

FAQs and User Manual – GSTR4 Offline Tool

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 .
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 – 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

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 *	Revers e Charge	Invoic e 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
06AAAHR1301A1Z5	A0004	09-07-2018	₹ 33,000.00	24-Gujarat	No	Regular	3.00	₹ 33,000.00	₹ 990.00	₹ -	₹ -	₹ -	Add
06AAAHR1301A1Z5	A0004	09-07-2018	₹ 44,000.00	24-Gujarat	No	Regular	5	₹ 44,000.00	₹ 2,200.00	₹ -	₹ -	₹ -	Add
05AAAAT0008A1ZC	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	0.25	₹ 66,000.00	₹ 165.00	₹ -	₹ -	₹ -	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.

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

For Instance, if you see refer the screenshot in point 7 FAQ

- 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

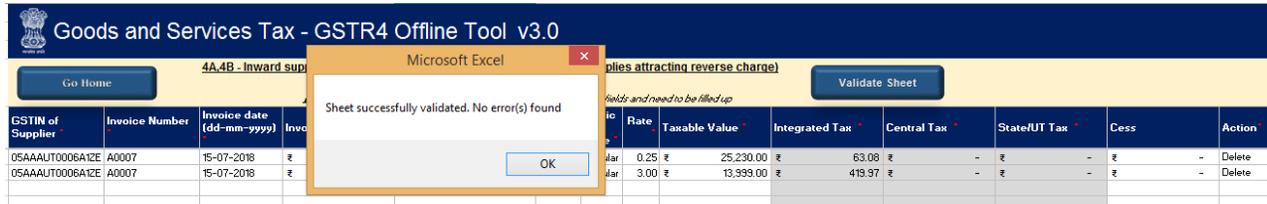
GSTIN of Supplier *	Invoice Number	Invoice date (dd-mm-yyyy)	Invoice Value *	Place Of Supply *	Revers e Charge	Invoic e Type *	Rate *	Taxable Value *	Integrated Tax *	Central Tax *	State/UT Tax *	Cess	Action
16AAATR0001A1ZK	A0001	01-07-2018	₹ 1,000.00	24-Gujarat	No	Regular	0.25	₹ 1,000.00	₹ 2.50	₹ -	₹ -	₹ -	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
06AAAHR1301A1Z5	A0004	19-07-2018	₹ 33,000.00	24-Gujarat	No	Regular	3.00	₹ 33,000.00	₹ 990.00	₹ -	₹ -	₹ -	Add
06AAAHR1301A1Z5	A0004	19-07-2018	₹ 44,000.00	24-Gujarat	No	Regular	5	₹ 44,000.00	₹ 2,200.00	₹ -	₹ -	₹ -	Add
05AAAAT0008A1ZC	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
05AAAALP0009A1Z7	A0007	15-07-2018	₹ 25,230.00	24-Gujarat	No	Regular	0.25	₹ 25,230.00	₹ 63.08	₹ -	₹ -	₹ -	Add
05AAAALP0009A1Z7	A0007	15-07-2018	₹ 13,999.00	24-Gujarat	No	Regular	5	₹ 13,999.00	₹ 699.95	₹ -	₹ -	₹ -	Add
09AAAALP0009A1Z7	A0008	21-07-2018	₹ 2,000.00	24-Gujarat	No	Regular	0.25	₹ 2,000.00	₹ 5.00	₹ -	₹ -	₹ -	Add
09AAAALP0009A1Z7	A0008	21-07-2018	₹ 2,500.00	24-Gujarat	No	Regular	3	₹ 2,500.00	₹ 75.00	₹ -	₹ -	₹ -	Add
09AAAALP0009A1Z7	A0008	21-07-2018	₹ 10,000.00	24-Gujarat	No	Regular	12	₹ 10,000.00	₹ 1,200.00	₹ -	₹ -	₹ -	Add
09AAAALP0009A1Z7	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.

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



The screenshot shows the 'Goods and Services Tax - GSTR4 Offline Tool v3.0' interface. A 'Microsoft Excel' dialog box is open in the center, displaying the message 'Sheet successfully validated. No error(s) found' with an 'OK' button. The background table has the following data:

GSTIN of Supplier	Invoice Number	Invoice date (dd-mm-yyyy)	Invoice Value	Place Of Supply	Reverses Charge	Invoice Type	Rate	Taxable Value	Integrated Tax	Central Tax	State/UT Tax	Cess	Action
05AAAU0006A1ZE	A0007	15-07-2018	₹ 25,230.00	24-Gujarat	No	Regular	0.25	₹ 25,230.00	₹ 63.08	₹ -	₹ -	₹ -	Delete
05AAAU0006A1ZE	A0007	15-07-2018	₹ 13,999.00	24-Gujarat	No	Regular	3.00	₹ 13,999.00	₹ 419.97	₹ -	₹ -	₹ -	Delete

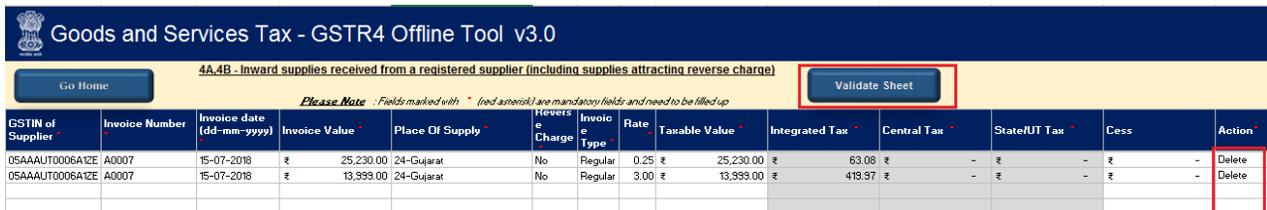
Scenario: if you refer the screenshot in FAQ-8

- 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.

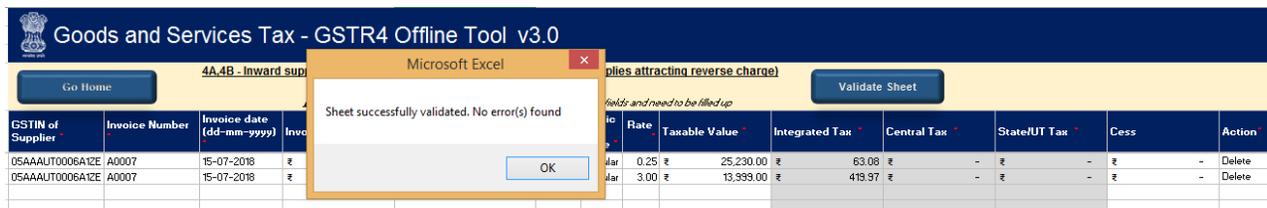
The invoice A0007 to be deleted, so only those 2 rows should be part of upload and action to be selected as DELETE,



The screenshot shows the 'Goods and Services Tax - GSTR4 Offline Tool v3.0' interface. The 'Validate Sheet' button is highlighted with a red box. The background table has the following data:

GSTIN of Supplier	Invoice Number	Invoice date (dd-mm-yyyy)	Invoice Value	Place Of Supply	Reverses Charge	Invoice Type	Rate	Taxable Value	Integrated Tax	Central Tax	State/UT Tax	Cess	Action
05AAAU0006A1ZE	A0007	15-07-2018	₹ 25,230.00	24-Gujarat	No	Regular	0.25	₹ 25,230.00	₹ 63.08	₹ -	₹ -	₹ -	Delete
05AAAU0006A1ZE	A0007	15-07-2018	₹ 13,999.00	24-Gujarat	No	Regular	3.00	₹ 13,999.00	₹ 419.97	₹ -	₹ -	₹ -	Delete

once done click on **validate sheet** button



The screenshot shows the 'Goods and Services Tax - GSTR4 Offline Tool v3.0' interface. A 'Microsoft Excel' dialog box is open in the center, displaying the message 'Sheet successfully validated. No error(s) found' with an 'OK' button. The background table has the following data:

GSTIN of Supplier	Invoice Number	Invoice date (dd-mm-yyyy)	Invoice Value	Place Of Supply	Reverses Charge	Invoice Type	Rate	Taxable Value	Integrated Tax	Central Tax	State/UT Tax	Cess	Action
05AAAU0006A1ZE	A0007	15-07-2018	₹ 25,230.00	24-Gujarat	No	Regular	0.25	₹ 25,230.00	₹ 63.08	₹ -	₹ -	₹ -	Delete
05AAAU0006A1ZE	A0007	15-07-2018	₹ 13,999.00	24-Gujarat	No	Regular	3.00	₹ 13,999.00	₹ 419.97	₹ -	₹ -	₹ -	Delete

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)													
Please Note : Fields marked with * (red asterisk) are mandatory fields and need to be filled up													
Validate Sheet													
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
37AAAAP2851A1ZZ	A0002	02-07-2018	₹ 9,000.00	24-Gujarat	No	Regular	3.00	₹ 9,000.00	₹ 270.00	₹ -	₹ -	₹ -	Add
37AAAAP2851A1ZZ	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
06AAAHF1301A1Z5	A0004	19-07-2018	₹ 33,000.00	24-Gujarat	No	Regular	3.00	₹ 33,000.00	₹ 990.00	₹ -	₹ -	₹ -	Add
06AAAHF1301A1Z5	A0004	19-07-2018	₹ 44,000.00	24-Gujarat	No	Regular	5	₹ 44,000.00	₹ 2,200.00	₹ -	₹ -	₹ -	Add
05AAALU0008A1ZC	A0005	11-07-2018	₹ 55,000.00	24-Gujarat	No	Regular	0.25	₹ 55,000.00	₹ 137.50	₹ -	₹ -	₹ -	Add
16AAATR0195A1ZX	A0006	11-07-2018	₹ 66,000.00	24-Gujarat	No	Regular	12	₹ 66,000.00	₹ 7,920.00	₹ -	₹ -	₹ -	Add
03AAALP0009A1Z7	A0008	21-07-2018	₹ 12,000.00	24-Gujarat	No	Regular	0.25	₹ 12,000.00	₹ 30.00	₹ -	₹ -	₹ -	Add
03AAALP0009A1Z7	A0008	21-07-2018	₹ 13,000.00	24-Gujarat	No	Regular	3	₹ 13,000.00	₹ 390.00	₹ -	₹ -	₹ -	Add
03AAALP0009A1Z7	A0008	21-07-2018	₹ 14,000.00	24-Gujarat	No	Regular	5	₹ 14,000.00	₹ 700.00	₹ -	₹ -	₹ -	Add
03AAALP0009A1Z7	A0008	21-07-2018	₹ 15,000.00	24-Gujarat	No	Regular	12	₹ 15,000.00	₹ 1,800.00	₹ -	₹ -	₹ -	Add
06AAARJ0001A1ZT	A0009	23-07-2018	₹ 11,000.00	24-Gujarat	No	Regular	0.25	₹ 10,000.00	₹ 25.00	₹ -	₹ -	₹ -	Add
06AAARJ0001A1ZT	A0009	23-07-2018	₹ 1,200.00	24-Gujarat	No	Regular	3	₹ 12,300.00	₹ 387.00	₹ -	₹ -	₹ -	Add
33AAATN0001A1Z5	A0010	28-07-2018	₹ 12,000.00	24-Gujarat	No	Regular	5	₹ 11,000.00	₹ 550.00	₹ -	₹ -	₹ -	Add
33AAATN0001A1Z5	A0010	28-07-2018	₹ 2,500.00	24-Gujarat	No	Regular	12	₹ 1,200.00	₹ 144.00	₹ -	₹ -	₹ -	Add

	no change
	modified
	new added

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

PS: 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 that is filled is complete for the tax filing period. when the taxpayer clicks on generate summary button, all the data entered in tiles is taken as final and it will generate Summary of invoices entered. The Taxpayer can see all invoices added in sections (4A, 5b, 4D.etc) in one screen.

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

The uploaded JSON file on the GST portal, 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.

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

13) 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

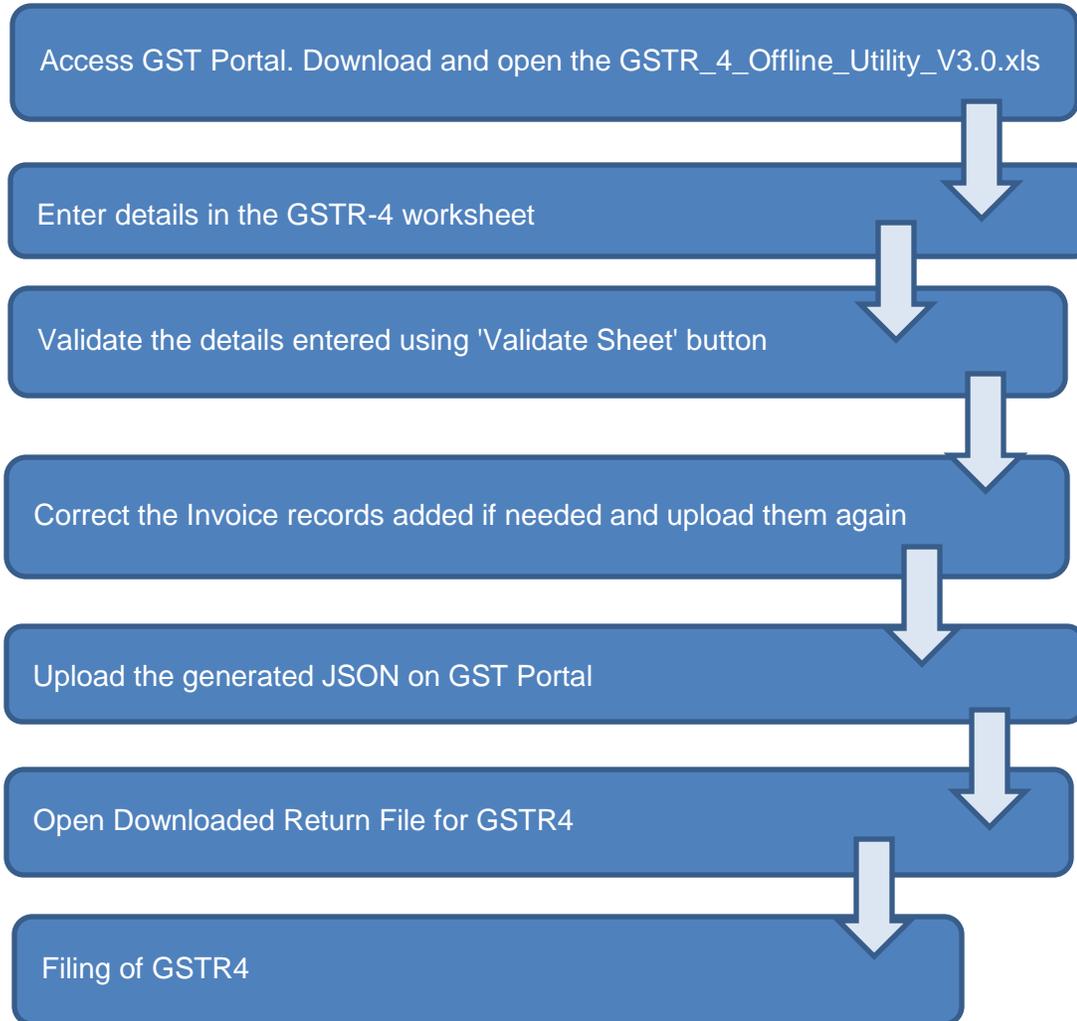
The Excel based GSTR4 Offline Tool is designed to help taxpayer to prepare their GSTR4 return offline.

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.

Downloading GSTR4 Offline Tool and Uploading GSTR4 details



3. Downloading the GSTR4 Offline Tool

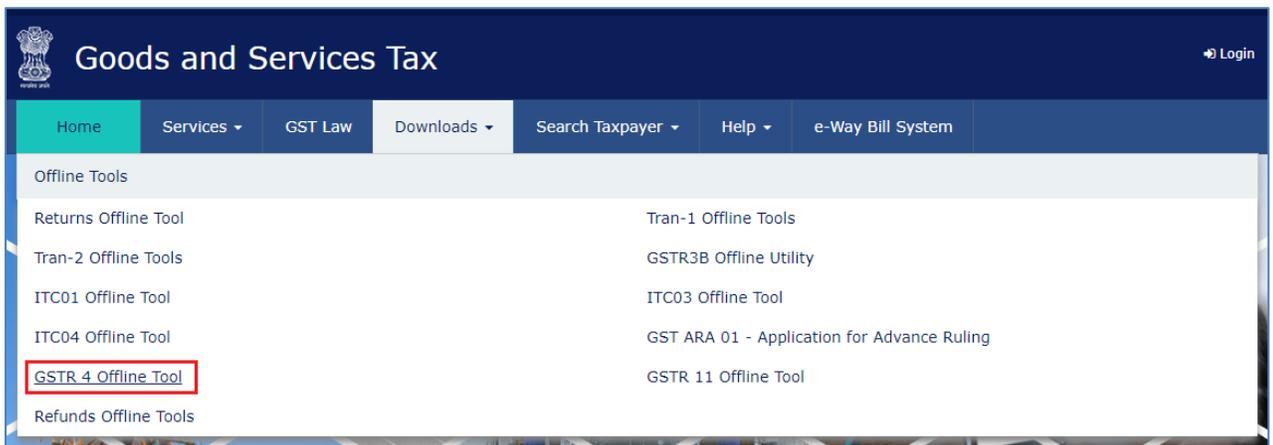
Downloading the GSTR4 Offline Tool is a one-time activity, however, it may require an update in future if the Tool is updated at the GST Portal. Please check the version of the offline Tool used by you with the one available for download on the GST Portal at regular intervals.

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

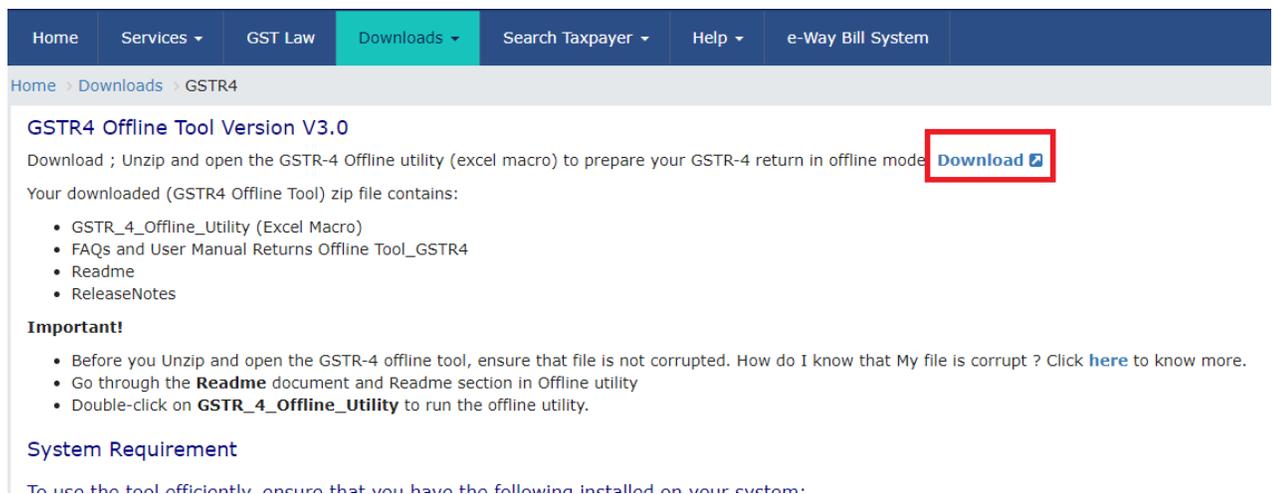


You can download the GSTR4 Offline Tool from the Portal without login to the GST Portal.

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



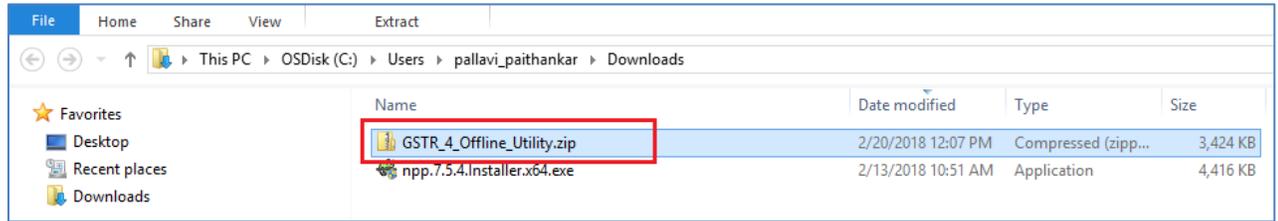
3. GSTR4 Downloads page opens up. Click **Download**.



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.

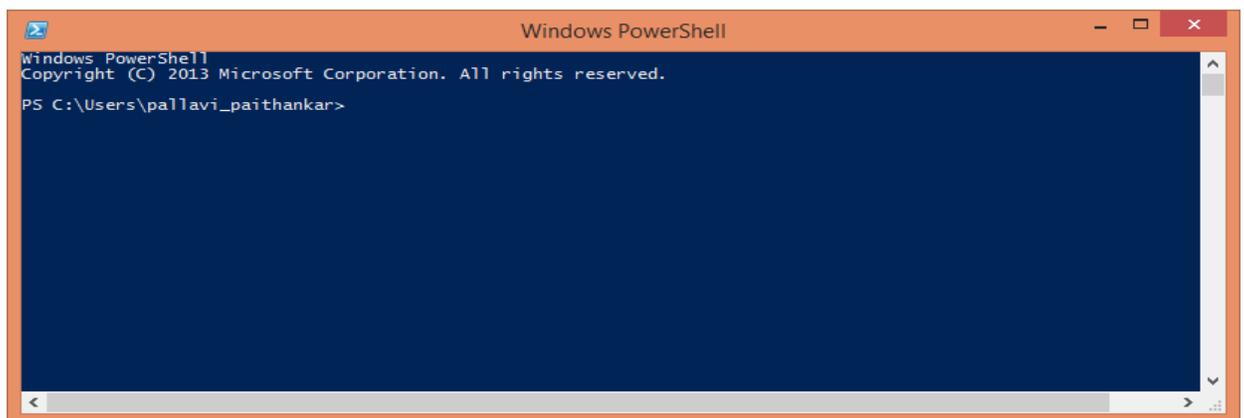
To find the values provided in your downloaded file follow steps below:

- a. Open Windows PowerShell,

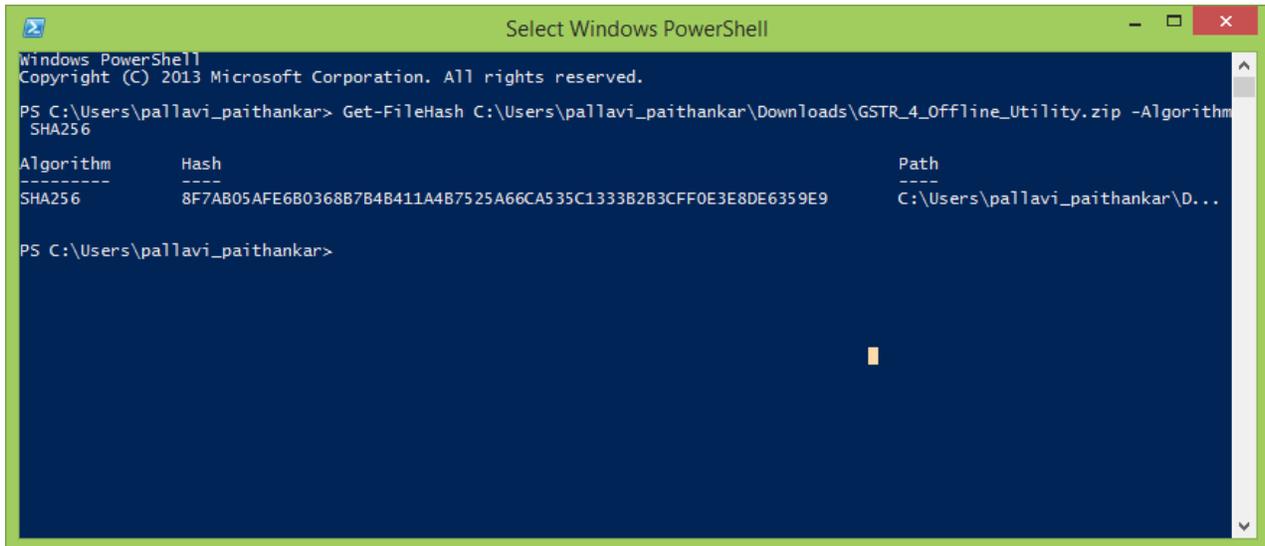
To Start Windows PowerShell, use the Search box on the Start menu, and type **PowerShell**. Click Windows PowerShell.



- 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



```

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
-----
SHA256         8F7AB05AFE6B0368B7B4B411A4B7525A66CA535C1333B2B3CFF0E3E8DE6359E9
Path
-----
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)

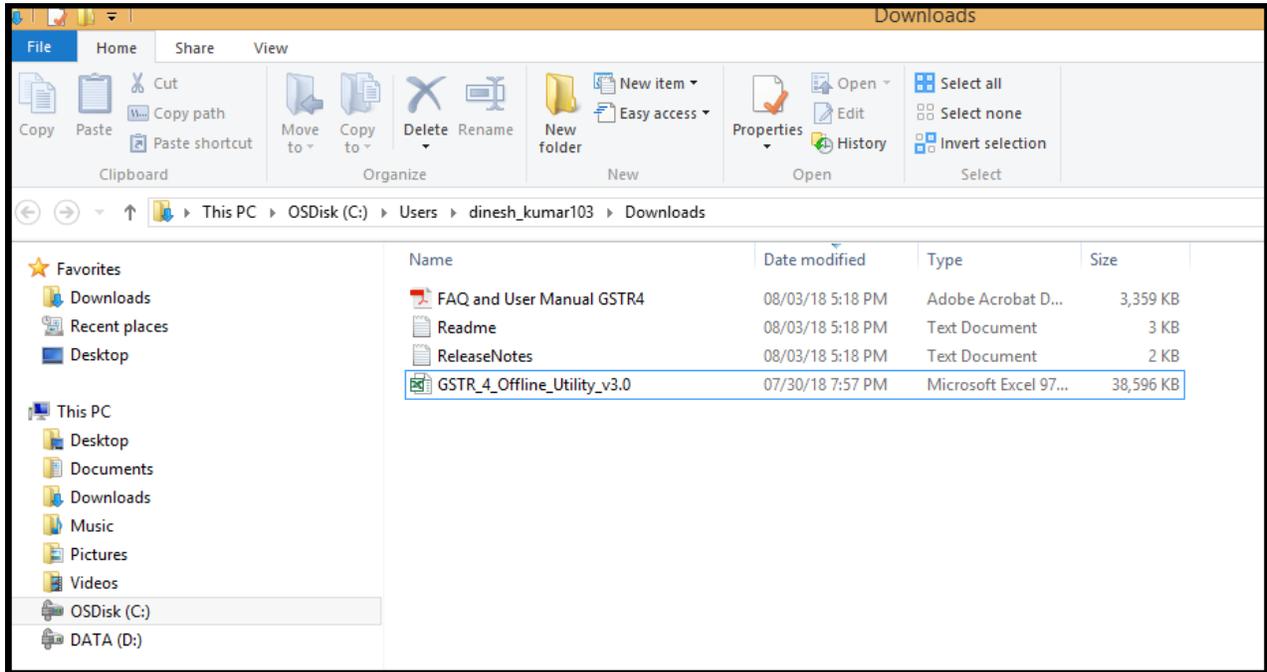
Get-FileHash <<FileUrl>> Algorithm <<SHA256>>

Eg: Get-FileHash C:\Users\Test\Downloads\GSTR_4_Offline_Utility.zip -Algorithm SHA256

Your unique values:

SHA256:8F7AB05AFE6B0368B7B4B411A4B7525A66CA535C1333B2B3CFF0E3E8DE6359E9

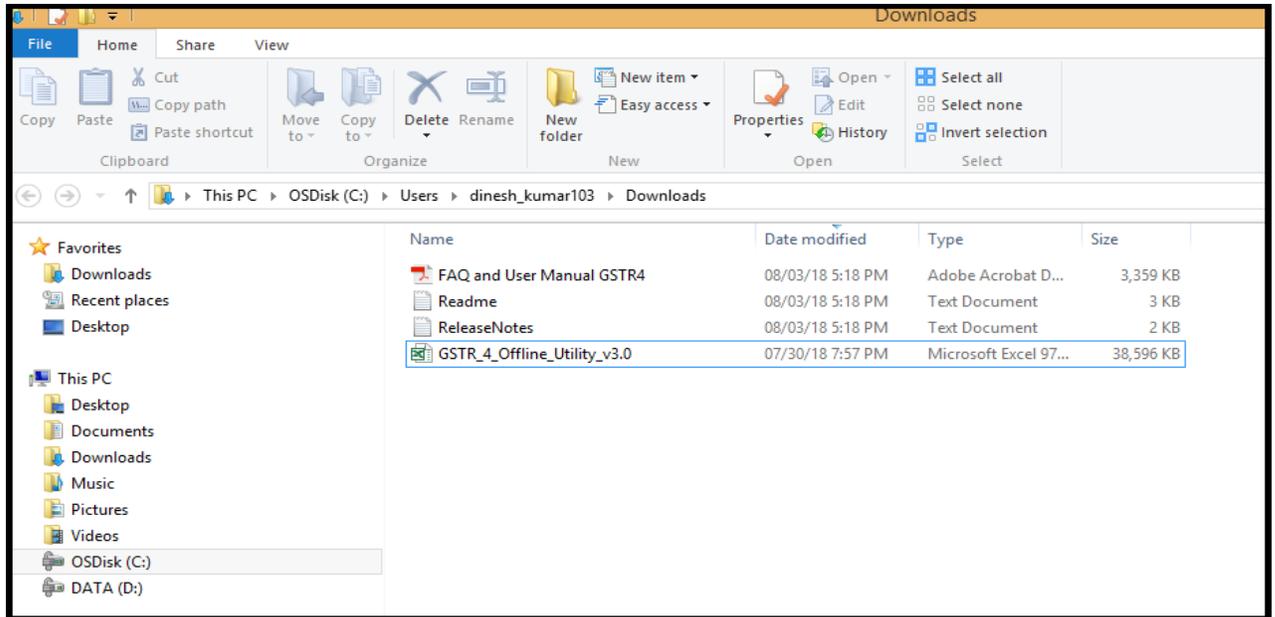
e. If the hash value matches, unzip the downloaded folder.



4. 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.

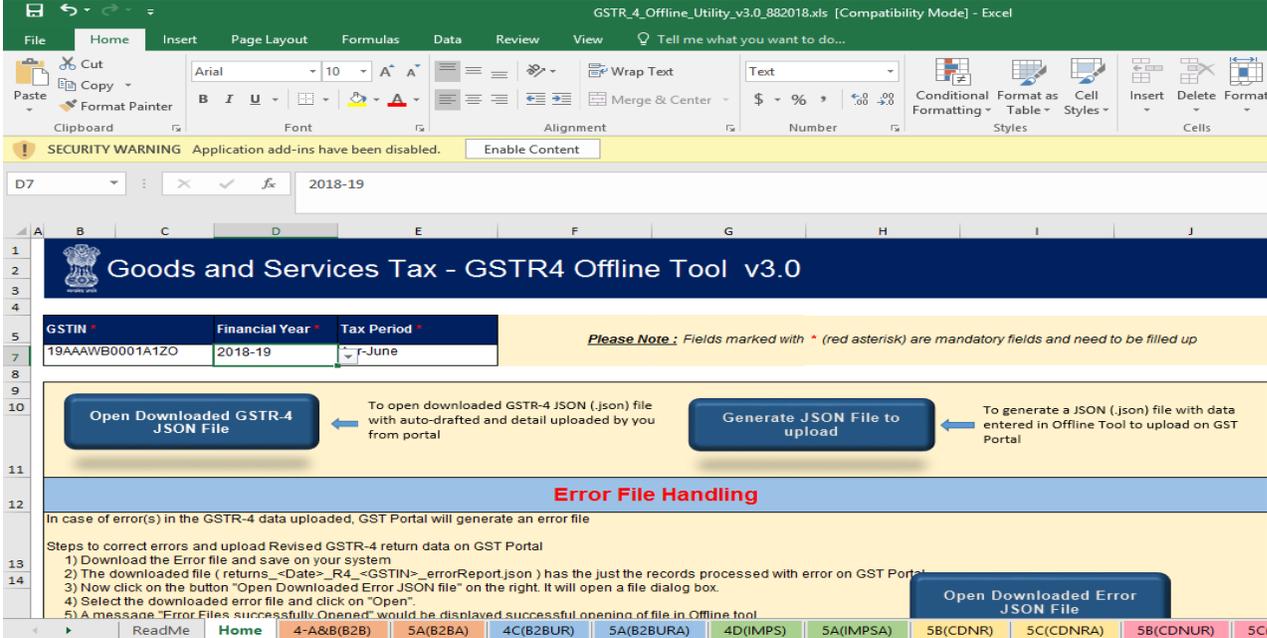
1. Unzip the downloaded files and extract the files from the downloaded zip folder **GSTR_4_Offline_Utility_v3.0.zip**. Zip folder consists of the GSTR4_Excel_Utility_v3.0 file as shown in the screenshot below.



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.

5. 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:



The screenshot shows the 'GSTR4 Offline Tool v3.0' spreadsheet. The 'Home' tab is active. The spreadsheet contains the following data:

GSTIN *	Financial Year *	Tax Period *
19AAAWB0001A1ZO	2018-19	June

Buttons and instructions:

- 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.
- Open Downloaded Error JSON File**: To open downloaded error JSON (.json) file.

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.

1. Enter details in the GSTR4 worksheet of GSTR4 Return Tool.
2. Validate the details entered using 'Validate Sheet' button.
3. Generate JSON (.json) file using 'Generate JSON File to upload'.
4. Upload the generated JSON on GST Portal..
5. Open Downloaded Return File for GSTR4
6. Filing of GSTR4

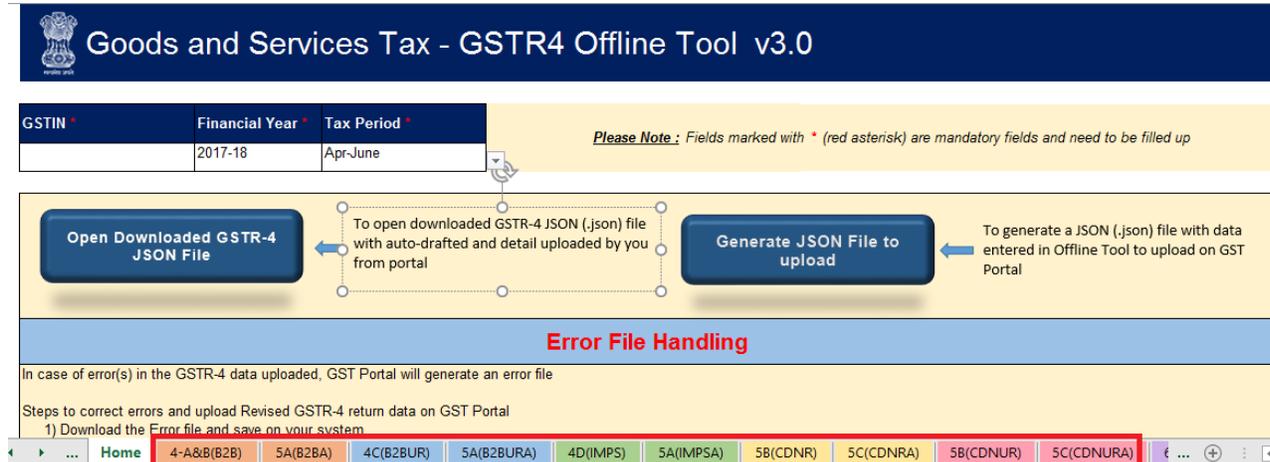
The above mentioned steps will be explained in detail in below part of document

1. Enter details in the GSTR4 worksheet of GSTR4 Offline Tool

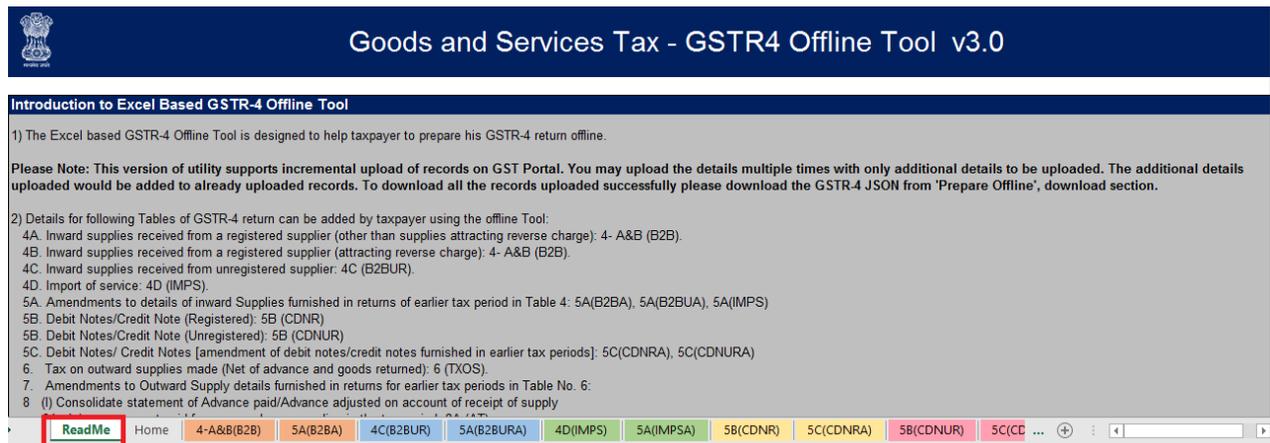


Please ensure that you download the latest version of GSTR4 Offline Tool from the GST portal. <https://www.gst.gov.in/download/returns>

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



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



3. Once you read details in Read Me tab, move to next tab **Home**.
4. In the GSTIN field, enter the **GSTIN**.
5. 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.

GSTR-4 Data Entry Instructions			
Worksheet Name	GSTR-4 Table Reference	Field name	Help Instruction
4 A & B (B2B)	4 A & B. Inward Supplies received from a registered supplier (including attracting reverse charge)	GSTIN of Supplier *	Enter the GSTIN of the supplier . E.g. 05AEJPP8087R1ZF. Please check that the registration is active on the date
		Invoice Number *	Enter the Invoice number of invoices issued by registered supplier. Ensure that the format is alpha-numeric with
		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
		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
		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

2. 5A (B2BA) - Amendment of inward Supplies received from a registered supplier

5A(B2BA)	5A. Amendment of Inward Supplies received from a registered supplier (including attracting reverse charge)	Original GSTIN of Supplier *	Enter the GSTIN of the supplier for which invoice is issued in previous quarter. E.g. 05AEJPP8087R1ZF. Please
		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
		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
		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
		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
		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		

3. 4C(B2BUR)- Inward Supplies received from an unregistered supplier

4C(B2BUR)	4C. 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
		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
		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
		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

4. 4C(B2BURA) – Amendment of Inward Supplies received from an unregistered supplier

5A(B2BURA)	5A. 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
		Invoice Number *	Enter the Invoice number of invoices issued to Unregistered Supplier for supplies received. Ensure that the
		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
		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

5. 4D(IMPS) - Import of Services

4D(IMPS)	4D. Import of Services	Invoice Number *	Enter the Invoice number of invoices for import of services. 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
		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
		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		

6. 5A (IMPSA) - Amendment of Import of Service

5A(IMPSA)	5A. Amendment of Import of Services	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
		Invoice Number *	Enter the Invoice number of invoices for import of services. 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
		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
		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		

7. 5B(CDNR) - Debit Notes/Credit Notes (for registered)

5B(CDNR)	5B. 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-out of
		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
		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		

8. 5C(CDNRA) – Amendment of Debit Notes/Credit notes (for registered)

5C(CDNRA)	5C. 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-out of
		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		

9. 5B(CDNUR) - Debit Notes/Credit Notes (for unregistered)

5B(CDNUR)	5B. Debit Notes/Credit Notes (for unregistered)	Note / Refund Voucher Number *	Enter the credit or debit note number. Ensure that the format is alpha-numeric with allowed special characters of
		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
		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 service
		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		

10. 5C (CDNURA) – Amendment of Debit Notes/Credit Notes (for Unregistered)

5C(CDNURA)	5C. 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 service
		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-YYYY. 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-YYYY. 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		

11. 6(TXOS) - Tax on outward supplies made (Net of advance and goods returned)

6(TXOS)	6. Tax on outward supplies made (Net of advance and 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

12. 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.

7(TXOSA)	7. Amendment of Tax on outward supplies made (Net of advance and goods returned)	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		

13. 8A(AT) Advance amount paid for reverse charge supplies in the tax period

8A(AT)	8A. 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		

14. 8A-II (ATA) - Amendment of Advance amount paid for reverse charge supplies in the tax period

8A-II(ATA)	8A-II. 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		

15. **8B(ATADJ)** Advance amount on which tax was paid in earlier period but invoice has been received in the current period

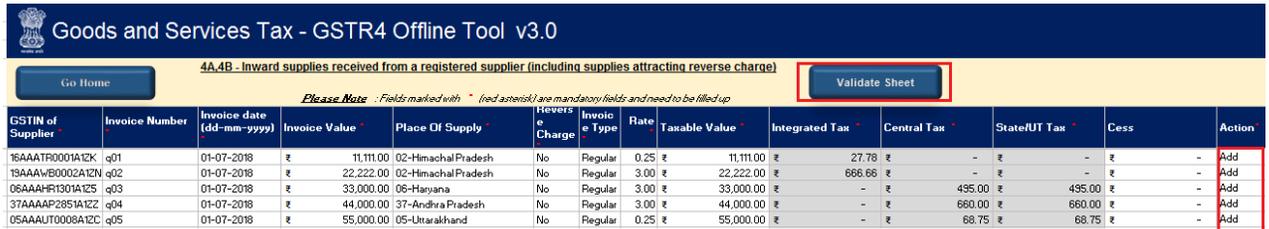
8B(ATADJ)	8B. Advance amount on which tax was paid in earlier period but invoice has been received in the current period	Place of supply *	Select the code of the state from drop down list for the place of supply.
		Supply Type *	Declare the type of supply as inter or intra state
		Rate *	Enter the combined (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

16. **8B-II(ATADJ)** Amendments of Advance Amount on which tax was paid in earlier period but invoice has been received in the current period.

8B-II(ATADJ)	8B-II. Amendment 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

2. 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)

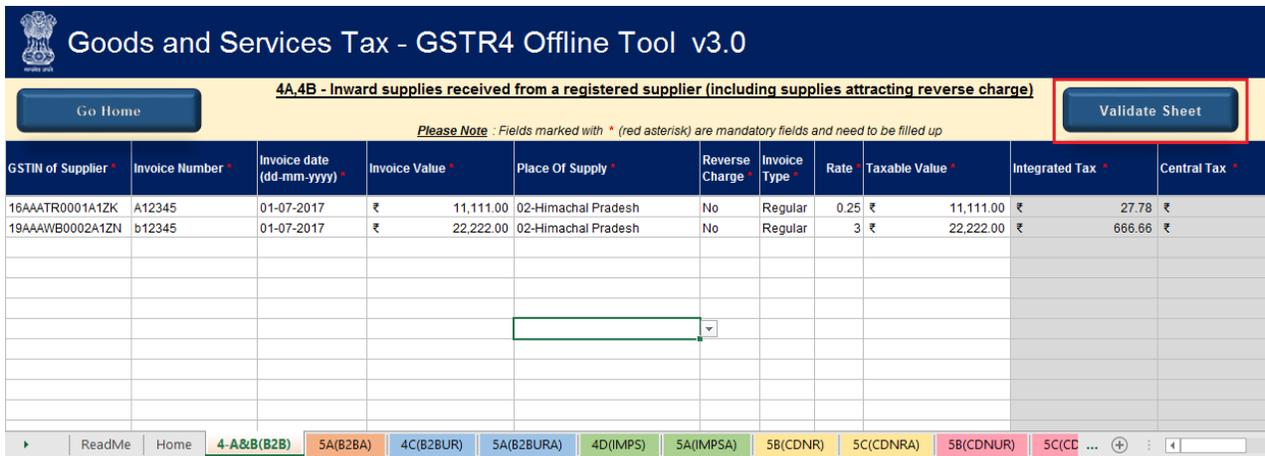
Go Home Validate Sheet

*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	q01	01-07-2018	₹ 11,111.00	02-Himachal Pradesh	No	Regular	0.25	₹ 11,111.00	₹ 27.78	₹ -	₹ -	₹ -	- Add
19AAAWB0002A1ZN	q02	01-07-2018	₹ 22,222.00	02-Himachal Pradesh	No	Regular	3.00	₹ 22,222.00	₹ 666.66	₹ -	₹ -	₹ -	- Add
06AAAHRI301A1Z5	q03	01-07-2018	₹ 33,000.00	06-Haryana	No	Regular	3.00	₹ 33,000.00	₹ -	₹ 495.00	₹ -	₹ -	- Add
37AAAP2851A1Z2	q04	01-07-2018	₹ 44,000.00	37-Andhra Pradesh	No	Regular	3.00	₹ 44,000.00	₹ -	₹ 660.00	₹ -	₹ -	- Add
05AAAU0008A1ZC	q05	01-07-2018	₹ 55,000.00	05-Uttarakhand	No	Regular	0.25	₹ 55,000.00	₹ -	₹ -	₹ 68.75	₹ -	- 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
3. Once all details are entered in the worksheet, click the **Validate Sheet** button to validate the GSTR4 worksheet.

Note: Each sheet 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)

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 *
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	₹ -

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

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 * (red asterisk) 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	A12345	01-07-2017	₹ 11,111.00	0.25	₹ 11,111.00	₹ 27.78	₹ -
19AAAWB0002A1ZN	b12345	01-07-2017	₹ 22,222.00	3	₹ 22,222.00	₹ 666.66	₹ -

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 * (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 *
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	₹ 555,555.00	₹ 16,666.65	₹ -

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

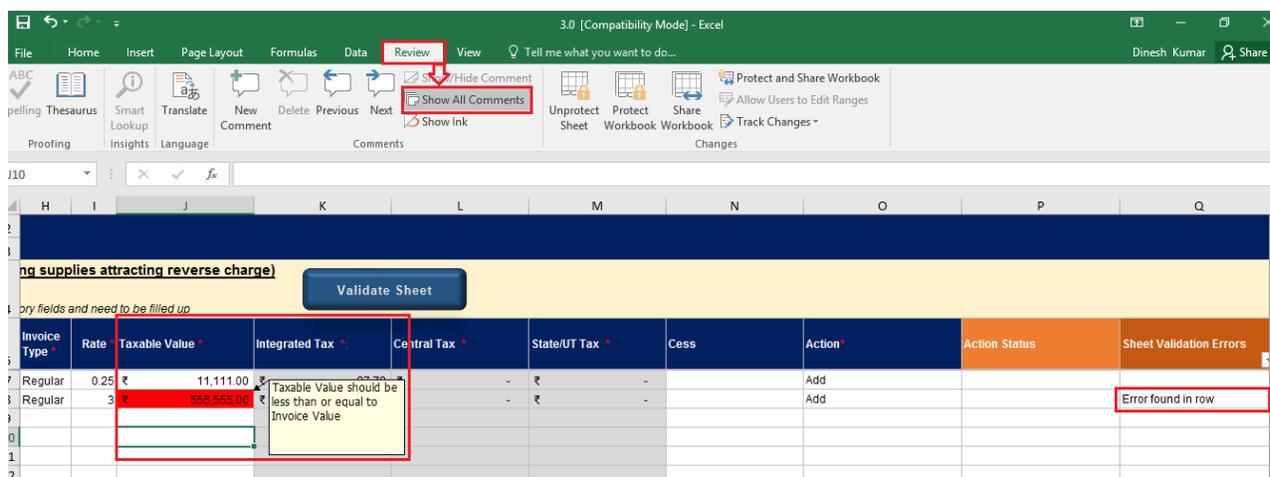
Please Note : Fields marked with * (red asterisk) are mandatory fields and need to be filled up

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.

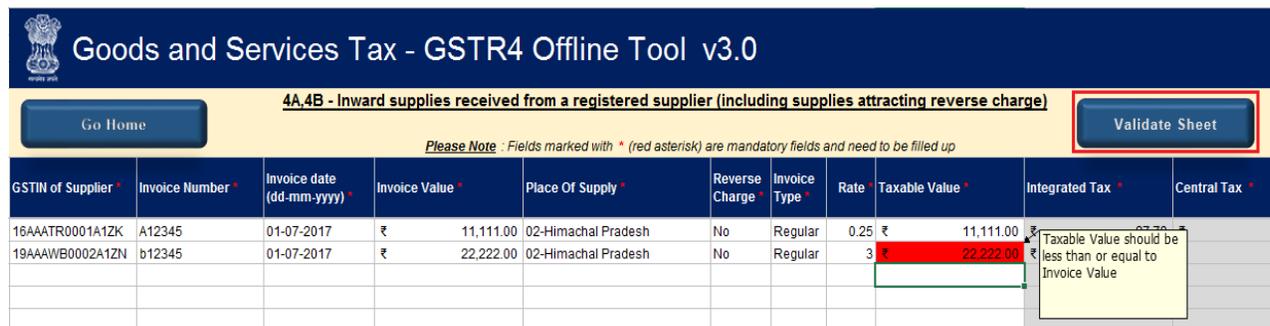


To view the comments for fields with errors, you can click the **Review** tab > **Show All Comments** link.



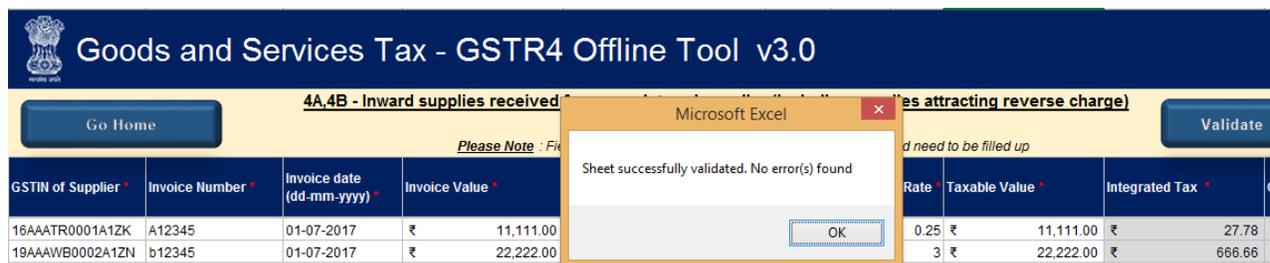
The screenshot shows the Excel Review tab with 'Show All Comments' highlighted. A validation error message is displayed over a cell, stating 'Taxable Value should be less than or equal to Invoice Value'. The 'Validate Sheet' button is also visible.

8. Once all the errors are rectified, click the **Validate Sheet** button on each sheet.



The screenshot shows the 'Goods and Services Tax - GSTR4 Offline Tool v3.0' interface. The 'Validate Sheet' button is highlighted with a red box. A validation error message is still present over a cell.

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



The screenshot shows the same interface as before, but now a 'Microsoft Excel' pop-up message is displayed: 'Sheet successfully validated. No error(s) found'. The 'Validate Sheet' button is no longer highlighted.

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

3. Generate JSON using Generate File button

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



Goods and Services Tax - GSTR4 Offline Tool v3.0

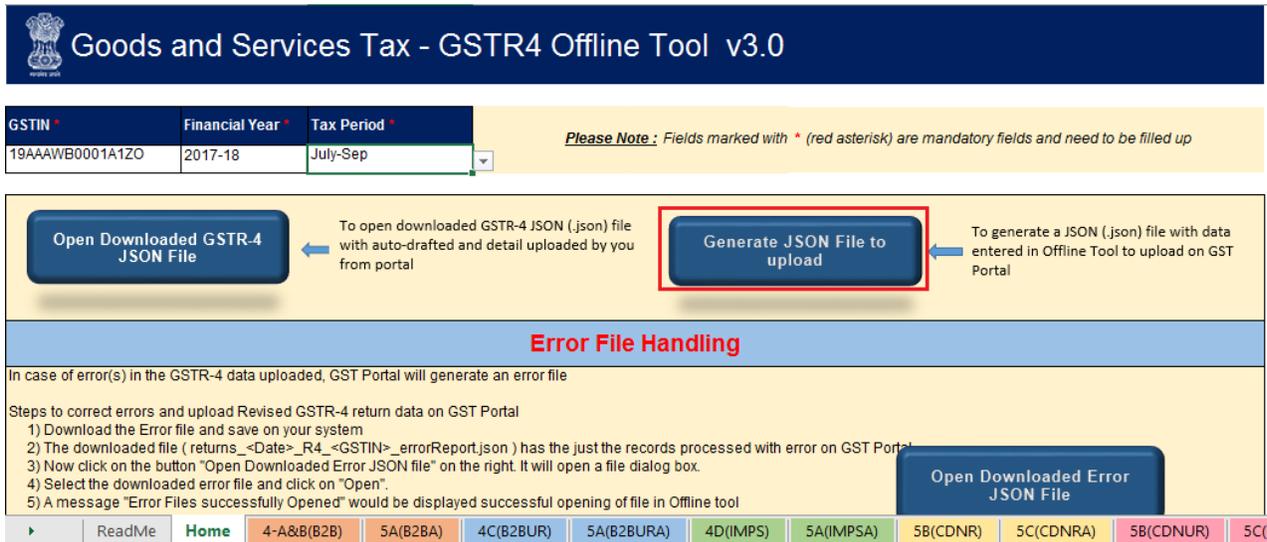
4A,4B - Inward supplies received from a registered supplier (including supplies attracting reverse charge)

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 *
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. 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 * 19AAAWB0001A1ZO **Financial Year *** 2017-18 **Tax Period *** 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

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)

3. 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</i>

Open Downloaded GSTR-4 JSON File

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

To generate a JSON (.json) file with data entered in Offline Tool to upload on GST portal

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Home

4-A&B(B2B)

5A(B2BA)

4C(B2BUR)

5A(B2BURA)

4D(IMPS)

5A(IMPSA)

5B(CDNR)

5C(CDNRA)

5B(CDNUR)

5C(CDNUR)

Open Downloaded Error JSON File

4. 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 that JSON file has been generated on your desktop. Click the **OK** button and save this file.

Goods and Services Tax - GSTR4 Offline Tool v3.0

GSTIN *	Financial Year *	Tax Period *	
19AAAWB0001A1ZO	2017-18	July-Sep	<i>Please</i>

Open Downloaded GSTR-4 JSON File

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

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ReadMe

Home

4-A&B(B2B)

5A(B2BA)

4C(B2BUR)

5A(B2BURA)

4D(IMPS)

5A(IMPSA)

5B(CDNR)

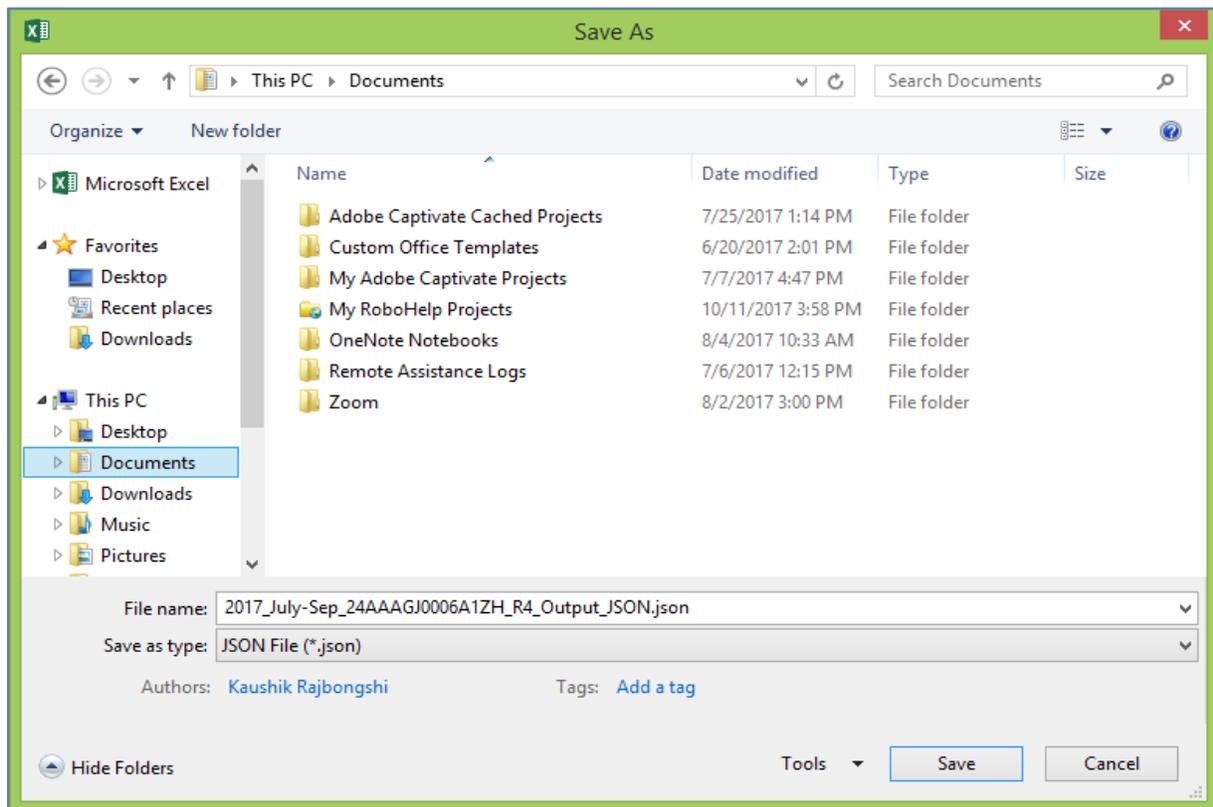
5C(CDNRA)

5B(CDNUR)

5C(CDNUR)

Open Downloaded Error JSON File

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

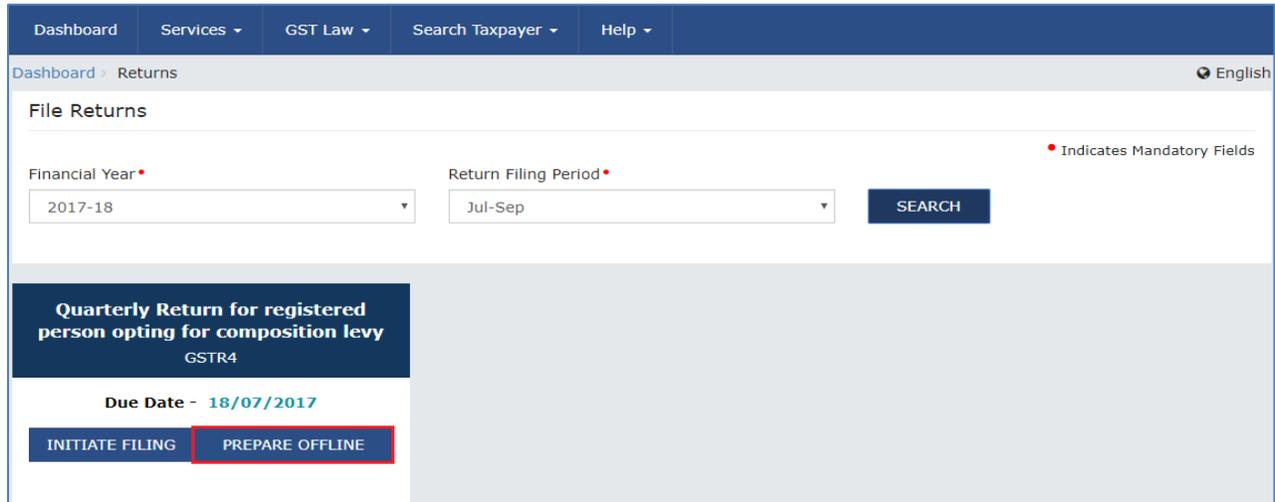


4. [Upload Generated JSON on GST Portal](#)

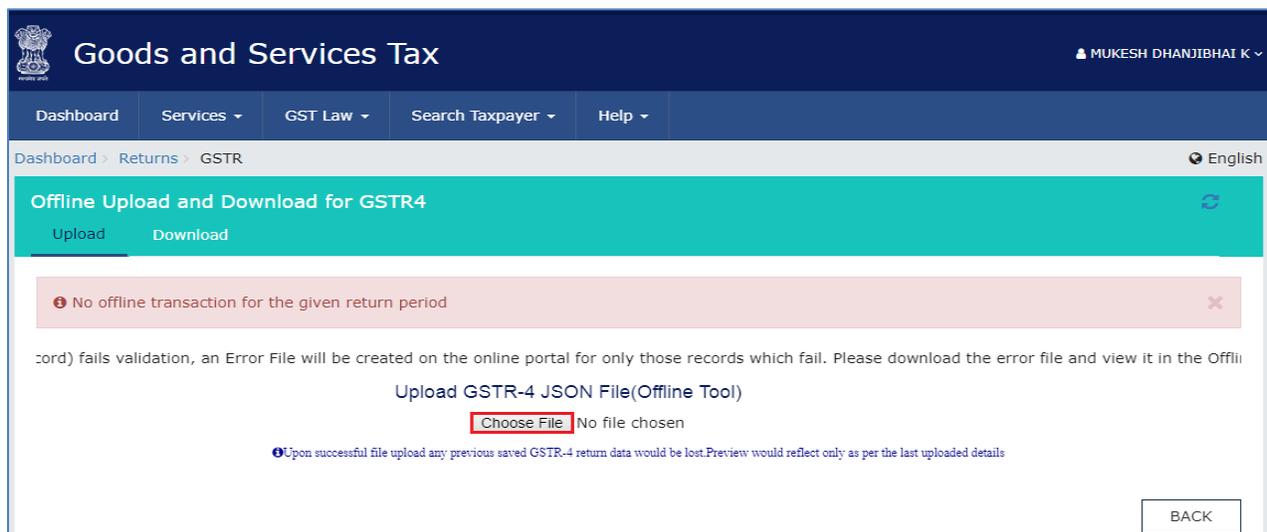
1. Access the <https://gst.gov.in/> URL. The GST Home page is displayed.
2. Click the **Services > Returns > Returns Dashboard** command.
3. The File Returns page is displayed. In the **Financial Year** drop-down list, select the financial year for which the return has to be uploaded.
4. In the **Return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



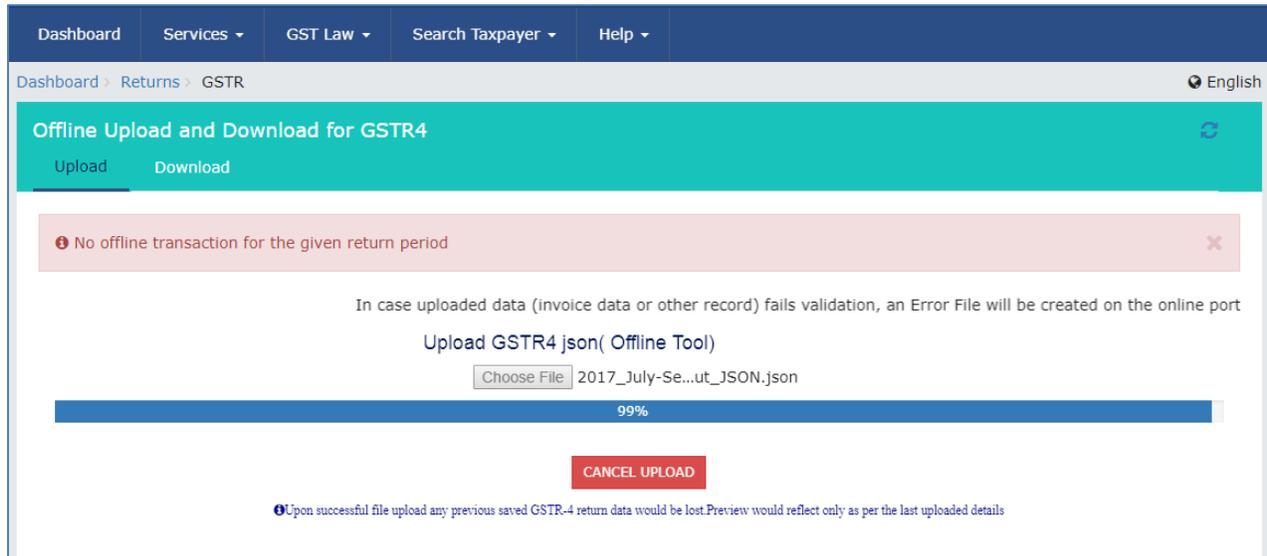
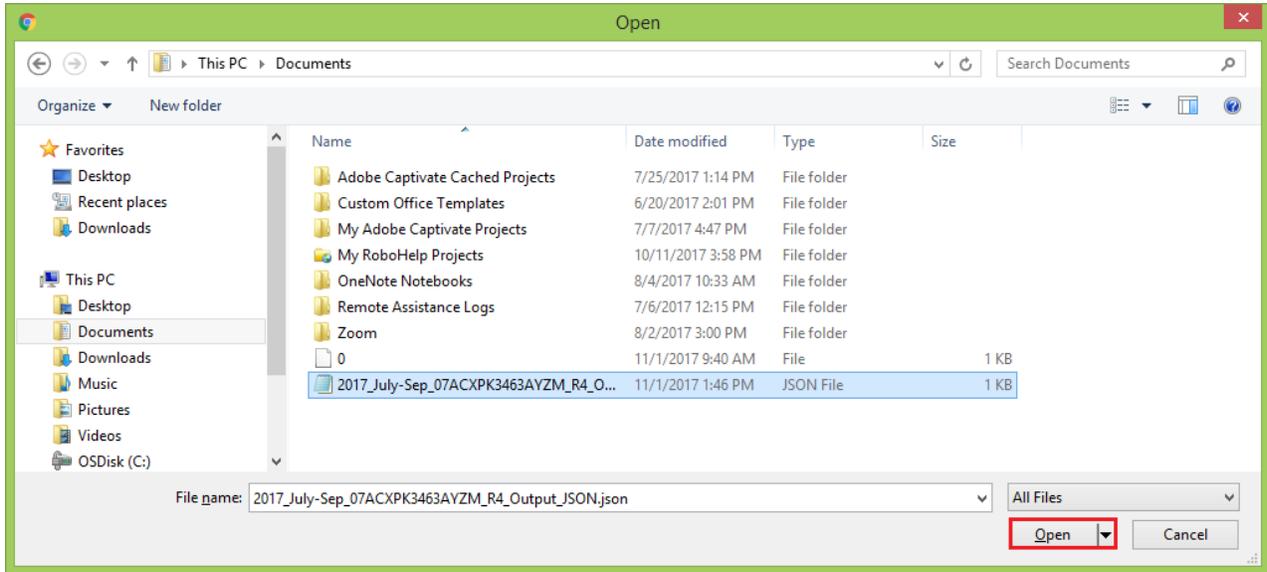
- Applicable returns of the selected tax period are displayed. In the GSTR4 tile, click the **PREPARE OFFLINE** button.



- Click the Choose file button to choose the JSON file prepared using the Offline Tool.



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



Help ?
Offline Upload and Download for GSTR4

Upload Download

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

In case uploaded data (invoice data or other record) fails validation, an Error File will be created on the online portal for only those records which fail. Please download the error file and view it in the Offline tool to correct the same. After m

Upload GSTR-4 JSON File(Offline Tool)

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
09/08/2018	14:36:26	8dbab582-30ec-4f12-9a61-096301d76254	In-Progress	NA

9. The uploaded JSON file would be validated and processed. Upon successful validation and processing, the details entered would be populated in respective Tables.

In case of validation failure upon processing, errors if any would be shown on the GST Portal.

Dashboard > Returns > GSTR English

?
Offline Upload and Download for GSTR4

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. ✕

ill be created on the online portal for only those records which fail. Please download the error file and view it in the Offline tool to correct the same. After m

Upload GSTR4 json(Offline Tool)

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

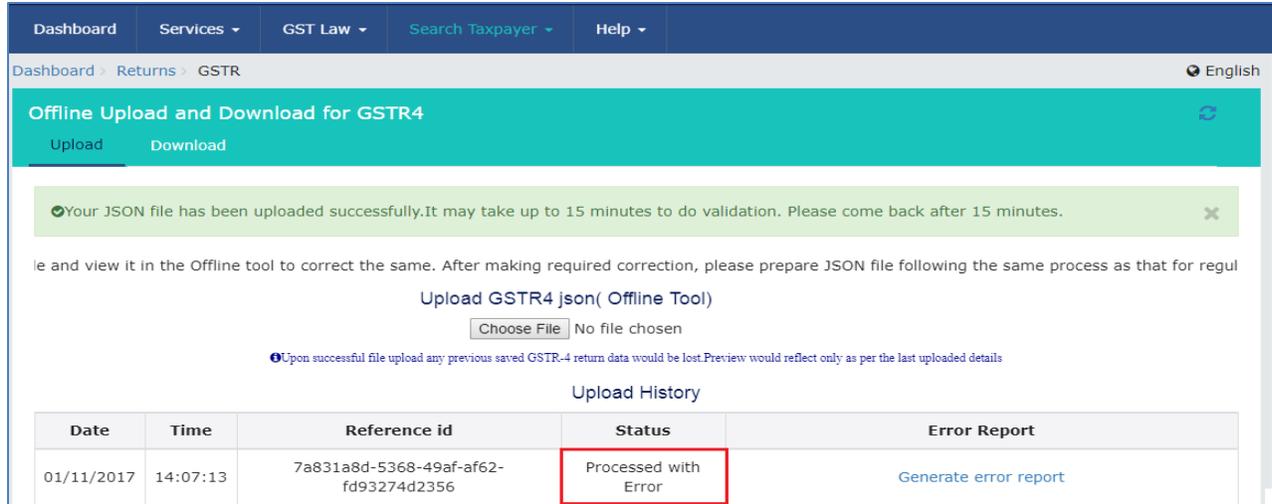
Upload History

Date	Time	Reference id	Status	Error Report
01/11/2017	14:25:53	571eefe2-552a-4a8f-bf56-75f36db44ee2	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. 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'



Dashboard > Returns > GSTR

Offline Upload and Download for GSTR4

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.

le and view it in the Offline tool to correct the same. After making required correction, please prepare JSON file following the same process as that for regul

Upload GSTR4 json(Offline Tool)

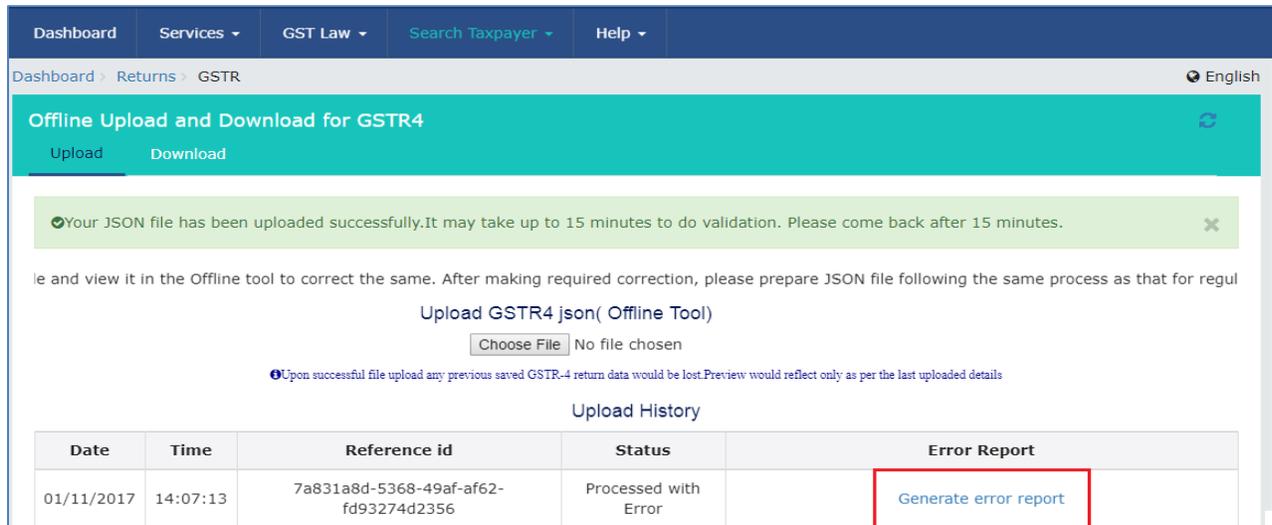
Choose File No file chosen

ⓘ 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
01/11/2017	14:07:13	7a831a8d-5368-49af-af62-fd93274d2356	Processed with Error	Generate error report

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



Dashboard > Returns > GSTR

Offline Upload and Download for GSTR4

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.

le and view it in the Offline tool to correct the same. After making required correction, please prepare JSON file following the same process as that for regul

Upload GSTR4 json(Offline Tool)

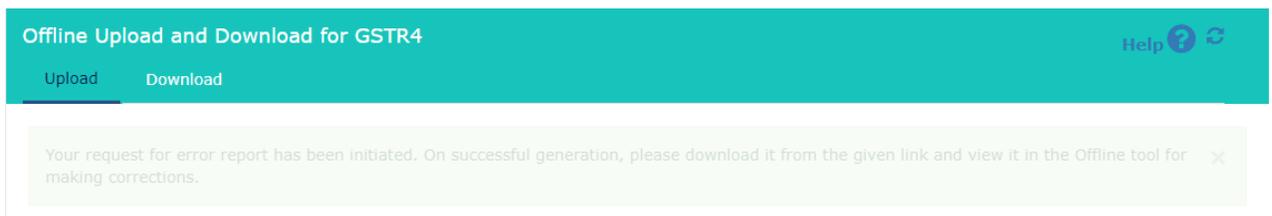
Choose File No file chosen

ⓘ 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
01/11/2017	14:07:13	7a831a8d-5368-49af-af62-fd93274d2356	Processed with Error	Generate error report

NOTE: Report generation may take some time to get generated.

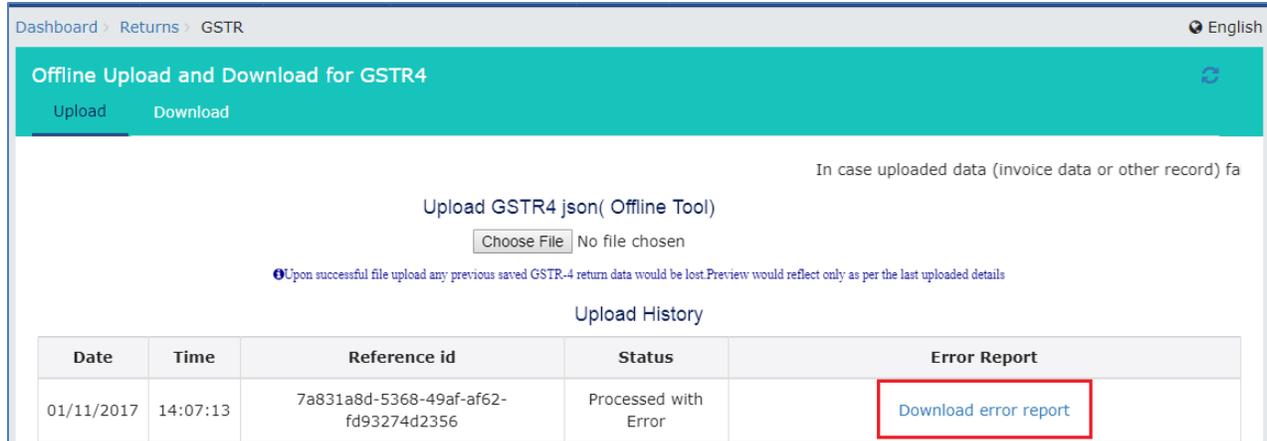


Offline Upload and Download for GSTR4

Upload Download

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

12. Once the report is generated, click the **Download error report** link to download the error report.



Dashboard > Returns > GSTR English

Offline Upload and Download for GSTR4

Upload | Download

In case uploaded data (invoice data or other record) fa

Upload GSTR4 json(Offline Tool)

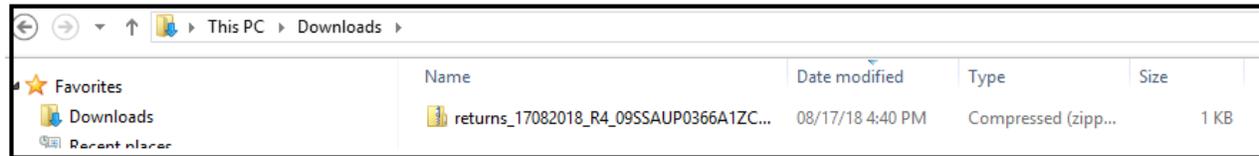
Choose File No file chosen

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
01/11/2017	14:07:13	7a831a8d-5368-49af-af62-fd93274d2356	Processed with Error	Download error report

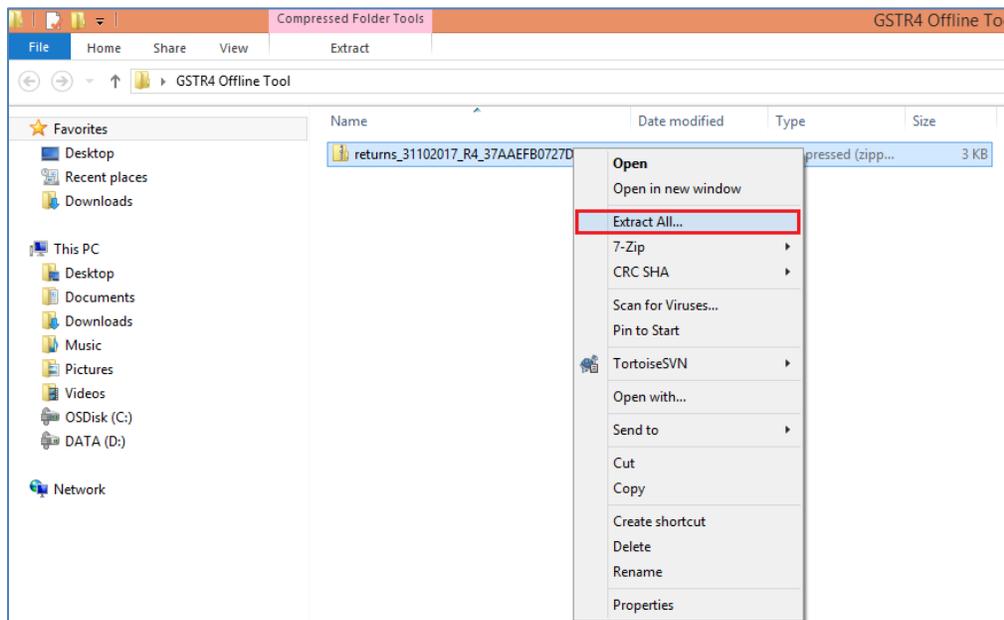
13. Error report is downloaded in .zip file. Save error report on your system.



This PC > Downloads

Name	Date modified	Type	Size
returns_17082018_R4_09SSAUP0366A1ZC...	08/17/18 4:40 PM	Compressed (zipp...	1 KB

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



Compressed Folder Tools | GSTR4 Offline Tool

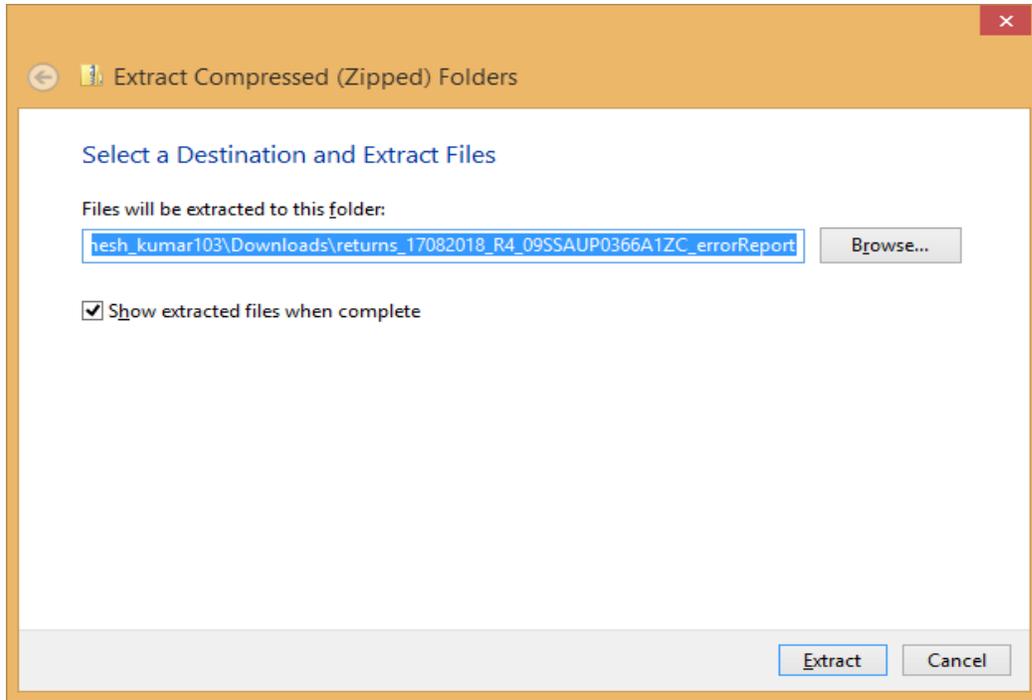
File | Home | Share | View | Extract

This PC > GSTR4 Offline Tool

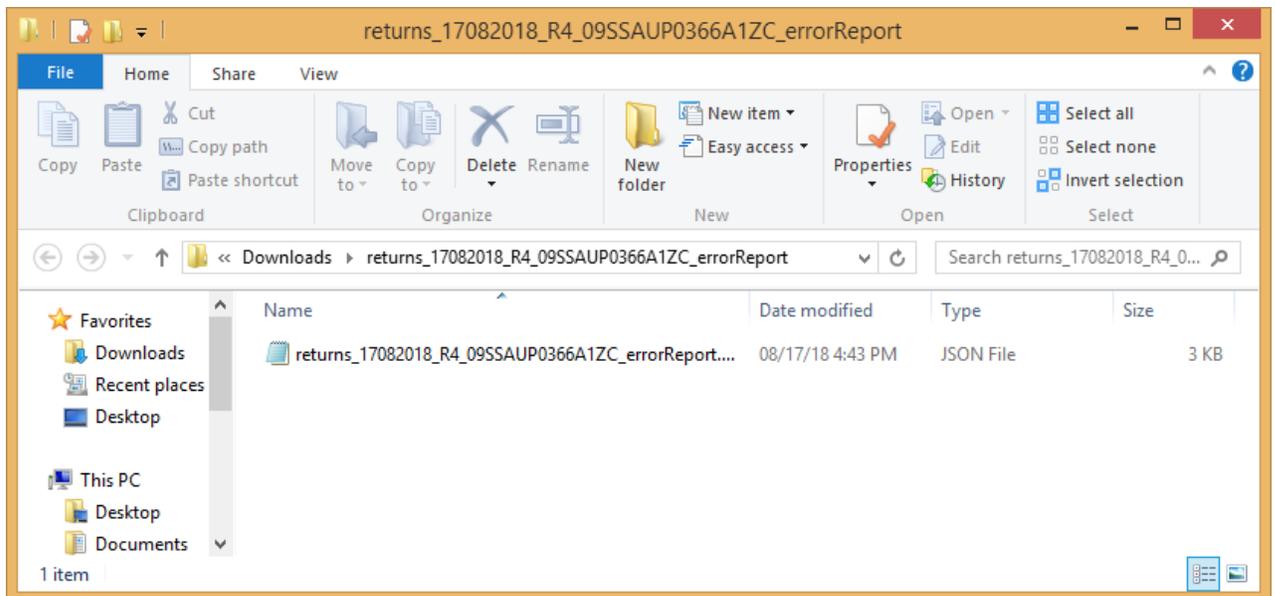
Name	Date modified	Type	Size
returns_31102017_R4_37AAEFB0727D...		Compressed (zipp...	3 KB

- Open
- Open in new window
- Extract All...**
- 7-Zip
- CRC SHA
- Scan for Viruses...
- Pin to Start
- TortoiseSVN
- Open with...
- Send to
- Cut
- Copy
- Create shortcut
- Delete
- Rename
- Properties

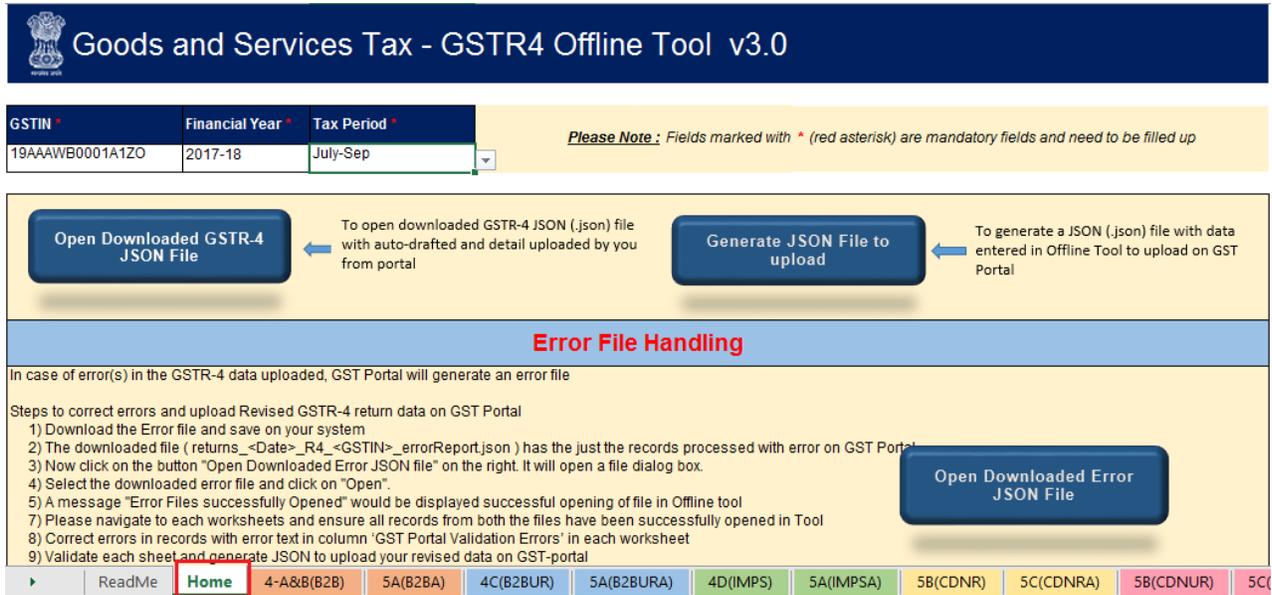
15. Browse the location to save the extracted error report and click the **Extract** button.



16. The Unzipped folder contain JSON file.



17. Now Open GSTR4 Tool and go to **Home** Tab.

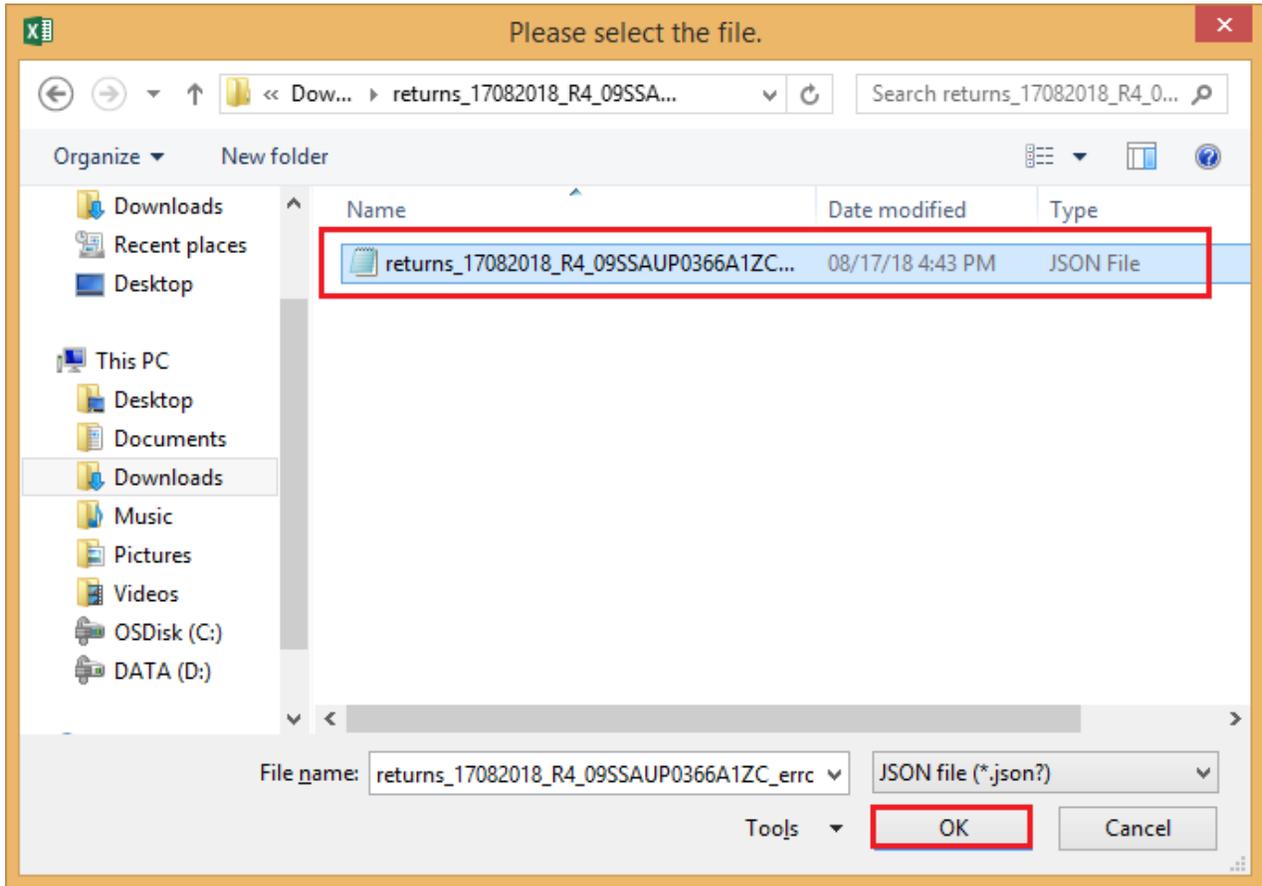


18. Under the section Error File Handling, click the **Open Downloaded Error JSON File** button.

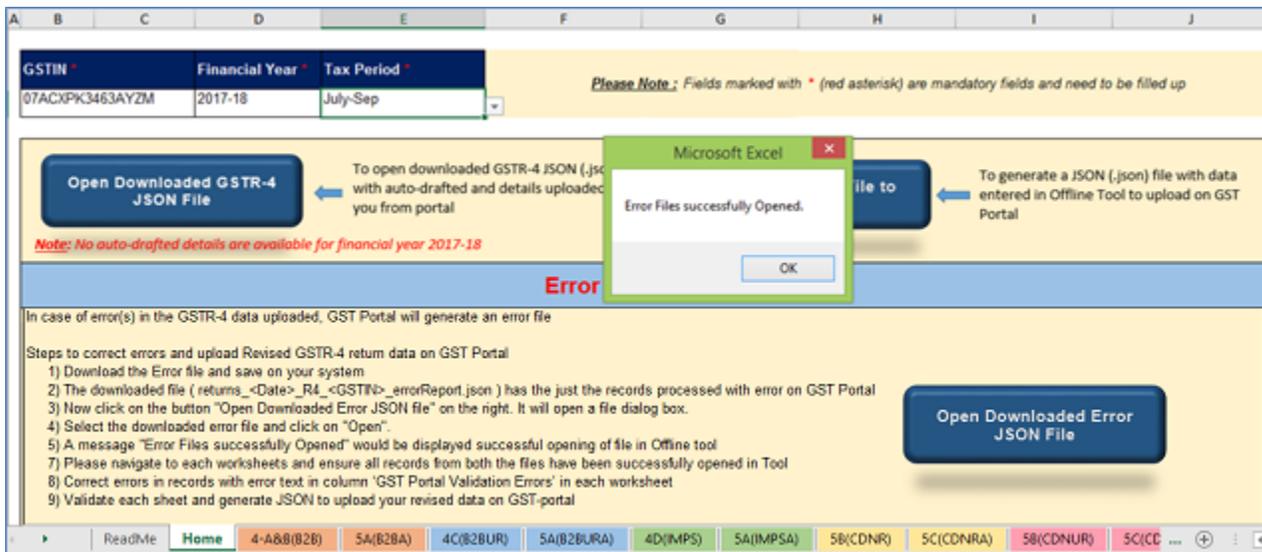


19. A file dialog box will open. Navigate to extracted error folder. Select the file and click the **OK** button.

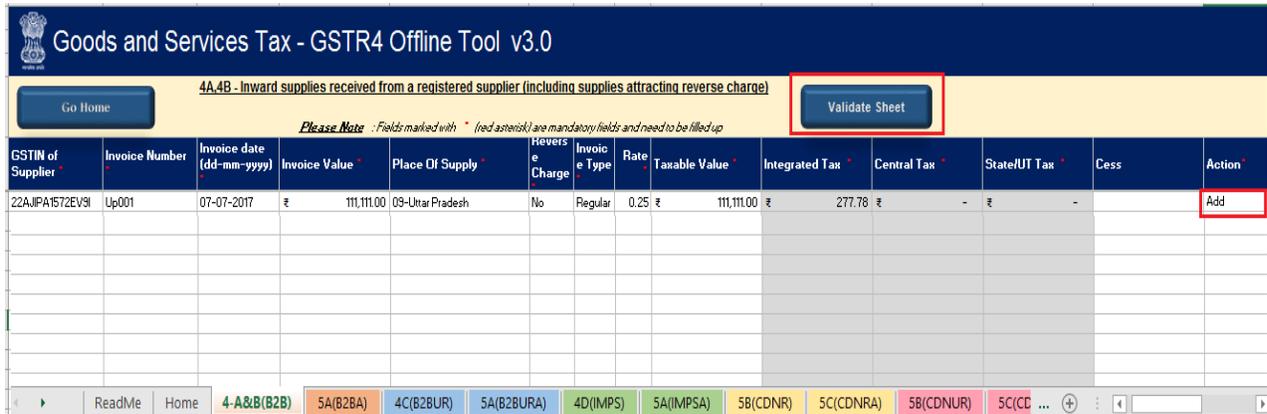
Note: Only the error file with records not processed successfully would be available in the error JSON. The records processed successfully need not be uploaded again.



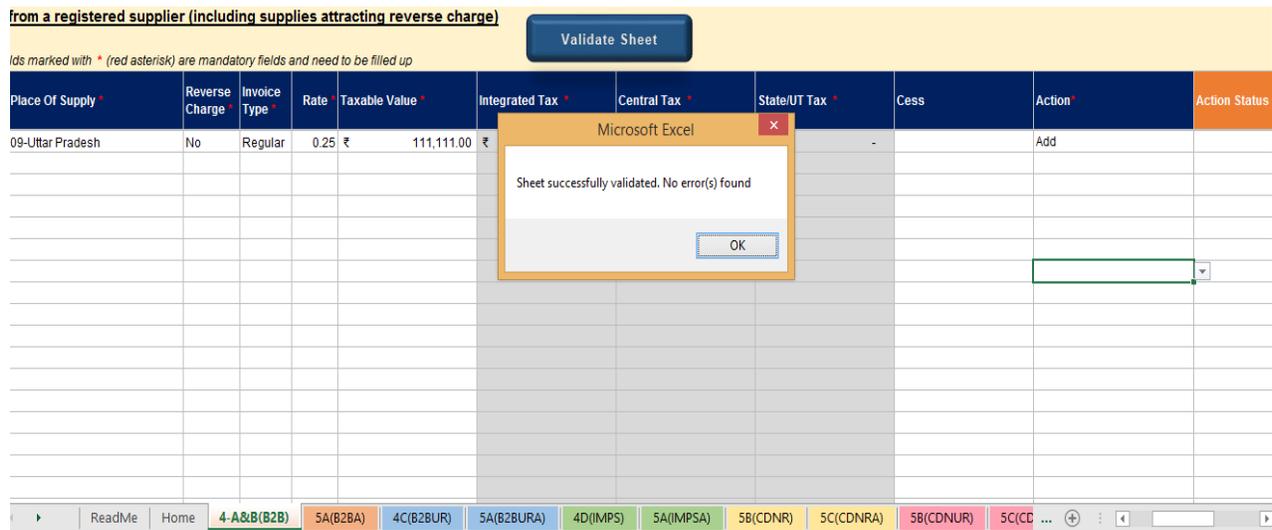
20. Success message will be displayed. Click the **OK** button to proceed.



21. Navigate to error file in computer, open the json file, it mentions the record which error during upload considering all worksheets.
22. Correct the errors as mentioned in the column “GST Portal Validation Errors” in each sheet.
23. After making the corrections, Select the value of Action as Add in Drop down towards the right side of worksheet.



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



25. 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.											
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)											
1	NA	1	₹ 11,111.00	₹ 11,111.00	₹ 27.78	₹ -	₹ -	₹ -			
Summary of 4-B(B2B)											
0	NA	0	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -			
Summary of 5A(B2BA)											
0	NA	0	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -			
Summary of 4C(B2BUR)											
NA	NA	0	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -			
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(CDNR) 5B(CDNR) 5C(CDNR)

26. 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" button to the right.											
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)											
2	NA	2	₹ 33,333.00	₹ 33,333.00	₹ -	₹ -	₹ -	₹ -			
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	NA	₹ -		

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

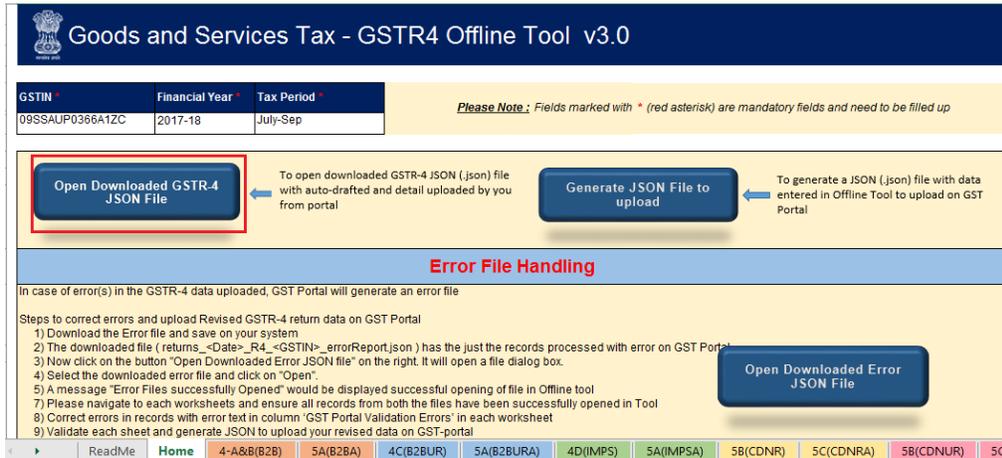
NOTE: Summary is generated based on the data entered in various worksheet. It does not account for late fee and interest liability.

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

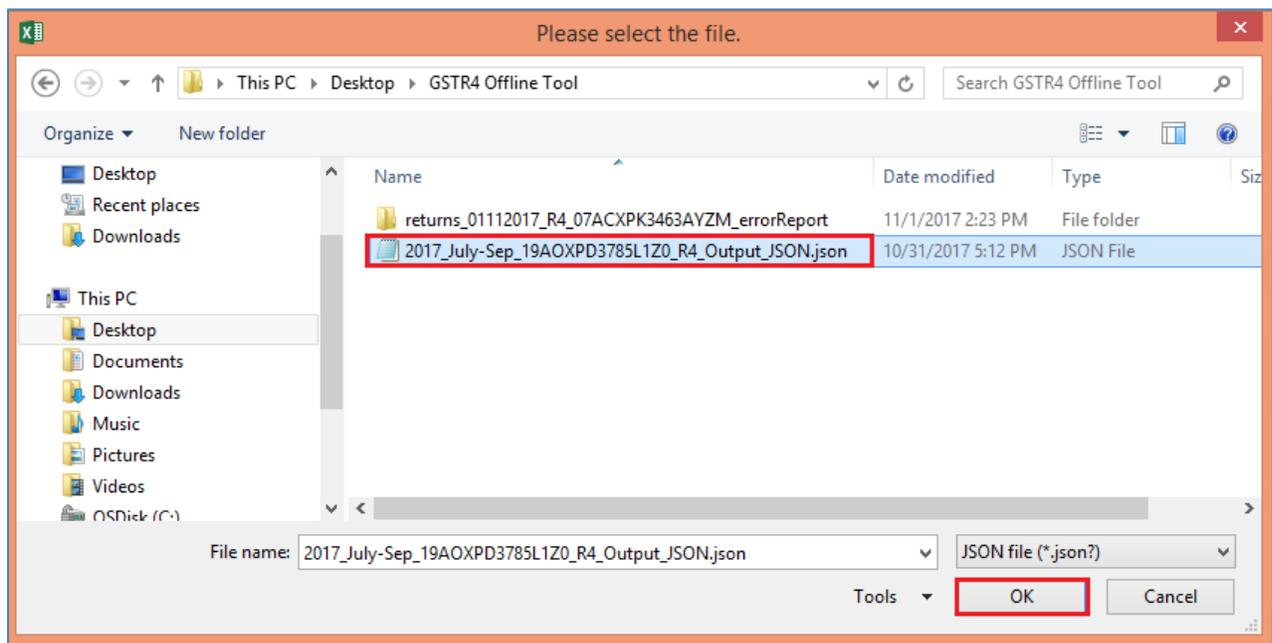
28. Follow steps mentioned in GSTR4 JSON upload on GST Portal section to file GSTR4.

5. [Open Downloaded Return File for GSTR4](#)

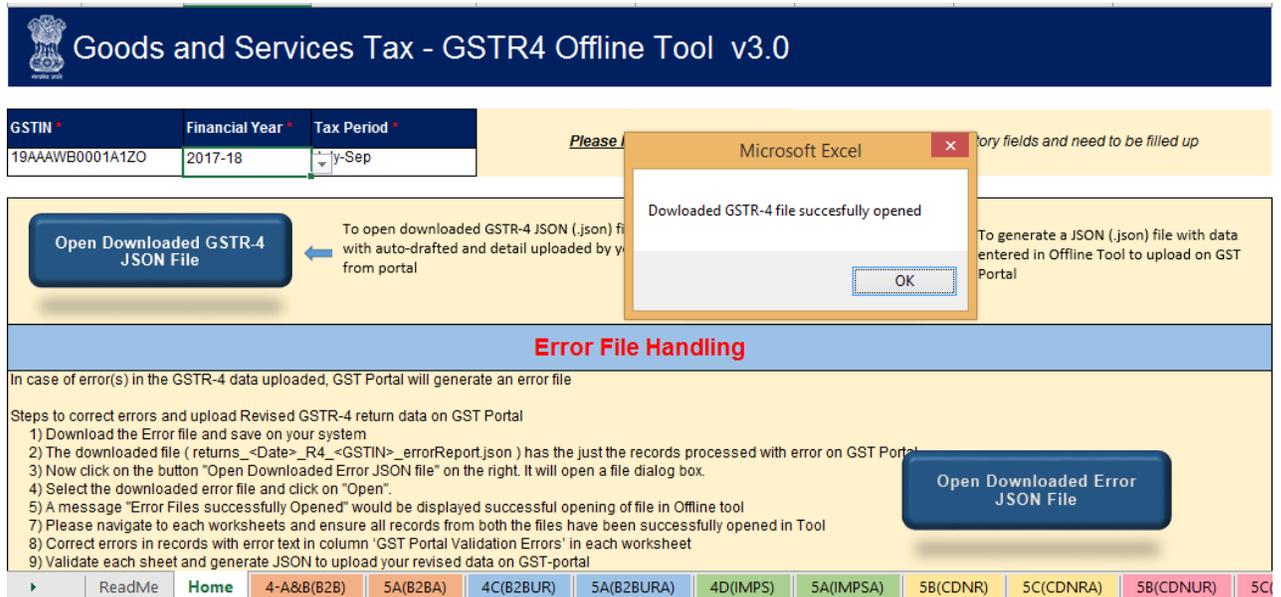
- To Open the Downloaded Return file for GSTR4, click “Open Downloaded GSTR4 JSON File” on Home tab.



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



- 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 *

19AAAWB0001A1Z0 2017-18 y-Sep

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

Downloaded GSTR-4 file successfully opened

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

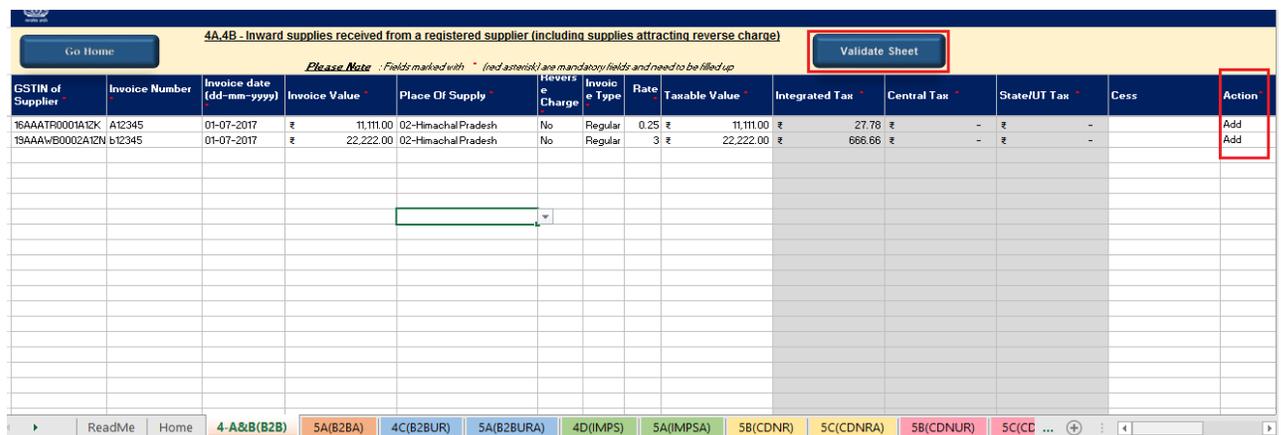
Steps to correct errors and upload Revised GSTR-4 return data on GST Portal

- 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(CDNR)

- Now the sections for which you entered details of invoices/taxes to upload in GST portal will be populated with data automatically.
- Modify the invoice details as per requirement. Use the Action as ADD in column J to add more records.
- After making the modifications, click the **Validate Sheet** button to validate the sheets.



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

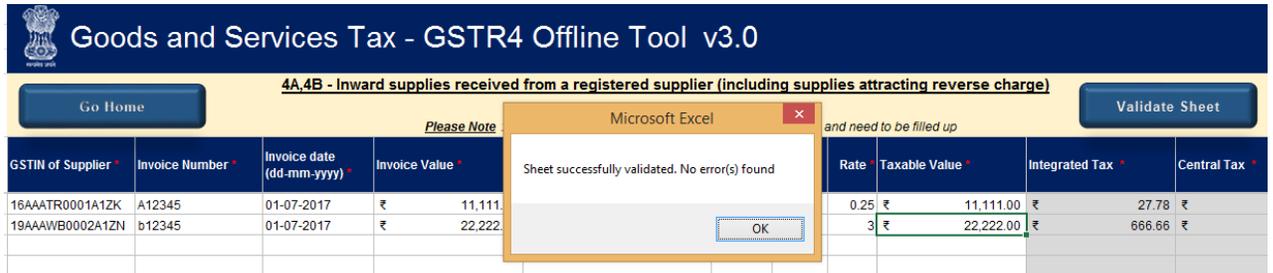
Go Home Validate Sheet

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	A12345	01-07-2017	₹ 11,111.00	02-Himachal Pradesh	No	Regular	0.25	₹ 11,111.00	₹ 27.78	₹ -	₹ -		Add
19AAAWB0002A1ZM	b12345	01-07-2017	₹ 22,222.00	02-Himachal Pradesh	No	Regular	3	₹ 22,222.00	₹ 666.66	₹ -	₹ -		Add

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

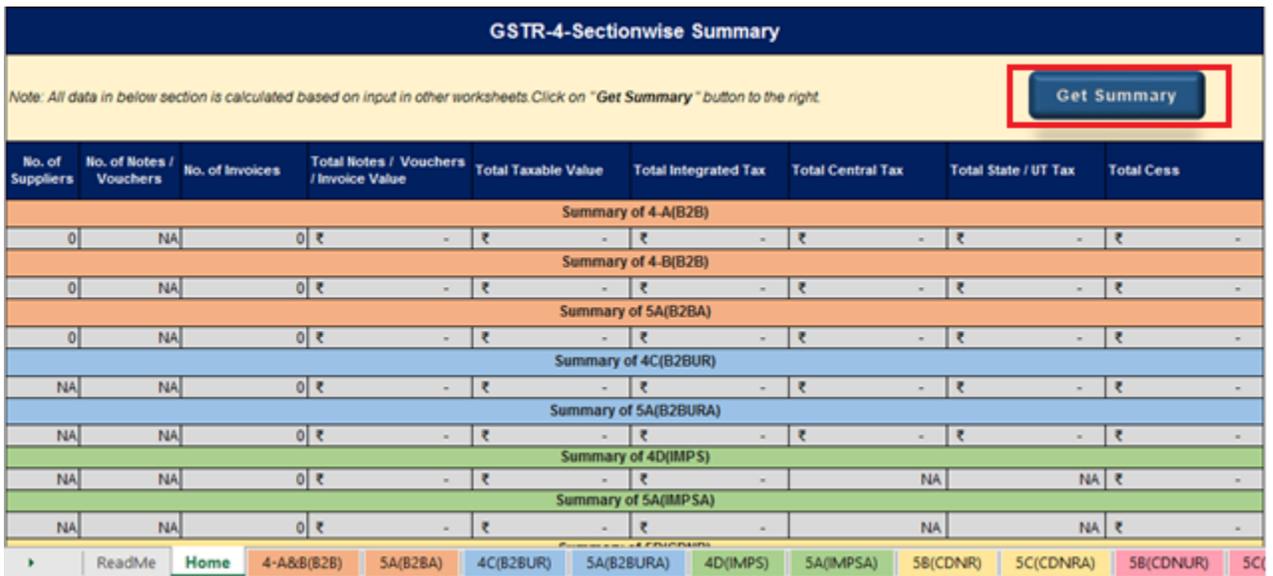
- Pop-up saying “Sheet successfully validated. No error(s) found” appears once sheet is validated successfully.



The screenshot shows the 'Goods and Services Tax - GSTR4 Offline Tool v3.0' interface. A 'Microsoft Excel' pop-up window is displayed in the center, containing the message 'Sheet successfully validated. No error(s) found' and an 'OK' button. The background shows a table with columns: GSTIN of Supplier, Invoice Number, Invoice date (dd-mm-yyyy), Invoice Value, Rate, Taxable Value, Integrated Tax, and Central Tax. The table contains two rows of data.

GSTIN of Supplier	Invoice Number	Invoice date (dd-mm-yyyy)	Invoice Value	Rate	Taxable Value	Integrated Tax	Central Tax
16AAATR0001A1ZK	A12345	01-07-2017	₹ 11,111	0.25	₹ 11,111.00	₹ 27.78	₹
19AAAWB0002A1ZN	b12345	01-07-2017	₹ 22,222	3	₹ 22,222.00	₹ 666.66	₹

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



The screenshot shows the 'GSTR-4-Sectionwise Summary' section. A 'Get Summary' button is highlighted with a red box. Below the button is a table with columns: 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, and Total Cess. The table contains several rows of summary data for different sections.

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)								
0	NA	0	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
Summary of 4-B(B2B)								
0	NA	0	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
Summary of 5A(B2BA)								
0	NA	0	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
Summary of 4C(B2BUR)								
NA	NA	0	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
Summary of 5A(B2BURA)								
NA	NA	0	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
Summary of 4D(IMPS)								
NA	NA	0	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
Summary of 5A(IMPSA)								
NA	NA	0	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -

At the bottom, there is a navigation bar with buttons for 'ReadMe', 'Home', '4-A&B(B2B)', '5A(B2BA)', '4C(B2BUR)', '5A(B2BURA)', '4D(IMPS)', '5A(IMPSA)', '5B(CDNR)', '5C(CDNRA)', '5B(CDNUR)', and '5C(CDNUR)'.

9. 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" button to the right.

No. of Suppliers	No. of Notes / Vouchers	No. of Invoices	Total Notes / Vouchers / Invoice Value	Total Taxable Value	Total State / UT Tax	Total Cess
Summary of 4						
2	NA	2	₹ 33,333.00	₹ 33,333.00	₹ -	₹ -
Summary of 4C(B2BUR)						
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
Summary of 5A(IMPSA)						
NA	NA	0	₹ -	₹ -	₹ NA	₹ NA

Microsoft Excel

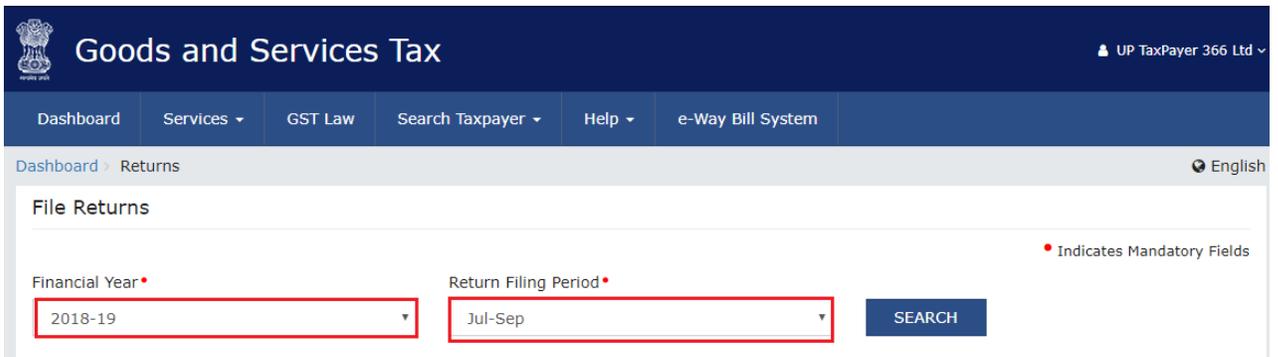
Summary successfully generated.

10. Click on 'Generate JSON File to upload' to generate JSON(.json) file for upload of GSTR4 return details prepared offline on GST portal.

11. Follow steps mentioned in [Upload Generated JSON on GST Portal](#) section to upload the generated JSON File

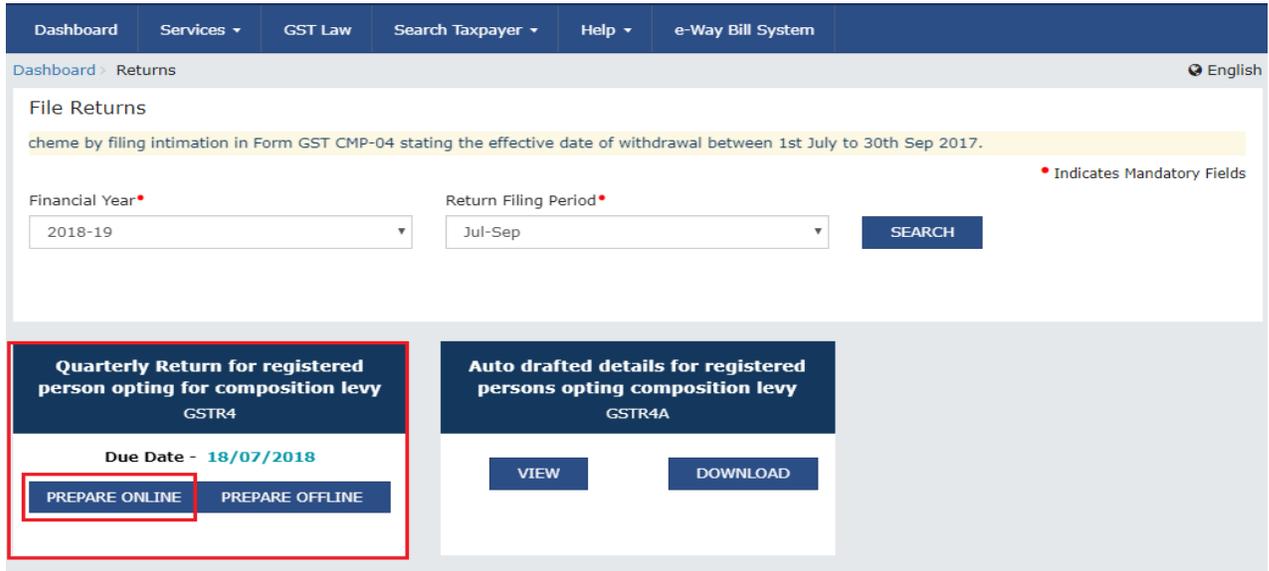
6. [Filing of GSTR4](#)

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.

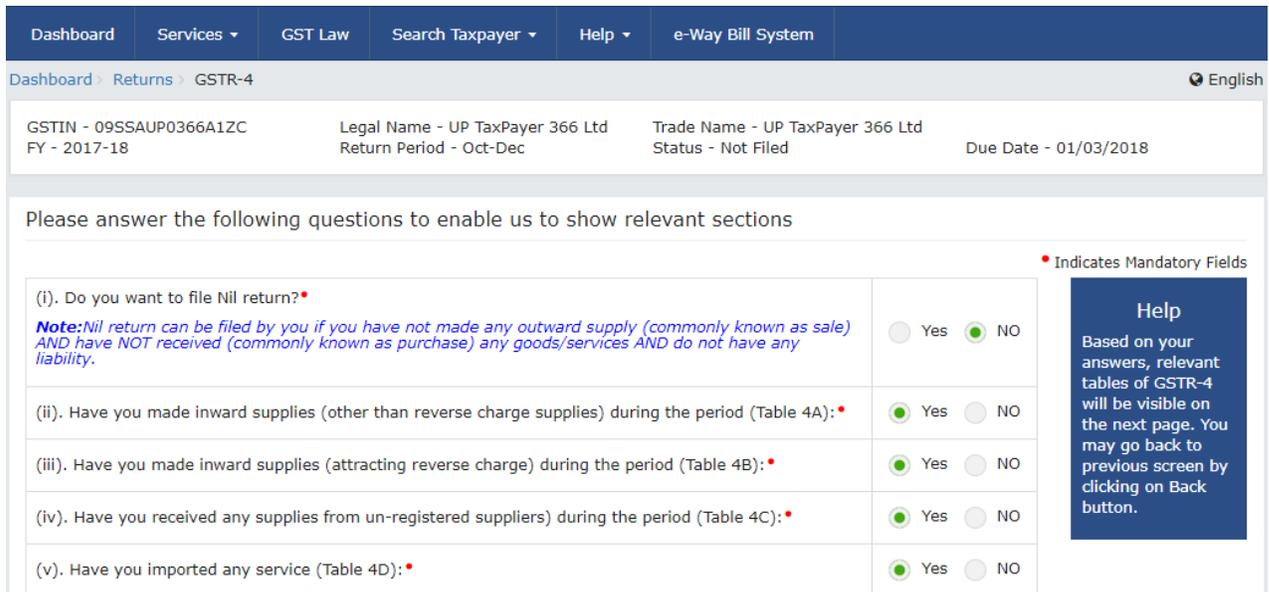


The screenshot shows the 'Goods and Services Tax' portal. The user is logged in as 'UP TaxPayer 366 Ltd'. The navigation menu includes 'Dashboard', 'Services', 'GST Law', 'Search Taxpayer', 'Help', and 'e-Way Bill System'. The current page is 'File Returns'. There are two dropdown menus: 'Financial Year' with '2018-19' selected, and 'Return Filing Period' with 'Jul-Sep' selected. A 'SEARCH' button is visible to the right of these dropdowns. A red dot indicates mandatory fields.

6. Click the **Prepare Online** button.



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

(i). Do you want to file Nil return? Indicates Mandatory Fields

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.

(ii). Have you made inward supplies (other than reverse charge supplies) during the period (Table 4A):

(iii). Have you made inward supplies (attracting reverse charge) during the period (Table 4B):

(iv). Have you received any supplies from un-registered suppliers) during the period (Table 4C):

(v). Have you imported any service (Table 4D):

Help

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.

8. The following screen appears and the taxpayer need to enter the details in the Tiles.

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

Dashboard > Returns > GSTR-4 English

Quarterly Return for registered person opting for composition levy ↻

GSTIN - 09SSAUP0366A1ZC FY - 2018-19	Legal Name - UP TaxPayer 366 Ltd Return Period - Jul-Sep	Trade Name - UP TaxPayer 366 Ltd Status - Not Filed	Due Date - 18/07/2018
---	---	--	-----------------------

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.

GSTR-4 - Invoice Details ** Important Notice: If the records are more than 500 in any of the GSTR-4 sections . Please check [here](#)

4A,4B. Inward Supplies (Registered)		4C. Inward supplies (Unregistered)		5B. Debit/Credit Notes (Registered)	
No. of Invoices : 0		No. of Invoices : 0		No. of Invoices : 0	
Total Invoice value ₹0.00	Total Taxable Value ₹0.00	Total Invoice value ₹0.00	Total Taxable Value ₹0.00	Total Note Value ₹0.00	Total Taxable Value ₹0.00
Total Tax Liability ₹0.00	Total Tax Amount ₹0.00	Total Tax Liability ₹0.00	Total Tax Amount ₹0.00	Total Tax Liability ₹0.00	Total Tax Amount ₹0.00

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
-------------------------------	----------------------------

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

Insufficient Balance

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

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	₹23.00	₹5,000.00
CESS (₹)	0.00	₹0.00	₹0.00

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

Tax Liability

	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
Total Challan Amount:	₹ 12,297 /-					
Total Challan Amount (In Words):	Rupees Twelve Thousand Two hundred Ninety-Seven Only					

Challan successfully generated

GST Challan

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

Details Of Taxpayer

GSTIN/UIN/Other Id 09SSAUP0366A1ZC	Email Address xXX@XXXXXXom	Mobile Number 1XXXXX7890
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
Total Challan Amount:	₹ 12,297 /-					
Total Challan Amount (In Words):	Rupees Twelve Thousand Two hundred Ninety-Seven Only					

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
----------------	---------------------	---------------------	----------------------	-------------------	--------------------	------------

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

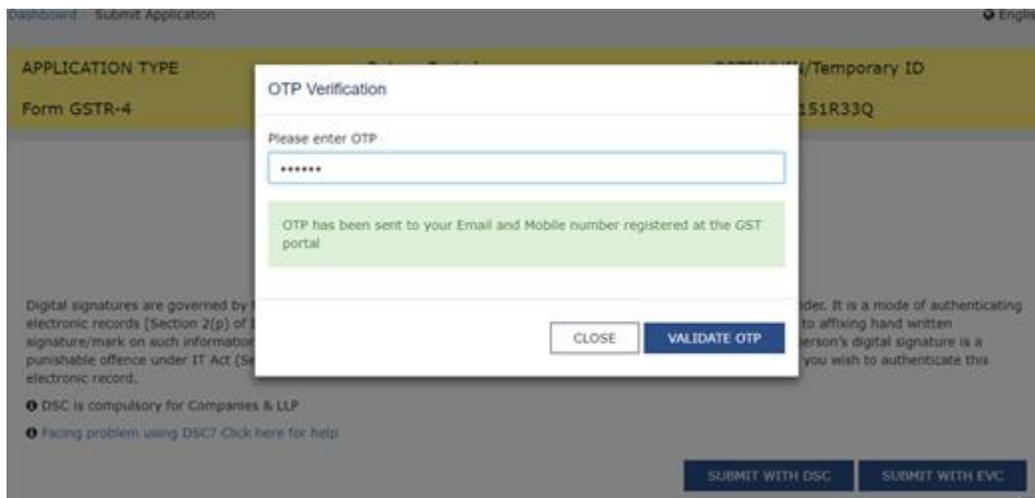
Description	Total Tax payable (Other than reverse charge)	Total Tax payable (reverse charge)	Interest payable (Total in ₹)	Late fee payable (₹)	Tax paid	Interest paid (Total in ₹)	Late fee (₹)
Integrated Tax (₹)	0.00	297.00	32.00	0.00	₹297.00	₹32.00	₹0.00
Central Tax (₹)	5.00	0.00	1.00	5,000.00	₹5.00	₹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.

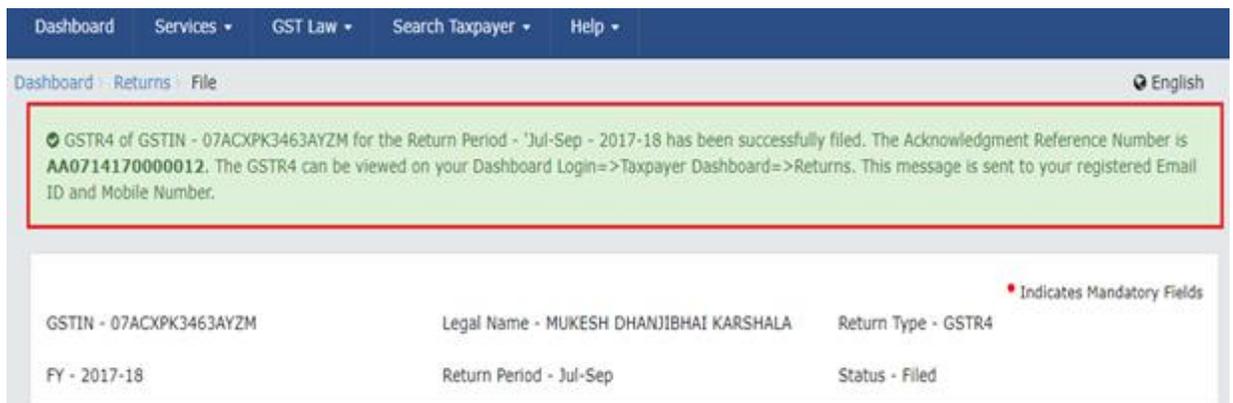
Authorised Signatory *

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



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