

# GST Offline Filing Tool

-By Mitesh Katira

APMH & Associates LLP

# Main Features of Offline Tool



- Data entry of Invoices and Debit/Credit notes
- Prevents from Duplicate Records
- Data entry manual as well as Excel and CSV import Possible
- Section wise (b2b, b2cs, etc.) CSV import also possible
- Tool generates a file in JSON format, which needs to be saved for later upload on the GST Portal
- The '.JSON' file generated by tool will have to be uploaded on the GST portal. **Only** At this time internet connectivity will be required
- Batch-Wise Upload Possible

# Dashboard

Goods and Services Tax Offline Tool

Upload new invoice/other data for return

Open Downloaded Return file from GST portal

Open Downloaded Error file from GST portal

NEW

OPEN

OPEN

### Instructions

<b>NEW button:</b> To upload new invoice/other data for return. Taxpayer can upload invoice data as many times as needed.	<b>OPEN button:</b> To open return file downloaded from GST portal to accept, reject, modify and add missing invoice details.	<b>OPEN button:</b> To open error file downloaded from GST portal to correct the invoice data rejected by GST system.
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### Overview

The Offline Tool version 1.1 has been designed to enable taxpayers to upload invoice data and other data by collating that in the tool in offline mode (without internet).

The Offline Tool version 1.1 includes Business to Business (B2B), Business to Consumer inter-state for amount exceeding Rs 2.5 Lakhs (B2CL), Business to Consumer less than Rs 2.5 Lakhs (B2CS), Exports, Credit/ Debit Note (CDNR) and Credit/ Debit Note for unregistered Persons (CDNUR), Advances, Advance Adjustments and HSN.


Click on new to Proceed

# Fill in all the details as they are Mandatory Fields(\*)

 Goods and Services Tax Offline Tool

### File Returns

<b>GST Statement&gt;Returns*</b>	<b>GSTIN of Supplier*</b>	<b>Financial Year*</b>
<input type="text" value="GSTR1"/>	<input type="text"/>	<input type="text" value="2017-18"/>
<b>Tax Period*</b>	<b>Aggregate Turnover in the preceding Financial Year*</b>	<b>Aggregate Turnover- April to June, 2017*</b>
<input type="text" value="April"/>	<input type="text" value="Enter Aggregate Turnover"/>	<input type="text" value="Enter Aggregate Turnover"/>



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Goods and Services Tax Offline Utility

GSTR1 | 1BAAAAAS0793A1ZR | 2017-18 | April

IMPORT FILES | DELETE ALL INVOICES | VIEW SUMMARY

Select Section: B2B Invoices

Search Invoices

	Receiver GSTIN/UTIN	Invoice No.	Invoice Date	Total Invoice Value	Place Of Supply	Supply Type	Invoice Type	Reverse Charge	E-Commerce
<input type="checkbox"/>			DD-MM-YYYY		Select		Select	<input type="checkbox"/>	

BACK

Indicates Return | GSTIN | FY | Month

Goods and Services Tax Offline Tool

GSTR1 | 27AARFA0281E1ZK | 2017-18 | May

IMPORT FILES | DELETE ALL DATA | VIEW SUMMARY

Select Section: 

- B2B Invoices
- B2C(Large) Invoices
- B2C(Small) Details
- Credit/Debit Notes
- Credit/Debit Notes Unregistered
- Nil Rated Invoices
- Exports Invoices
- Tax Liability on Advances
- Advance Adjustments
- HSN-wise Summary of Outward Supplies

Search Invoices

	Receiver GSTIN/UTIN	Invoice No.	Invoice Date	Total Invoice Value(₹)	Place Of Supply	Supply Type	Invoice Type	Reverse Charge	E-Commerce GSTIN
<input type="checkbox"/>			DD-MM-YYYY		Select		Select	<input type="checkbox"/>	

BACK

Select the Category from Drop-Down

# Options for Data Upload Available

- Option 1: Manual Entry of Invoice Data
- Option 2: Import full Excel Workbook consisting of multiple sheets
- Option 3: Import the CSV file

# Option 1: Manual Entry of Invoice Data

Goods and Services Tax Offline Utility

GSTR1: 18AAAAA0793A1ZR 2017-18 April

IMPORT FILES DELETE ALL INVOICES VIEW SUMMARY

Select Section: B2B Invoices Search Invoices

<input type="checkbox"/>	#Receiver GSTIN/UIN	#Invoice No.	#Invoice Date	#Total Invoice Value	#Place Of Supply	Supply Type	Invoice Type	Reverse Charge	E-Commerce GSTIN	Actions
<input type="checkbox"/>	%AAAAHR1161A1ZV	12345	18-04-2017	₹5,00,000.00	18-Assam	Intra-State	Regular	<input type="checkbox"/>		

BACK

By clicking on Plus Icon, this screen may open

Goods and Services Tax Offline Utility

GSTR1 1BAAAAS0793A1ZR 2017-18 April

Add Items

Section : B2B Invoice No. : 12345

Rate (%) *	Total Taxable Value *	Integrated Tax Amount *	CESS Amount
0%	₹40,000.00	₹0.00	
0.25%	₹0.00	₹0.00	₹0.00
3%	₹5,000.00	₹150.00	₹0.00
5%	₹0.00	₹0.00	₹0.00
12%	₹0.00	₹0.00	₹0.00
18%	₹5,000.00	₹900.00	₹0.00
28%	₹0.00	₹0.00	₹0.00

Note: Under Rate column, combined rate (State GST + Central GST) or IGST needs to be written. System will calculate them on its own.

BACK SAVE

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The **Add Items** page is displayed. Enter the item level details and click the **Save** button at the right side of the screen bottom in order to save the line items.



5. Notice that the invoices added manually are populated in the screen.

The screenshot displays the 'Goods and Services Tax Offline Utility' interface. At the top, there is a header with the utility name and a navigation bar containing 'GSTR1', '18AAAAS0793A12R', '2017-18', and 'April'. Below the header, there are three main buttons: 'IMPORT FILES', 'DELETE ALL INVOICES', and 'VIEW SUMMARY'. A dropdown menu is set to 'B2B Invoices', and a search bar is labeled 'Search Invoices'. The main area contains a table with the following columns: Receiver GSTIN/UIN, Invoice No., Invoice Date, Total Invoice Value, Place Of Supply, Supply Type, Invoice Type, Reverse Charge, E-Commerce GSTIN, and Actions. The first row of the table is highlighted with a red box. Below the table, there is a 'DELETE' button. At the bottom right, there is a 'BACK' button. The footer contains copyright information: '© 2016-17 Goods and Services Tax Network', 'Release V1.0, Last updated on 01/02/18, Last updated on 01/07/2017', and 'Designed & Developed by SSTN'.

<input type="checkbox"/>	Receiver GSTIN/UIN	Invoice No.	Invoice Date	Total Invoice Value	Place Of Supply	Supply Type	Invoice Type	Reverse Charge	E-Commerce GSTIN	Actions
<input checked="" type="checkbox"/>	06AAAHR116SA12V	12345	18-04-2017	₹50,000.00	06-Haryan	Inter-State	Regular	<input type="checkbox"/>		
<input type="checkbox"/>			DD-MM-YYYY		Select		Select	<input type="checkbox"/>		

Before Going to another option of  
Excel import, lets understand the  
Template First

# Excel Template – GSTR1

The screenshot shows an Excel spreadsheet titled "GSTR1\_Excel\_Workbook\_Template-V1.1.xlsx". The spreadsheet contains a table with the following data:

1	Summary For B2B(4)							
2	No. of Recipients	No. of Invoices		Total Invoice Value				
3	2	12		517000.00				
4	GSTIN/UN of Recipient	Invoice Number	Invoice date	Invoice Value	Place Of Supply	Reverse Charge	Invoice Type	E-Commerce GST
5	05AEJPP8087R1ZF	1000	14-Jul-17	50000.00	37-Andhra Pradesh	N	Regular	
6	05AEJPP8087R1ZF	A1001	14-Jul-17	50000.00	37-Andhra Pradesh	N	Regular	
7	05AEJPP8087R1ZF	1000A	14-Jul-17	52000.00	36-Telangana	N	Regular	
8	05AEJPP8087R1ZF	A/1001	14-Jul-17	50000.00	31-Lakshdweep	Y	Regular	
9	05AEJPP8087R1ZF	A/1002	14-Jul-17	50000.00	37-Andhra Pradesh	Y	Regular	
10	05AEJPP8087R1ZF	A/1003	14-Jul-17	10000.00	37-Andhra Pradesh	N	Regular	
11	05AEJPP8087R1ZF	A/1003	14-Jul-17	10000.00	37-Andhra Pradesh	N	Regular	
12	19AAAWB0478A1ZZ	1/1005	14-Jul-17	50000.00	37-Andhra Pradesh	N	Regular	01AABCE5507R1C4

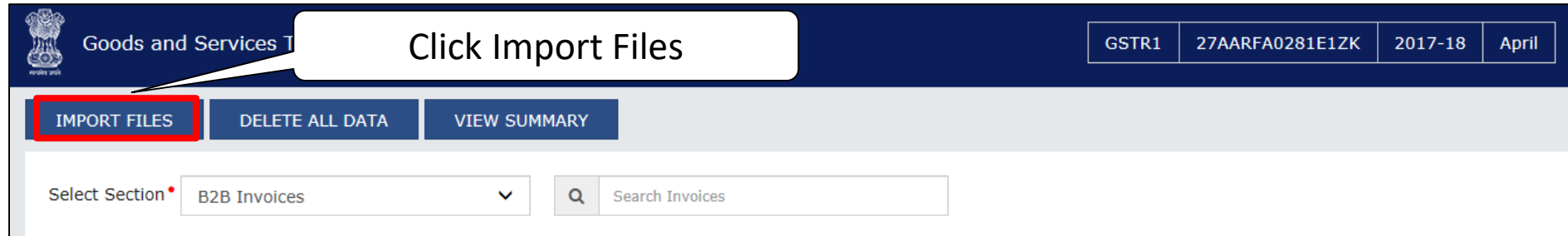
The bottom row of the table (row 12) has a red box around the 'b2b' field in the 'E-Commerce GST' column. Other fields in the same row are 'b2cl', 'b2cs', 'cdnr', 'cdnur', 'exp', 'at', 'atadj', 'exemp', 'hsn', 'docs', and 'master'.

\* Fields marked in Red are explained in Further Slides

Worksheet Name	Full form of Worksheet name	Description
B2b	Business-to-Business	Details of invoices of Taxable supplies made to other registered taxpayers
B2cl	Business-to-Large Consumer	Invoices for Taxable outward supplies to consumers where <ul style="list-style-type: none"> <li>The place of supply is outside the state where the supplier is registered and</li> <li>The total invoice value is more than INR 2,50,000</li> </ul>
B2cs	Business-to-Small Consumer	Supplies made to consumers and unregistered persons of the following nature <ul style="list-style-type: none"> <li>Intra-State: any value</li> <li>Inter-State: Invoice value INR 2.5 lakh or less</li> </ul>
Cdnr	Credit/ Debit Note/Refund voucher	Credit/ Debit Notes/Refund vouchers issued to the registered taxpayers during the tax period. Debit or credit note issued against invoice will be reported here against original invoice, hence fill the details of original invoice also which was furnished in B2B, B2CL section of earlier/current period tax period.
Cdnur	Credit/ Debit Note for Unregistered Persons	Credit/ Debit Notes issued to the unregistered taxpayers

Worksheet Name	Full form of Worksheet name	Description
Cdnur	Credit/ Debit Note for Unregistered Persons	Credit/ Debit Notes issued to the unregistered taxpayers
Exp	Export	Supplies exported (including deemed exports)
At	Advance Tax	Tax liability arising on account of receipt of payment before issuance of invoice in the same period (on advance receipt/ on account of time of supply) excluding tax amounts will be reported here as Gross advance received.
Atadj	Advance Adjustments	Adjustment of Tax Liability for tax already paid on advance receipt of consideration and invoices issued in the current period for the supplies
Exemp	Nil Rated, Exempted and Non GST supplies	Details of Nil Rated, Exempted and Non GST supplies made during the tax period
HSN	HSN Summary	Harmonized System Nomenclature (HSN) wise summary of goods/services during the tax period
Docs	List of document issued	Details of various documents issued by the taxpayer during the tax period

# Option 2: Import full Excel Workbook consisting of multiple sheets



Goods and Services Tax Offline Tool

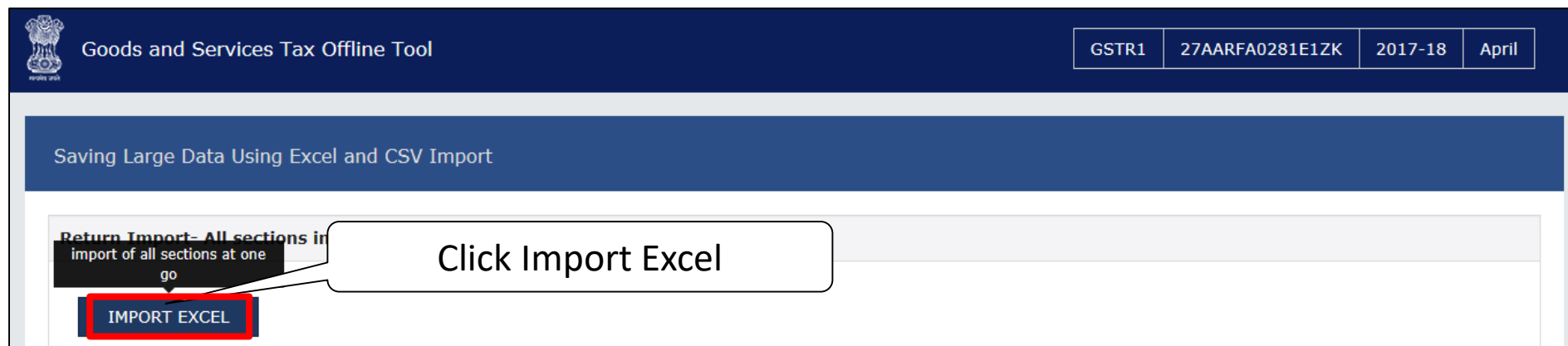
Click Import Files

GSTR1 27AARFA0281E1ZK 2017-18 April

IMPORT FILES DELETE ALL DATA VIEW SUMMARY

Select Section B2B Invoices

Search Invoices



Goods and Services Tax Offline Tool

GSTR1 27AARFA0281E1ZK 2017-18 April

Saving Large Data Using Excel and CSV Import

Return Import: All sections in  
import of all sections at one  
go

Click Import Excel

IMPORT EXCEL

Browse the Data filled Excel Template and click 'Ok'



# Option 3: Import the CSV file Section-wise

Goods and Services Tax Offline Utility

GSTR1 18AAAAS0793A1ZR 2017-18 April

Saving Large Data Using Excel and CSV Import

**Return Import- All sections in One Go**

IMPORT EXCEL

**Return Import - One section at a time**

Select Section

B2B Invoices

IMPORT CSV

COPY EXCEL

BACK VIEW SUMMARY

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By clicking on Import CSV, select the file  
you want to upload





Once the File is uploaded successfully, all the transaction will be visible in the respective Sections (B2B, B2C, etc.)

The screenshot displays the 'Goods and Services Tax Online Utility' interface. At the top, there are navigation buttons: 'IMPORT FILES', 'DELETE ALL INVOICES', and 'VIEW SUMMARY'. Below these, there's a search bar and a table of invoices. The table has the following columns: Invoice No., Invoice Date, Total Invoice Value, Place of Supply, Supply Type, Invoice Type, Reverse Charge, E-Commerce GSTIN, and Action. A red box highlights the first row of the table. A callout points to the 'EDIT' button in the Action column of the first row.

Invoice No.	Invoice Date	Total Invoice Value	Place of Supply	Supply Type	Invoice Type	Reverse Charge	E-Commerce GSTIN	Action
2510995519126	28-04-2017	₹50,000.00	17-Arches M	Other Goods M	Regular			<input checked="" type="checkbox"/> EDIT
2510995519126	28-04-2017	₹50,000.00	17-Arches M	Other Goods M	Regular			<input type="checkbox"/> EDIT
2510995519126	28-04-2017	₹50,000.00	17-Arches M	Other Goods M	Regular			<input type="checkbox"/> EDIT
2510995519126	28-04-2017	₹50,000.00	17-Arches M	Other Goods M	Regular			<input type="checkbox"/> EDIT
2510995519126	28-04-2017	₹50,000.00	17-Arches M	Other Goods M	Regular			<input type="checkbox"/> EDIT
2510995519126	28-04-2017	₹50,000.00	17-Arches M	Other Goods M	Regular			<input type="checkbox"/> EDIT

The **EDIT** button allows to edit the data. The **Delete** button allows deleting a record that has been added erroneously. To delete the data, select the checkbox for the invoice and click the **DELETE** button.



IMPORT FILES

DELETE ALL DATA

VIEW SUMMARY

Click on 'View Summary' to get overview



## Summary

Section Name	No. Of Invoices	Total Central Tax Amount(₹)	Total State/UT Tax Amount(₹)	Total Integrated Tax Amount(₹)	Total CESS
B2B Invoices	13	2,490.00	2,490.00	50,950.00	32,456.00
B2C(Large) Invoices	1	0.00	0.00	45,000.00	0.00
B2C(Small) Details	6	23,400.00	23,400.00	1,14,800.57	20,756.00
Credit/Debit Notes	2	-360.00	-360.00	0.00	0.00
Exports Invoices	2	0.00	0.00	24,000.00	0.00
Tax Liability on Advances	3	0.00	0.00	27,799.00	25,440.00
Advance Adjustments	3	0.00	0.00	19,800.00	9,000.00
HSN-wise Summary of Outward Supplies	5	8,103.00	11,771.00	2,147.04	1,503.00

BACK

GENERATE FILE

By Clicking on Generate File, a 'json' file will be generated, which can be uploaded to GSTN

# Drawbacks

- JSON file should not exceed 5 MB – But to avoid this data can be uploaded in Batches.
- As of Now only GSTR1 is available. Crucial Part is Reconciliation between GSTR-2 and GSTR-2A – Offline Utility for the same may come.
- No security Check as of now, any person can generate JSON file for any GSTIN – However uploading to GSTN may not be possible as GSTN asks for Authentication via DSC or OTP
- Error Description not Available as of now

Offline Utility

ASP

No dashboard,  
Validation

No error description,  
audit trail

Available Offline

Dashboard

Validation

Maker/Checker

Audit Trail

# QUESTIONS ???



E-Mail : [mitesh@apmh.in](mailto:mitesh@apmh.in)

Mob : +91 9833777556

Web : [www.apmh.in](http://www.apmh.in)