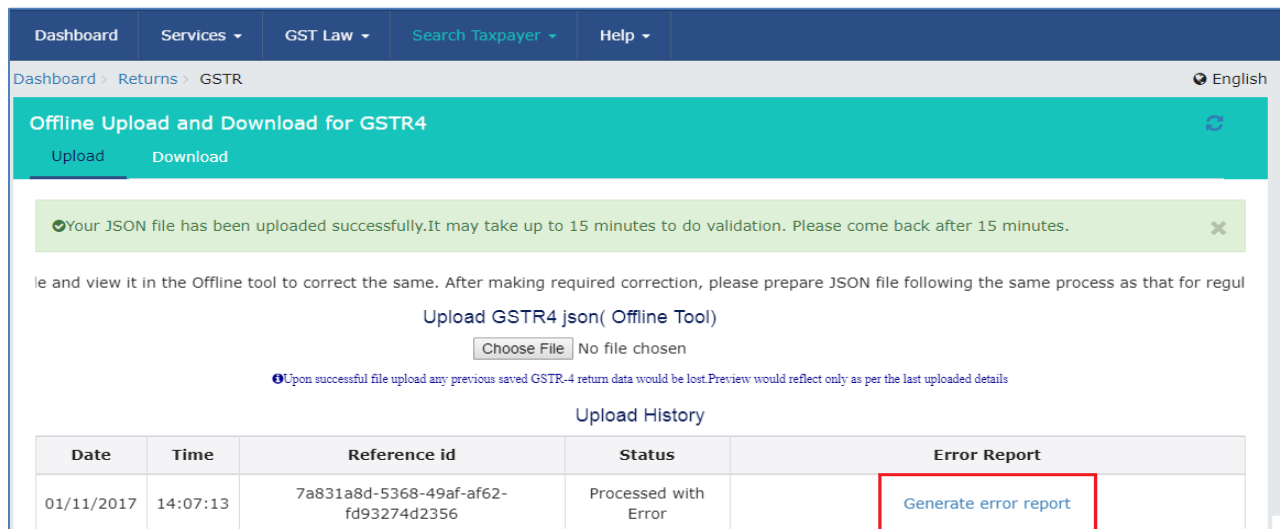
## E. Error handling of GSTR4 filling

1. In case of validation failure of one or more details upon processing of uploaded JSON file on the GST portal, status will be updated as 'Processed with Error'.
2. For error(s) in the GSTR-4 data uploaded, GST portal will generate an error File, follow the below steps to generate the error report and correct the errors to upload revised Gstr-4 return data on GST portal



Date	Time	Reference id	Status	Error Report
01/11/2017	14:07:13	7a831a8d-5368-49af-af62-fd93274d2356	Processed with Error	<a href="#">Generate error report</a>

3. Click the **Generate error report** link to download the report.



Date	Time	Reference id	Status	Error Report
01/11/2017	14:07:13	7a831a8d-5368-49af-af62-fd93274d2356	Processed with Error	<a href="#">Generate error report</a>

4. Click on generate Error Report which may take some time (2-3 minutes). The In progress message appears on screen.

Offline Upload and Download for GSTR4

Upload Download

In case uploaded data (invoice data)

Upload GSTR-4 JSON File(Offline Tool)

Choose File No file chosen

Upon successful file upload any previous saved GSTR-4 return data would be lost.Preview would reflect only as per the last uploaded details

Upload History

Date	Time	Reference ID	Status	Error Report
25/09/2018	14:13:28	a1c9c2e3-ecfd-4086-99dd-6f69b0966983	Processed with Error	Error report generation requested

BACK TO FILE RETURNS

5 Click on refresh button on top, the screen refreshes and **Download error report** link is now available on screen. Click on it to download error file.

Offline Upload and Download for GSTR4

Upload Download

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

Upload GSTR-4 JSON File(Offline Tool)

Choose File No file chosen

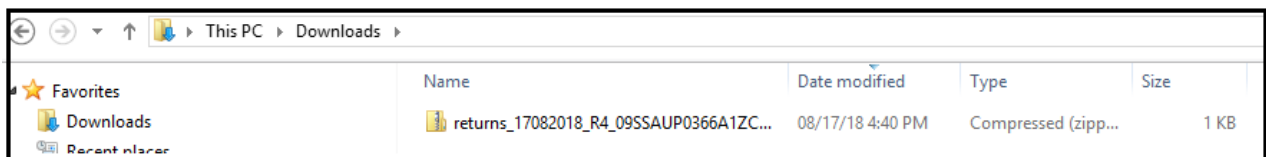
Upon successful file upload any previous saved GSTR-4 return data would be lost.Preview would reflect only as per the last uploaded details

Upload History

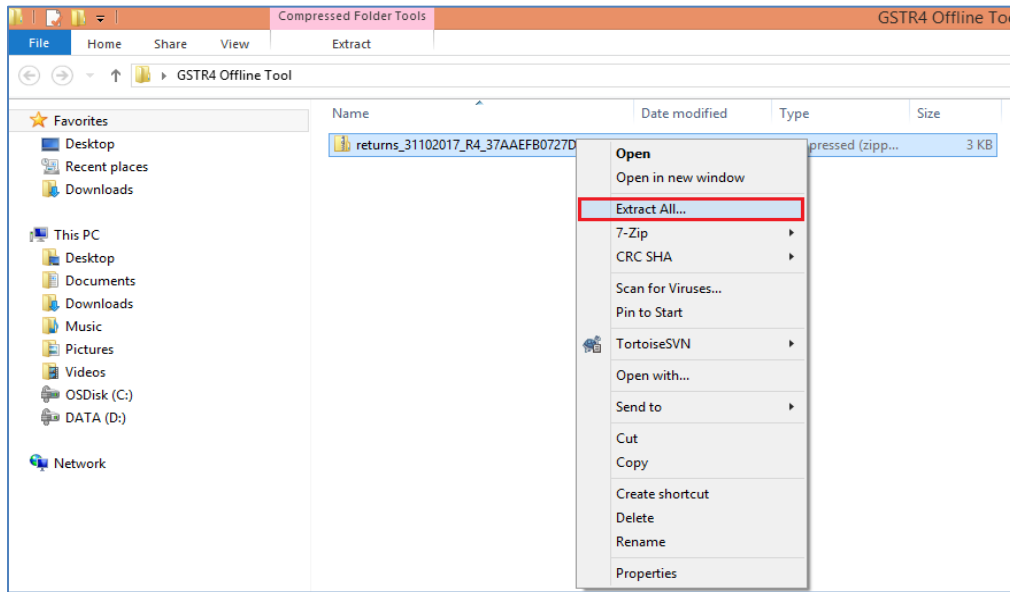
Date	Time	Reference ID	Status	Error Report
25/09/2018	14:13:28	a1c9c2e3-ecfd-4086-99dd-6f69b0966983	Processed with Error	Download error report

BACK TO FILE RETURNS

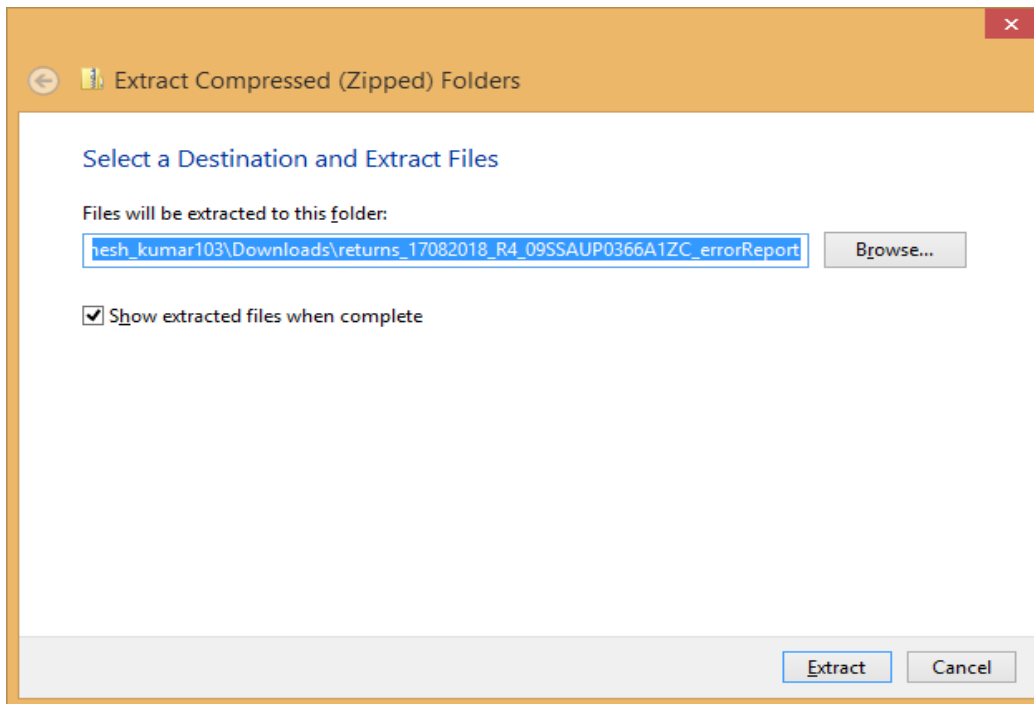
5. Error report is downloaded in .zip file. Save error report on your system.



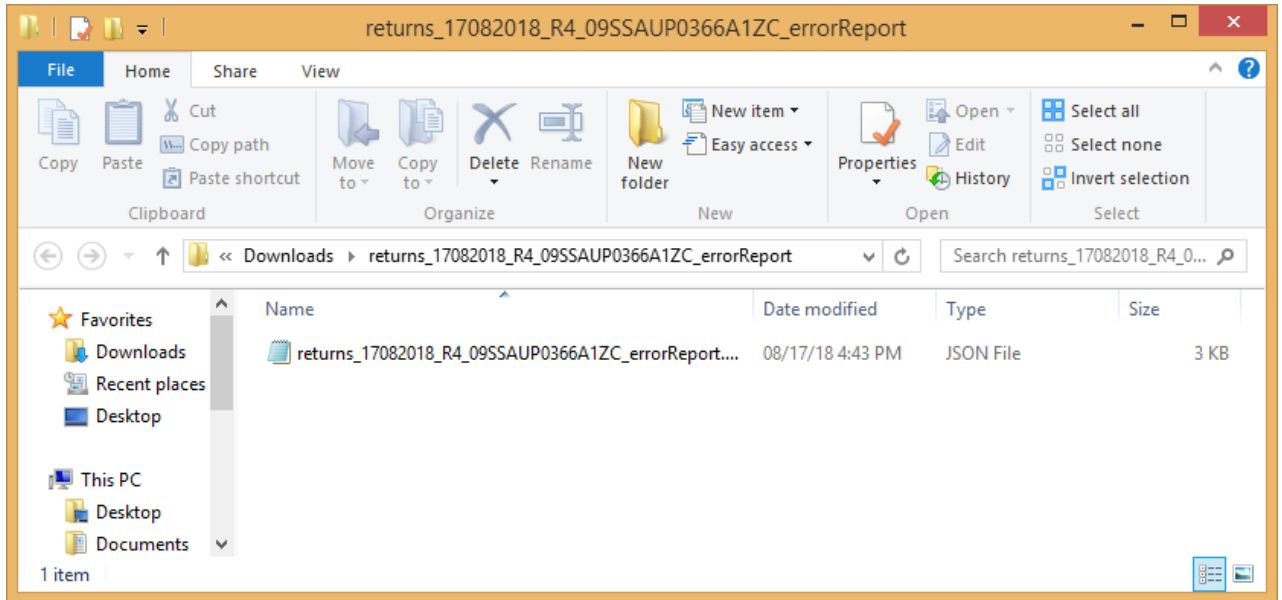
6. Unzip the file from .zip folder. To unzip the file, right click on the downloaded .zip folder and select **“Extract All”**.



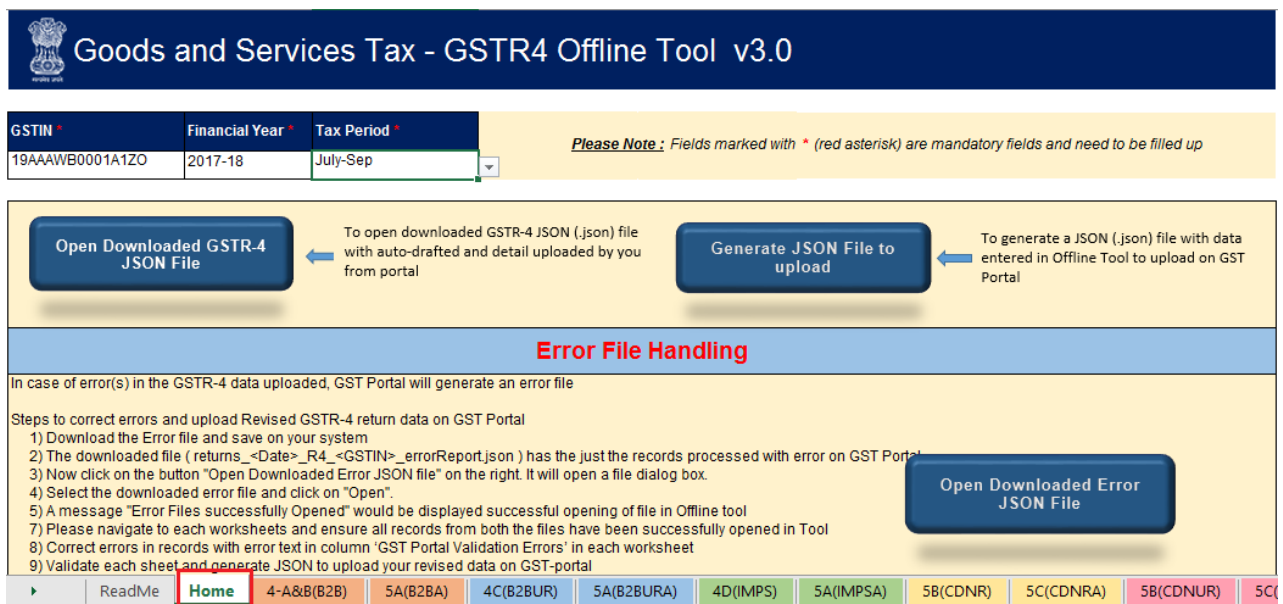
7. Browse the location to save the extracted error report and click the **Extract** button.



8. The Unzipped folder contain JSON file.



9. Now Open GSTR4 Offline Tool and go to **Home** Tab.



The screenshot displays the 'Goods and Services Tax - GSTR4 Offline Tool v3.0' interface. At the top, there is a header with the GSTIN logo and the text 'Goods and Services Tax - GSTR4 Offline Tool v3.0'. Below this is a form with three fields: 'GSTIN \*' (containing '19AAAWB0001A1ZO'), 'Financial Year \*' (containing '2017-18'), and 'Tax Period \*' (containing 'July-Sep'). A 'Please Note' message states: 'Fields marked with \* (red asterisk) are mandatory fields and need to be filled up'. Below the form are two buttons: 'Open Downloaded GSTR-4 JSON File' and 'Generate JSON File to upload'. Arrows point from the buttons to their respective instructions. The 'Error File Handling' section is highlighted in blue and contains the following text: 'In case of error(s) in the GSTR-4 data uploaded, GST Portal will generate an error file. Steps to correct errors and upload Revised GSTR-4 return data on GST Portal: 1) Download the Error file and save on your system. 2) The downloaded file ( returns\_<Date>\_R4\_<GSTIN>\_errorReport.json ) has the just the records processed with error on GST Portal. 3) Now click on the button "Open Downloaded Error JSON file" on the right. It will open a file dialog box. 4) Select the downloaded error file and click on "Open". 5) A message "Error Files successfully Opened" would be displayed successful opening of file in Offline tool. 6) Please navigate to each worksheets and ensure all records from both the files have been successfully opened in Tool. 7) Please navigate to each worksheets and ensure all records from both the files have been successfully opened in Tool. 8) Correct errors in records with error text in column 'GST Portal Validation Errors' in each worksheet. 9) Validate each sheet and generate JSON to upload your revised data on GST-portal.' A button labeled 'Open Downloaded Error JSON File' is located to the right of the text. At the bottom, there is a navigation bar with tabs: 'ReadMe', 'Home' (highlighted with a red box), '4-A&B(B2B)', '5A(B2BA)', '4C(B2BUR)', '5A(B2BURA)', '4D(IMPS)', '5A(IMPSA)', '5B(CDNR)', '5C(CDNRA)', '5B(CDNR)', and '5C(CDNR)'.

10. Under the section Error File Handling, click the **Open Downloaded Error JSON File** button.

GSTIN *	Financial Year *	Tax Period *
19AAAWB0001A1ZO	2017-18	July-Sep

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

Open Downloaded GSTR-4 JSON File

← To open downloaded GSTR-4 JSON (.json) file with auto-drafted and detail 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-4 data uploaded, GST Portal will generate an error file

Steps to correct errors and upload Revised GSTR-4 return data on GST Portal

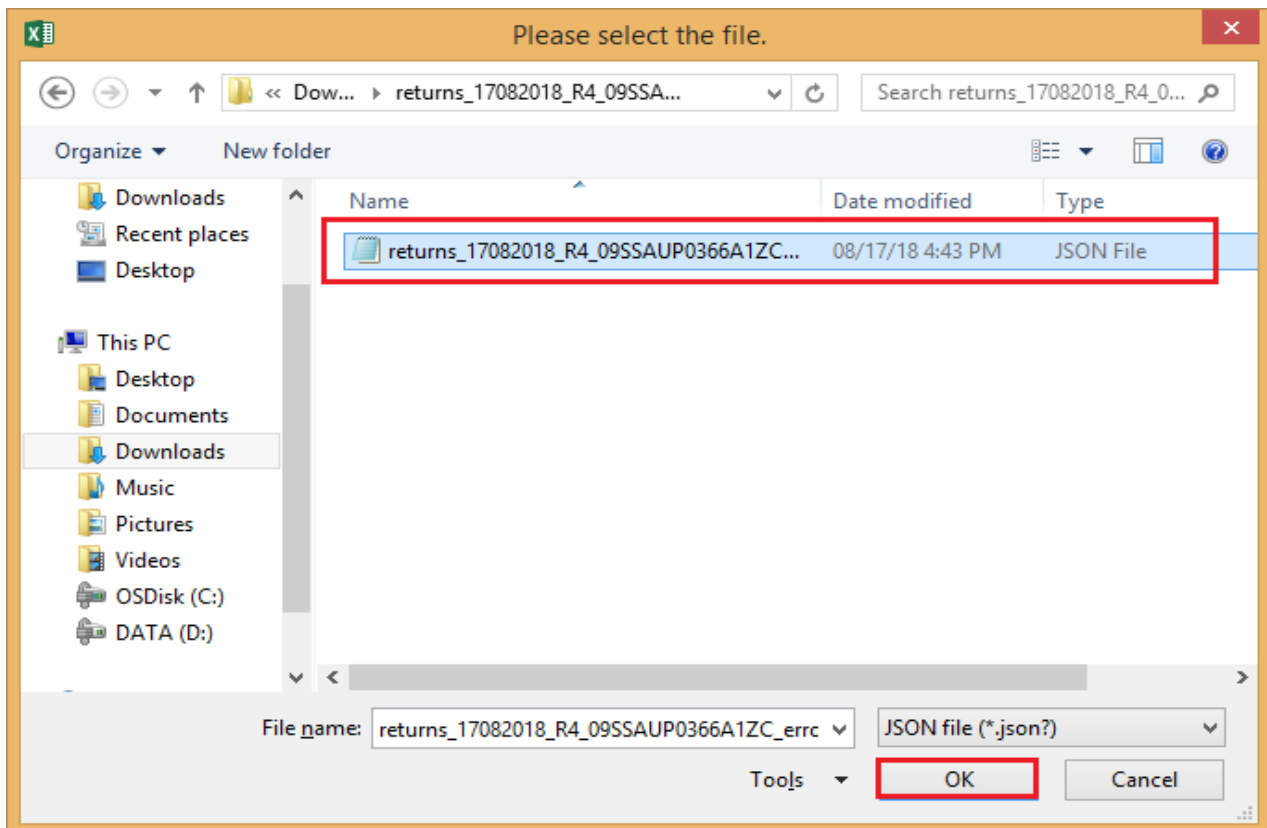
- 1) Download the Error file and save on your system
- 2) The downloaded file ( returns\_<Date>\_R4\_<GSTIN>\_errorReport.json ) has the just the records processed with error on GST Portal
- 3) Now click on the button "Open Downloaded Error JSON file" on the right. It will open a file dialog box.
- 4) Select the downloaded error file and click on "Open".
- 5) A message "Error Files successfully Opened" would be displayed successful opening of file in Offline tool
- 7) Please navigate to each worksheets and ensure all records from both the files have been successfully opened in Tool
- 8) Correct errors in records with error text in column 'GST Portal Validation Errors' in each worksheet
- 9) Validate each sheet and generate JSON to upload your revised data on GST-portal

Open Downloaded Error JSON File

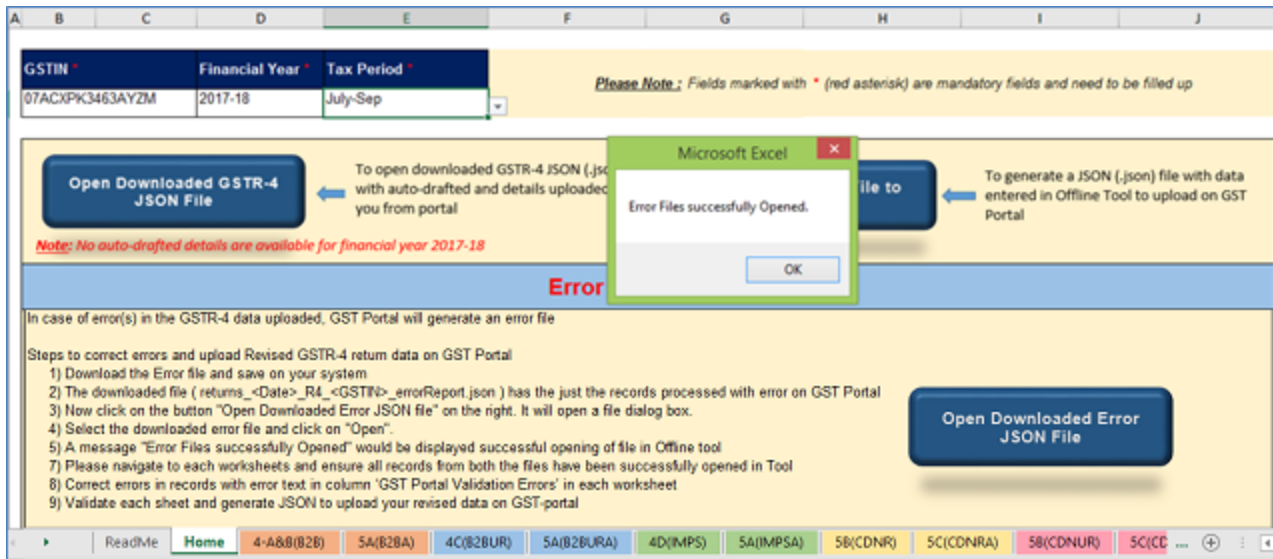
ReadMe
Home
4-A&B(B2B)
5A(B2BA)
4C(B2BUR)
5A(B2BURA)
4D(IMPS)
5A(IMPSA)
5B(CDNR)
5C(CDNRA)
5B(CDNUR)
5C(CDNUR)

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

Note: Only the error file with records not processed successfully would be available in the error JSON. The records processed successfully need not be uploaded again.



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

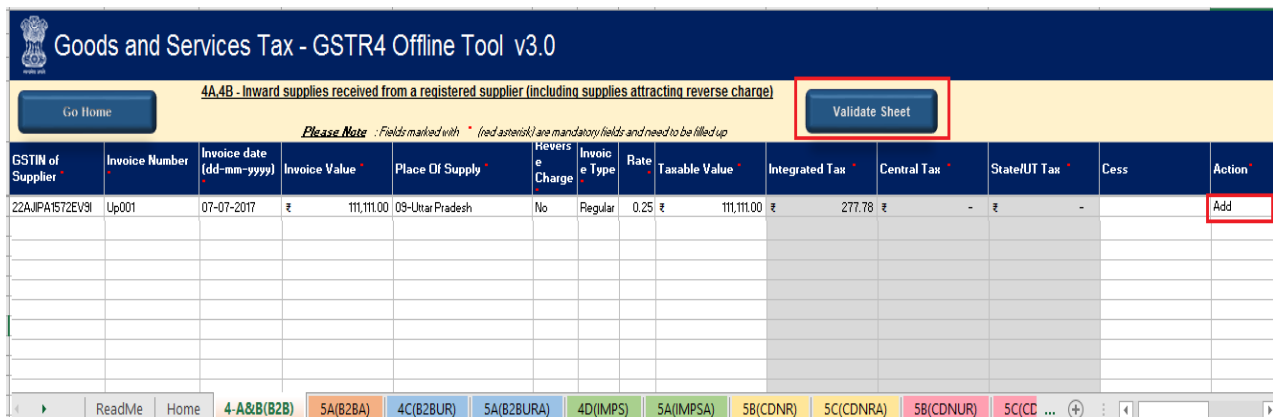


The screenshot shows the GSTR4 Offline Tool interface. At the top, there are fields for GSTIN, Financial Year, and Tax Period. A 'Please Note' message states: 'Fields marked with \* (red asterisk) are mandatory fields and need to be filled up'. Below this, there are instructions for opening and generating JSON files. A 'Microsoft Excel' dialog box is open, displaying 'Error Files successfully Opened.' with an 'OK' button. Below the dialog, there is an 'Error' section with instructions on how to handle errors and a button labeled 'Open Downloaded Error JSON File'.

13. Navigate to error file in computer, open the json file, it mentions the record which error during upload considering all worksheets.

14. Correct the errors as mentioned in the column “**GST Portal Validation Errors**” in each sheet.

15. After making the corrections, Select the value of Action as Add in Drop down towards the right side of worksheet.



The screenshot shows the GSTR4 Offline Tool v3.0 interface. At the top, there is a 'Go Home' button and a 'Validate Sheet' button. Below this, there is a 'Please Note' message: 'Fields marked with \* (red asterisk) are mandatory fields and need to be filled up'. The main part of the interface is a table with the following columns: GSTIN of Supplier, Invoice Number, Invoice date (dd-mm-yyyy), Invoice Value, Place Of Supply, Hevers e Charge, Invoice Type, Rate, Taxable Value, Integrated Tax, Central Tax, State/UT Tax, Cess, and Action. The first row of data is: 22AJPA1572EVS1, Up001, 07-07-2017, ₹ 111,111.00, 09-Uttar Pradesh, No, Regular, 0.25 ₹, 111,111.00 ₹, 277.78 ₹, - ₹, - ₹, and Add. The 'Validate Sheet' button is highlighted with a red box.

16. After making the corrections, click **Validate Sheet** button to validate the sheets. Pop-up appears once sheet is validated successfully.

**from a registered supplier (including supplies attracting reverse charge)**

[Validate Sheet](#)

*Ids marked with \* (red asterisk) are mandatory fields and need to be filled up*

Place Of Supply *	Reverse Charge *	Invoice Type *	Rate *	Taxable Value *	Integrated Tax *	Central Tax *	State/UT Tax *	Cess	Action*	Action Status
09-Uttar Pradesh	No	Regular	0.25 ₹	111,111.00 ₹					Add	

Microsoft Excel

Sheet successfully validated. No error(s) found

[OK](#)

ReadMe Home **4-A&B(B2B)** 5A(B2BA) 4C(B2BUR) 5A(B2BURA) 4D(IMPS) 5A(IMPSA) 5B(CDNR) 5C(CDNRA) 5B(CDNUR) 5C(CC ...

17. After each **worksheet/tab** is successfully validated, click the **Get Summary** button to update the summary on Home tab.

**GSTR-4-Sectionwise Summary**

*Note: All data in below section is calculated based on input in other worksheets. Click on "Get Summary" button to the right.*

[Get Summary](#)

No. of Suppliers	No. of Notes / Vouchers	No. of Invoices	Total Notes / Vouchers / Invoice Value	Total Taxable Value	Total Integrated Tax	Total Central Tax	Total State / UT Tax	Total Cess
<b>Summary of 4-A(B2B)</b>								
1	NA	1	₹ 11,111.00	₹ 11,111.00	₹ 27.78	₹ -	₹ -	₹ -
<b>Summary of 4-B(B2B)</b>								
0	NA	0	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
<b>Summary of 5A(B2BA)</b>								
0	NA	0	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
<b>Summary of 4C(B2BUR)</b>								
NA	NA	0	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
<b>Summary of 5A(B2BURA)</b>								
NA	NA	0	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
<b>Summary of 4D(IMPS)</b>								
NA	NA	0	₹ -	₹ -	₹ -	NA	NA	₹ -

ReadMe **Home** 4-A&B(B2B) 5A(B2BA) 4C(B2BUR) 5A(B2BURA) 4D(IMPS) 5A(IMPSA) 5B(CDNR) 5C(CDNRA) 5B(CDNUR) 5C(CC ...

18. Summary is displayed for all the sections.



**GSTR-4-Sectionwise Summary**

Note: All data in below section is calculated based on input in other worksheets. Click on "Get Summary" to generate summary.

No. of Suppliers	No. of Notes / Vouchers	No. of Invoices	Total Notes / Vouchers / Invoice Value	Total Taxable Value	Total Tax	Total State / UT Tax	Total Cess
Summary of 4							
2	NA	2	₹ 33,333.00	₹ 33,333.00	₹ -	₹ -	₹ -
Summary of 4A							
0	NA	0	₹ -	₹ -	₹ -	₹ -	₹ -
Summary of 5A(B2BA)							
0	NA	0	₹ -	₹ -	₹ -	₹ -	₹ -
Summary of 4C(B2BUR)							
NA	NA	1	₹ 333,333.00	₹ 333,333.00	₹ 9,999.99	₹ -	₹ -
Summary of 5A(B2BURA)							
NA	NA	0	₹ -	₹ -	₹ -	₹ -	₹ -
Summary of 4D(IMPS)							
NA	NA	0	₹ -	₹ -	₹ -	NA	NA

ReadMe | Home | 4-A&B(B2B) | 5A(B2BA) | 4C(B2BUR) | 5A(B2BURA) | 4D(IMPS) | 5A(IMPSA) | 5B(CDNR) | 5C(CDNRA) | 5B(CDNUR) | 5C(CDNR)

Microsoft Excel

Summary successfully generated.

OK

**NOTE:** Summary is generated based on the data entered in various worksheet. It does not account for late fee and interest liability.

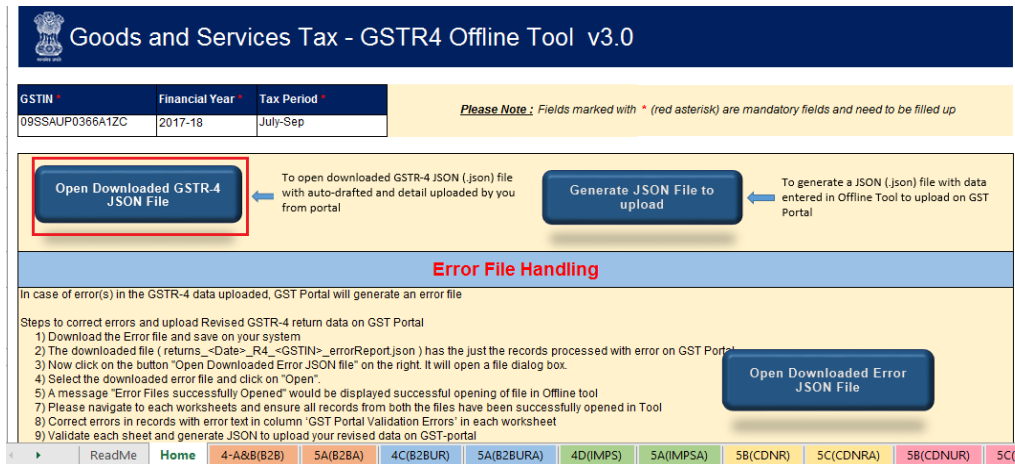
19. Click on 'Generate JSON File to upload' to generate JSON (.json) file for upload of GSTR4 Return details prepared offline on GST Portal.

20. Follow steps mentioned in [GSTR4 JSON upload on GST Portal section](#) to file GSTR4.

## F. Open Downloaded Return File for GSTR4

Once the Return is filled for a particular tax Period, taxpayer can download the Return Filled. This can be helpful for adding more records to the present filing period or to perform Deletion of records uploaded previously or making any corrections in it after checking.

1. To Open the Downloaded Return file for GSTR4, click “**Open Downloaded GSTR4 JSON File**” on Home tab.



Goods and Services Tax - GSTR4 Offline Tool v3.0

GSTIN *	Financial Year *	Tax Period *
09SSAUP0366A1ZC	2017-18	July-Sep

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

**Open Downloaded GSTR-4 JSON File** ← To open downloaded GSTR-4 JSON (.json) file with auto-drafted and detail 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-4 data uploaded, GST Portal will generate an error file

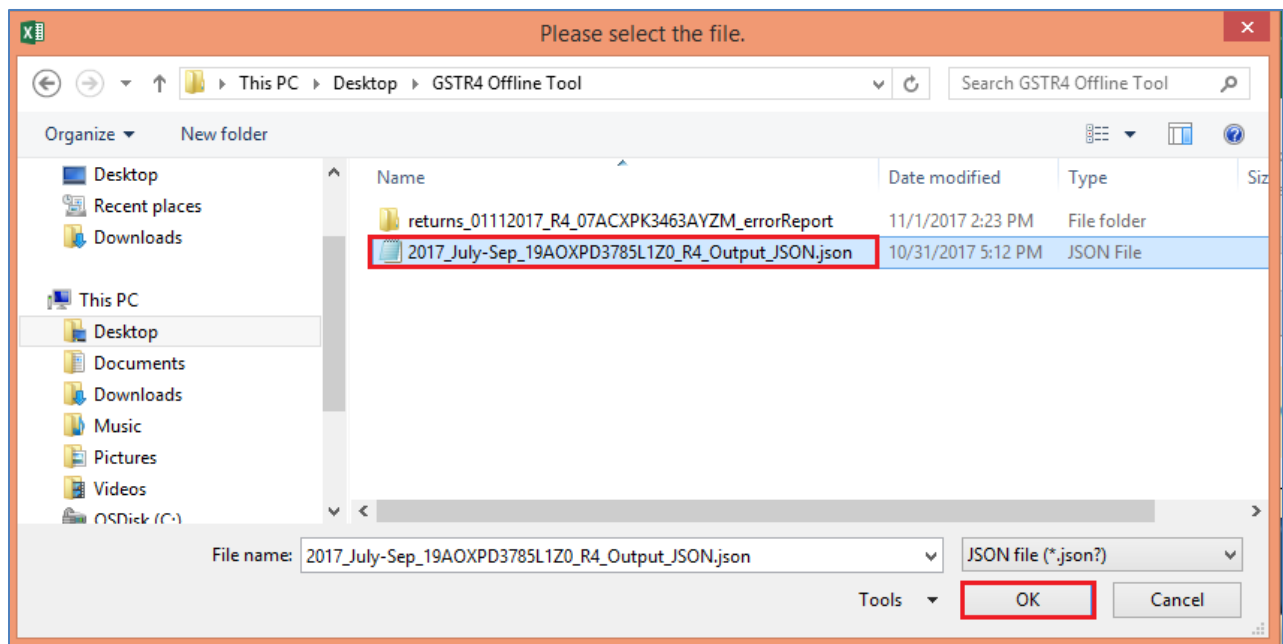
Steps to correct errors and upload Revised GSTR-4 return data on GST Portal

- 1) Download the Error file and save on your system
- 2) The downloaded file ( returns\_<Date>\_R4\_<GSTIN>\_errorReport.json ) has the just the records processed with error on GST Portal
- 3) Now click on the button "Open Downloaded Error JSON file" on the right. It will open a file dialog box.
- 4) Select the downloaded error file and click on "Open".
- 5) A message "Error Files successfully Opened" would be displayed successful opening of file in Offline tool
- 7) Please navigate to each worksheets and ensure all records from both the files have been successfully opened in Tool
- 8) Correct errors in records with error text in column "GST Portal Validation Errors" in each worksheet
- 9) Validate each sheet and generate JSON to upload your revised data on GST-portal

**Open Downloaded Error JSON File**

ReadMe | **Home** | 4-A&B(B2B) | 5A(B2BA) | 4C(B2BUR) | 5A(B2BURA) | 4D(IMPS) | 5A(IMPSA) | 5B(CDNR) | 5C(CDNRA) | 5B(CDNUR) | 5C(CDNUR)

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



Please select the file.

This PC > Desktop > GSTR4 Offline Tool


Organize | New folder

Name	Date modified	Type	Size
returns_01112017_R4_07ACXPK3463AYZM_errorReport	11/1/2017 2:23 PM	File folder	
<b>2017_July-Sep_19A0XPD3785L1Z0_R4_Output_JSON.json</b>	10/31/2017 5:12 PM	JSON File	

File name: 2017\_July-Sep\_19A0XPD3785L1Z0\_R4\_Output\_JSON.json | JSON file (\*.json?)

Tools | **OK** | Cancel

3. Select the downloaded JSON (.json) file and click on OK to proceed. Once successfully imported, you will get the message “**Downloaded GSTR4 file successfully opened**”


Goods and Services Tax - GSTR4 Offline Tool v3.0

GSTIN *	Financial Year *	Tax Period *	
19AAAWB0001A1ZO	2017-18	1y-Sep	Please / ...ory fields and need to be filled up

**Open Downloaded GSTR-4 JSON File**

To open downloaded GSTR-4 JSON (.json) file with auto-drafted and detail uploaded by you from portal

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-4 data uploaded, GST Portal will generate an error file

Steps to correct errors and upload Revised GSTR-4 return data on GST Portal

- 1) Download the Error file and save on your system
- 2) The downloaded file ( returns\_<Date>\_R4\_<GSTIN>\_errorReport.json ) has the just the records processed with error on GST Portal
- 3) Now click on the button "Open Downloaded Error JSON file" on the right. It will open a file dialog box.
- 4) Select the downloaded error file and click on "Open".
- 5) A message "Error Files successfully Opened" would be displayed successful opening of file in Offline tool
- 7) Please navigate to each worksheets and ensure all records from both the files have been successfully opened in Tool
- 8) Correct errors in records with error text in column 'GST Portal Validation Errors' in each worksheet
- 9) Validate each sheet and generate JSON to upload your revised data on GST-portal

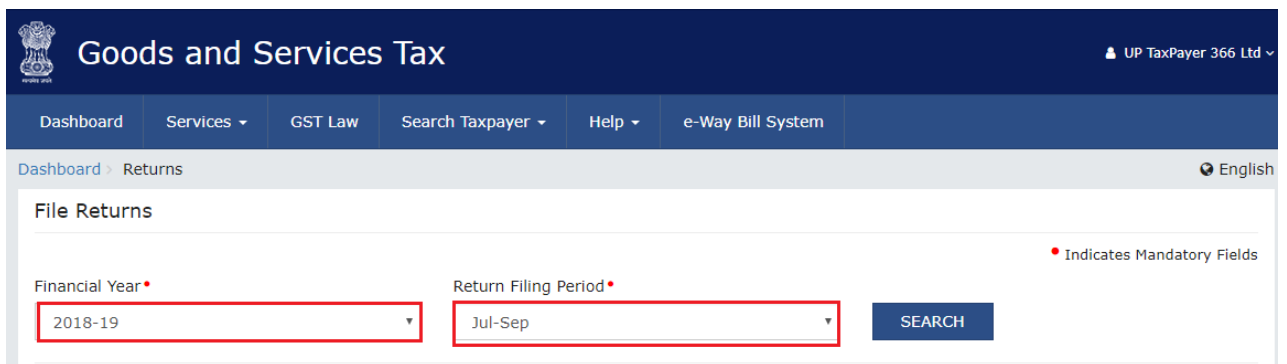
**Open Downloaded Error JSON File**

ReadMe	Home	4-A&B(B2B)	5A(B2BA)	4C(B2BUR)	5A(B2BURA)	4D(IMPS)	5A(IMPSA)	5B(CDNR)	5C(CDNRA)	5B(CDNUR)	5C(CDNUR)
--------	------	------------	----------	-----------	------------	----------	-----------	----------	-----------	-----------	-----------

4. Now the sections for which the you entered details of invoices/taxes to upload in GST portal will be populated with data automatically.

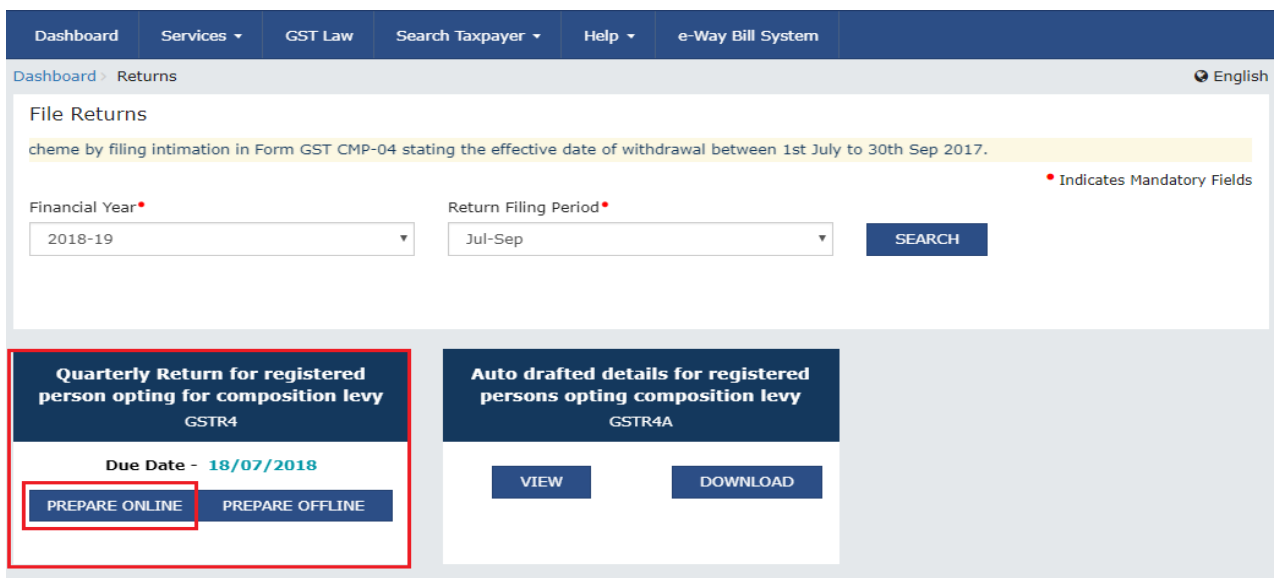
## 7. [Filing of GSTR4](#)

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.



The screenshot shows the 'File Returns' section of the GST portal. At the top, there is a navigation bar with 'Dashboard', 'Services', 'GST Law', 'Search Taxpayer', 'Help', and 'e-Way Bill System'. Below this, the breadcrumb 'Dashboard > Returns' is visible. The main content area is titled 'File Returns' and includes a search form. The form has two dropdown menus: 'Financial Year' with '2018-19' selected and 'Return Filing Period' with 'Jul-Sep' selected. A red box highlights both dropdown menus. To the right of the dropdowns is a blue 'SEARCH' button. A legend indicates that a red dot next to a field name signifies a mandatory field.

6. Click the **Prepare Online** button, the data uploaded from offline tool via json file generated by clicking on button **Generate Json to upload** will be displayed.



The screenshot shows the 'File Returns' section after a search. The search criteria are the same as in the previous screenshot. Below the search form, there is a message: 'cheme by filing intimation in Form GST CMP-04 stating the effective date of withdrawal between 1st July to 30th Sep 2017.' Below this message, there are two main sections. The first section is titled 'Quarterly Return for registered person opting for composition levy GSTR4'. It shows the 'Due Date - 18/07/2018' and two buttons: 'PREPARE ONLINE' and 'PREPARE OFFLINE'. The 'PREPARE ONLINE' button is highlighted with a red box. The second section is titled 'Auto drafted details for registered persons opting composition levy GSTR4A'. It has two buttons: 'VIEW' and 'DOWNLOAD'.

7. Answer the questions that will enable the relevant section to appear on the next screen. Once all the questions are answered with YES/NO, click on **NEXT** button at below part of screen.

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

Dashboard > Returns > GSTR-4 English

GSTIN - 09SSAUP0366A1ZC      Legal Name - UP TaxPayer 366 Ltd      Trade Name - UP TaxPayer 366 Ltd  
 FY - 2017-18      Return Period - Oct-Dec      Status - Not Filed      Due Date - 01/03/2018

Please answer the following questions to enable us to show relevant sections

• Indicates Mandatory Fields

(i). Do you want to file Nil return?*	<input type="radio"/> Yes <input checked="" type="radio"/> NO	<div style="background-color: #2c5e8c; color: white; padding: 5px;"> <p style="text-align: center; margin: 0;"><b>Help</b></p> <p style="font-size: small; margin: 0;">Based on your answers, relevant tables of GSTR-4 will be visible on the next page. You may go back to previous screen by clicking on Back button.</p> </div>
<i>Note: Nil return can be filed by you if you have not made any outward supply (commonly known as sale) AND have NOT received (commonly known as purchase) any goods/services AND do not have any liability.</i>		
(ii). Have you made inward supplies (other than reverse charge supplies) during the period (Table 4A):*	<input checked="" type="radio"/> Yes <input type="radio"/> NO	
(iii). Have you made inward supplies (attracting reverse charge) during the period (Table 4B):*	<input checked="" type="radio"/> Yes <input type="radio"/> NO	
(iv). Have you received any supplies from un-registered suppliers) during the period (Table 4C):*	<input checked="" type="radio"/> Yes <input type="radio"/> NO	
(v). Have you imported any service (Table 4D):*	<input checked="" type="radio"/> Yes <input type="radio"/> NO	

8. The following screen appears and the taxpayer will see all details which he has uploaded in via offline mode using the button “Generate Json file to Upload” on home page.

Quarterly Return for registered person opting for composition levy 🔄

GSTIN - 09SSAUP0321A1ZP      Legal Name - UP TaxPayer 321 Ltd      Trade Name - UP TaxPayer 321 Ltd      Due Date - 25/12/2017  
 FY - 2017-18      Return Period - Jul-Sep      Status - Not Filed

**Important Message**

Steps to prepare your GSTR-4 return online:

1. Click on tiles selected and fill in the required details.
2. Summary of added details would be available on the relevant box;
3. Click on 'Preview' button to view summary of added details in PDF format; and
4. After adding and confirming the details, follow filing process as indicated at the bottom of this page.

GSTR-4 - Invoice Details \*\*\* Important Notice: If the records are more than 500 in any of the GSTR-4 sections . Please che...

4A,4B. Inward Supplies (Registered)		4C. Inward supplies (Unregistered)		4D. Import of Service	
No. of Invoices : 1		No. of Invoices : 1		No. of Invoices : 1	
Total Invoice value	Total Taxable Value	Total Invoice value	Total Taxable Value	Total Invoice value	Total Taxable Value
₹ 11,111.00	₹ 1,11,111.00	₹ 2,22,222.00	₹ 2,22,222.00	₹ 3,33,333.00	₹ 3,33,333.00
Total Tax Liability	Total Tax Amount	Total Tax Liability		Total Tax Liability	
₹ 0.00	₹ 277.78	₹ 555.56		₹ 633.33	

9. Click on Proceed to File button at below for computation of tax, interest and late fee, if any. The tile 10 & 11 - Tax, Interest, Late fee payable and paid will be populated with dues also Ready to File as on Current Date will appear on screen.

GSTIN - 09SSAUP0366A1ZC      Legal Name - UP TaxPayer 366 Ltd      Trade Name - UP TaxPayer 366 Ltd      Due Date - 25/12/2017  
 FY - 2017-18      Return Period - Jul-Sep      Status - Ready to File

**Important Message**

Steps to prepare your GSTR-4 return online :

1. Click on tables (Box) selected and fill in the required details.
2. Summary of added details would be available on the relevant box;
3. Click on 'Preview' button to view summary of added details in PDF format; and
4. After adding and confirming the details, follow filing process as indicated at the bottom of this page.

Ready to file as on 09/08/2018.

**GSTR-4 - Invoice Details**

\*\* Important Notice: If the records are more than 500 in any of the GSTR-4 sections . Please check h

Total Invoice value ₹1,11,111.00	Total Taxable Value ₹1,11,111.00	Total Invoice value ₹2,22,222.00	Total Taxable Value ₹2,22,222.00	Total Invoice value ₹3,33,333.00	Total Taxable Value ₹3,33,333.00
Total Tax Liability ₹0.00	Total Tax Amount ₹277.78	Total Tax Liability ₹555.56		Total Tax Liability ₹833.33	

**10 & 11-Tax, Interest, Late fee payable and paid**

Total Liability ₹24,009.00	Paid through Cash ₹0.00
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**13 - Debit entries in cash ledger for tax /interest payment**

Integrated Tax ₹-	Central Tax ₹-
State/UT Tax ₹-	CESS ₹-

**Important Message**

Steps to file your GSTR-4 return :

1. Click on "Proceed to File"; for computation of tax, interest and late fee, if any;
2. "Proceed to File" button would be disabled once liabilities are computed and reflected in Table 10 & 11 box;
3. Click on "Table 10 & 11" to pay liabilities and file the return;
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 statement;
5. Click on 'Preview' button to view summary of filed details in PDF format.

BACK

PREVIEW

PROCEED TO FILE

10. Click the Tile 10 & 11 - Tax, Interest, Late fee payable and paid. Verify the amount due in the section Present Quarter Liability.

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

Dashboard Returns GSTR-4 Tax payable English

### 10 & 11 - Tax, Interest, Late fee payable and paid

Help

**Note :** Negative liabilities will not be considered for liability offset. The negative amounts (if any) will be adjusted in the next quarter. Interest payable and applicable late fee have been computed based on filing date.

Cash Ledger Balance

Description	Cash Ledger Balance				
	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)	Total (₹)
Tax	490.00	218.00	111.00	11.00	830.00
Interest	190.00	211.00	122.00	10.00	533.00
Fee	200.00	109.00	133.00	19.00	461.00

Present quarter Liability


Description	Total Tax payable (Other than reverse charge)	Total Tax payable (reverse charge)	Interest payable (₹)	Late fee payable (₹)	Tax to be paid (₹)	Interest to be paid (₹)	Late fee to be paid (₹)
Integrated Tax (₹)	0.00	1,667.00	204.00	0.00	₹1,667.00	₹204.00	₹0.00
Central Tax (₹)	190.00	0.00	23.00	5,000.00	₹190.00	₹23.00	₹5,000.00
State/UT Tax (₹)	190.00	0.00	23.00	5,000.00	₹190.00	₹23.00	₹5,000.00
CESS (₹)	0.00	0.00	0.00	0.00	₹0.00	₹0.00	₹0.00

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

PREVIEW GSTR-4
BACK
CREATE CHALLAN
FILE GSTR-4

11. Click on **FILE GSTR-4** button, if the Funds are less a pop up” **Insufficient Balance** “will appear on the screen, prompting taxpayer to make payment via **CREATE CHALLAN**.

Tax	0.00	0.00	0.00	0.00	0.00	
Interest	0.00	0.00	0.00	0.00	0.00	
Fee				0.00	0.00	
<b>Present quarter Liability</b>						
Description	Total Tax payable than reverse				Interest to be paid (₹)	Late fee to be paid (₹)
Integrated Tax (₹)					₹204.00	₹0.00
Central Tax (₹)					₹23.00	₹5,000.00
State/UT Tax (₹)	190.00	0.00	23.00	5,000.00	₹190.00	₹23.00
CESS (₹)	0.00	0.00	0.00	0.00	₹0.00	₹0.00



### Insufficient Balance

You have insufficient balance to offset your liabilities. Please click on create challan to add sufficient balance to offset your liabilities.

CANCEL
CREATE CHALLAN

12. The taxpayer can make the payment by clicking on CREATE CHALLAN button. He has option to pay via E-payment, over the counter or NEFT/RTGS

Dashboard	Services ▾	GST Law	Search Taxpayer ▾	Help ▾	e-Way Bill System	
Dashboard ▢ Payment ▢ Create Challan					English	
<b>Tax Liability</b>						
	Tax ( ₹ )	Interest ( ₹ )	Penalty ( ₹ )	Fees ( ₹ )	Other ( ₹ )	Total ( ₹ )
CGST(0005)	190	23		5000		5,213
IGST(0008)	1667	204		0		1,871
CESS(0009)	0	0		0		0
Uttar Pradesh SGST(0006)	190	23		5000		5,213
<b>Total Challan Amount:</b>		<b>₹ 12,297 /-</b>				
<b>Total Challan Amount (In Words):</b>		<b>Rupees Twelve Thousand Two hundred Ninety-Seven Only</b>				



Challan successfully generated ✕

GST Challan

CPIN <b>18080900000018</b>	Challan Generation Date <b>30/08/2018 15:36:59</b>	Challan Expiry Date <b>14/09/2018</b>
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Mode of Payment :- **E-Payment**

Details Of Taxpayer

GSTIN/UIN/Other Id <b>09SSAUP0366A1ZC</b>	Email Address <b>xxx@xxxxxxom</b>	Mobile Number <b>1XXXXX7890</b>
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Name: **UP TaxPayer 366 Ltd**      Address: **XXXXXXXXXX Uttar Pradesh,560100**

Details of Deposit

	Tax (₹)	Interest (₹)	Penalty (₹)	Fees (₹)	Other (₹)	Total (₹)
CGST(0005)	190	23	0	5,000	0	5,213
IGST(0008)	1,667	204	0	0	0	1,871
CESS(0009)	0	0	0	0	0	0
Uttar Pradesh SGST(0006)	190	23	0	5,000	0	5,213
<b>Total Challan Amount:</b>	<b>₹ 12,297 /-</b>					
<b>Total Challan Amount (In Words):</b>	<b>Rupees Twelve Thousand Two hundred Ninety-Seven Only</b>					

Select Mode of E-Payment:

Net Banking

13. Once the payment is completed, the Cash Ledger Balance section gets updated. The taxpayer is navigated back to GSTR4 Tax Payable page.

Cash Ledger Balance

Description	Cash Ledger Balance				
	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)	Total (₹)
Tax	297.00	5.00	2.00	15.00	319.00
Interest	32.00	1.00	0.00	2.00	35.00
Fee	0.00	5,000.00	5,000.00	0.00	10,000.00

Present quarter Liability

Description	Total Tax payable (Other than reverse charge)	Total Tax payable (reverse charge)	Interest payable (Total in ₹)	Late fee payable (₹)	Tax paid	Interest paid (Total in ₹)	Late fee (₹)
Integrated Tax (₹)	0.00	297.00	32.00	0.00	₹297.00	₹32.00	₹0.00
Central Tax (₹)	5.00	0.00	1.00	5,000.00	₹5.00	₹1.00	₹5,000.00
State/UT Tax (₹)	2.00	0.00	0.00	5,000.00	₹2.00	₹0.00	₹5,000.00
CESS (₹)	0.00	15.00	2.00	0.00	₹15.00	₹2.00	₹0.00

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

Authorised Signatory \*

MOHD ALAM

**PREVIEW GSTR-4**

BACK

CREATE CHALLAN

FILE GSTR-4

14. Click on **PREVIEW GSTR-4** button. A pdf file will show summary that can be saved for future references by taxpayer.

GSTR4\_07ACXPK3463AYZM\_142017.pdf 1 / 3

### Form GSTR-4

[See Rule 62]

Quarterly Return for registered person opting for composition levy

Note: Please ensure that figures shown in preview file are same as available in the summary sheet seen in Offline Tool. Proceed to Submit only after viewing the Preview of this return(GSTR4). No changes can be made once the form is submitted successfully.

Year	2017-18
Quarter	Jul-Sep

1. GSTIN	07ACXPK3463AYZM
2(a). Legal name of the registered person	MUKESH DHANJIBHAI KARSHALA
2(b). Trade name, if any	Singh
3(a). Aggregate Turnover in the preceding Financial Year	10000000
3(b). Aggregate Turnover - April to June, 2017	1000000

Note: All amounts displayed in the tables are in INR.

**4B - Inward supplies received from a registered supplier (attracting reverse charge)**

No. of Records	Total Invoice value	Total Taxable value	Total Integrated Tax	Total Central Tax	Total State/UT Tax	Total Cess
1	324234234	234234	585.58	0	0	23423

**4C - Inward supplies received from unregistered supplier**

No. of Records	Total Invoice value	Total Taxable value	Total Integrated Tax	Total Central Tax	Total State/UT Tax	Total Cess
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15. Once you are satisfied with the Returns Filled, Select the declaration Checkbox along with Authorized Signatory and then click the **File GSTR-4** button.

Cash Ledger Balance

Description	Cash Ledger Balance				
	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)	Total (₹)
Tax	297.00	5.00	2.00	15.00	319.00
Interest	32.00	1.00	0.00	2.00	35.00
Fee	0.00	5,000.00	5,000.00	0.00	10,000.00

Present quarter Liability

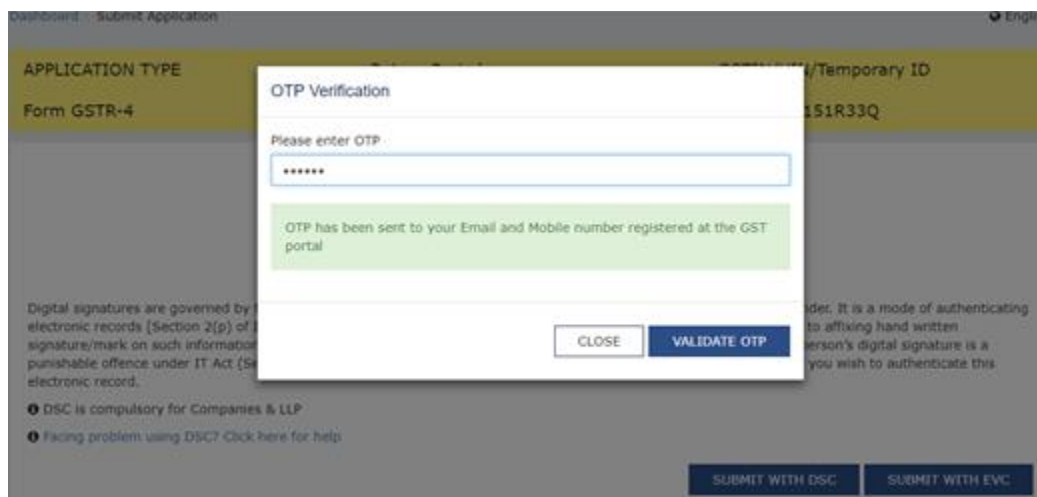
Description	Total Tax payable (Other than reverse charge)	Total Tax payable (reverse charge)	Interest payable (Total in ₹)	Late fee payable (₹)	Tax paid	Interest paid (Total in ₹)	Late fee (₹)
Integrated Tax (₹)	0.00	297.00	32.00	0.00	₹297.00	₹32.00	₹0.00
Central Tax (₹)	5.00	0.00	1.00	5,000.00	₹5.00	₹1.00	₹5,000.00
State/UT Tax (₹)	2.00	0.00	0.00	5,000.00	₹2.00	₹0.00	₹5,000.00
CESS (₹)	0.00	15.00	2.00	0.00	₹15.00	₹2.00	₹0.00

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

Authorised Signatory\*

MOHD ALAM

16. Amount due will offset the amount due and taxpayer is navigated to verification page. Complete the GSTR-4 Filing by providing the OTP in case of EVC or by using DSC



APPLICATION TYPE  
Form GSTR-4

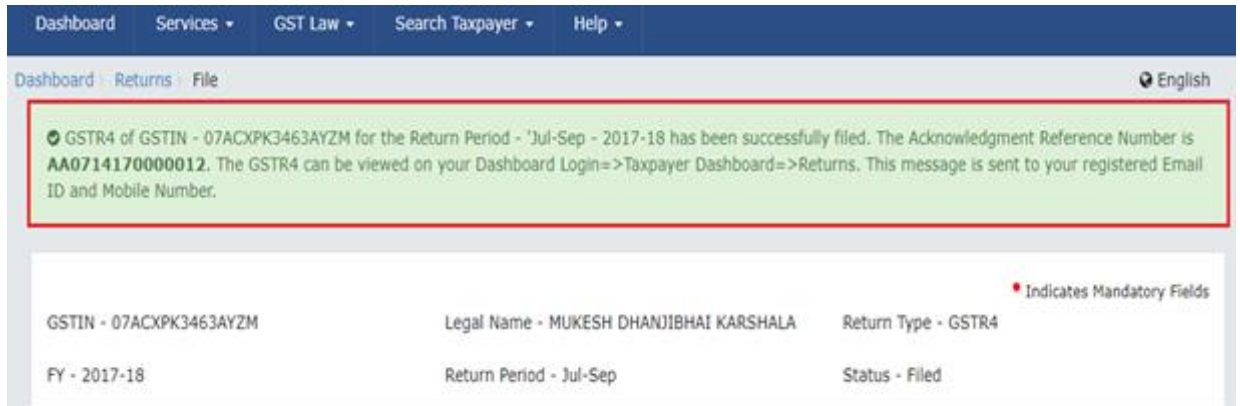
OTP Verification

Please enter OTP

\*\*\*\*\*

OTP has been sent to your Email and Mobile number registered at the GST portal

17. Once the Verification is completed, ARN will be generated and status is changed to Filed



The screenshot shows the GSTN portal interface. At the top, there is a navigation bar with 'Dashboard', 'Services', 'GST Law', 'Search Taxpayer', and 'Help'. Below this, the breadcrumb trail reads 'Dashboard > Returns > File'. A green notification box contains the following text: 'GSTR4 of GSTIN - 07ACXPK3463AYZM for the Return Period - Jul-Sep - 2017-18 has been successfully filed. The Acknowledgment Reference Number is AA0714170000012. The GSTR4 can be viewed on your Dashboard Login=>Taxpayer Dashboard=>Returns. This message is sent to your registered Email ID and Mobile Number.' Below the notification is a table with the following details:

Indicates Mandatory Fields		
GSTIN - 07ACXPK3463AYZM	Legal Name - MUKESH DHANJIBHAI KARSHALA	Return Type - GSTR4
FY - 2017-18	Return Period - Jul-Sep	Status - Filed

PS: The taxpayer If uses the offline facility, and file the return by filling the details in GSTR\_4\_Offline\_Utility.XLS .Once he uploads the file successfully , all details will be available online once he login to the <https://www.gst.gov.in> .