

## FAQs and User Manual – Invoice Upload/Download Offline Tool

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Goods and Services Tax Network

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## 1. FAQs on Invoice Upload/Download Offline Tool

### 1. How can I download and install the Invoice Upload/Download Offline Tool in my system from the GST Portal?

1. Login to the GST Portal [www.gst.gov.in](http://www.gst.gov.in).

2. Go to **Downloads > Offline Utilities > Returns Offline Utility > Download** button.

3. Unzip the downloaded Zip file which contain Offline-Tool.exe setup file, Sample files folder, Readme.txt and User Manual

- **Offline-Tool.exe setup file** for the Invoice Upload/Download Offline Tool to be installed in the local machine (your computer).
- **Sample files folder** which contains the excel templates with some sample data which should be deleted and actual data should be captured for importing the same to the Invoice Upload/Download Offline Tool.
- **Readme.txt** explaining in detail the prerequisites (system and software requirements of the computer in which the Invoice Upload/Download Offline Tool is to be installed) for successful working of the tool.

**Note:** Ensure that the system requirements are met including the disk space of 50 MB.

- **Invoice Upload Offline Tool User Manual.pdf** to view the detailed steps and screenshots to upload the invoices through the tool.

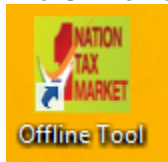
4. Install the Invoice Upload/Download Offline Tool by double clicking the Offline-Tool.exe set up file and browse the location where you want to save the Invoice Upload/Download Offline Tool files in your computer.

**Note:** Avoid installing the Invoice Upload/Download Offline Tool in the same location where you have saved the zipped files.

5. The Offline Tool Logo will appear on the desktop.

6. Fill the invoice details in the Invoice Upload/Download Offline Tool manually or use sample templates.

The Offline Tool icon will appear as shown below:



**Important Note:** - In case, User un-installs the Tool and re-installs the Tool, he should re-install at the same location. In case, User re-installs the Tool on different location he has to restart the system so that Tool refers to the new location. If user doesn't restart the system, Invoice Upload/Download Offline Tool will refer the old path and will not be able to open the project.

## **2. How can I fill the Invoice data in offline mode through the Invoice Upload/Download Offline Tool ?**

Once you have downloaded and installed the Invoice Upload/Download Offline Tool, you can use any of the four options to upload the invoice data.

- Option 1: Manual Entry of Invoice Data
- Option 2: Copy and Paste from Excel Workbook
- Option 3: Import Excel Workbook consisting of multiple sheets
- Option 4: Import the csv file

## **3. How can I upload the invoice data on the GST Portal?**

After generating the return file in json format through Invoice Upload/Download Offline Tool, login to the [www.gst.gov.in](http://www.gst.gov.in) URL for uploading the invoices.

*Ensure that you are connected to the Internet to upload the JSON file to the Portal.*

## **4. What happens if I am not connected to Internet while uploading the json file on the GST Portal?**

JSON file generated through the Invoice Upload/Download Offline Tool can be uploaded to the GST common portal only when you are connected to the GST Portal through the Internet.

## **5. What will happen if the file size of generated json is more than 5 MB?**

GST Portal doesn't allow the json file to be uploaded with file size more than 5 MB. Delete some of the invoices in order to generate the json with file size less than 5 MB. You can generate the file again with these deleted invoices to upload the same on the Portal.

## **6. How can I check the file size of the generated json file?**

Right click on the file and click on Properties. You can see the size of the generated json file.

## **7. How many maximum number of invoices can be uploaded through Invoice Upload/Download Offline Tool in one go?**

You can add up to 19000 line items comprising of all the different sections like b2b and b2c (large) in an offline return. There may be several line items in an invoice and hence the number of invoices that can be uploaded may be less than 19,000. The file generated for 19,000 or less line items can be uploaded to the portal at one go.

In case you have more invoice data, you can use the tool multiple times to generate the json file to upload the invoice data.

**8. Is it mandatory to fill all sections in multi section excel file? Can I use multi section excel file even though I have limited section data?**

Filling all the sections of the excel worksheet is not mandatory. You can use the excel worksheet to enter data for selective sections also. Remaining sections can be kept as blank and the Invoice Upload/Download Offline Tool will leave those sections blank and fill data only for the applicable sections as filled in the template.

**9. How can I check the status of uploaded invoices if I have submitted the same through Invoice Upload/Download Offline Tool?**

You can check the status of the uploaded invoice details on the Portal **once json** file is uploaded to the portal. As soon as the JSON file is uploaded to the portal, a transaction id is generated by the portal. Once the upload is success the summary of the invoices uploaded, is updated in the respective section of the return.

**10. Can I edit invoices uploaded through Invoice Upload/Download Offline Tool in the GST Portal?**

Yes, you can edit the invoices uploaded through Invoice Upload/Download Offline Tool in the GST Portal before the return is submitted for processing.

**11. Can I generate multiple json files for a single tax period?**

Yes. You can generate multiple json files for a single tax period depending on the volume of data to be captured for the return.

**12. What is the maximum size of JSON file?**

Maximum size of the json file should not exceed 5 MB.

**13. What are the basic checks that I have to do in the Invoice Upload/Download Offline Tool to ensure successful upload of json file on the GST Portal?**

You need to check that section wise all fields are filled properly without any error or omission. Tool will highlight fields having errors in RED color. Please ensure you fill the template as per the instructions provided in the Excel template.

**14. I have uploaded 100 invoices but only 85 invoices are visible on the GST Portal. Why?**

For these 15 invoices, the validations already present in the Portal have failed and therefore these 15 invoices have been rejected. Error log for same will be created & it can be opened using the tool. After resolving the errors, invoices can be submitted again.

**15. Copy & Paste excel option is showing error as invalid input. What it means?**

Please ensure while copying the data you have copied the header sections along with the Header data from Row1 of the sheet.

**16. Where will the generated JSON file get saved?**

By default, it will be saved in the Downloads folder. You can also choose a different location to save the same.

**17. Can I install the Invoice Upload/Download Offline Tool in my mobile device?**

No. OfflineTool.exe setup file cannot be installed in mobile device.

**18. When I uploaded the excel, my non-editable data (unique id) was wrong. When I am looking into the uploaded data in summary it is showing red block as the data is incorrect. How can I correct this data?**

You need to delete the specific invoice and then add a new invoice with the correct invoice details. The unique details cannot be edited by the user.

**19. When I uploaded the json on the GST portal it has generated the reference ID but I am unable to see the Invoice details added.**

It can take few minutes to display the invoice details in the summary.

## 2. Invoice Upload/Download Offline Tool: An Overview

Businesses that generate a large number of invoices in a tax period may find it cumbersome to upload invoices one-by-one. Not only that, it will become a time-consuming activity with a cost implication. Therefore, to facilitate the upload of invoices in bulk, Goods and Service Tax Network (GSTN) provides an Invoice Upload/Download Offline Tool for Returns in which a taxpayer can add up to 19,000 line items in the offline mode and upload them to the GST Portal in one go. In case a taxpayer has more invoice data, they can use the Invoice Upload/Download Offline Tool multiple times to upload the same.

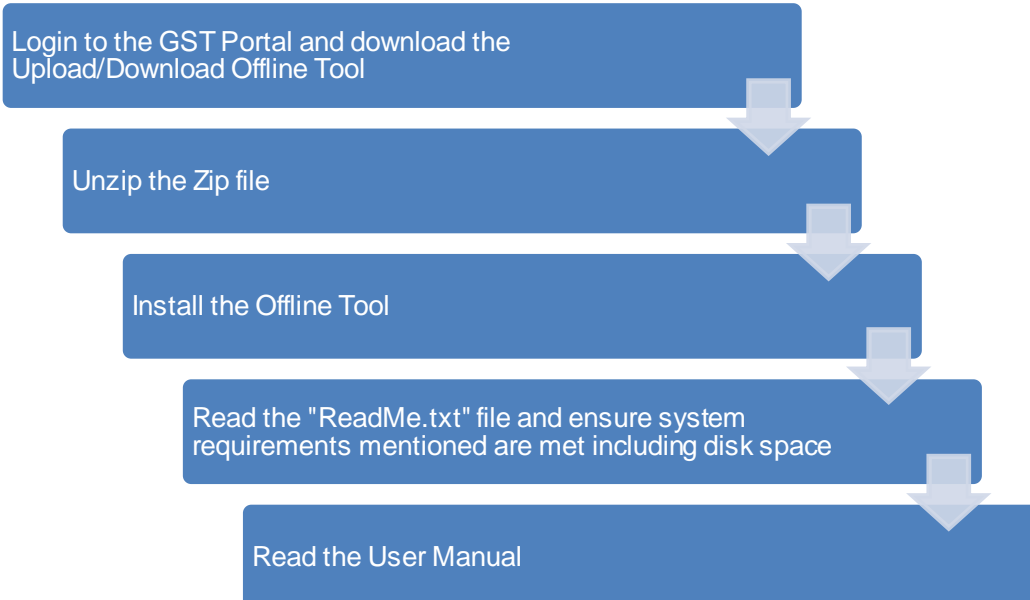
The appearance of the Invoice Upload/Download Offline Tool is similar to that in the web portal and the functionalities are identical.

Before you download and install the Invoice Upload/Download Offline Tool, make sure that your desktop meets the system requirements.

### System Requirements

- Windows OS 7.0 and above
- Microsoft Office Excel 2007 and above, if you plan to use Excel to enter data first and then import the same in the Tool. If you can import data in csv format from another accounting software, as given along with Tool in the Zip file of Tool, you do NOT need Excel.
- Internet Explorer (IE) version 10 and above. Else User's default browser will be used.
- Admin rights of the system
- Unzip tool on the system

### Download and Installation of the Invoice Upload/Download Offline Tool



Once you have downloaded and installed the Invoice Upload/Download Offline Tool, you can use any of the four options to upload the invoice data to the tool. In this manual, you will learn about all the four options of uploading the invoice data through the Invoice Upload/Download Offline Tool.

Option 1: Manual Entry of Invoice Data

Option 2: Copy and Paste from the Excel Workbook

Option 3: Import the All sections Excel Workbook consisting of multiple work sheets

Option 4: Import the .csv file



3. [Downloading the Invoice Upload/Download Offline Tool](#)

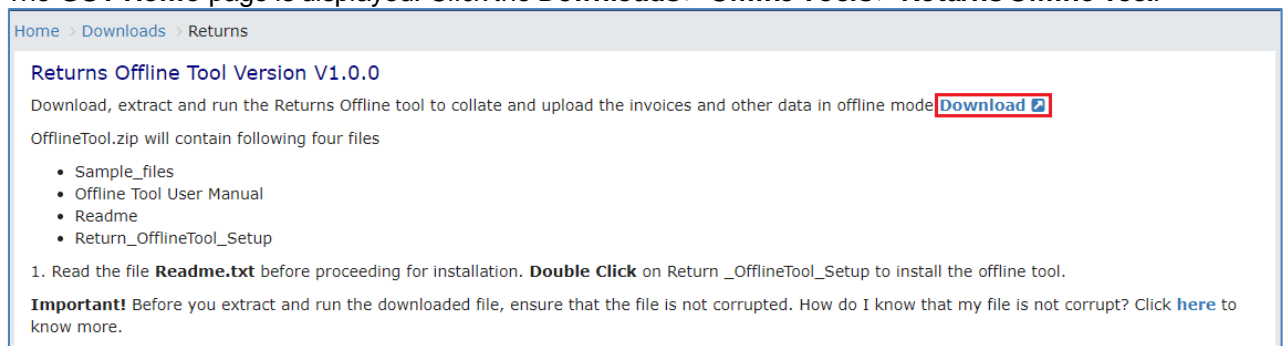
Downloading the Invoice Upload/Download Offline Tool is a one-time activity, however, it may require an update in future if the Tool is updated at the GST Portal.

To download and install the Invoice Upload/Download Offline Tool to create new data for return, perform the following steps:



You can download the Invoice Upload/Download 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 > Returns Offline Tool**.

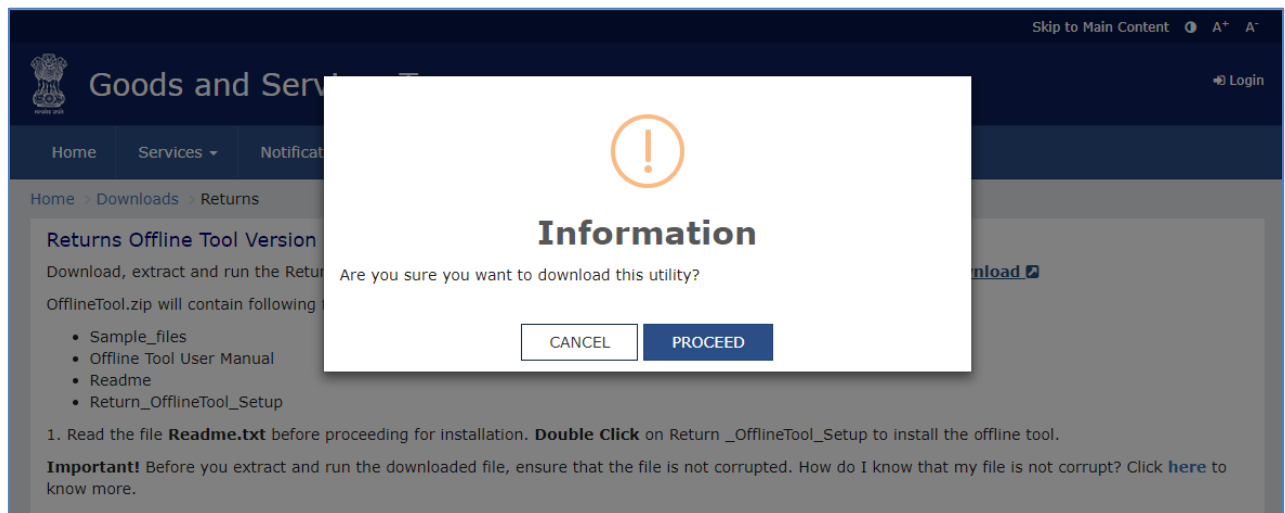


3. The **Returns Offline Utilities** page is displayed. Click the **Download** button.



The download of the Invoice Upload/Download Offline Tool usually takes 2-3 minutes to download depending on the Internet speed.

4. A confirmation message is displayed on the screen. Click the **PROCEED** button to download the Invoice Upload/Download Offline Tool from the GST Portal.

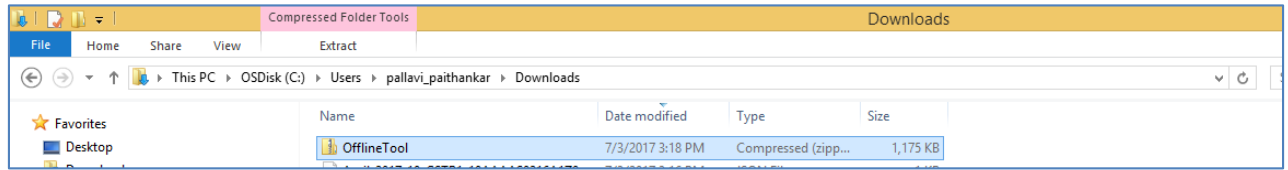


The Progress update page is displayed in a new browser tab. You can notice that the download is in progress.

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



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



## 4. Installation of the Invoice Upload/Download Offline Tool

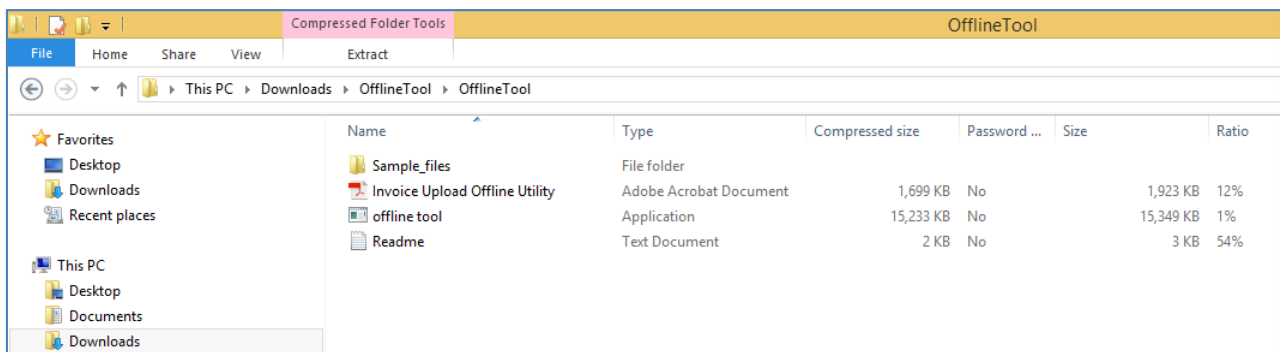
Once the download of the Invoice Upload/Download Offline Tool is complete, you need to install these downloaded files on your machine.

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

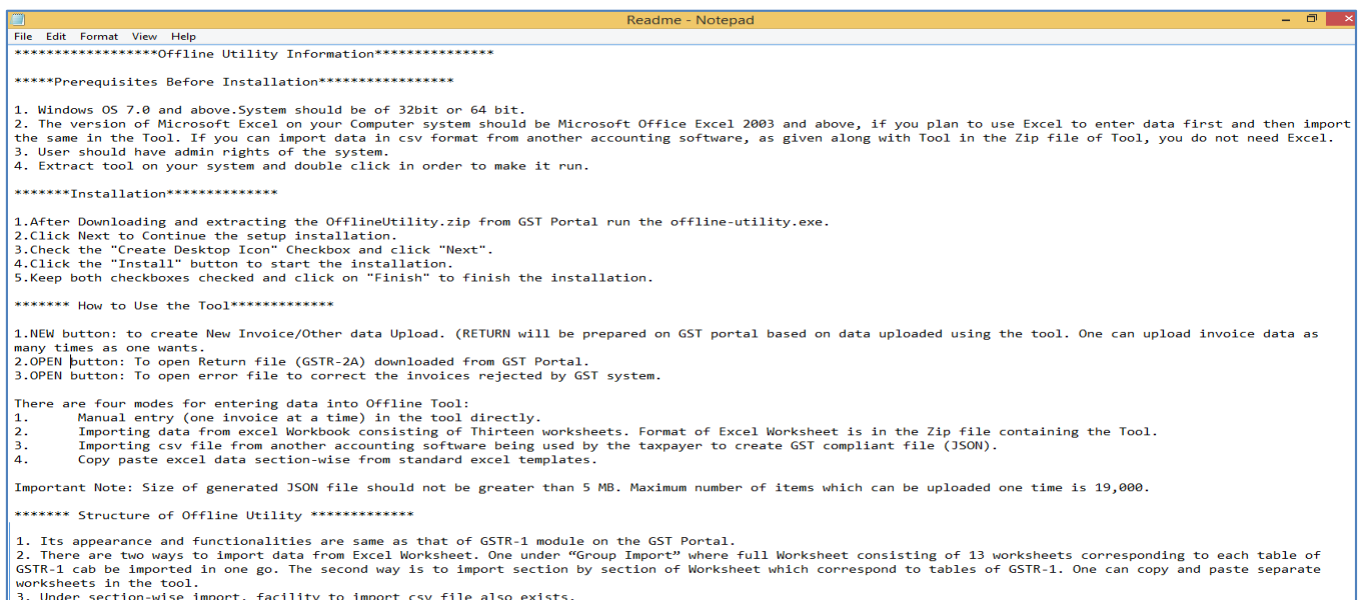
- **Offline-Tool.exe** file for the Invoice Upload/Download Offline Tool to be installed in the local machine (your computer)
- **Sample\_files** folder which contains the sample data which should be deleted before filling the actual data to the template
- **Readme.txt** file that explains in detail the prerequisites for the Invoice Upload/Download Offline Tool
- **Invoice Upload offline Utility** User Manual detailing out the guidance for taxpayers to use Invoice Upload/Download Offline Tool.



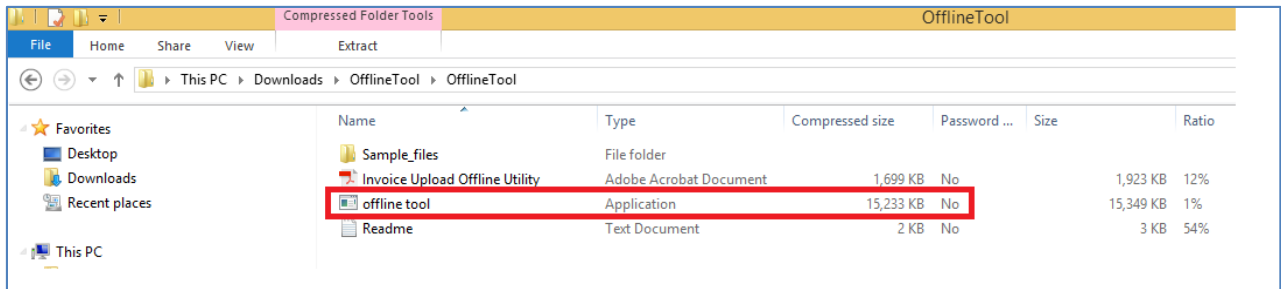
Save Excel file and CSV files on your machine as these contain the templates in which data can be entered to be used by the Invoice Upload/Download Offline Tool.



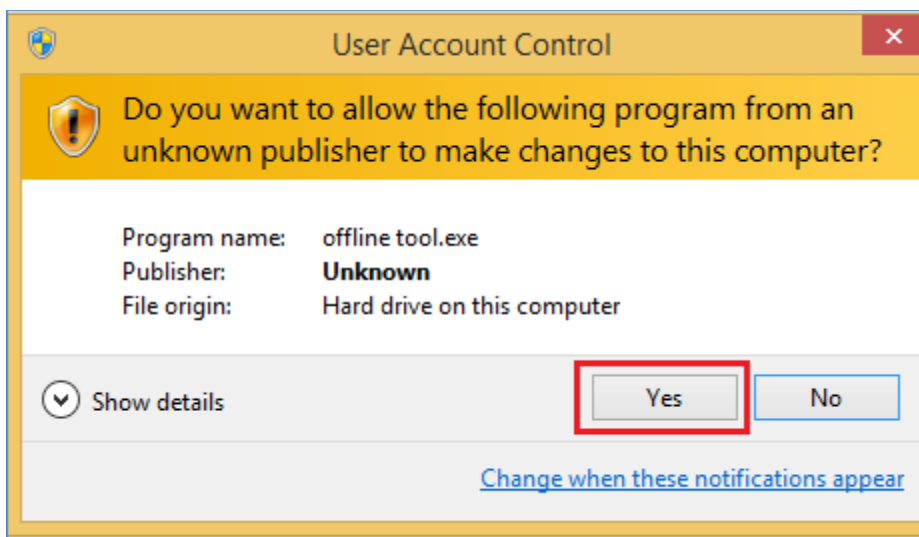
2. Open the **Readme.txt** file to get the information of the Invoice Upload/Download Offline Tool installation process.



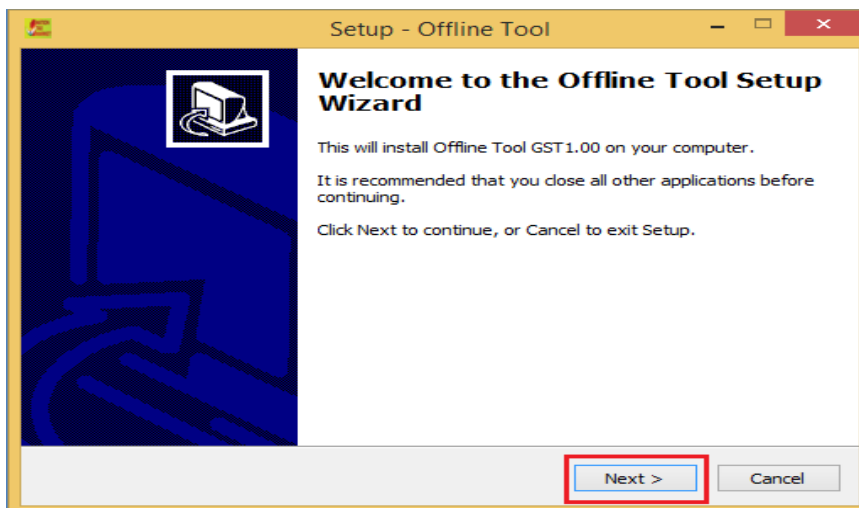
3. Double click the **offline tool** set up file.



4. Click the **Yes** button to install the Offline Tool.



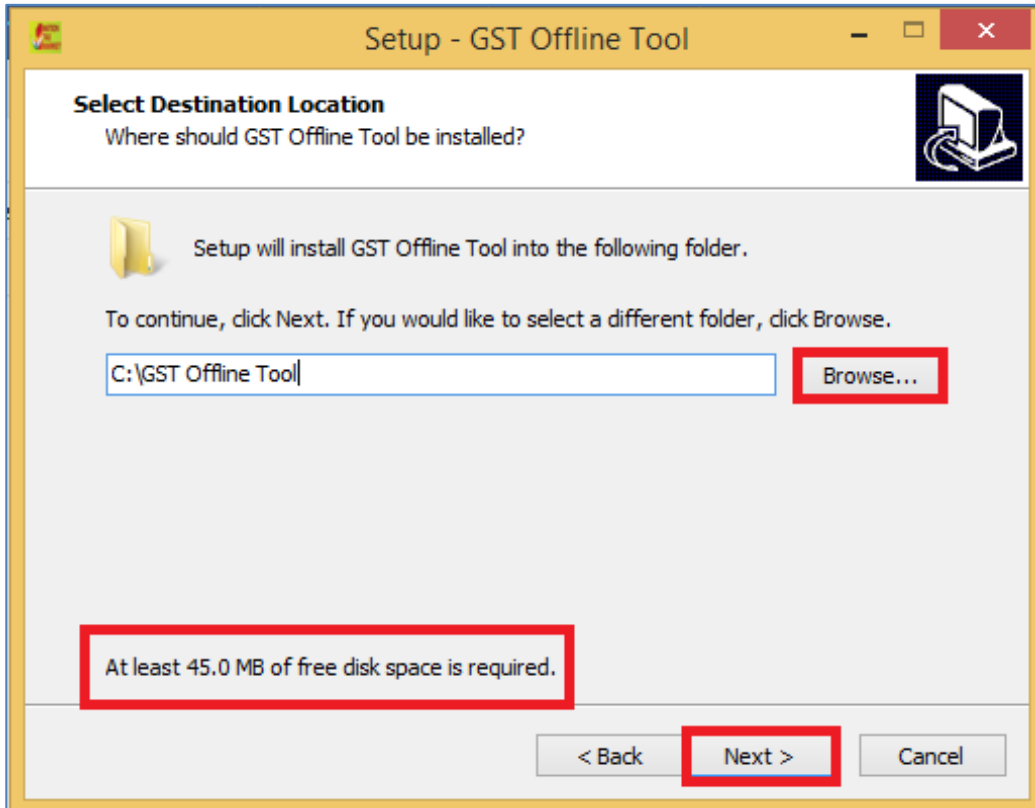
5. Click the **Next** button.



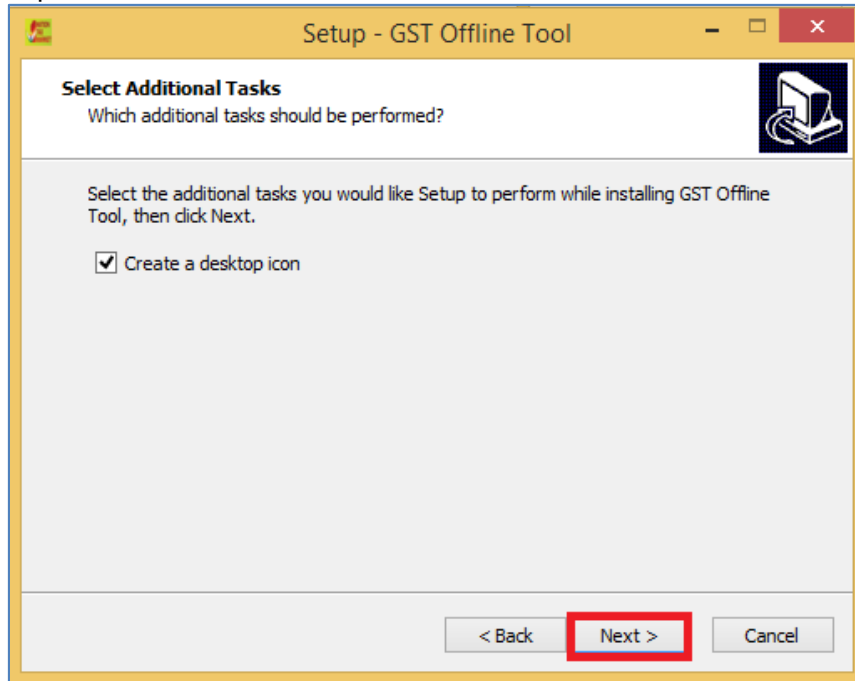
6. Click the **Browse** button to select the destination location of your choice to install the Invoice Upload/Download Offline Tool.
7. Click the **Next** button.



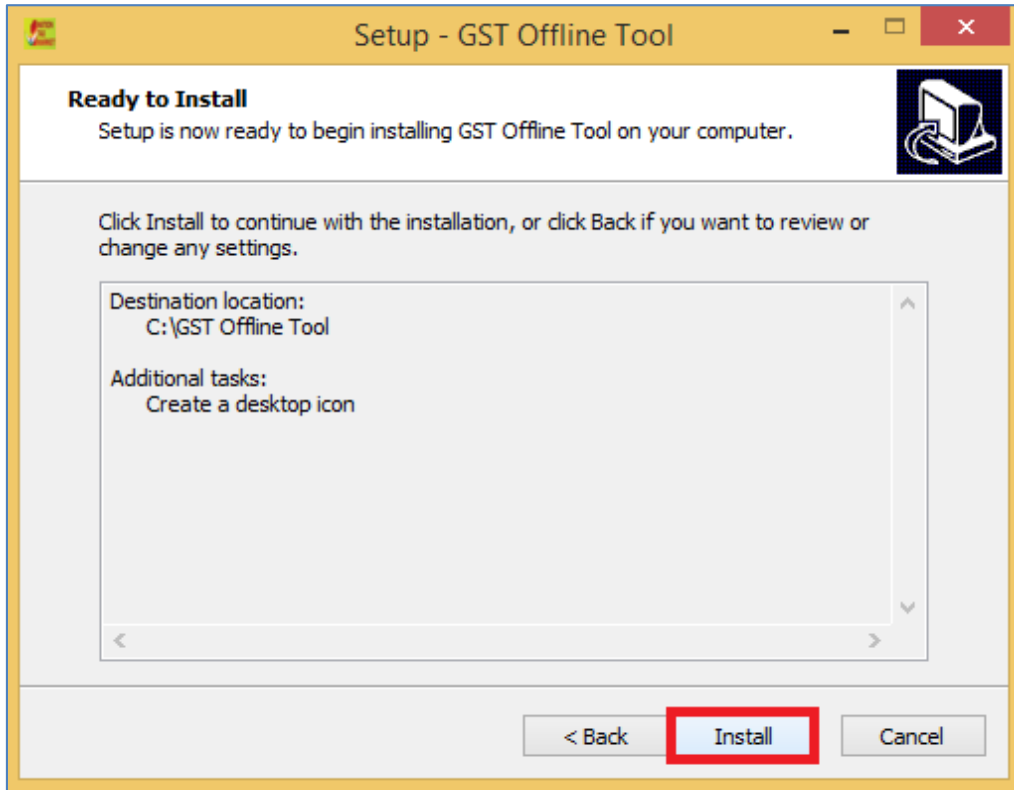
The needed disk space for installing the Invoice Upload/Download Offline Tool is displayed. Ensure that the required space is available on your machine for the installation. Download of the Tool is not completed when there is insufficient space on your machine.



8. Select the checkbox for **Create a desktop icon** to create an icon for the Invoice Upload/Download Offline Tool on the desktop as a short cut. Click the **Next** button.

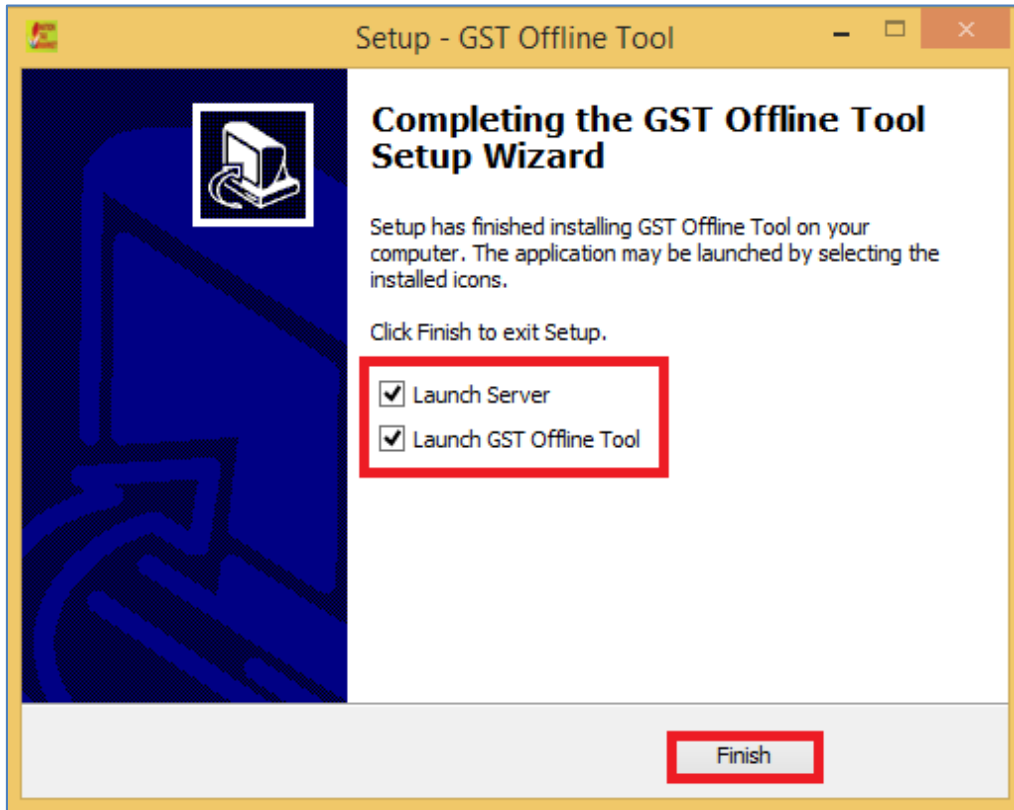


9. Click the **Install** button.



Setup will be installed along with the required software in your machine. The installation of the Invoice Upload/Download Offline Tool usually takes 2-3 minutes depending on the Internet and System speed.

- Invoice Upload/Download Offline Tool set up is completed. Ensure that both the checkboxes are selected in order to start the tool. Click the **Finish** button.



**Important Note:** - In case, you un-install the tool and then re-installs the tool, you should re-install at the same location.

In case, you re-install the tool on different location you need to restart the system so that tool refers to new location. If you will not restart the system, the Invoice Upload/Download Offline Tool will refer the old path and will not open the tool.

- Notice that the desktop icon for the tool is created on the desktop. Double click the **Offline Tool** icon on your desktop to open the Tool.



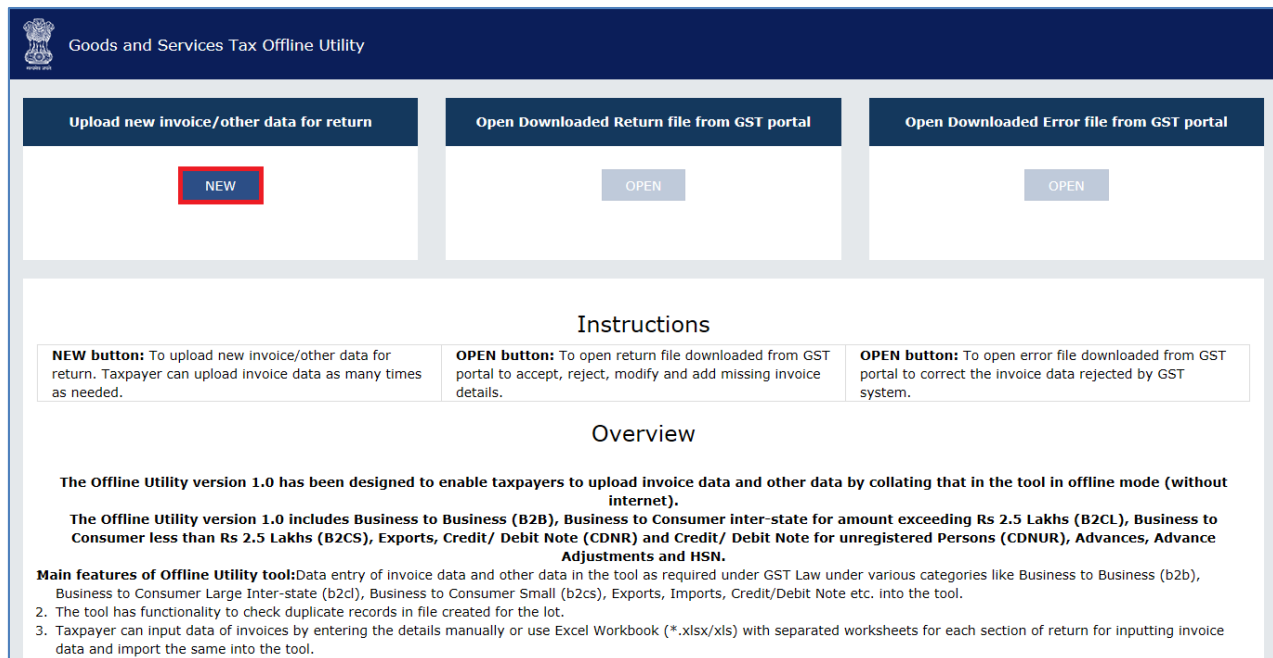


## 5. Uploading Invoice Data using the Invoice Upload/Download Offline Tool

Let us take an example where you need to upload the **Outward Supplies invoices** in the GSTR 1 for the Financial Year **2017-18** and Return Filing Period as **April** on the GST Portal using the Invoice Upload/Download Offline Tool.

To add the B2B invoices in the GSTR 1 on the GST Portal using the Invoice Upload/Download Offline Tool, perform the following steps:

1. When you double click the **Offline Tool** icon on your desktop, the Offline Tool Home Page will be displayed. This page has following three tabs:
  - **Upload new invoice/ other data for return:** The **NEW** button is used to Upload New Invoice/ upload other data. (**Return will be prepared on the GST Portal** based on the data uploaded using the tool. One can upload invoice data as many times as one wants.)
  - **Open Downloaded Return file from GST portal:** The **OPEN** button is used to open Downloaded pre-auto populated Return file (like GSTR-1,1A, 2A..etc) which was downloaded from GST Portal. This section is currently disabled and will be provided in Ver2.0 of the tool.
  - **Open Downloaded Error File from GST portal:** The **OPEN** button is used to open error file to understand the errors occurred on the portal while uploading the JSON file to the portal and take necessary action to rectify the invoices rejected by GST Portal. This section also currently disabled and will be provided in Ver2.0 of the tool.



Goods and Services Tax Offline Utility

**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 Utility version 1.0 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 Utility version 1.0 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.

**Main features of Offline Utility tool:** Data entry of invoice data and other data in the tool as required under GST Law under various categories like Business to Business (b2b), Business to Consumer Large Inter-state (b2cl), Business to Consumer Small (b2cs), Exports, Imports, Credit/Debit Note etc. into the tool.

2. The tool has functionality to check duplicate records in file created for the lot.
3. Taxpayer can input data of invoices by entering the details manually or use Excel Workbook (\*.xlsx/xls) with separated worksheets for each section of return for inputting invoice data and import the same into the tool.

2. To upload invoice details for filing return, click the **NEW** button. The **File Returns** page is displayed.

3. From the **GST Statement>Returns** drop-down list, select the **GSTR 1** option.
4. In the **GSTIN of Supplier** field, enter your GSTIN (Being a supplier when you are preparing data for GSTR 1). Say for example your GSTIN is 18AAAAS0793A1ZR, enter this data in GSTIN field.
5. In the **Financial Year** drop-down list, select the financial year for which the return has to be prepared and filed. In this example, we select as **2017-18**.



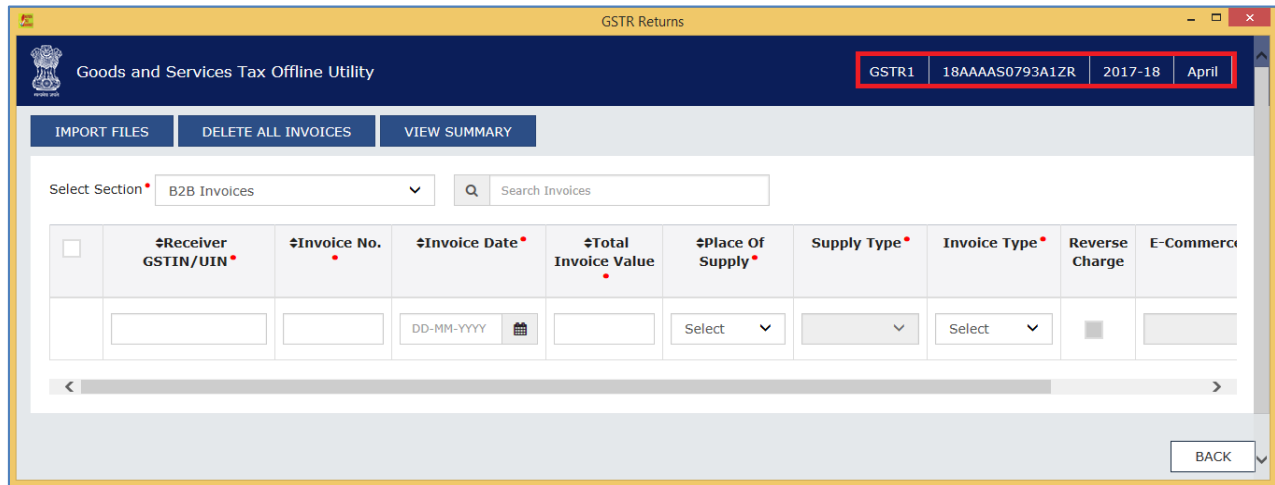
At any point of time, only two financial years will be available in the drop-down list. As 2017-18 is the first year of implementation, only one year is available as the selection in the drop-down list.

6. From the **Tax Period** drop-down list, select the tax period for which return for which the return has to be prepared. In this example, the tax period is selected as **April**.
7. In the **Gross Turnover of Previous Financial Year** field, enter your gross turnover in the previous financial year which is a mandatory field.
8. In the **Gross Turnover for the Quarter –Apr-Jun-17** field, enter your gross turnover for the quarter ended 30<sup>th</sup> Jun-17 which is a mandatory field. If was no such turnover is there, enter 0.
9. Click the **PROCEED** button.

When the Offline Tool zip file is downloaded, an excel workbook is also downloaded with it. This Workbook is used to upload invoice data to the tool.



Maximum number of Invoice line items which can be uploaded at one time is 19,000.



Next step is to upload the invoice data. There are four options to upload the data.

- [Option 1: Manual Entry of Invoice Data](#)
- [Option 2: Copy and Paste from Excel Workbook](#)
- [Option 3: Import full Excel Workbook consisting of multiple sheets](#)
- [Option 4: Import the CSV file](#)

Option 2, 3 uses an Excel template that is explained in the later section of this document & option 4 uses CSV template.

### 5.1 Option 1: Manual Entry of Invoice Data

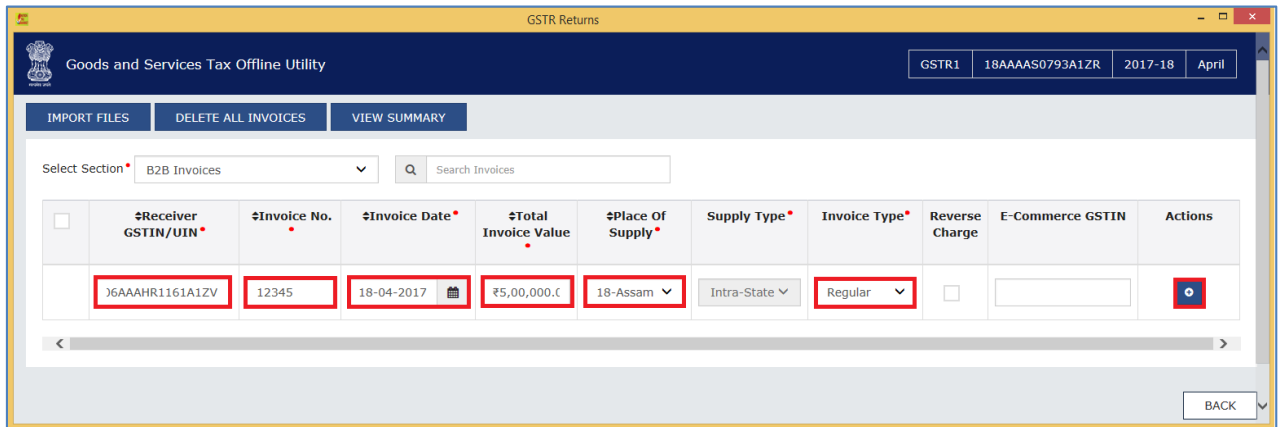
To enter the invoice data manually in the Invoice Upload/Download Offline Tool directly, perform the following steps. Here, you can enter details of only one invoice at a time.

1. From the **Select Section** drop-down list, select the applicable section where the invoice data needs to be entered.
2. Enter the invoice details in each column like Receiver GSTIN/UIN, Invoice No. etc.
3. Click the **Plus** icon (Highlighted in Red square under **Actions** column) on the right side in order to fill the item level details for this invoice.



Enter the GSTIN in the correct format or else system will display an error message at the time of entry itself.

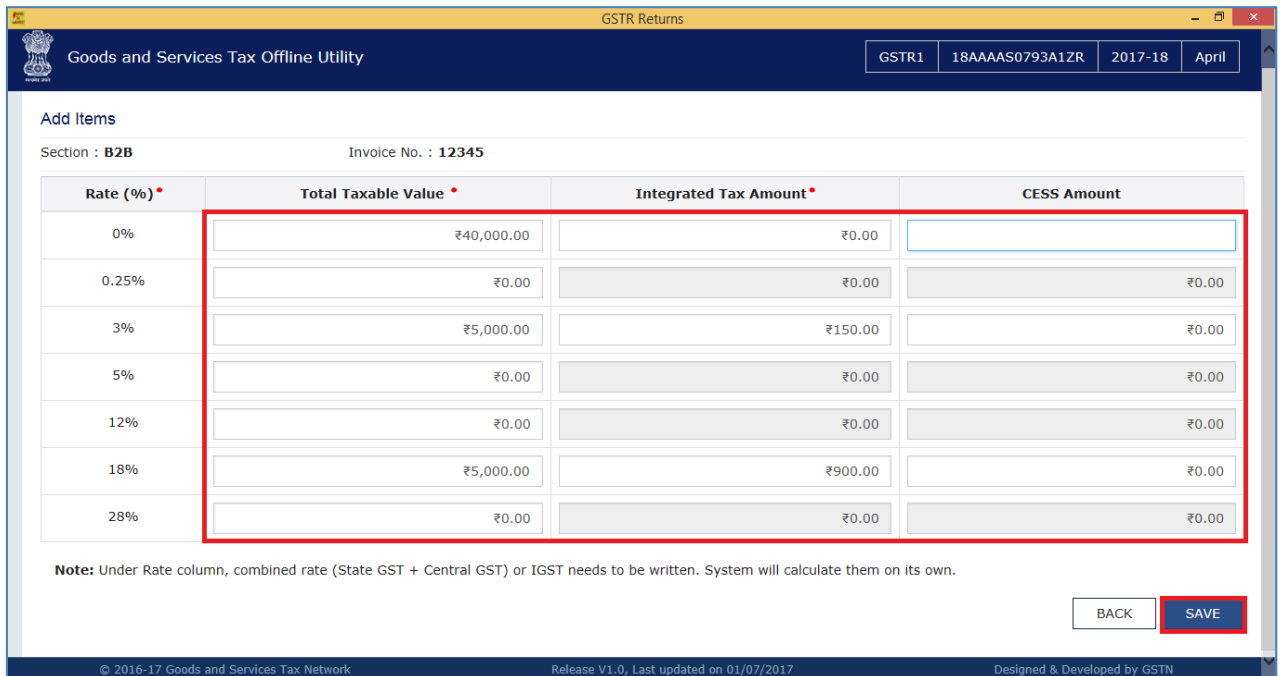
In case an invoice is uploaded twice in the same tax period in the Invoice Upload/Download Offline Tool, then the Tool will display an error, however if the same invoice is existing in the earlier tax period then the Invoice Upload/Download Offline Tool may not be able to identify the duplication and error message will be populated only when the invoice data is uploaded to the GST Portal where duplicate entry check is done & error file will be created for the same, user can open it using tool as discussed earlier.



- 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.



All line items of same rate has to be reported as one line item, hence a maximum 7 Line items are allowed in an invoice.



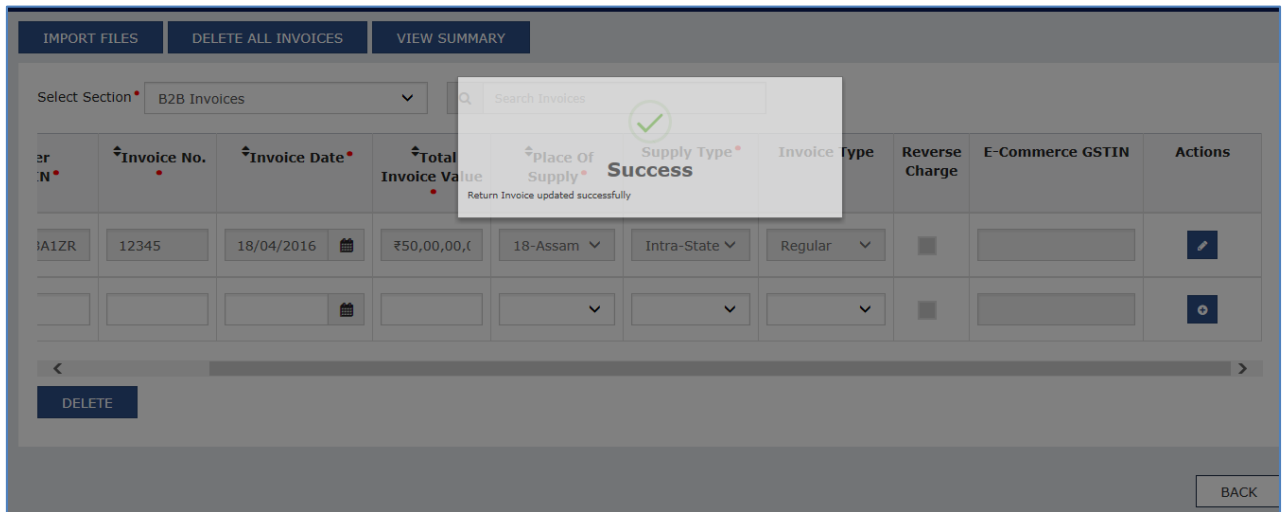
Rate (%)	Total Taxable Value	Integrated Tax Amount	CESS Amount
0%	₹40,000.00	₹0.00	
0.25%	₹0.00	₹0.00	₹0.00
3%	₹5,000.00	₹150.00	₹0.00
5%	₹0.00	₹0.00	₹0.00
12%	₹0.00	₹0.00	₹0.00
18%	₹5,000.00	₹900.00	₹0.00
28%	₹0.00	₹0.00	₹0.00

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

5. Once the invoice details are saved, the success message is displayed.



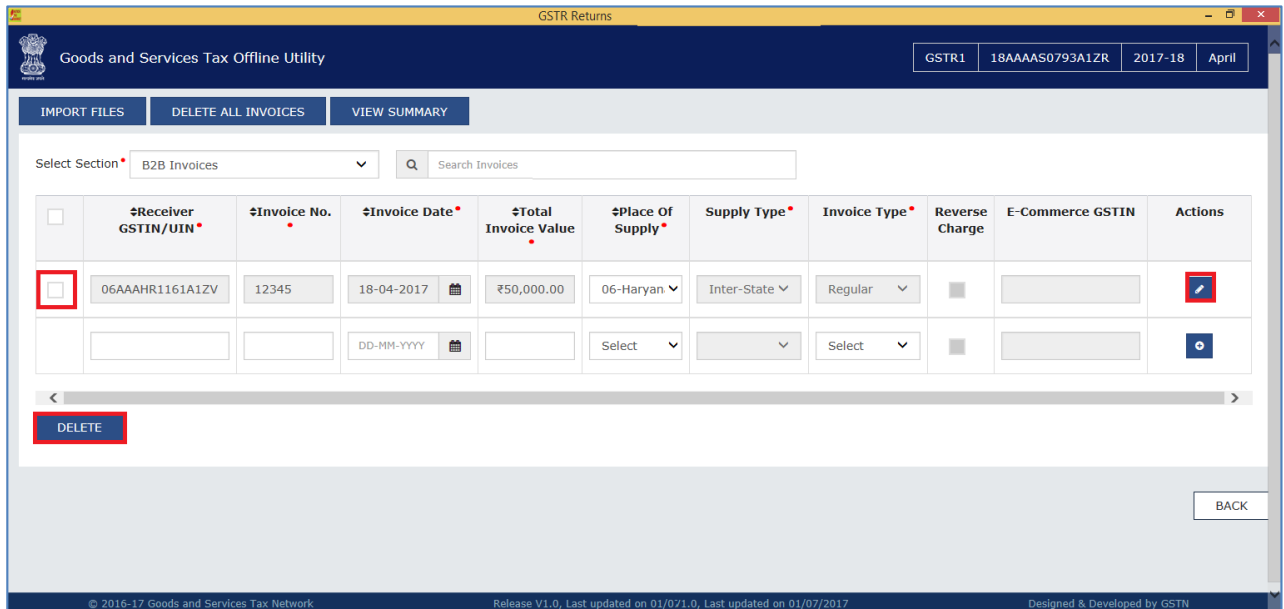
Ensure to save the data on a time to time basis to avoid any loss of data.



The screenshot shows a web interface with a table of invoices. A modal window with a green checkmark and the text "Success" is overlaid on the table, indicating that an invoice was updated successfully. The table has columns for Invoice No., Invoice Date, Total Invoice Value, Place of Supply, Supply Type, Invoice Type, Reverse Charge, and E-Commerce GSTIN. A "DELETE" button is visible at the bottom left of the interface.

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

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.

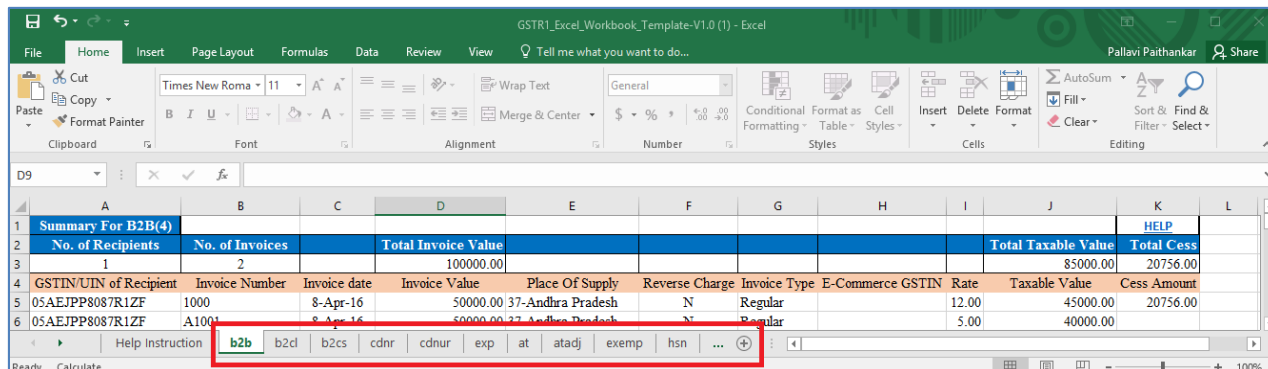


The screenshot shows the "GSTR Returns" window in the GSTN utility. The table contains one invoice record with a checkbox selected in the first column. The "DELETE" button at the bottom left is highlighted with a red box. The table columns are: Receiver GSTIN/UIN, Invoice No., Invoice Date, Total Invoice Value, Place of Supply, Supply Type, Invoice Type, Reverse Charge, and E-Commerce GSTIN. The "Actions" column contains an edit icon and a delete icon.

<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"/>	06AAHR1161A1ZV	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"/>		

## 5.2 Understanding the Excel Template

The multi excel sheet has eleven worksheets covering different tables in GSTR-1. When you first download the excel sheet, there is a header only in each sheet. You need to manually enter the data in these sheets.



The table below provides the name, full form and detailed description for these eleven worksheets.

Worksheet Name	Full Form of Worksheet Name	Description
b2b	B2B	Details of invoices of Taxable supplies made to other registered taxpayers
b2cl	B2C Large	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 that INR 2,50,000</li> </ul>
b2cs	B2C Small	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> <li></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
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

Worksheet Name	Full Form of Worksheet Name	Description
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

Let us understand how to fill data in the different worksheets:

### B2B (B2B Supplies)

#### Sample File for B2B:

Summary For B2B(4)											HELP
No. of Recipients	No. of Invoices	Total Invoice Value		Total Taxable Value		Total Cess					
1	2	100000.00		85000.00		20756.00					
GSTIN/UN of Recipient	Invoice Number	Invoice date	Invoice Value	Place Of Supply	Reverse Charge	Invoice Type	E-Commerce GSTIN	Rate	Taxable Value	Cess Amount	
05AEJPP8087R1ZF	1000	8-Apr-16	50000.00	37-Andhra Pradesh	N	Regular		12.00	45000.00	20756.00	
05AEJPP8087R1ZF	A1001	8-Apr-16	50000.00	37-Andhra Pradesh	N	Regular		5.00	40000.00		

#### Field details for B2B:

Worksheet Name	Field name	Help Instruction
b2b	<b>Details of invoices of Taxable supplies made to other registered taxpayers</b>	
	1. GSTIN/UN of Recipient	Enter the GSTIN or UIN of the receiver. E.g. 05AEJPP8087R1ZF. Check that the registration is active on the date of the invoice from GST portal
	2. Invoice number	Enter the Invoice number of invoices issued to registered recipients. Ensure that the format is alpha-numeric with allowed special characters of slash(/) and dash(-). The total number of characters should not be more than 16.
	3. Invoice Date	Enter date of invoice in DD-MMM-YYYY. E.g. 24-May-2017.
	4. Invoice value	Enter the total value indicated in the invoice of the supplied goods or services- with 2 decimal Digits.
	5. Place of Supply(POS)	Select the code of the state from drop down list for the place of supply.
	6. Reverse Charge	Please select Y or N, if the supplies/services are subject to tax as per reverse charge mechanism.
	7. Invoice Type	Select from the dropdown whether the supply is regular, or to a SEZ unit/developer with or without payment of tax or deemed export.
	8. E-Commerce GSTIN	Enter the GSTIN of the e-commerce company if the supplies are made through an e-Commerce operator.
	9. Rate	Enter the combined (State tax + Central tax) or the integrated tax, as applicable.
	10. Taxable Value	Enter the taxable value of the supplied goods or services for each rate line item - with 2 decimal Digits, The taxable value has to be computed as per GST valuation
11. Cess Amount	Enter the total Cess amount collected/payable.	

## B2CL (B2C Large)

### Sample File for B2CL:

	A	B	C	D	E	F	G	H
1	Summary For B2CL(5)							<a href="#">HELP</a>
2	No. of Invoices		Total Inv Value			Total Taxable Value	Total Cess	
3	5		1250901.04			1370600.00	124536.00	
4	Invoice Number	Invoice date	Invoice Value	Place Of Supply	Rate	Taxable Value	Cess Amount	E-Commerce GSTIN
5	10001	28-Apr-17	250000.01	37-Andhra Pradesh	5.00	345600.00	20756.00	01AABCE5507R1Z4
6	10002	29-Apr-17	250000.01	37-Andhra Pradesh	0.00	255000.00	20756.00	
7	10003	5-Apr-17	250000.01	32-Kerala	12.00	255000.00	20756.00	
8	10004	13-Apr-17	250000.01	37-Andhra Pradesh	5.00	265000.00	20756.00	
9	10005	15-Apr-17	250901.00	04-Chandigarh	5.00	50000.00	20756.00	01AABCE5507R1Z4
10	10005	15-Apr-17	250901.00	04-Chandigarh	28.00	200000.00	20756.00	01AABCE5507R1Z4

### Field details for B2CL:

Worksheet Name	Field name	Help Instruction
b2cl	Invoices for Taxable outward supplies to consumers wherea)	The place of supply is outside the state where the supplier is registered
	1. Invoice number	Enter the Invoice number of invoices issued to Unregistered Recipient of the other State with invoice value more than 2.5 lakh. Ensure that the format is alpha-numeric with allowed special characters of slash(/) and dash(-) with maximum length of 16 characters.
	2. Invoice Date	Enter date of invoice in DD-MMM-YYYY. E.g. 24-May-2017.
	3. Invoice value	Invoice value should be more than Rs 250,000 and up to two decimal digits.
	4. Place of Supply(POS)	Select the code of the state from drop down list for the applicable place of supply.
	5. Rate	Enter the combined (State tax + Central tax) or the integrated tax rate, as applicable.
	6. Taxable Value	Enter the taxable value of the supplied goods or services for each rate line item -2 decimal digits, The taxable value has to be computed as per GST valuation provisions.
	7. Cess Amount	Enter the total Cess amount collected/payable.
	8. E-Commerce GSTIN	Enter the GSTIN of the e-commerce company if the supplies are made through an e-Commerce operator.



**B2CS (B2C Small)**

**Sample File for B2CS:**

Summary For B2CS(7)					<a href="#">HELP</a>
			Total Taxable Value	Total Cess	
			1226005.01	20756.00	
Type	Place Of Supply	Rate	Taxable Value	Cess Amount	E-Commerce GSTIN
E	37-Andhra Pradesh	5.00	500000.00		01AABCE5507R1Z4
OE	37-Andhra Pradesh	28.00	50000.00	20756.00	
E	32-Kerala	12.00	250000.00		01AABCE5507R1Z4
OE	37-Andhra Pradesh	5.00	76000.45		
E	02-Himachal Pradesh	12.00	350004.56		01AABCE5507R1Z4

**Field details for B2CS:**

Worksheet Name	Field name	Help Instruction
b2cs	<b>Supplies made to consumers and unregistered persons of the following naturea) Intra-State: any valueb) Inter-State: Invoice va</b>	
	<b>1. Type</b>	In the <b>Type</b> column, enter <b>E</b> if the supply is done through E-Commerce or else enter <b>OE</b> (other than E-commerce).
	<b>2. Place of Supply(POS)</b>	Select the code of the state from drop down list for the applicable place of supply.
	<b>3. Rate</b>	Enter the combined (State tax + Central tax) or the integrated tax rate.
	<b>4. Taxable Value</b>	Enter the taxable value of the supplied goods or services for each rate line item -2 decimal Digits. The taxable value has to be computed as per GST valuation provisions.
	<b>5. Cess Amount</b>	Enter the total Cess amount collected/payable.
	<b>6. E-Commerce GSTIN</b>	Enter the GSTIN of the e-commerce company if the supplies are made through an e-Commerce operator.

## CDNR (Credit/ Debit Note)

### Sample File for CDNR:

Summary For CDNR(9B)													HELP
No. of Recipients	No. of Invoices	No. of Notes/Vouchers		Total Note/Refund Voucher Value		Total Taxable Value		Total Cess					
2	5	5		224000.00		185000.00		20950.00					
GSTIN/UID of Recipient	Invoice/Advance Receipt Number	Invoice/Advance Receipt date	Note/Refund Voucher Number	Note/Refund Voucher date	Document Type	Reason For Issuing document	Place Of Supply	Note/Refund Voucher Value	Rate	Taxable Value	Cess Amount	Pre GST	
05AEJPP8087R1ZF	1000	8-Apr-17	90001	28-Apr-17	C	Sales Return	37-Andhra Pradesh	22000.00	12.00	50000.00		N	
05AEJPP8087R1ZF	A1001	8-Apr-17	90002	29-Apr-17	C	Sales Return	37-Andhra Pradesh	50000.00	12.00	50000.00	200.00	N	
05AEJPP8087R1ZF	1000A	9-Apr-17	90003	30-Apr-17	R	Correction in invoice	37-Andhra Pradesh	52000.00	5.00	25000.00		Y	
05AEJPP8087R1ZF	A11003	10-Apr-17	90004	25-Apr-17	D	inefficiency in service	34-Pondichery	50000.00	5.00	20000.00		Y	
19AAAWB0478A1ZZ	1/1005	18-Apr-17	90005	25-Apr-17	C	Deficiency in service	37-Andhra Pradesh	50000.00	18.00	40000.00	20750.00	Y	

### Field details for CDNR:

Worksheet Name	Field name	Help Instruction
cdnr	<b>Credit/ Debit Notes/Refund vouchers issued to the registered taxpayers during the tax period. Debit or credit note issued against</b>	
	<b>1. GSTIN/UID</b>	Receiver GSTIN/UID
	<b>2. Invoice/Advance Receipt Number</b>	Enter original invoice number Reported in B2B section of earlier period/current tax period or pre-GST period against which credit/debit note is issued. Incase of refund voucher please enter the related advance receipt voucher number.
	<b>3. Invoice/Advance Receipt date</b>	Enter the original invoice/advance receipt date in DD-MMM-YYYY. E.g. 24-May-2017.
	<b>4. Note/Refund Voucher Number</b>	Enter the credit/debit note number or the refund voucher number. Ensure that the format is alpha-numeric with allowed special characters of slash(/) and dash(-) of maximum length of 16 characters.
	<b>5. Note/ Refund Voucher date</b>	Enter credit/debit note/Refund voucher date in DD-MMM-YYYY. E.g. 24-May-2017.
	<b>6. Document Type</b>	In the <b>document Type</b> column, enter "D" if the note is Debit note, enter "C" if note is credit note or enter "R" for refund voucher.
	<b>7. Reason For Issuing document</b>	Select the applicable reason for issue of the document.
	<b>8. Place of Supply</b>	Declare the place of supply based on the original document.
	<b>9. Note/Refund Voucher value</b>	Amount should be with only up to 2 decimal digits.
	<b>10. Rate</b>	Enter the combined (State tax + Central tax) or the integrated tax.
	<b>11. Taxable value</b>	Enter the taxable value of the supplied goods or services for each rate line item -2 decimal Digits, The taxable value has to be computed as per GST valuation provisions.
	<b>12. Cess Amount</b>	Enter the total Cess amount.
<b>13. Pre GST</b>	Select whether the credit/debit note is related to pre-GST supplies.	

**CDNUR (Credit/ Debit Notes/Refund voucher for Unregistered person)**

**Sample File for CDNUR**

Summary For CDNUR(9B)										H	I	J	K	L	M
No. of Notes/Vouchers			No. of Invoices			Total Note Value		Total Taxable Value		Total Cess					
5			5			227000.00		1250000.00		5410.00					
UR Type	Note/Refund Voucher Number	Note/Refund Voucher date	Document Type	Invoice/Advance Receipt Number	Invoice/Advance Receipt date	Reason For Issuing document	Place Of Supply	Note/Refund Voucher Value	Rate	Taxable Value	Cess Amount	Pre GST			
B2CL	90001	28-Apr-17	C	10003	5-Apr-17	Sales Return	32-Kerala	25000.00	5.00	250000.00		Y			
B2CL	90002	29-Apr-17	C	10004	13-Apr-17	Sales Return	37-Andhra Pradesh	50000.00	12.00	250000.00		N			
B2CL	90003	30-Apr-17	D	10005	15-Apr-17	Correction in invoice	04-Chandigarh	52000.00	5.00	250000.00	2010.00	Y			
B2CL	90004	30-Apr-17	C	10001	28-Apr-17	Deficiency in service	37-Andhra Pradesh	50000.00	5.00	250000.00		Y			
EXP	90005	28-Apr-17	R	81510	26-Apr-17	Finalization of Provisional assessment		50000.00	28.00	250000.00	3400.00	N			

**Field details for CDNUR**

Worksheet Name	Field name	Help Instruction
cdnur	<b>Credit/ Debit Notes/Refund vouchers issued to the unregistered persons against interstate invoice value is more than Rs 2.5 lak</b>	
	1. UR Type	Select the type of supply to Unregistered Taxpayers (UR) against which the document has been issued. "EXP" For export invoices/"B2CL" for supplies to consumers.
	2. Note/Refund Voucher Number	Enter the credit/debit note number or the refund voucher number. Ensure that the format is alpha-numeric with allowed special characters of slash(/) and dash(-) of maximum length of 16 characters.
	3. Note/ Refund Voucher date	Enter credit/debit note/Refund voucher date in DD-MMM-YYYY. E.g. 24-May-2017.
	4. Document Type	In the <b>document Type</b> column, enter "D" if the note is Debit note, enter "C" if note is credit note or enter "R" for refund voucher.
	5. Invoice/Advance Receipt Number	Enter original invoice number Reported in B2B section of earlier period/current tax period or pre-GST Period against which credit/debit note is issued. In case of refund voucher please enter the related advance receipt voucher number.
	6. Invoice/Advance Receipt date	Enter the original invoice/advance receipt date in DD-MMM-YYYY. E.g. 24-May-2017.
	7. Reason For Issuing document	Select the applicable reason for issue of the document from the dropdown.
	8. Place of Supply	Declare the place of supply based on the original document.
	9. Note/Refund Voucher value	Amount should be up to 2 decimal digits.
	10. Rate	Enter the combined (State tax + Central tax) or the integrated tax rate.
	11. Taxable value	Enter the taxable value of the supplied goods or services for each rate line item -up to 2 decimal Digits, The taxable value has to be computed as per GST valuation provisions.
	12. Cess Amount	Enter the total Cess amount.
13. Pre GST	Select whether the credit/debit note is related to pre-GST supplies.	

## EXP (Export)

### Sample File for EXP:

Summary For EXP(6)								HELP
No. of Invoices	Total Invoice Value			No. of Shipping Bill	Total Taxable Value			
6	3116813.72			6	332659.00			
Export Type	Invoice Number	Invoice date	Invoice Value	Port Code	Shipping Bill Number	Shipping Bill Date	Rate	Taxable Value
WOPAY	81510	26-Apr-17	995048.36	ASB995	184298	28-Apr-17	5.00	78788.00
WOPAY	81511	29-Apr-17	56990.00	ASB996	184299	29-Apr-17	0.00	44545.00
WPAY	81512	30-Apr-17	995048.36	ASB997	184300	30-Apr-17	12.00	48644.00
WPAY	81519	28-Apr-17	995048.00	ASB998	184301	28-Apr-17	5.00	0.00
WPAY	81520	29-Apr-17	39000.00	ASB999	184302	29-Apr-17	5.00	54548.00
WPAY	81521	30-Apr-17	35679.00	ASB101	184303	30-Apr-17	18.00	55567.00
WPAY	81521	30-Apr-17	35679.00	ASB101	184303	30-Apr-17	5.00	50567.00

### Field details for EXP:

Worksheet Name	Field name	Help Instructions
exp		<b>Exports supplies including supplies to SEZ/SEZ Developer or deemed exports</b>
	1.Export Type	In the <b>Type</b> column, enter <b>WPAY</b> if the Export is with payment of tax or else enter <b>WOPAY</b> .
	2. Invoice number	Enter the Invoice number issued to the registered receiver. Ensure that the format is alpha-numeric with allowed special characters of slash(/) and dash(-) with maximum length of sixteen characters.
	3. Invoice Date	Enter date of invoice in DD-MMM-YYYY. E.g. 24-May-2017.
	4. Invoice value	Enter the invoice value of the goods or services- up to 2 decimal Digits.
	5. Port Code	Enter the six digit code of port through which goods were exported. Please refer to the list of port codes available on the GST common portal.
	6.. Shipping Bill Number	Enter the unique reference number of shipping bill. This information if not available at the timing of submitting the return the same may be left blank and provided later.
	7. Shipping Bill Date	Enter date of shipping bill in DD-MMM-YYYY. E.g. 24-May-2017.
	9. Rate	Enter the applicable integrated tax rate.
	10. Taxable Value	Enter the taxable value of the supplied goods or services for each rate line item -up to 2 decimal Digits, The taxable value has to be computed as per GST valuation provisions.

## AT (Taxable Liability on Advances)

### Sample files for AT:

Summary For Advance Adjusted (11B)				HELP
Total Advance Received			Total Cess	
102960.00			12720.00	
Place Of Supply	Rate	Gross Advance Received	Cess Amount	
32-Kerala	12.00	87515.00	6819.00	
02-Himachal Pradesh	5.00	15445.00	5901.00	

### Field Details for AT:

Worksheet Name	Field name	Help Instructions
at		<b>Tax liability arising on account of receipt of consideration for which invoices have not been issued in the same tax period.</b>
	1. Place of Supply(POS)	Select the code of the state from drop down list for the place of supply.
	2. Rate	Enter the combined (State tax + Central tax) or the integrated tax rate.
	3. Gross advance received	Enter the amount of advance received excluding the tax portion.
	4. Cess Amount	Enter the total Cess amount collected/payable.

### ATADJ (Advance Adjustments)

#### Sample files for ATADJ:

	A	B	C	D
4	Place Of Supply	Rate	Gross Advance Adjusted	Cess Amount
5	01-Jammu & Kashmir	12.00	30000.00	2300.00
6	04-Chandigarh	18.00	15000.00	2200.00

#### Field details for ATADJ:

Worksheet Name	Field name	Help Instructions
atadj		<b>Adjustment of tax liability for tax already paid on advance receipt of consideration and invoices</b>
	1. Place of Supply(POS)	Select the code of the state from drop down list for the place of supply.
	2. Rate	Enter the combined (State tax + Central tax) or the integrated tax rate.
	3. Gross advance adjusted	Enter the amount of advance on which has tax has already been paid in earlier tax period and invoices are declared during this tax period.
	4. Cess Amount	Enter the total Cess amount to be adjusted

### EXEMP (Nil Rated, Exempted and Non GST supplies)

#### Sample files for EXEMP:

	A	B	C	D
1	Summary For Nil rated, exempted and non GST outward supplies (8)			<a href="#">HELP</a>
2		Total Nil Rated Supplies	Total Exempted Supplies	Total Non-GST Supplies
3		415000.00	622200.00	724687.00
4	Description	Nil Rated Supplies	Exempted (other than nil rated/non GST supply)	Non-GST supplies
5	Inter-State supplies to registered persons	100000.00	200000.00	300000.00
6	Intra-State supplies to registered persons	150000.00	300000.00	235000.00
7	Inter-State supplies to unregistered persons	75000.00	45300.00	89687.00
8	Intra-State supplies to unregistered persons	90000.00	76900.00	100000.00

#### Field Details for EXEMP:

	A	B	C	D	E	F	G	H	I
1	Worksheet Name	Field name	Help Instructions						
2			<b>Details of Nil Rated, Exempted and Non GST Supplies made during the tax period</b>						
3		1. Description	Indicates the type of supply.						
4		2.Nil rated supplies	Declare the value of supplies made under the "Nil rated" category for the supply type selected in 1. above. The amount to be declared here should exclude amount already declared in B2B and B2CL table as line						
5		3.Exempted (Other than Nil rated/non-GST supply)	Declare the value of supplies made under the "Exempted "category for the supply type selected in 1. above.						
6		4.Non GST Supplies	Declare the value of supplies made under the "Non GST" category for the supply type selected in 1. above. This column is to capture all the supplies made by the taxpayer which are out of the purview of GST						

### HSN (HSN Summary)

#### Sample Files for HSN:

A	B	C	D	E	F	G	H	I	J
<b>Summary For HSN(12)</b>									
<b>No. of HSN</b>				<b>Total Value</b>	<b>Total Taxable Value</b>	<b>Total Integrated Tax</b>	<b>Total Central Tax</b>	<b>Total State/UT Tax</b>	<b>Total Cess</b>
5				499384.80	54.15	2147.04	8103.00	11771.00	1503.00
HSN	Description	UQC	Total Quantity	Total Value	Taxable Value	Integrated Tax Amount	Central Tax Amount	State/UT Tax Amount	Cess Amount
3401	Copper	KGS-Kilograms	2.05	99876.36	10.23	214.52	600.00	500.00	300.00
1001	Iron & Steel	MTS-METRIC TON	2.05	99876.36	10.23	14.52	600.00	500.00	300.00
10083214	Fabric	MTR-METER	3.05	99877.36	11.23	678.00	601.00	501.00	301.00
10083215	Biscuit	LTR-LITERS	3.05	99877.36	11.23	895.00	701.00	501.00	301.00
3456721	Aerated Drinks	NOS-Numbers	3.05	99877.36	11.23	345.00	5601.00	9769.00	301.00

#### Field Details for HSN:

Worksheet Name	Field name	Help Instructions
hsn	<b>HSN wise summary of goods /services supplied during the tax period</b>	
	<b>1. HSN</b>	Enter the HSN Code for the supplied goods or Services. Minimum digit required to be mentioned in the tax invoice and consequently to be reported is as follows.
	<b>2. Description</b>	Enter the description of the supplied goods or Services. Description becomes a mandatory field if HSN code is not provided above.
	<b>3. UQC</b>	Select the applicable Unit Quantity Code from the drop down.
	<b>4. Total Quantity</b>	Enter the total quantity of the supplied goods or Services- up to 2 decimal Digits.
	<b>5. Total Value</b>	Enter the invoice value of the goods or services-up to 2 decimal Digits.
	<b>6. Taxable Value</b>	Enter the total taxable value of the supplied goods or services- up to 2 decimal Digits.
	<b>7. Integrated Tax Amount</b>	Enter the total Integrated tax amount collected/payable.
	<b>8. Central Tax Amount</b>	Enter the total Central tax amount collected/payable.
	<b>9. State/UT Tax Amount</b>	Enter the total State/UT tax amount collected/payable.
<b>10. Cess Amount</b>	Enter the total Cess amount collected/payable.	

### DOCS (List of Documents issued)

#### Sample file for uploading DOCS:

A	B	C	D	E
<b>Summary of documents issued during the tax period (13)</b>				<b>HELP</b>
			<b>Total Number</b>	<b>Total Cancelled</b>
			450	17
Nature of Document	Sr. No. From	Sr. No. To	Total Number	Cancelled
Invoice for outward supply	LKO/1001	LKO/10090	90	5
Invoice for outward supply	KNP/552	KNP/890	339	10
Debit Note	PUN/78	PUN/98	21	2
Debit Note				
Delivery Challan for job work				
Invoice for inward supply from unregistered person				
Refund Voucher				

#### Field details for DOCS:

Worksheet Name	Field name	Help Instructions
docs	<b>Details of various documents issued by the taxpayer during the tax period</b>	
	<b>1. Nature of Document</b>	Select the applicable document type from the drop down.
	<b>2. Sr. No From</b>	Enter the invoice/document series start number.
	<b>3. Sr. No To</b>	Enter the invoice/document series end number.
	<b>5.Total Number</b>	Enter the total no of documents in this particular series.
	<b>6.Cancelled</b>	No of documents cancelled in the particular series.



You need to fill up only those sections/ sheets which are relevant. Others may be left blank. Do not change any sheet or field name in the Header or format of the Excel file. Save the excel sheet after entering the data.

### Adding Multiple line item for single invoice in the excel sheet:

In case, you need to add multiple line item for single invoice in the excel sheet, the excel row should have the repeated invoice details which is common for multiple line items. For example: GSTIN/UIN, Invoice Number, Invoice Date and Place of Supply.

Once the excel sheet is imported, Invoice Upload/Download Offline Tool takes care of mapping the line item details with respective invoice.

Summary For B2B(4)											HELP
No. of Recipients	No. of Invoices	Total Invoice Value						Total Taxable Value		Total Cess	
4	15	910000.00						605000.00		41456.00	
GSTIN/UIN of Recipient	Invoice Number	Invoice date	Invoice Value	Place Of Supply	Reverse Charge	Invoice Type	E-Commerce GSTIN	Rate	Taxable Value	Cess Amount	
05AEJPP8087R1ZF	A/1003	10-Apr-17	100000.00	37-Andhra Pradesh	N	Regular		12.00	10000.00		
05AEJPP8087R1ZF	A/1003	10-Apr-17	100000.00	37-Andhra Pradesh	N	Regular		5.00	35000.00		
05AEJPP8087R1ZF	A/1003	10-Apr-17	100000.00	37-Andhra Pradesh	N	Regular		18.00	12455.00		
05AEJPP8087R1ZF	A/1003	10-Apr-17	100000.00	37-Andhra Pradesh	N	Regular		3.00	35000.00		
05AEJPP8087R1ZF	A/1003	10-Apr-17	100000.00	37-Andhra Pradesh	N	Regular		28.00	10000.00		

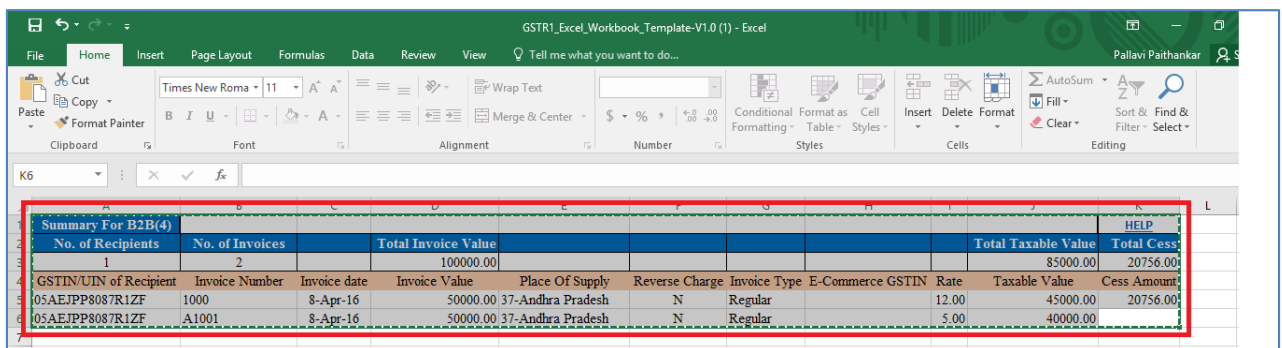
## 5.3 Option 2: Copy and Paste from Excel Workbook

To copy and paste the invoice data from the Excel workbook, perform the following steps:

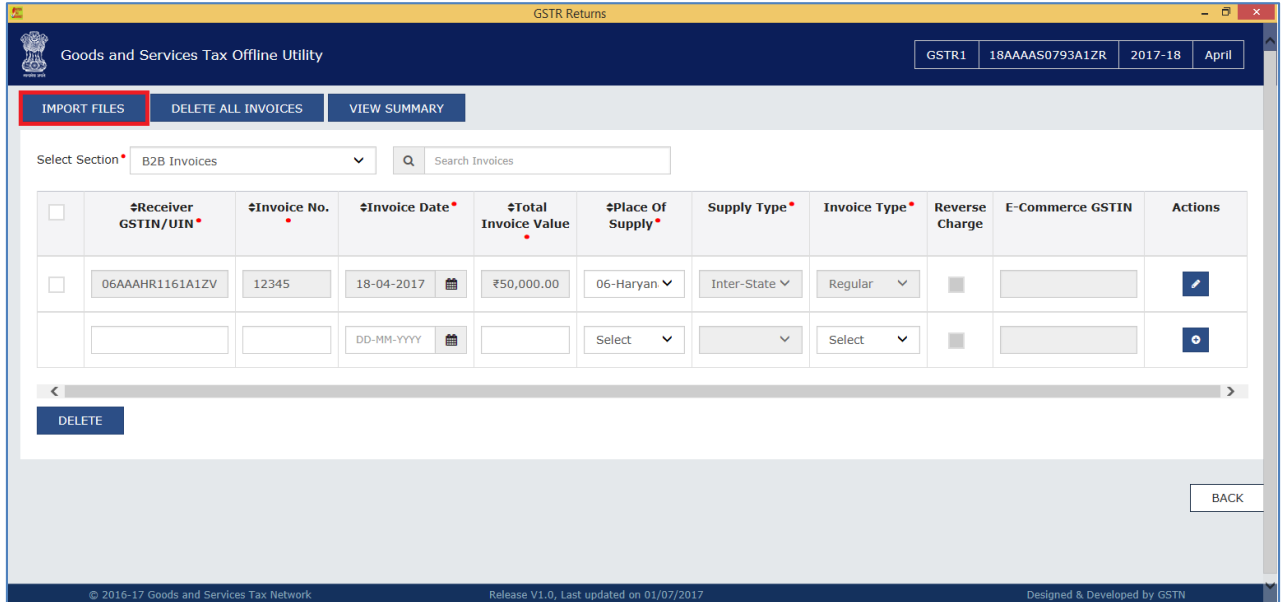
1. Open the excel sheet which has Invoice data in the desired format (based on the sample file). **Do not change any field in the Header or format of the Excel file.** The excel file is in the same format as prescribed in the respective Return Forms. Changing fields will lead to error when you upload the data on the GST Portal.
2. Press the Ctrl+C Keys (Shortcut key for copy) on the keyboard to copy the header part and the data from the excel sheet.



Ensure that the header begins from row 1, column A (i.e., cell A1) along with first 3 rows the invoices are selected together while copying it. You have to copy paste the invoices section wise only.

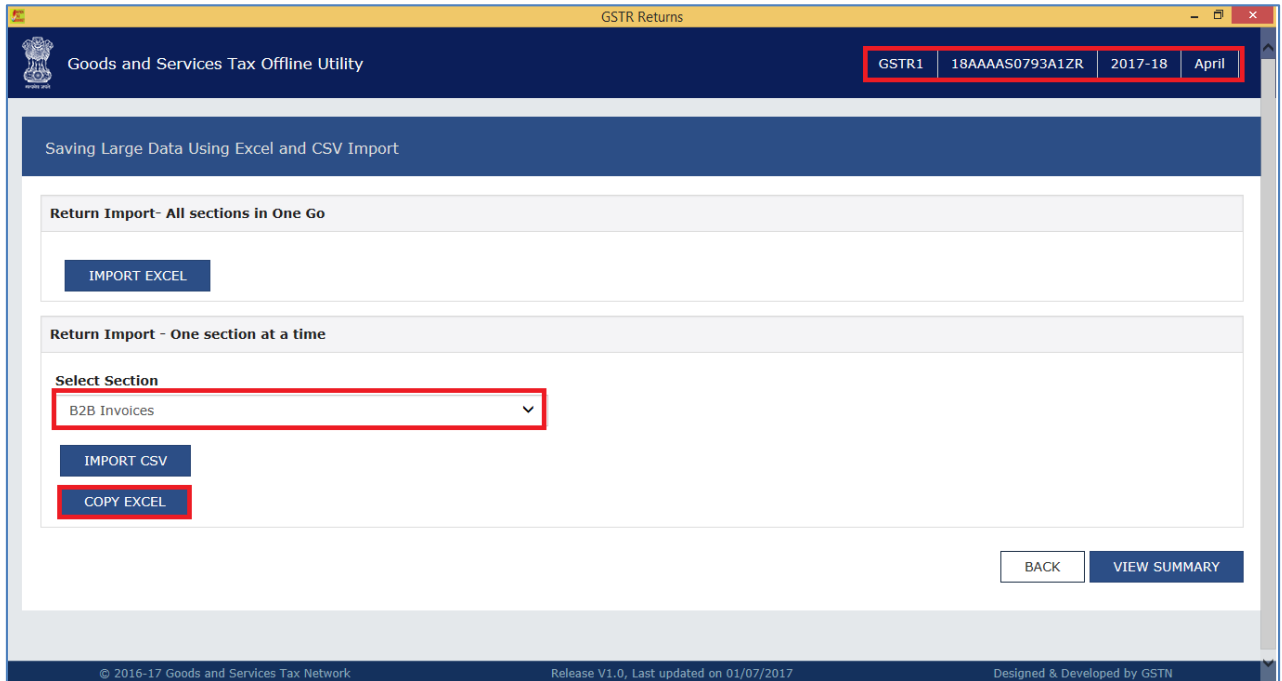


3. Click the **IMPORT FILES** button in the Invoice Upload/Download Offline Tool.



The screenshot shows the 'Goods and Services Tax Offline Utility' window. At the top, there are fields for 'GSTR1', '18AAAAS0793A1ZR', '2017-18', and 'April'. Below this, there are three buttons: 'IMPORT FILES' (highlighted with a red box), 'DELETE ALL INVOICES', and 'VIEW SUMMARY'. A 'Select Section' dropdown menu is set to 'B2B Invoices'. Below the menu is a search bar labeled 'Search Invoices'. A table displays invoice data with 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 shows a value of ₹50,000.00. A 'DELETE' button is located below the table, and a 'BACK' button is in the bottom right corner.

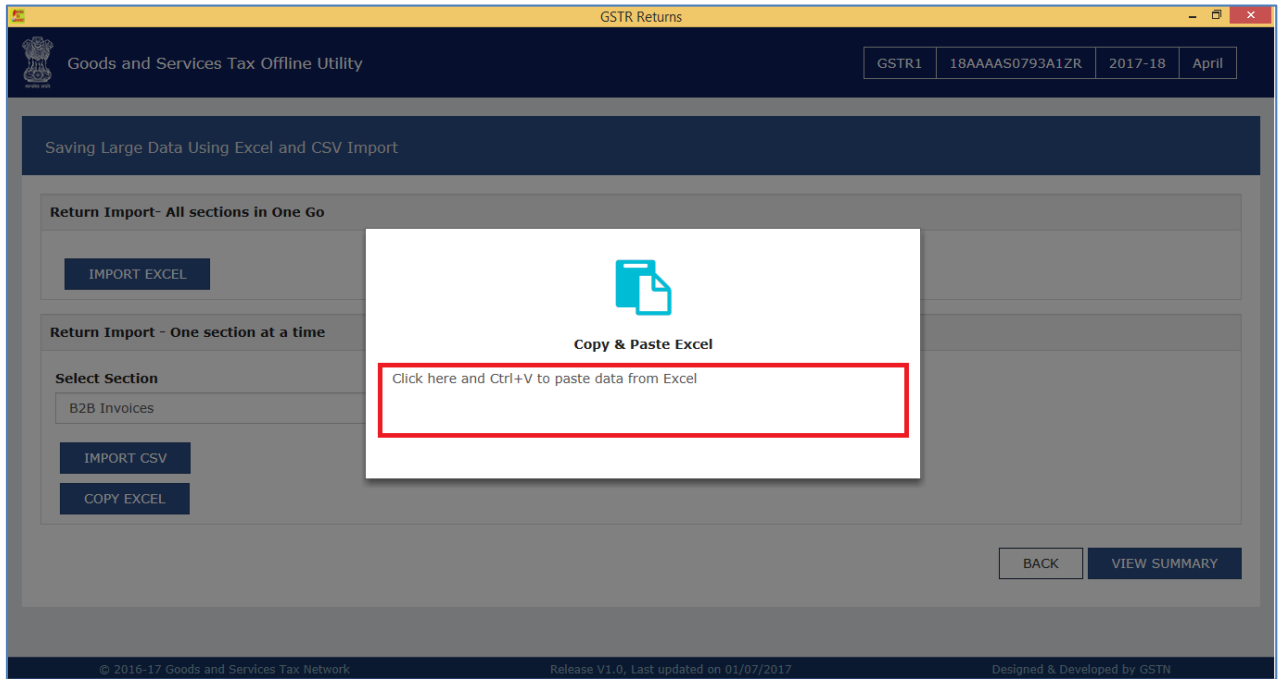
4. From the **Select Section** drop-down list, select the section for which you want to upload the invoices.
5. Click the **COPY EXCEL** button.



The screenshot shows the 'Saving Large Data Using Excel and CSV Import' section. It has two main options: 'Return Import- All sections in One Go' with an 'IMPORT EXCEL' button, and 'Return Import - One section at a time'. Under the second option, there is a 'Select Section' dropdown menu with 'B2B Invoices' selected (highlighted with a red box). Below the dropdown are 'IMPORT CSV' and 'COPY EXCEL' buttons (the latter is highlighted with a red box). 'BACK' and 'VIEW SUMMARY' buttons are at the bottom right.



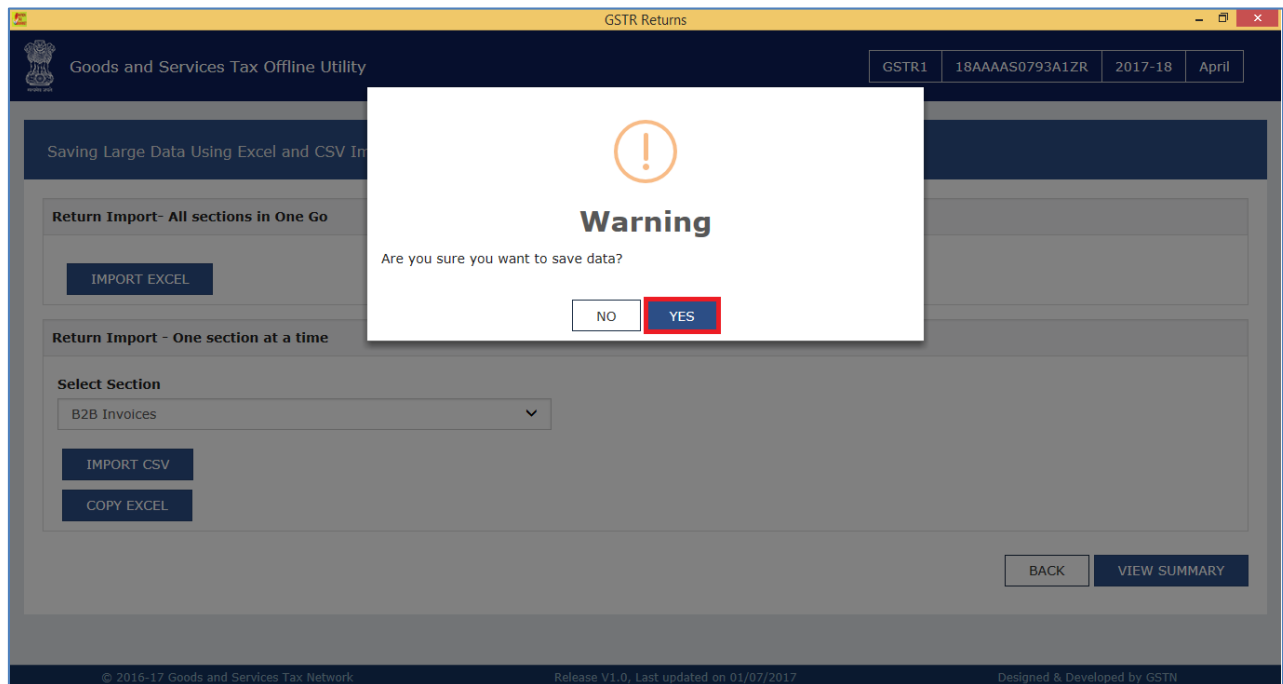
- A pop up window is displayed. In the **Click here and press the Ctrl+V Keys to paste data from Excel** field, press the Ctrl+V Keys (Short Cut key for Paste) on the keyboard to paste the data copied from the excel sheet.



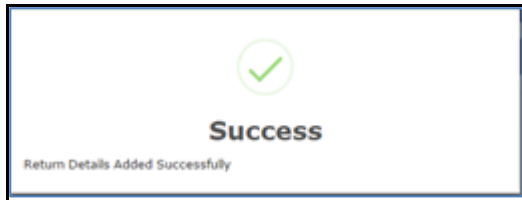
Confirmation message is displayed. Click the **PROCEED** button to add the invoices.



In-built validations in the Invoice Upload/Download Offline Tool verifies the data copied by the taxpayer. Data that fails these validations can't be processed further.



A success message is displayed.



7. Click the **BACK** button. Notice that the invoices present in the excel sheet are populated in the screen.

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"/>	05AEJPP8087R1ZF	1000	08/04/2016	₹50,000.00	37-Andhra	Inter-State	Regular	<input type="checkbox"/>		
<input type="checkbox"/>	05AEJPP8087R1ZF	A1001	08/04/2016	₹50,000.00	37-Andhra	Inter-State	Regular	<input type="checkbox"/>		
<input type="checkbox"/>								<input type="checkbox"/>		

DELETE    BACK

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 INVOICES    VIEW SUMMARY

Select Section: B2B Invoices    Search Invoices

<input checked="" 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"/>	05AEJPP8087R1ZF	1000	08/04/2016	₹50,000.00	37-Andhra	Inter-State	Regular	<input type="checkbox"/>		
<input type="checkbox"/>	05AEJPP8087R1ZF	A1001	08/04/2016	₹50,000.00	37-Andhra	Inter-State	Regular	<input type="checkbox"/>		
<input type="checkbox"/>								<input type="checkbox"/>		

DELETE    BACK

### 5.4 Option 3: Import Excel Workbook consisting of multiple sheets

To import the invoice data from the Excel workbook, perform the following steps:

1. Open the GSTR1\_Excel\_Workbook\_Template-V1.0.xlsx sheet available in downloaded zip folder from the GST Portal.

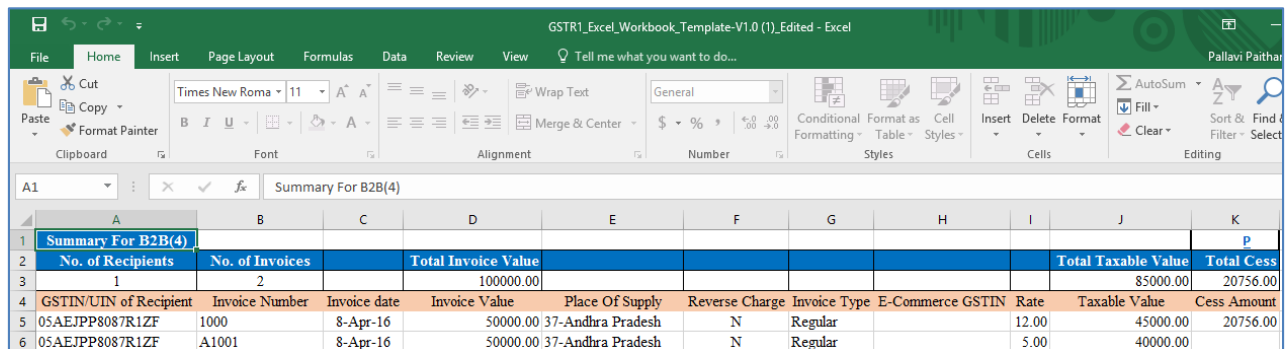


Through Return import – all sections, you can upload invoice data entered in the respective worksheets for all sections at one go.

2. Enter relevant data from invoices and other documents in the relevant sheets of the Workbook, like Business to Business supplies in b2b, business to consumer large (above INR 2.5 lakhs invoice value) for inter-state sales in b2cl etc.

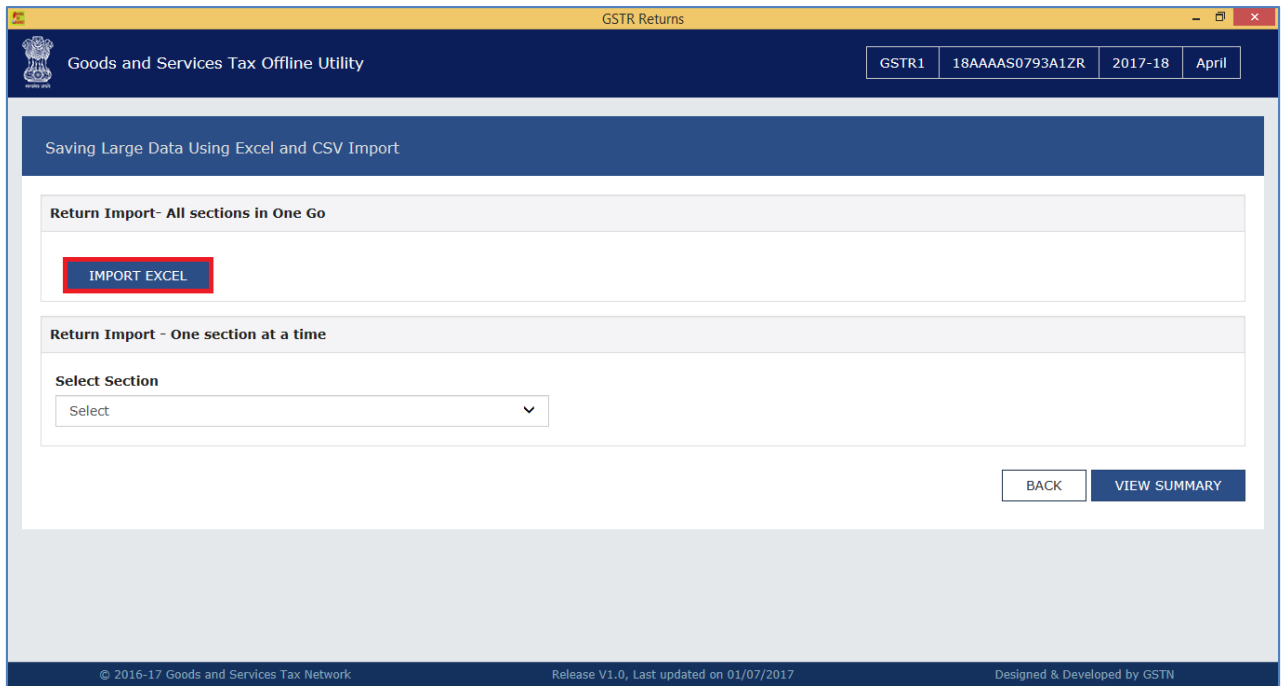


**The excel file should be in the same format as prescribed in the respective Return Forms.** (Sample provided below). In a case where you do not have data applicable for all sections, those sections are to be left blank. Do not delete any worksheet.



Summary For B2B(4)										
No. of Recipients	No. of Invoices	Total Invoice Value	Total Taxable Value	Total Cess						
1	2	100000.00	85000.00	20756.00						
GSTIN/UIN of Recipient	Invoice Number	Invoice date	Invoice Value	Place Of Supply	Reverse Charge	Invoice Type	E-Commerce GSTIN	Rate	Taxable Value	Cess Amount
05AEJPP8087R1ZF	1000	8-Apr-16	50000.00	37-Andhra Pradesh	N	Regular		12.00	45000.00	20756.00
05AEJPP8087R1ZF	A1001	8-Apr-16	50000.00	37-Andhra Pradesh	N	Regular		5.00	40000.00	

3. Click the **IMPORT FILES** button to import the Multi\_section\_Sheet.xlsx file in the Invoice Upload/Download Offline Tool.

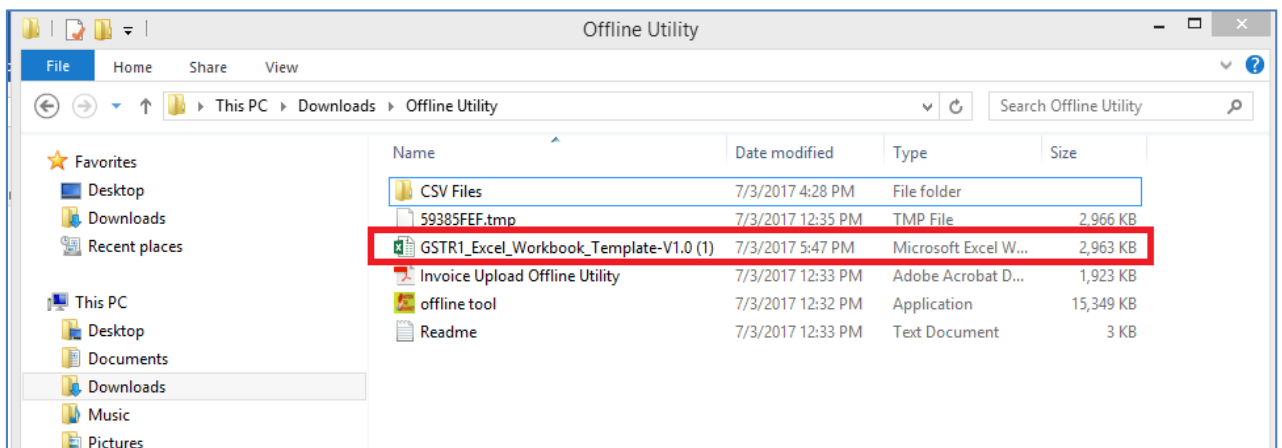


4. Browse and select the multi section sheet to import data from the excel workbook.

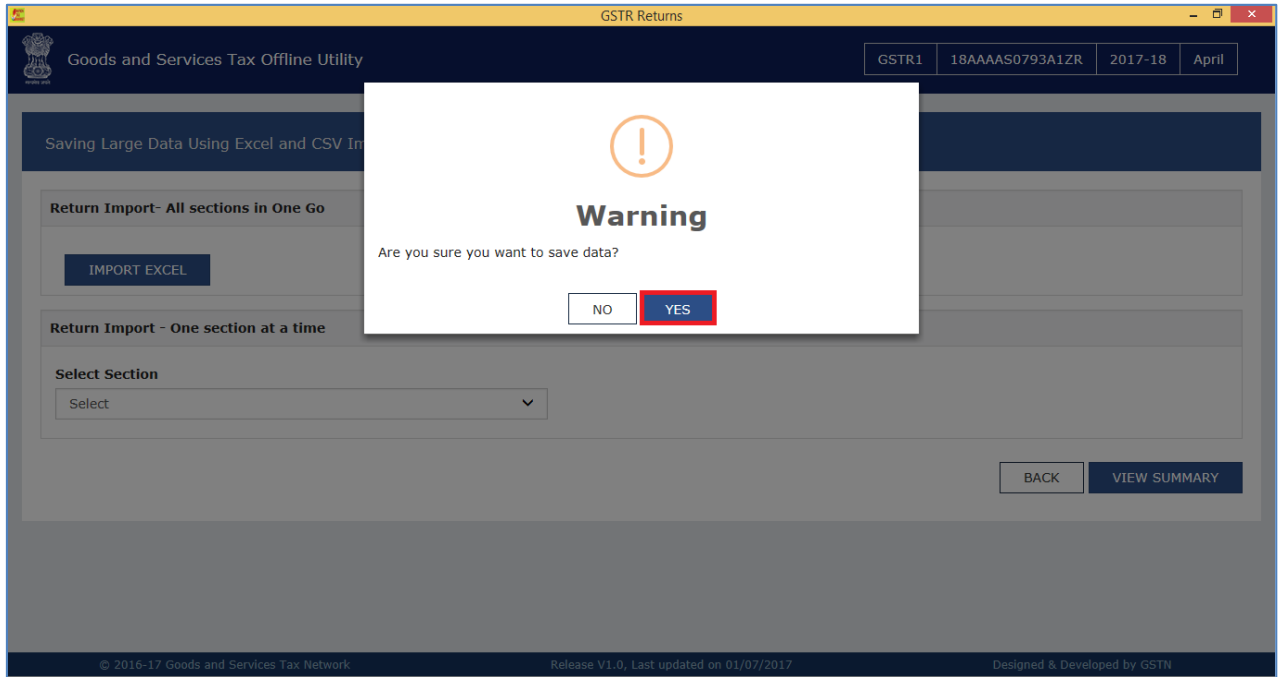


In case you have more than 19,000 invoice data, you need to upload the same in more than one lot. Hence naming the workbook is important to ensure that you upload data correctly.

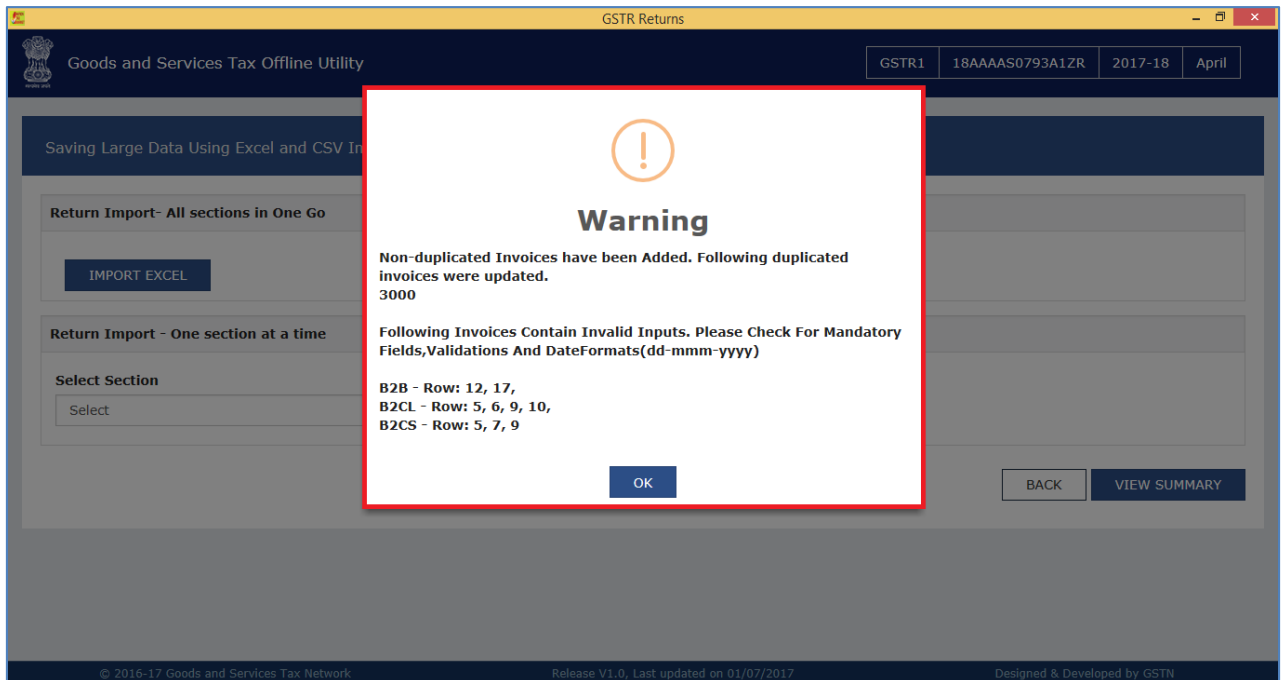
It is suggested that you name the Workbooks as per Month for ease of search and upload before uploading the invoices. Else you may keep all Workbooks of a month in one sub-folder of GSTR-1 invoice Folder on your computer.



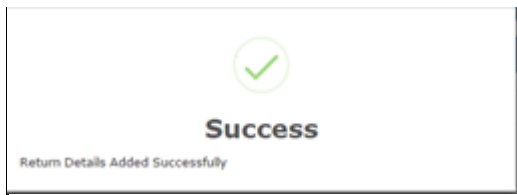
- Click Yes to proceed.



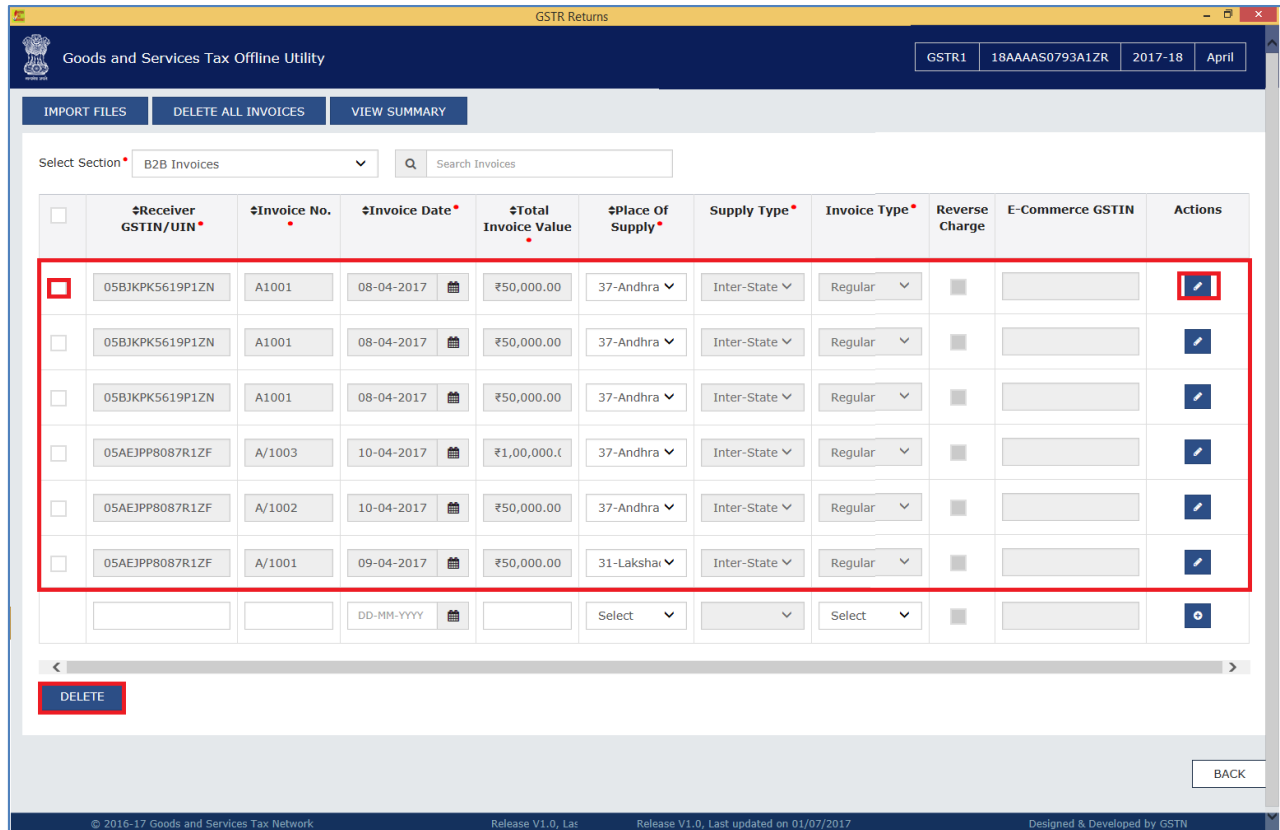
- Errors are displayed, if the excel sheet contains erroneous data. Make sure only unique invoices have been entered in the excel sheet and data format is in dd-mmm-yy format.



7. Make the corrections and upload the excel worksheet again. On successful import, a success message is displayed.



8. Click the **BACK** button. Notice that the invoices present in the excel sheet are populated in the screen.



The screenshot shows the "GSTR Returns" utility interface. At the top, there are tabs for "IMPORT FILES", "DELETE ALL INVOICES", and "VIEW SUMMARY". Below these is a search bar and a dropdown menu set to "B2B 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 table lists several invoices, with the first one highlighted by a red box. The "Actions" column for the first invoice contains an "EDIT" button, also highlighted by a red box. Below the table is a "DELETE" button and a "BACK" button.

<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"/>	05BJKPK5619P1ZN	A1001	08-04-2017	₹50,000.00	37-Andhra	Inter-State	Regular	<input type="checkbox"/>		
<input type="checkbox"/>	05BJKPK5619P1ZN	A1001	08-04-2017	₹50,000.00	37-Andhra	Inter-State	Regular	<input type="checkbox"/>		
<input type="checkbox"/>	05BJKPK5619P1ZN	A1001	08-04-2017	₹50,000.00	37-Andhra	Inter-State	Regular	<input type="checkbox"/>		
<input type="checkbox"/>	05AEJPP8087R1ZF	A/1003	10-04-2017	₹1,00,000.00	37-Andhra	Inter-State	Regular	<input type="checkbox"/>		
<input type="checkbox"/>	05AEJPP8087R1ZF	A/1002	10-04-2017	₹50,000.00	37-Andhra	Inter-State	Regular	<input type="checkbox"/>		
<input type="checkbox"/>	05AEJPP8087R1ZF	A/1001	09-04-2017	₹50,000.00	31-Lakshar	Inter-State	Regular	<input type="checkbox"/>		

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.

### 5.5 Option 4: Import the CSV file

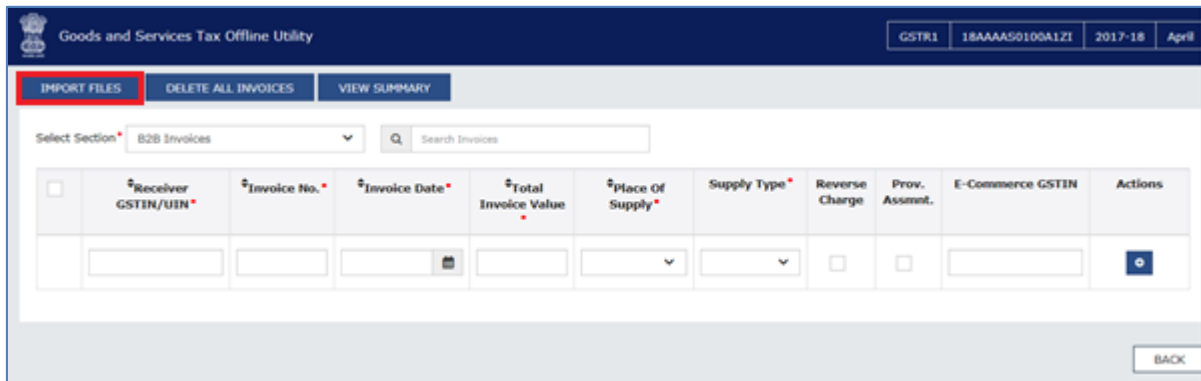
To import the invoice data from the CSV file to create GST compliant file (JSON), perform the following steps:

1. Use the CSV template downloaded as part of Invoice Upload/Download Offline Tool and create a CSV file for the applicable section of the return.



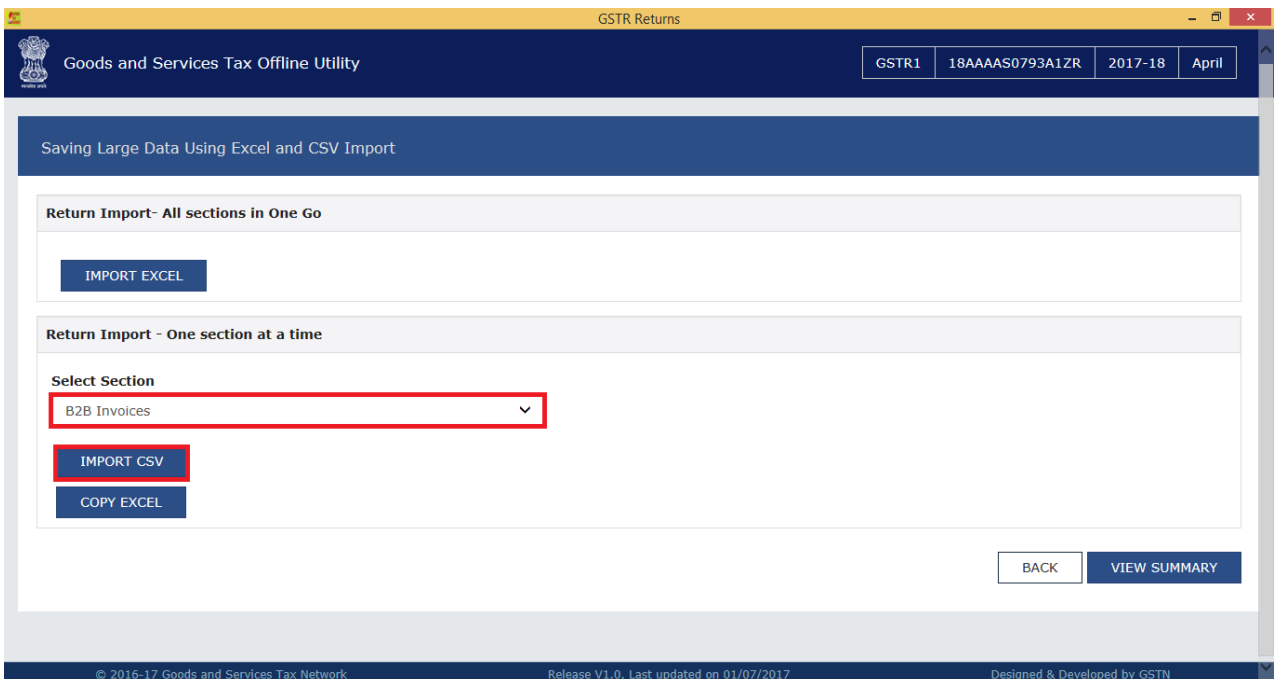
**The data in the CSV file should be in the same format as prescribed in the respective Return forms.** Format is available in the sample CSV file

2. Click the **IMPORT FILES** button to import the CSV file in the Invoice Upload/Download Offline Tool.



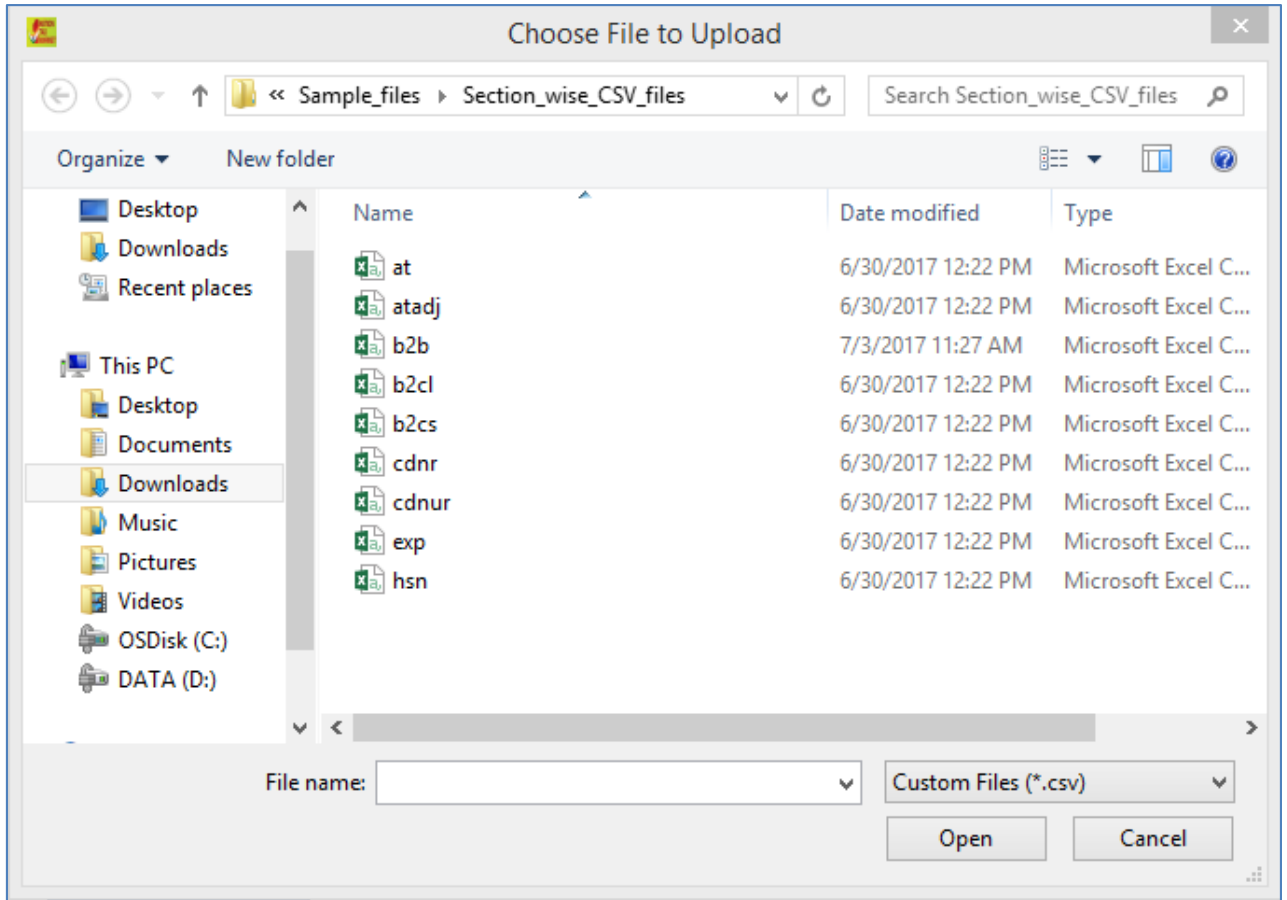
The screenshot shows the 'Goods and Services Tax Offline Utility' interface. At the top right, there are fields for 'GSTR1', '18AAAA50100A1Z1', '2017-18', and 'April'. Below this, there are three buttons: 'IMPORT FILES' (highlighted in red), 'DELETE ALL INVOICES', and 'VIEW SUMMARY'. A 'Select Section' dropdown menu is set to 'B2B Invoices'. Below the dropdown is a search bar labeled 'Search Invoices'. A table with columns for 'Receiver GSTIN/UIN', 'Invoice No.', 'Invoice Date', 'Total Invoice Value', 'Place Of Supply', 'Supply Type', 'Reverse Charge', 'Prov. Assumt.', 'E-Commerce GSTIN', and 'Actions' is visible. A 'BACK' button is at the bottom right.

3. From the **Select Section** drop-down list, select the appropriate section.
4. Under the **Section Wise Import** section, select the **IMPORT CSV** button.



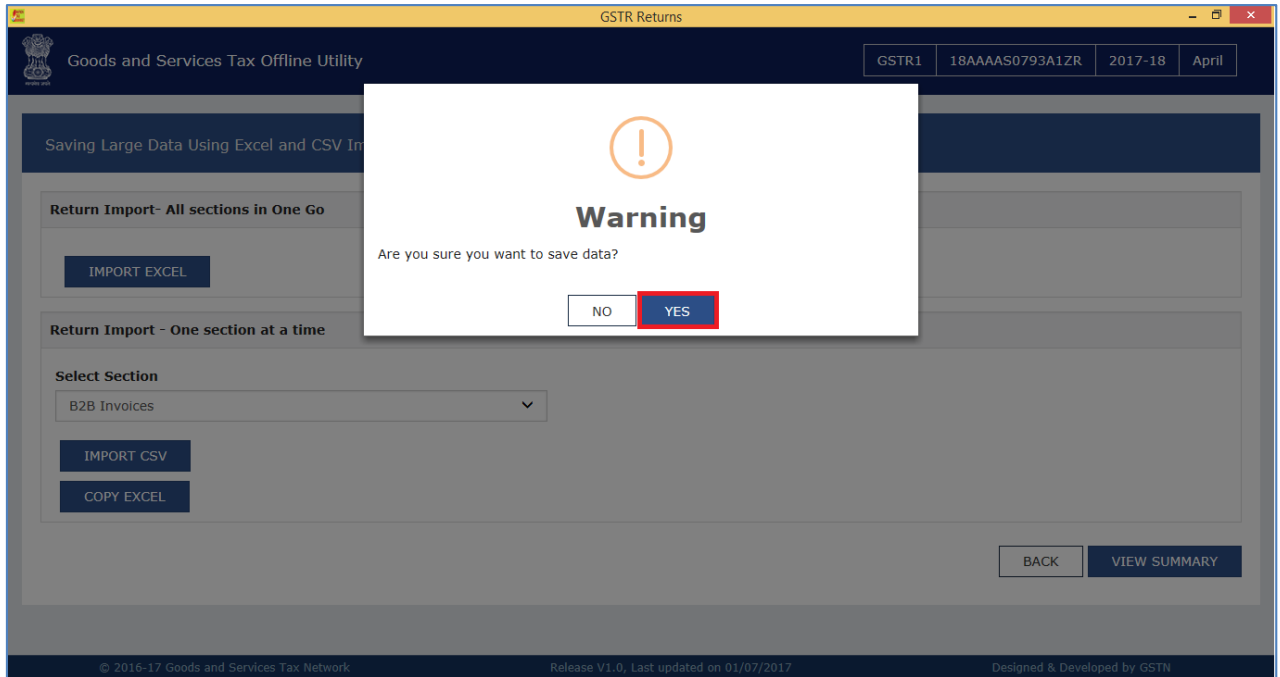
The screenshot shows the 'GSTR Returns' window. At the top right, there are fields for 'GSTR1', '18AAAA50793A1Z1', '2017-18', and 'April'. Below this, there is a header 'Saving Large Data Using Excel and CSV Import'. Underneath, there are two sections: 'Return Import- All sections in One Go' with an 'IMPORT EXCEL' button, and 'Return Import - One section at a time' with a 'Select Section' dropdown menu set to 'B2B Invoices' (highlighted with a red box). Below the dropdown are 'IMPORT CSV' (highlighted with a red box) and 'COPY EXCEL' buttons. At the bottom right, there are 'BACK' and 'VIEW SUMMARY' buttons. The footer contains copyright information: '© 2016-17 Goods and Services Tax Network', 'Release V1.0, Last updated on 01/07/2017', and 'Designed & Developed by GSTN'.

5. Browse and select the applicable CSV file to import data from CSV.

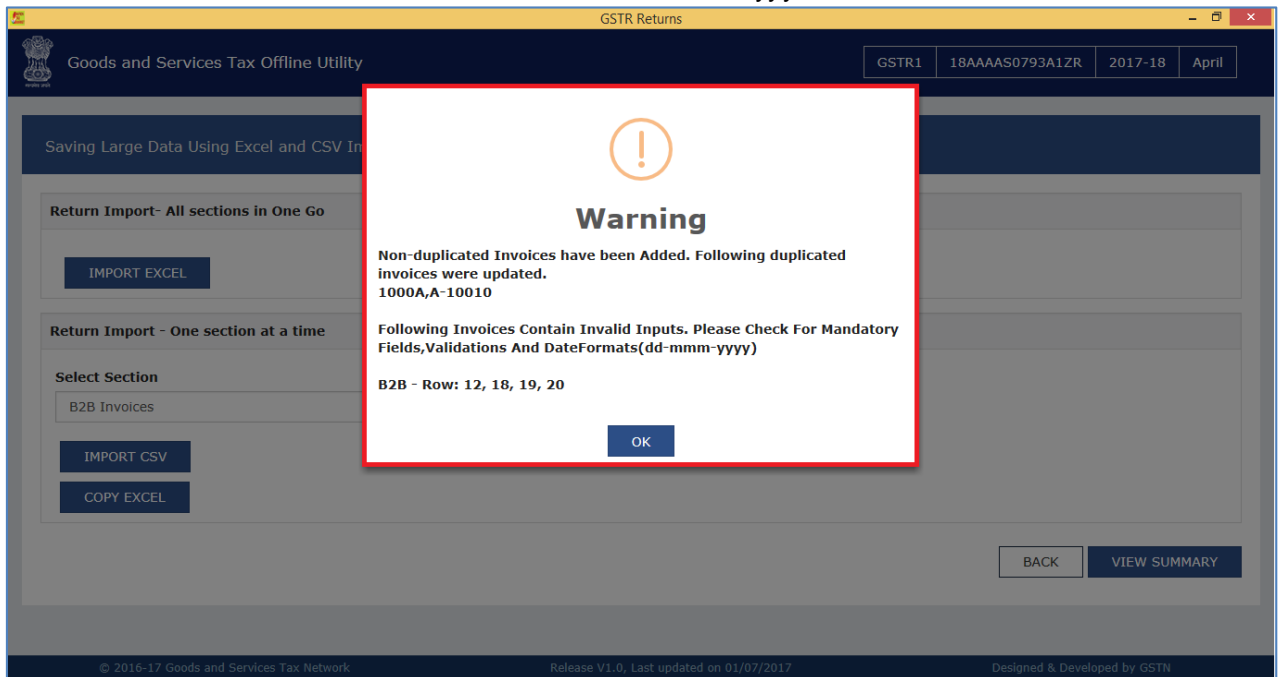




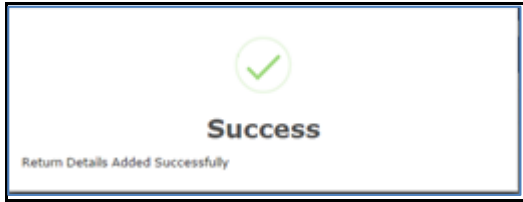
- A confirmation message is displayed. Click the **Yes** button to save imported invoice details.





- Errors are displayed, if the excel sheet contains erroneous data. Make sure only unique invoices have been entered in the excel sheet and data format is in dd-mmm-yyy format.





Make the corrections and upload the excel worksheet again. On successful import, a success message is displayed. A success message is displayed.



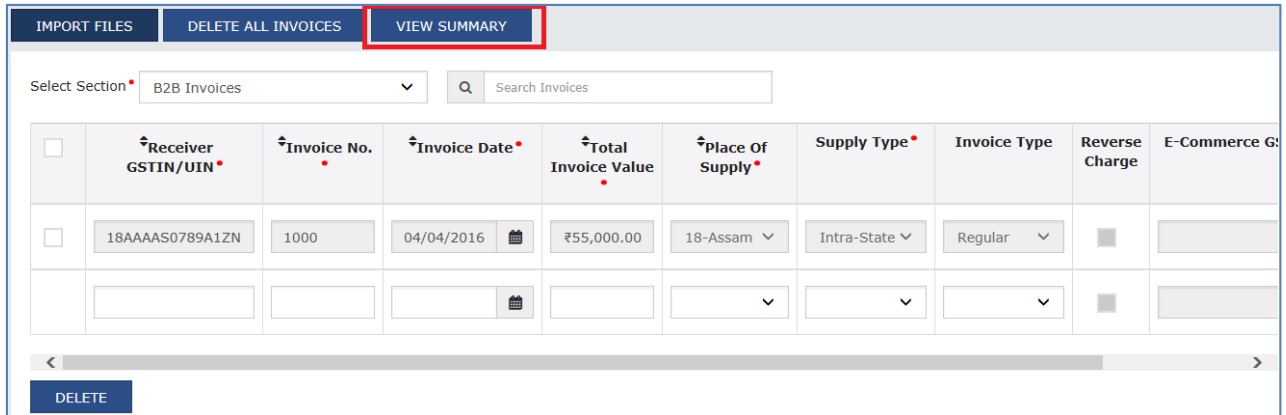
7. Click the **BACK** button. Notice that the invoices present in the excel sheet are populated in the screen.

IMPORT FILES		DELETE ALL INVOICES		VIEW SUMMARY						
Select Section*		B2B Invoices		Q 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"/>	18AAAAS0789A1ZN	1000	08/04/2016	₹55,000.00	37-Andhra	Inter-State	Regular	<input type="checkbox"/>	01AABCE5507R1Z4	
<input type="checkbox"/>								<input type="checkbox"/>		
<input type="button" value="DELETE"/> <span style="float: right;"><input type="button" value="BACK"/></span>										

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 INVOICES		VIEW SUMMARY						
Select Section*		B2B Invoices		Q 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 checked="" type="checkbox"/>	18AAAAS0789A1ZN	1000	08/04/2016	₹55,000.00	37-Andhra	Inter-State	Regular	<input type="checkbox"/>	01AABCE5507R1Z4	
<input type="checkbox"/>								<input type="checkbox"/>		
<input type="button" value="DELETE"/> <span style="float: right;"><input type="button" value="BACK"/></span>										

8. Click the **VIEW SUMMARY** button to generate the file containing the invoices uploaded here.



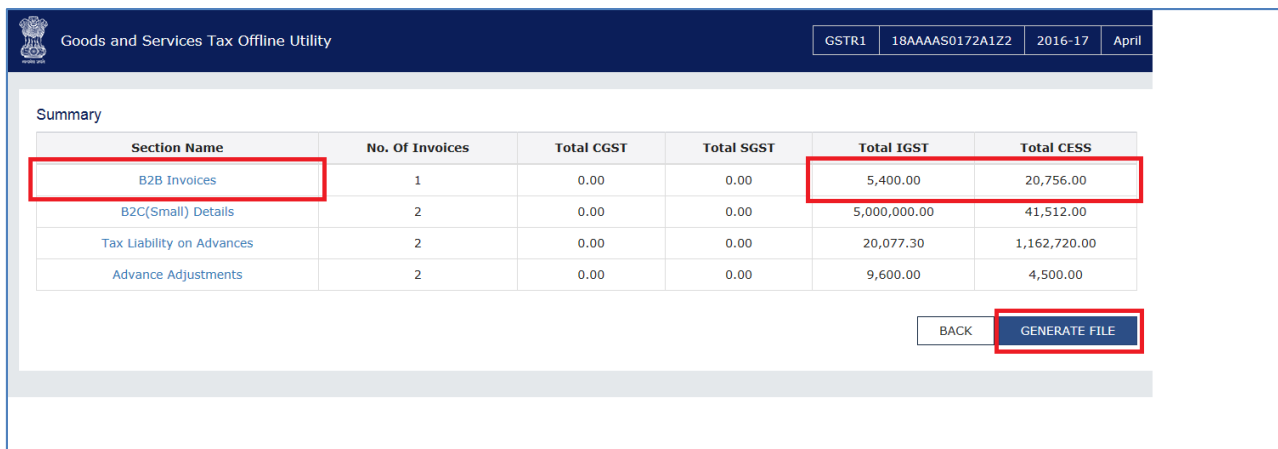
The screenshot shows a web interface with a top navigation bar containing 'IMPORT FILES', 'DELETE ALL INVOICES', and 'VIEW SUMMARY' (highlighted with a red box). Below the navigation bar, there is a 'Select Section' dropdown menu set to 'B2B Invoices' and a search box labeled 'Search Invoices'. A table displays invoice details with columns: Receiver GSTIN/UID, Invoice No., Invoice Date, Total Invoice Value, Place of Supply, Supply Type, Invoice Type, Reverse Charge, and E-Commerce GST. The first row shows: 18AAAA0789A1ZN, 1000, 04/04/2016, ₹55,000.00, 18-Assam, Intra-State, Regular. A 'DELETE' button is located at the bottom left of the table area.

Summary is displayed. Number of invoices against relevant sections of the Return is displayed.

9. Once you have checked the summary, you are ready to generate the GST Compliant format of all invoices imported in the Invoice Upload/Download Offline Tool to be uploaded on GST Portal. For this, click the **GENERATE FILE** button.



**Size of generated JSON file should not be greater than 5 MB.**

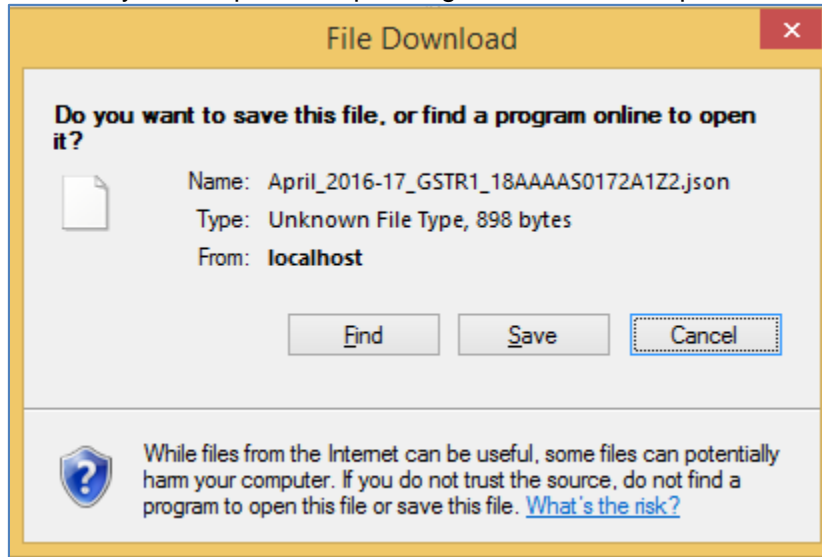


The screenshot shows the 'Goods and Services Tax Offline Utility' interface. At the top right, there are filters for 'GSTR1', '18AAAA0172A1Z2', '2016-17', and 'April'. The main content area is titled 'Summary' and contains a table with the following data:

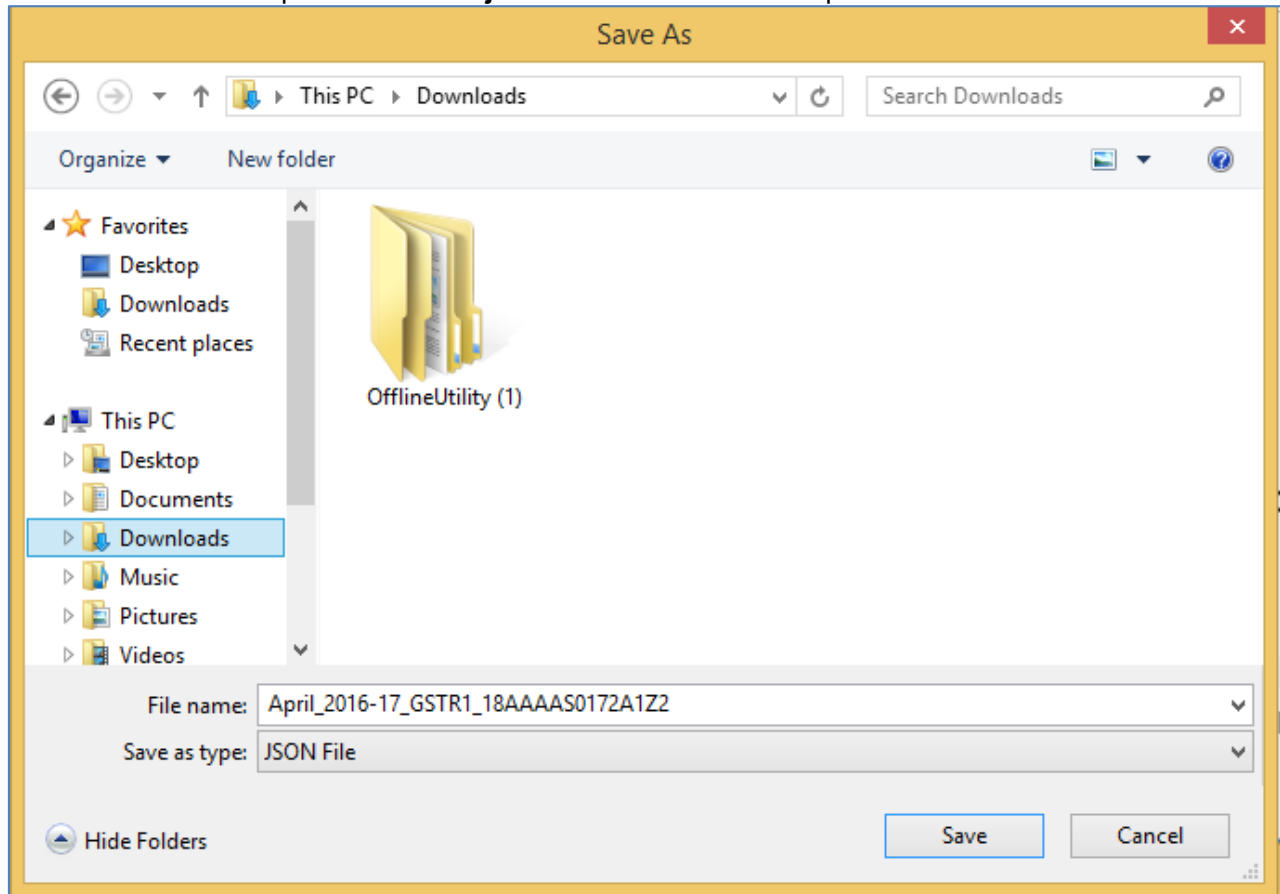
Section Name	No. Of Invoices	Total CGST	Total SGST	Total IGST	Total CESS
B2B Invoices	1	0.00	0.00	5,400.00	20,756.00
B2C(Small) Details	2	0.00	0.00	5,000,000.00	41,512.00
Tax Liability on Advances	2	0.00	0.00	20,077.30	1,162,720.00
Advance Adjustments	2	0.00	0.00	9,600.00	4,500.00

At the bottom right of the table, there are two buttons: 'BACK' and 'GENERATE FILE' (highlighted with a red box).

10. The GST Compliant file generated by the Invoice Upload/Download Offline Tool (JSON format) will have to be saved your computer for uploading the same on GST portal. Click the **Save** button.



11. Browse and select the path to save the **.json** file which needs to be uploaded in the GST Portal.



12. Notice that the file **April\_2016-17\_GSTR1\_18AAAAS0172A1Z2.json**

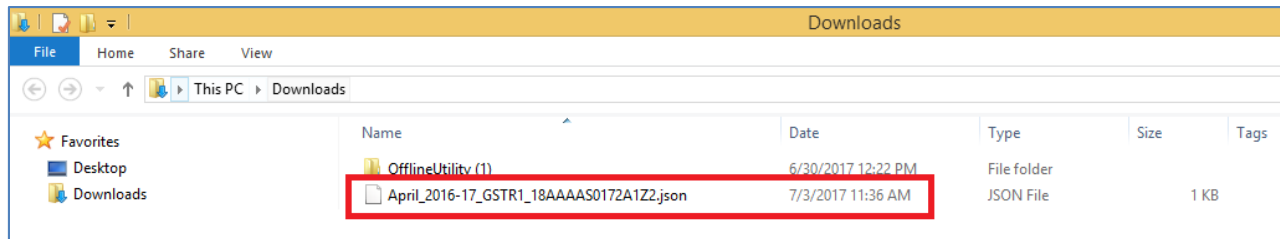
**April\_2016-17\_GSTR1\_18AAAAS0172A1Z2** represents:

- April:** Tax period for which return is being prepared
- 2016-17:** Financial Year
- GSTR1:** Return Form No
- 18AAAAS0100A1ZI:** GSTIN of the supplier

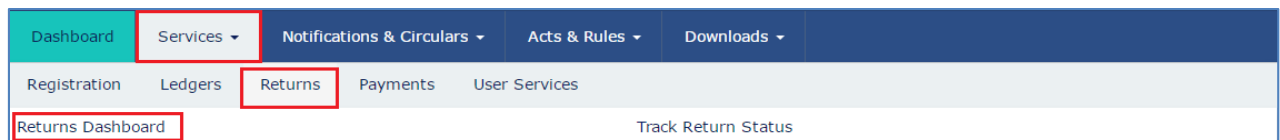


This file April\_2016-17\_GSTR1\_18AAAAS0172A1Z2.json will be required to be uploaded on the GST Portal.

For second lot of invoices uploaded with the Invoice Upload/Download Offline Tool for the same month, Tool will create json with same name format without any additional information. **So, the user must try to rename the file manually every time.**



13. Access the <https://gst.gov.in/> URL. The GST Home page is displayed.
14. Login to the GST Portal with valid credentials.
15. Click the **Services > Returns > Returns Dashboard** command.

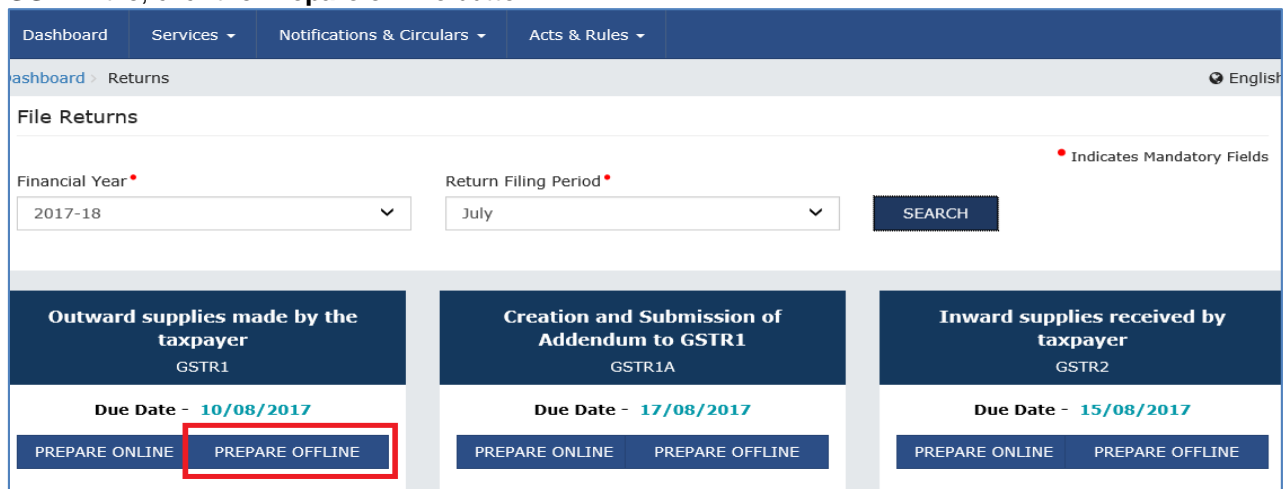


16. The **File Returns** page is displayed.
17. In the **Financial Year** drop-down list, select the financial year for which the return has to be uploaded. In this example, you will select this as 2016-17.
18. In the **Return Filing Period** drop-down list, select the return filing period for which the return has to be uploaded. In this example, you will select this as September.
19. Click the **SEARCH** button.



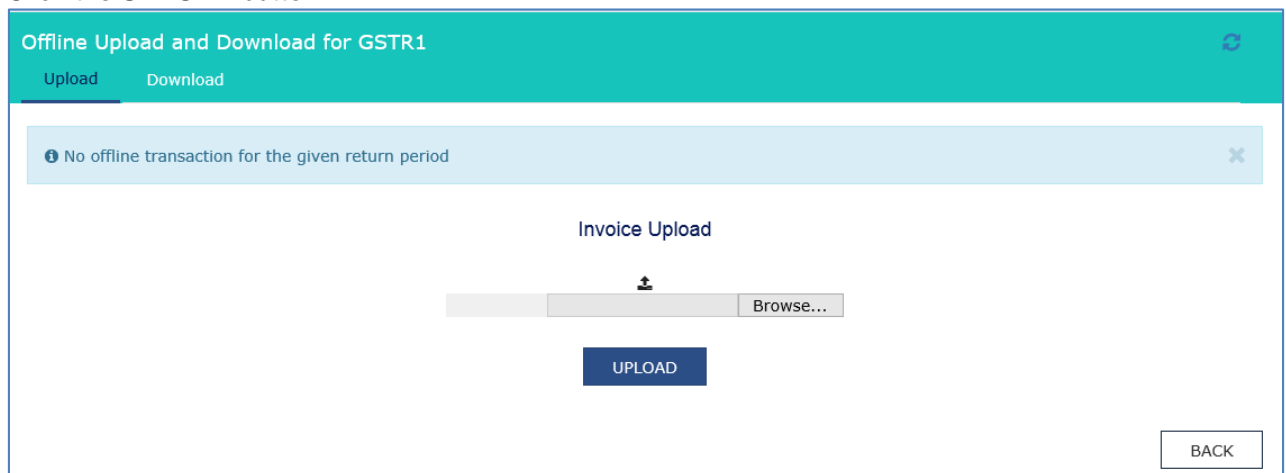
The screenshot shows the 'File Returns' section of the GSTN portal. It features two dropdown menus: 'Financial Year' set to '2016-17' and 'Return Filing Period' set to 'April'. A red box highlights the 'SEARCH' button to the right of these filters. A legend indicates that a red dot next to a field name signifies a mandatory field.

20. Applicable returns of the selected tax period is displayed. In the **Outward Supplies made by the Taxpayer GSTR1** tile, click the **Prepare offline** button.



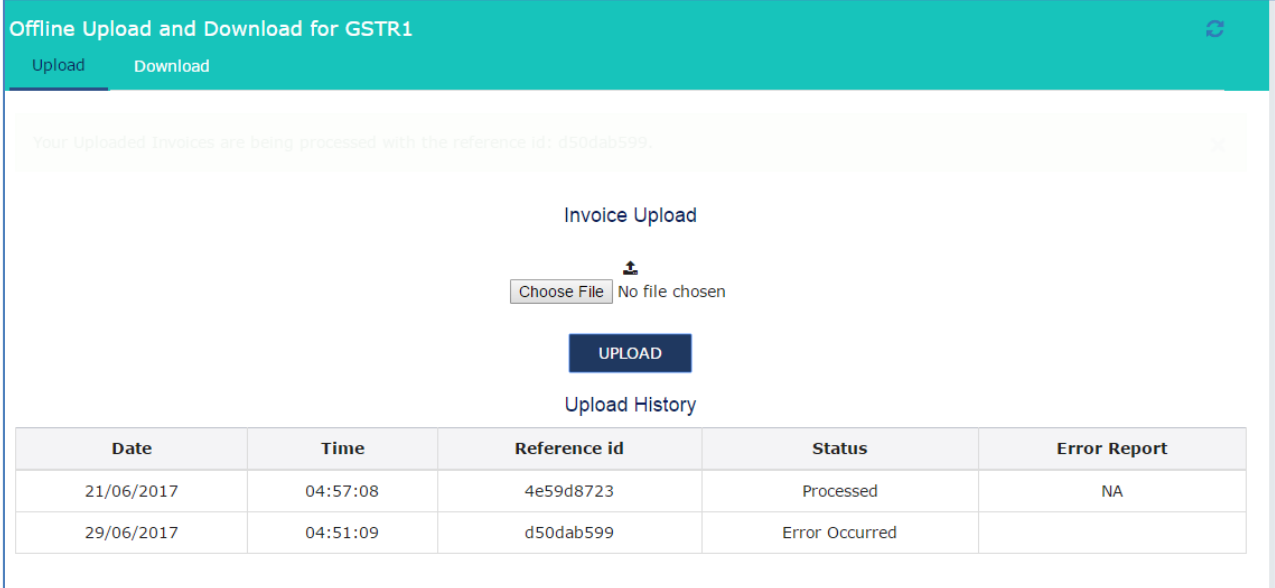
The screenshot shows the search results for the 'File Returns' section. The filters are now 'Financial Year' set to '2017-18' and 'Return Filing Period' set to 'July'. Below the filters, there are three tiles representing different return types: 'Outward supplies made by the taxpayer GSTR1', 'Creation and Submission of Addendum to GSTR1 GSTR1A', and 'Inward supplies received by taxpayer GSTR2'. Each tile shows a due date and two buttons: 'PREPARE ONLINE' and 'PREPARE OFFLINE'. A red box highlights the 'PREPARE OFFLINE' button in the 'Outward supplies made by the taxpayer GSTR1' tile.

21. Click the **UPLOAD** button.



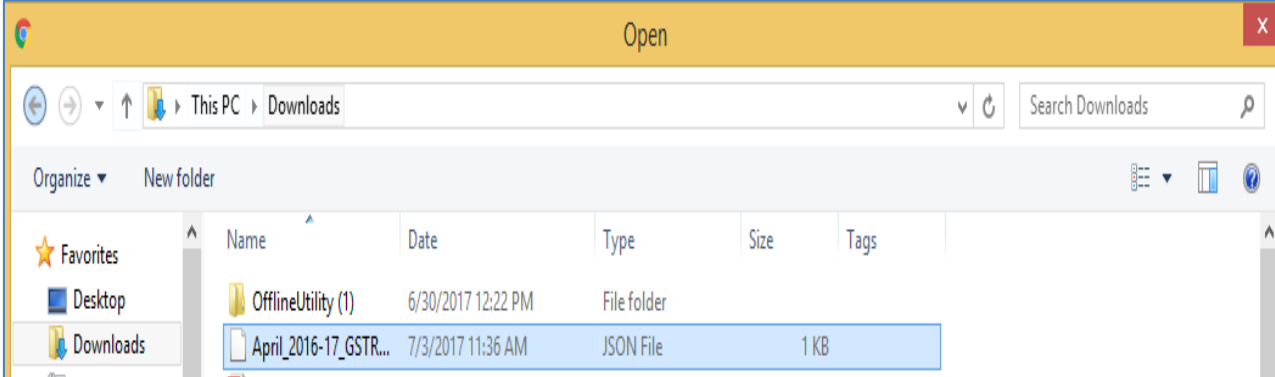
The screenshot shows the 'Offline Upload and Download for GSTR1' page. It has two tabs: 'Upload' and 'Download'. A message box at the top states 'No offline transaction for the given return period'. Below this, there is an 'Invoice Upload' section with a file upload icon and a 'Browse...' button. A red box highlights the 'UPLOAD' button below the file upload area. A 'BACK' button is located in the bottom right corner.

22. The **Invoice Upload** is displayed. Click the **Choose File** button.



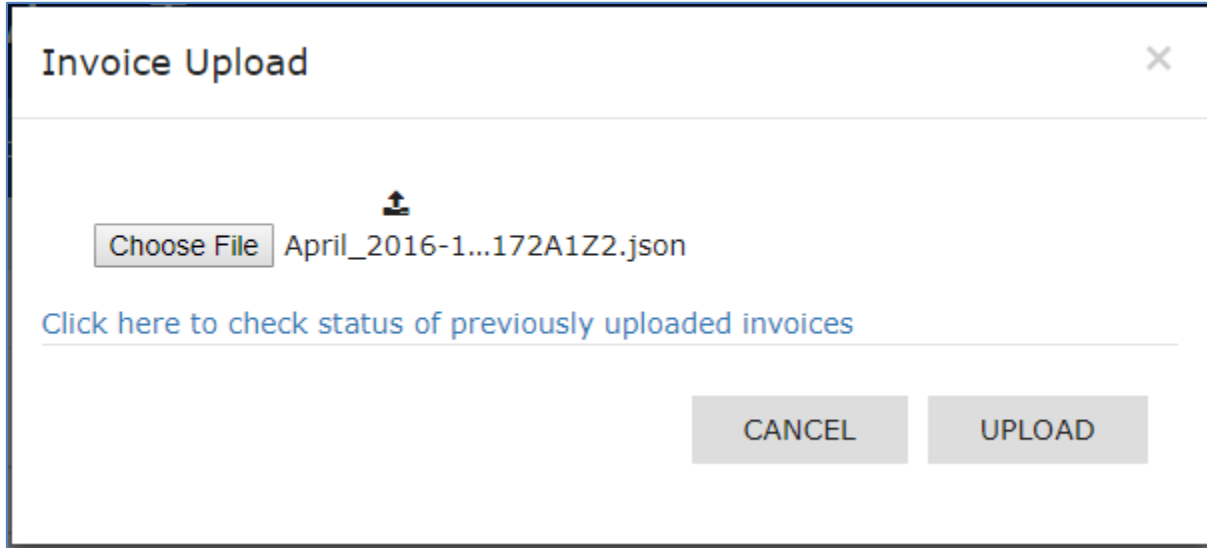
Date	Time	Reference id	Status	Error Report
21/06/2017	04:57:08	4e59d8723	Processed	NA
29/06/2017	04:51:09	d50dab599	Error Occurred	

23. Browse and navigate the file (April\_2016-17\_GSTR1\_18AAAAS0172A1Z2.json) to be uploaded from your computer. Click the **Open** button.

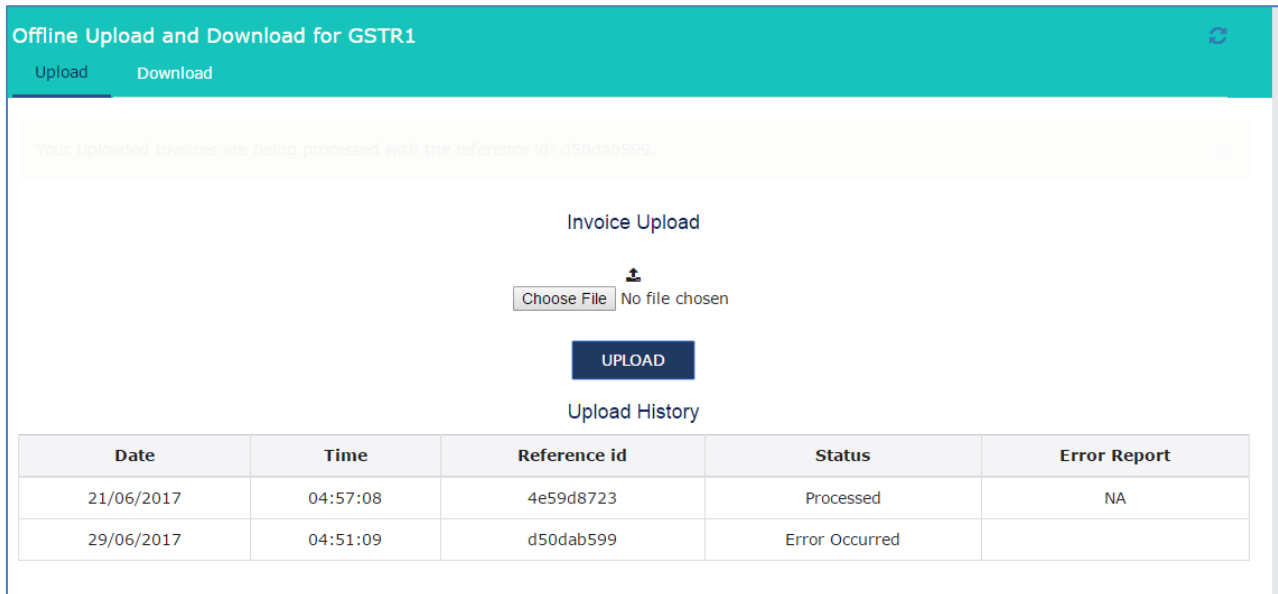


Name	Date	Type	Size	Tags
OfflineUtility (1)	6/30/2017 12:22 PM	File folder		
April_2016-17_GSTR...	7/3/2017 11:36 AM	JSON File	1 KB	

24. Click the **UPLOAD** button.



25. Reference ID Number is generated displaying a message that the uploaded invoices are being processed.



There will a gap of few minutes between the time you upload the invoice data on the Portal and it appears under the relevant section on the Returns dashboard. After upload, a transaction ID is generated, against which you can track your upload processing status. This happens as the GST System will perform the following processing functions before adding the invoice in respective section and enabling you to see the data populated in the relevant tables of GSTR-1:

- Correctness of GSTIN of receivers (Valid GSTINs etc.)
- Duplicate entries of Invoice number for all returns filed by you in past months of the Financial Year in which you are filing the data
- Other sanity checks on the data uploaded by you





26. Go to the B2B invoices in the GSTR1 tile. Notice the B2B invoices are uploaded.

Dashboard > Returns > GSTR-1 > B2B English

### B2B Invoices - Summary ↻

[Uploaded by Taxpayer](#)
[Uploaded by Receiver](#)
[Modified by Receiver](#)

Processed Invoices

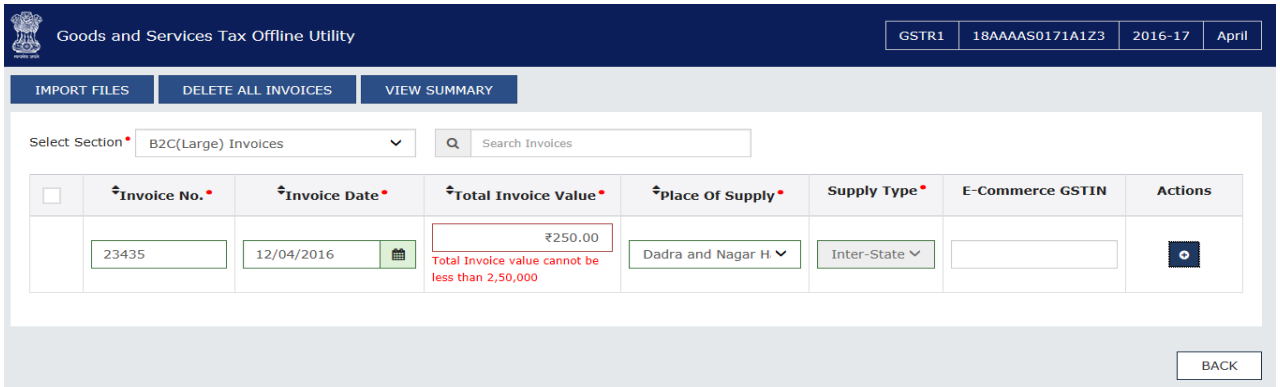
Invoice No.	Invoice Date	Total Invoice Value (₹)	Total Taxable Value (₹)	IGST (₹)	CGST (₹)	SGST (₹)	CESS (₹)	Actions
B2B001	18/04/2017	5,65,44,564.00	40,000.00	4,000.00	0.00	0.00	2,000.00	 

Similarly, you can add and upload invoices for other sections as well.

## 6. Troubleshooting Common Errors Encountered

Invoice Upload/Download Offline Tool validates the uploaded data while saving and displays errors if any validations implemented in the Invoice Upload/Download Offline Tool fails. Some of the validations and error messages are explained and shown in the screenshots below.

1. Please ensure you are entering the date in correct format. Expected formats are **dd-mm-yyyy**. If you are facing errors in selecting dates in given format, then you can refer the below word document to change the format of date.
2. Invoice value should be greater than INR 2,50,000 in case of B2CL (interstate supply to Unregistered person). In case invoice value is less than INR 2, 50,000, then an error is displayed. In such cases, enter the amount more than INR 2, 50,000 in case of B2CL.



Goods and Services Tax Offline Utility

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IMPORT FILES DELETE ALL INVOICES VIEW SUMMARY

Select Section \* B2C(Large) Invoices Search Invoices

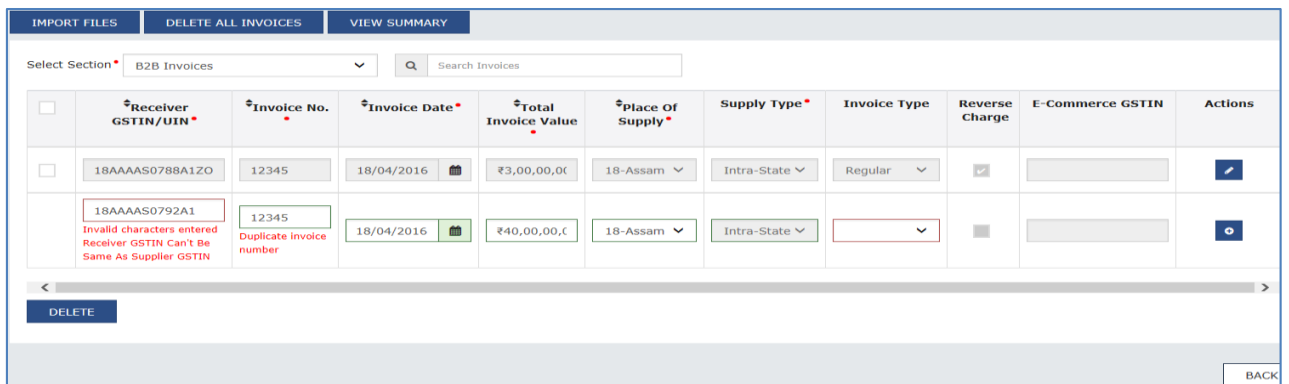
Invoice No.	Invoice Date	Total Invoice Value	Place Of Supply	Supply Type	E-Commerce GSTIN	Actions
23435	12/04/2016	₹250.00 <small>Total Invoice value cannot be less than 2,50,000</small>	Dadra and Nagar H.	Inter-State		

BACK

3. Wrong input of GSTIN or Duplicate Invoice Number.

Invoice Upload/Download Offline Tool may not be able to validate the GSTIN whether the same is active or inactive on the day of data entry but an error is displayed in case the same is not in the standard format.

Similarly, if an invoice is uploaded twice in the same tax period in the Tool, then an error is displayed. However, if the same invoice is existing in the earlier tax period then the Tool may not be able to identify the duplication and error message will be populated only when the return is uploaded to the GST Portal.



Goods and Services Tax Offline Utility

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IMPORT FILES DELETE ALL INVOICES VIEW SUMMARY

Select Section \* B2B Invoices Search Invoices

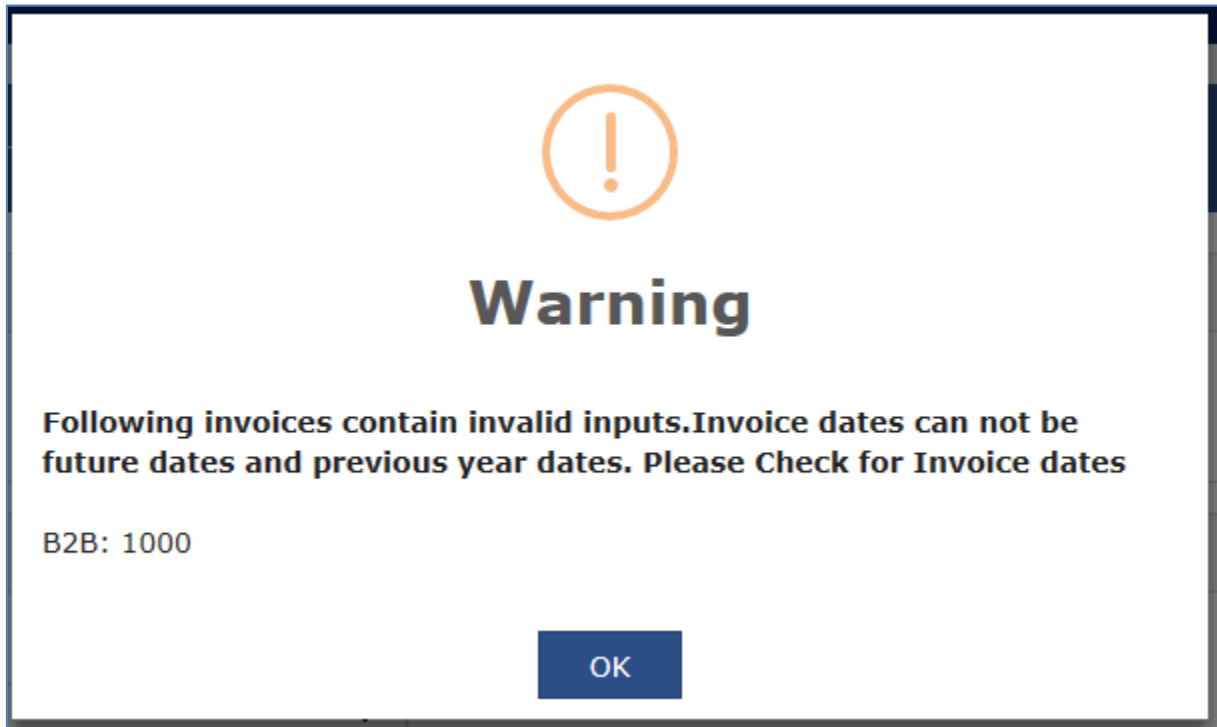
Receiver GSTIN/UIN	Invoice No.	Invoice Date	Total Invoice Value	Place Of Supply	Supply Type	Invoice Type	Reverse Charge	E-Commerce GSTIN	Actions
18AAAAS0788A1Z0	12345	18/04/2016	₹3,00,00,00	18-Assam	Intra-State	Regular	<input checked="" type="checkbox"/>		
18AAAAS0792A1 <small>Invalid characters entered Receiver GSTIN Can't Be Same As Supplier GSTIN</small>	12345 <small>Duplicate invoice number</small>	18/04/2016	₹40,00,00	18-Assam	Intra-State		<input type="checkbox"/>		

DELETE

BACK

4. If anything is entered other than numeric value in the HSN/SAC of Supply field, then the Tool displays an error.

5. If excel or csv files contain future dates or if the format of the data is not correct, then the Tool displays an error.



6. Some other general mistakes done by Users in filling the details resulting in errors are:
- Date of invoice is after the date of Tax Period
  - Receiver GSTIN is same as of Supplier
  - No Invoice exists against corresponding Credit/debit note in case of Supplies to Registered Taxpayers or Interstate Large Customers
  - Shipping bill date is prior to date of invoice.