



ਜਗਤ ਗੁਰੂ ਨਾਨਕ ਦੇਵ
ਪੰਜਾਬ ਸਟੇਟ ਓਪਨ ਯੂਨੀਵਰਸਿਟੀ
ਪਟਿਆਲਾ

The Motto of Our University
(SEWA)

SKILL ENHANCEMENT

EMPLOYABILITY

WISDOM

ACCESSIBILITY

JAGAT GURU NANAK DEV
PUNJAB STATE OPEN UNIVERSITY, PATIALA
(Established by Act No. 19 of 2019 of the Legislature of State of Punjab)

GST FILING AND PRACTICE

CCGST2

**GST TAX ACCOUNTING, DOCUMENTATION AND E-
FILING AT GST PORTAL**

Head Quarter: C/28, The Lower Mall, Patiala-147001

WEBSITE: www.psou.ac.in

SELF-INSTRUCTIONAL STUDY MATERIAL FOR JGND PSOU

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JAGAT GURU NANAK DEV PUNJAB STATE OPEN UNIVERSITY, PATIALA
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PREFACE

Jagat Guru Nanak Dev Punjab State Open University, Patiala was established in December 2019 by Act 19 of the Legislature of State of Punjab. It is the first and only Open University of the State, entrusted with the responsibility of making higher education accessible to all, especially to those sections of society who do not have the means, time or opportunity to pursue regular education.

In keeping with the nature of an Open University, this University provides a flexible education system to suit every need. The time given to complete a programme is double the duration of a regular mode programme. Well-designed study material has been prepared in consultation with experts in their respective fields.

The University offers programmes which have been designed to provide relevant, skill-based and employability-enhancing education. The study material provided in this booklet is self-instructional, with self-assessment exercises, and recommendations for further readings. The syllabus has been divided in sections, and provided as units for simplification.

The University has a network of 10 Learner Support Centres/Study Centres, to enable students to make use of reading facilities, and for curriculum-based counselling and practicals. We, at the University, welcome you to be a part of this institution of knowledge.

Prof. G.S. Batra
Dean Academic Affairs



CCGST2 GST TAX ACCOUNTING, DOCUMENTATION AND E-FILING AT GSTPORTAL

MAX. MARKS: 100

EXTERNAL: 70

INTERNAL: 30

PASS: 40%

Credits: 6

Objective:

Develop a detailed understanding in the students mind regarding documents, records, books of accounts and tax returns, and the requirement for the payment of Goods and Service Tax using computer hardware and software packages in a business set-up.

1. The syllabus prescribed should be strictly adhered to.
2. The question paper will consist of three sections: A, B, and C. Sections A and B will have four questions from the respective sections of the syllabus and will carry 10 marks each. The candidates will attempt two questions from each section.
3. Section C will have fifteen short answer questions covering the entire syllabus. Each question will carry 3 marks. Candidates will attempt any ten questions from this section.
4. The examiner shall give a clear instruction to the candidates to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.
5. The duration of each paper will be three hours.

INSTRUCTIONS FOR THE CANDIDATES:

Candidates are required to attempt any two questions each from the sections A and B of the question paper and any ten short questions from Section C. They have to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.

SECTION A

Unit I Accounting Concepts. Maintenance of accounting records, Double Entry System,

Unit II Accounting Process leading to Preparation of Journal, Subsidiary Books , Ledger,

Unit III Trial Balance and final accounts.

Unit IV Knowledge regarding content of Tax invoice. Retail invoice, Credit notes, Debitnotes, Receipt vouchers etc.

Unit V Knowledge of financial statements like Balance Sheet, Trading and Profit and Loss Account. Documentation related to filing of GST returns.

SECTION B

Unit VI Knowledge of Form GST REG-06, GSTR1, GSTR2A, GSTR2B, GSTR3B, Form GST

CMP – 08, Form GST PMT –06 Payment Challan, DRC03,

Unit VII Relevant offline tools on GST portal.

Unit VIII Working knowledge of GST portal like new registration and amendments of core and non-core fields,

Unit IX Ledgers balances at portal, Return Dashboard, e-way bill system, Payments, User Services and Annual Return Form No 9.

Unit X Verification of input tax credit system from portal vis a vis books of accounts and its adjustments.

Suggested Readings:

1. Babbar, Sonal, Kaur, Rasleen and Khurana, Kritika. *Goods and Service Tax (GST) and Customs Law*. Scholar Tech Press.
2. Chheda, Rajesh. *Learn Tally. ERP 9 with GST and E-way Bill: Ane's Student Education*
3. Gupta, Inet and Gupta, N. K. *Fundamentals of Goods and Services Tax*. Bharat Law House Pvt. Ltd.
4. Gupta, S.S. *Taxman's GST New Returns How to Meet Your Obligations -A Practical Guide for filing of New GST Returns*. Taxman Publication.
5. Gupta, S.S. *GST- How to Meet your Obligations*. Taxman Publications
6. Murthy, K. Ch. A. V. S. N. Lavanya, K. V. N. and Lakshmi, V. D. M. V. *Theory and Practice of Goods and Services Tax*, Telugu Academy, Hyderabad.
7. Singhania, Aditya. *Taxman's GST New Returns with e-Invoicing-A Comprehensive Guide to New GST Returns*. Taxman Publication.
8. Singhania V. K. *GST & Customs Law*, Taxman Publication
9. Sisodia Pushpendra, *GST Law*. Bharat Law House.
10. *GST Laws - The Central Goods and Services Tax, 2017; The Constitution (One hundred and First Amendment) Act, 2016; The Goods and Services Tax (Compensation to States) Act, 2017; The Integrated Goods and Services Tax, 2017; The Union Territory Goods and Services Tax, 2017*



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GST FILING AND PRACTICE

GST TAX ACCOUNTING, DOCUMENTATION AND E-FILING AT GST PORTAL

SECTION A

UNIT NO:	UNIT NAME
UNIT 1	ACCOUNTING CONCEPTS
UNIT 2	ACCOUNTING PROCESS
UNIT 3	TRIAL BALANCE AND FINAL ACCOUNTS
UNIT 4	KNOWLEDGE REGARDING CONTENT OF TAX INVOICE
UNIT 5	KNOWLEDGE OF FINANCIAL STATEMENTS LIKE BALANCE SHEET

SECTION B

UNIT NO:	UNIT NAME
UNIT 6	KNOWLEDGE OF FORM GST REG-06
UNIT 7	RELEVANT OFFLINE TOOLS ON GST PORTAL
UNIT 8	WORKING KNOWLEDGE OF GST PORTAL
UNIT 9	LEDGERS BALANCES AT PORTAL
UNIT 10	VERIFICATION OF INPUT TAX CREDIT SYSTEM

GST FILING AND PRACTICE
COURSE: GST TAX ACCOUNTING, DOCUMENTATION
AND E-FILING AT GST PORTAL.

**UNIT VI: Knowledge of Form GST REG-06, GSTR1, GSTR2A, GSTR2B, GSTR3B,
Form GST CMP – 08, Form GST PMT –06 Payment Challan, DRC03.**

STRUCTURE

- 6.1 INTRODUCTION
- 6.2 FORM GST REG- 06
- 6.3 GSTR-1 – Return Filing, Format
- 6.4 When filing of GSTR-1 is due?
- 6.5 GSTR2A
- 6.6 GSTR2B
- 6.7 GSTR 3B
- 6.8 GST CMP – 08
- 6.9 Form GST PMT –06
- 6.10 DRC03
- 6.11 Let Sum Up
- 6.12 Test Your Knowledge

6.1 INTRODUCTION

Goods and Service Tax Act was implemented in India from the 1st of July 2017 and brought revolutionary change in the indirect tax system. GST is India's biggest tax system overhaul since Independence. GST replaced a plethora of indirect taxes such as states' sales tax, service tax, excise, etc., with a single central tax regime applied uniformly on all products and services. However, the biggest benefit of GST was that it opened up entire India as a single unified market allowing for free movement of goods across states' borders, as opposed to the earlier scenario where state borders became barriers. For the effective administration and implementation of the GST Act certain provisions were introduced like registration of the businesses under the Act and filing of the GST returns on periodic basis for computing the tax liability, paying the taxes and the seamless flow of the input tax credit. Undermentioned are some of the points discussed for having knowledge about different GST returns to be filed periodically.

6.2 FORM GST REG- 06

Form GST REG-06 is the GST registration certificate that is issued to every successful registered person/business under GST. The certification is proof that a person or entity is GST registered. It contains GSTN along with other details of the business. Form GST REG-06 is only available in digital form and can be downloaded from the official GST portal. No hard copy of the GST Registration Certificate is sent to any registered person by the department.

Provisions for issuance of GST Registration Certificate in GST REG-06 Form

The provisions governing the issuance of the GST registration certificate can be found in Rule 10 of the Central Goods & Services Tax Rules, 2017. It says –

- Upon a successful Registration in GST, the person will be given a registration certificate in GST REG-06.
- The certificate will include the details of the principal place of business and additional business place (if any).
- The certificate will be duly signed digitally by the authorised officer.

How to Download Your GST Registration Certificate successful registration at portal?

In order to download your registration certification after successful GST registration, follow these steps:

- Visit the GST portal website gst.gov.in
- Click on the Login option to log into your account.
- Enter your registered Username and Password, and captcha and click the LOGIN button.
- Go to Services > User Services > View/ Download Certificates
- Move on to “Form No. GST REG-06” and click on the download arrow beside it.
- Your GST registration certificate will be downloaded successfully on your device.

Format of **FORM GST REG- 06**



Government of India
Form GST REG-06
[See rule 10(1)]

Registration Certificate

Registration Number: < GSTIN/ UIN >

1.	Legal Name				
2.	Trade Name, if any				
3.	Constitution of Business				
4.	Address of Principal Place of Business				
5.	Date of Liability	DD/MM/ YYYY			
6.	Period of Validity <i>(Applicable only in case of Non-Resident taxable person or Casual taxable person)</i>	From	DD/MM/YYYY	To	DD/MM/YYYY
7.	Type of Registration				
8.	Particulars of Approving Authority				
	Centre	State			
	<i>Signature</i>				
	Name				
	Designation				
	Office				
9.	Date of issue of Certificate				
Note: The registration certificate is required to be prominently displayed at all places of business in the State.					



Annexure A

Goods and Services Tax Identification Number

Details of Additional Places of Business

Legal Name

Trade Name, if any

Total Number of Additional Places of Business in the State

Sr. Address
No.

- 1
- 2
- 3



Annexure B

Goods and Services Tax Identification Number

Legal Name

Trade Name, if any

Details of <Proprietor / Partners / Karta / Managing Director and whole-time Directors / Members of the Managing Committee of Association of Persons / Board of Trustees etc.>

1.	<i>Photo</i>	Name Designation/Status Resident of State
2.	<i>Photo</i>	Name Designation/Status Resident of State
3.	<i>Photo</i>	Name Designation/Status Resident of State

6.3 GSTR-1 – Return Filing, Format

GSTR-1 is a monthly/quarterly return that summarises all sales (outward supplies) of a taxpayer. One must be sure to enter valid GSTIN number of the persons while entering sales

invoice details to whom the goods are sold for seamless flow of input tax credit to the recipient of the goods.

Basics of GSTR-1

GSTR-1 is a monthly or quarterly return that should be filed by every registered GST taxpayer, except a few as given in further sections. It contains details of all outward supplies i.e. sales. The return has a total of 13 sections, listed down as follows:

Tables 1,2, & 3: GSTIN, legal and trade names, and aggregate turnover in the previous year

Table 4: Taxable outward supplies to registered persons (including UIN-holders) excluding zero-rated supplies and deemed exports

Table 5: Taxable outward inter-state supplies to unregistered persons where the invoice value is more than Rs.2.5 lakh

Table 6: Zero-rated supplies as well as deemed exports

Table 7: Taxable supplies to unregistered persons other than the supplies covered in table 5 (net of debit notes and credit notes)

Table 8: Outward supplies that are nil rated, exempted and non-GST in nature

Table 9: Amendments to outward supplies that are taxable and reported in table 4,5 & 6 of the earlier tax periods' GSTR-1 return (including debit notes, credit notes, refund vouchers issued during the current period)

Table 10: Debit note and credit note issued to unregistered person.

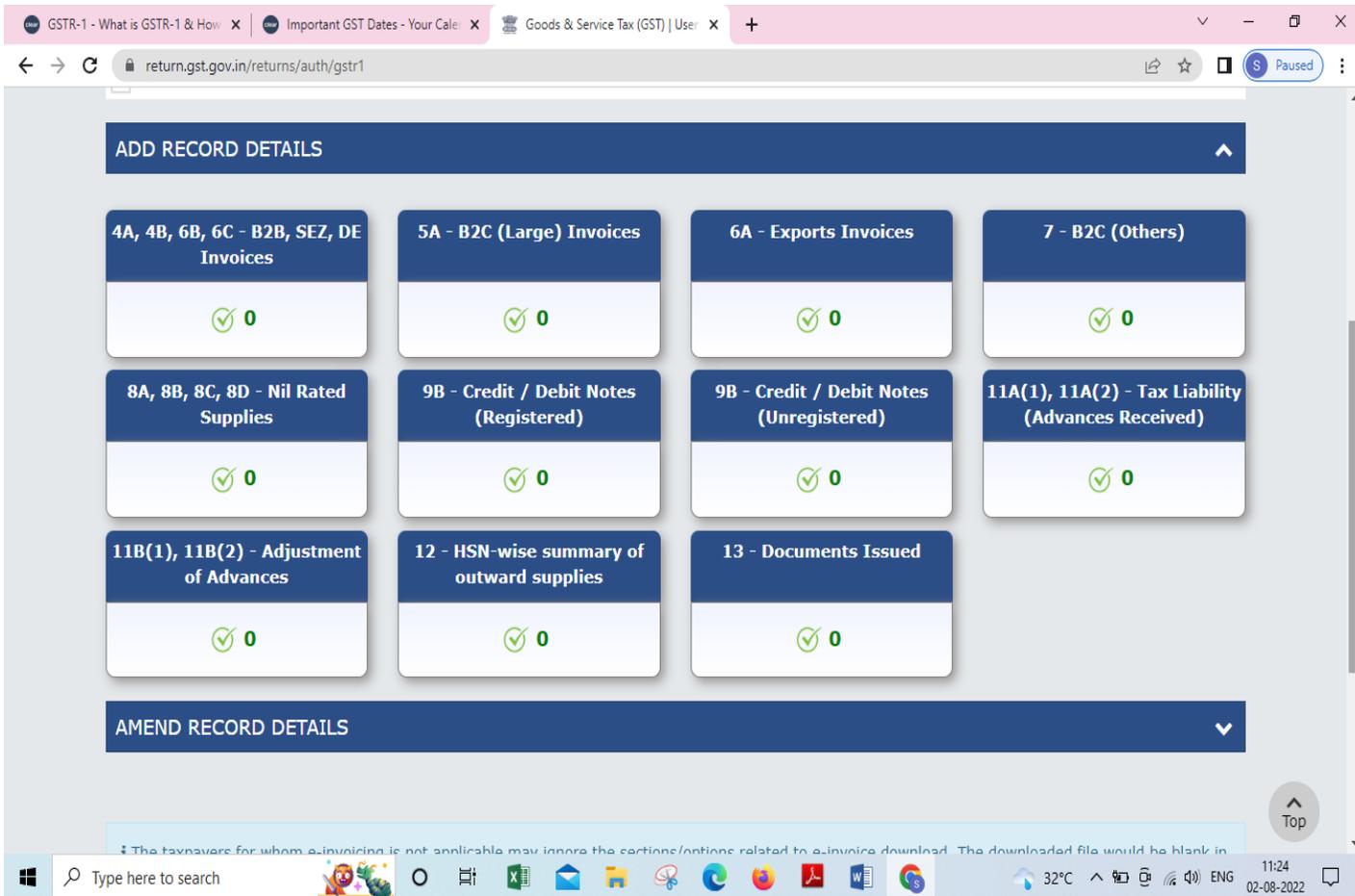
Table 11: Details of advances received or adjusted in the current tax period or amendments of the information reported in the earlier tax period.

Table 12: Outward supplies summary based on HSN codes

Table 13: Documents issued during the period.

Below is the depiction of the screen shot of the GSTR1 at the GST website. This is the model of GSTR1 return to be filed periodically.

GSTR-1 - Details of outward supplies of goods or services



6.4 When filing of GSTR-1 is due?

Every registered person is required to file GSTR-1 irrespective of whether there are any transactions during the period or not. For nil GSTR-1 filers, there is a facility to file through an SMS that began from the 1st week of July 2020.

The due dates for GSTR-1 are based on your aggregate turnover. Businesses with sales of up to Rs.5 crore have an option to file quarterly returns under the QRMP scheme and are due by the 13th of the month following the relevant quarter.

Whereas, those taxpayers who do not opt for the QRMP or have a total turnover above Rs.5 crores must file the return every month on or before the 11th of the next month.

A return once filed cannot be revised under GST. Any mistake made in the return can be rectified in the GSTR-1 filed for the next period (month/quarter). It means that if a mistake is made in GSTR-1 of January 2022, rectification for the same can be made in the GSTR-1 of

February 2022 or subsequent months. One can also file the GSTR-1 even after the due date. However, that person is required to pay a late fees based on the delayed number of days.

6.5 GSTR2A

What is GSTR 2A?

GSTR 2A is a purchase-related live tax return that is automatically updated and generated for each business by the GST portal. When a supplier of the goods (seller) files his GSTR-1, then that information is captured and reflected in GSTR 2A. It takes the information of goods and/or services that have been purchased in a given month from the seller's GSTR1. As a GST registered buyer, you may refer to the GSTR-2A for input tax credit details while filing GSTR-3B and GSTR-9. However, for GSTR-3B preparation since August 2020, taxpayers must refer to GSTR-2B which is a static version of GSTR-2A.

One need not to file GSTR-2A. GSTR-2A is a read-only document with a list of all of the invoices from the various sellers during the month. One can view and also download a copy of this return from the GST portal.

If the seller delays in uploading the data in GSTR-1 or fails to upload the invoices. The input tax credit pertaining to those invoices not uploaded or delayed will not appear in GSTR-2A of the relevant tax period.

How to View GSTR 2A on GST Portal?

Individuals need to follow the steps listed below to view this return form:

Step 1: Visit the official GST portal.

Step 2: Log in with your credentials.

Step 3: On the dashboard, click on "Services".

Step 4: Click on "Returns" and then on "Dashboard Returns."

Step 5: The "File Returns" page will be displayed, where you need to fill in "Financial Year" and "Return Filing Period" before clicking on "Search".

Step 6: After that, under GSTR-Download, one needs to click on the "View" option.

Step 7: The GSTR-2A 'auto-drafted' details page will then be shown.

By selecting the relevant titles, the concerned individual or organisation can view the featured information in this form.

Details of GSTR-2A

There are 7 headings in GSTR2A prescribed by the government. We have explained each heading along with the details required to be reported under GSTR-2A.

1. GSTIN – GSTIN of the dealer will reflect here.
2. Name of the Taxpayer – Name of the taxpayer including legal and trade name

4. Inward supplies received from a registered person on which tax is to be paid on reverse charge

GSTIN of supplier	Invoice details			Rate	Taxable value	Amount of tax				Place of supply (Name of State/UT)
	No.	Date	Value			Integrated Tax	Central Tax	State/UT Tax	Cess	
1	2	3	4	5	6	7	8	9	10	11

5. Debit / Credit notes (including amendments thereof) received during current tax period. This will capture the details of debit notes and credit notes issued by your sellers during the month. It will also include any changes made to them by comparing the revised documents with the original documents.

5. Debit / Credit notes (including amendments thereof) received during current tax period

Details of original document			Revised details of document or details of original Debit / Credit note				Rate	Taxable value	Amount of tax				Place of supply (Name of State/UT)
GSTIN	No.	Date	GSTIN	No.	Date	Value			Integrated Tax	Central Tax	State/UT Tax	Cess	
1	2	3	4	5	6	7	8	9	10	11	12	13	14

Part B

6. ISD credit (including amendments thereof) received. If you are a branch, then the data under this section will be auto-populated whenever your head office files the GSTR6 return for the month.

6. ISD credit (including amendments thereof) received

GSTIN of ISD	ISD document details		ITC amount involved			
	No.	Date	Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5	6	7
ISD Invoice –eligible ITC						
ISD Invoice –ineligible ITC						
ISD Credit note –eligible ITC						
ISD Credit note –ineligible ITC						

PART C

7. TDS and TCS Credit (including amendments thereof) received

TDS Credit Received– This section will only be applicable in case you engage in specified contracts with specified persons (usually government bodies). The receiver (government) will deduct a certain percentage of transaction value as Tax Deduction at Source. All information will get auto-populated here from GSTR7 filed by the deductor.

TCS Credit Received – This heading is applicable for only online sellers registered with e-commerce operators. E-commerce operators are required to collect tax at source at the time of making payment to such sellers. This information will again be auto-populated from GSTR8 of e-commerce operators.

7. TDS and TCS Credit (including amendments thereof) received

GSTIN of Deductor / GSTIN of e-Commerce Operator	Amount received / Gross Value	Sales Return	Net Value	Amount		
				Integrated Tax	Central Tax	State Tax /UT Tax
1	2	3	4	5	6	7
7A. TDS						
7B. TCS						

6.6 GSTR2B

GSTR-2B provides eligible and ineligible Input Tax Credit (ITC) for each month, similar to GSTR2A but remains constant or unchanged for a period. In other words, whenever a GSTR-2B for a month is accessed on the GST portal, the data in it remains the same without being changed for subsequent changes by their suppliers in later months.

GSTR-2B is available to all normal, SEZ and casual taxpayers. Every recipient can generate it on the basis of the GSTR-1, GSTR-5 and GSTR-6 furnished by their suppliers. The statement will clearly show document-wise details of ITC eligibility. ITC information will be covered from the filing date of GSTR-1 for the preceding month (M-1) up to the filing date of GSTR-1 for the current month (M).

Benefits of GSTR-2B.

The data in GSTR-2B is informed in a way that permits taxpayers to conveniently reconcile ITC with their own books of accounts and records. It will help them in easier identification of documents to ensure the following:

The input tax credit is not availed twice against a particular document.

The tax credit is reversed as per the GST law in their GSTR-3B, wherever required while filing monthly return.

GST is exactly paid on a reverse charge basis for the applicable documents, including import of services.

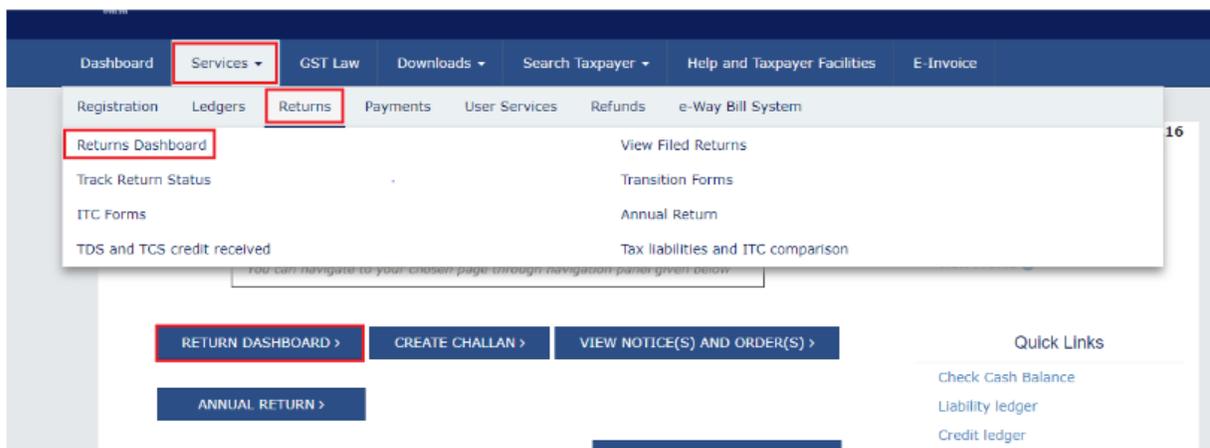
The statement indicates the respective tables or columns of GSTR-3B under which the input tax credit of an invoice/debit note must be taken.

Process to access GSTR-2B on the GST portal?

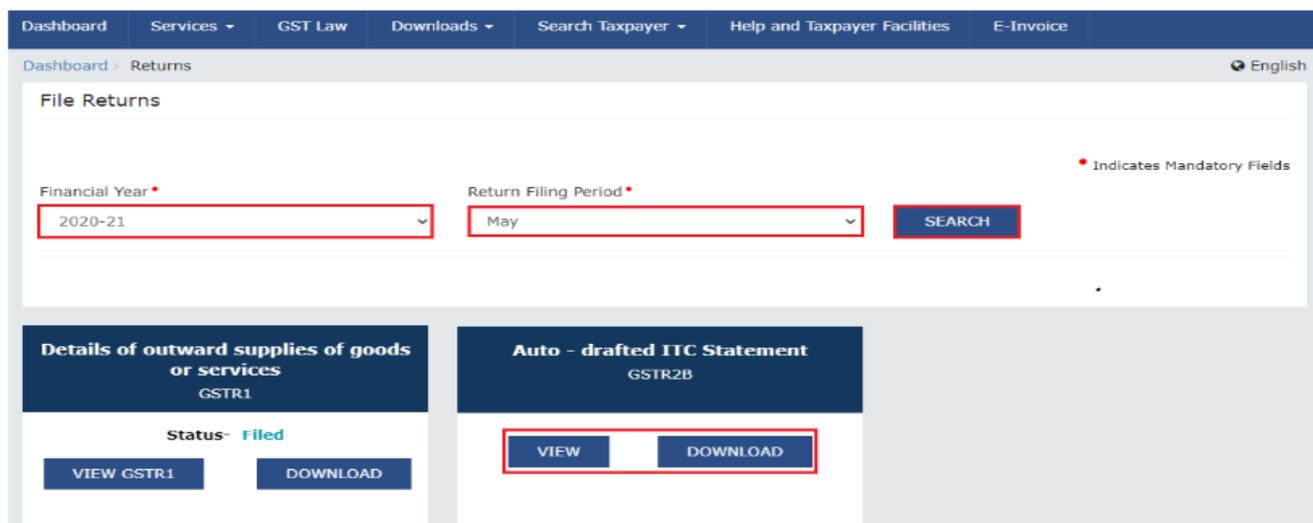
The following are the steps to access GSTR 2B.

Step1: Log in to the GST Portal. A taxpayer must use his/her credentials to log in.

Step:2 Navigate to the 'Returns Dashboard



Step 3: Select the relevant tax period. Select the month and financial year.



Step4: On the ‘GSTR-2B’ tile, you may either click on ‘View’ or ‘Download’, as per the need..

Step 5: Take suitable action on the GSTR-2B based on the option chosen in Step 4.

- a. **Intend to download:** If you plan to download, click on the button known as “Generate Json File To Download” to check out the statement on Offline Matching Tool. Alternatively, click on the “Generate Excel file to download” button to obtain the data in the excel file on your system.
- b. **Intends to view.**

GSTR-2B screen appears and has two tabs called Summary And All Tables.

The Summary tab is further classified into two parts:

Part A (ITC Available)

ITC summary value of credits available as on its generation date and is divided into credit that can be availed and credit that must be reversed (Table 3)

Part B (ITC not Available)

ITC summary value of credits not available and is classified into ITC unavailable and ITC reversal (Table 4)

You can fetch the documents by clicking on the hyperlinked text of B2B – Invoices, B2B – Debit notes, B2B – Invoices (Amendment) and B2B – Debit notes (Amendment).

SUMMARY		ALL TABLES		View Advisory			
ITC available		ITC not available		HELP			
S.NO.	Heading [Expand All ▼]	GSTR-3B table	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)	
Part A ITC Available - Credit may be claimed in relevant headings in GSTR-3B							
I	All other ITC - Supplies from registered persons ▲	4(A)(5) ⓘ	33,320.00	0.00	0.00	150.00	
	B2B - Invoices		9,600.00	0.00	0.00	80.00	
	B2B - Debit notes		7,200.00	0.00	0.00	67.00	
	B2B - Invoices (Amendment)		2,250.00	0.00	0.00	0.00	
	B2B - Debit notes (Amendment)		14,270.00	0.00	0.00	3.00	
II	Inward Supplies from ISD ▼	4(A)(4) ⓘ	0.00	0.00	0.00	0.00	
III	Inward Supplies liable for reverse charge ▼	3.1(d) 4(A)(3) ⓘ	16,225.00	0.00	0.00	85.00	
IV	Import of Goods ▼	4(A)(1) ⓘ	0.00	0.00	0.00	0.00	

The All Tables tab will have the ITC information that can be sorted as per the tables of the GSTR-2B form such as B2B, B2BA, B2B CDNR, B2B CDNRA, ISD, ISDA, IMPG and IMPGSEZ. Further, ITC appears document-wise (document details) with filters to sort data as per your need. Further, you can filter data supplier-wise as well.

Contents and features of GSTR-2B

The input tax credit on purchases from any regular taxpayers and non-resident taxable persons will be available in GSTR-2B. Further, the input tax credit distributed by the input service distributor shall also be available.

Summary statement showing 'ITC available' and 'ITC not available' for every section.

Advisory for every section clarifies the kind of action that taxpayers must take.

Document-wise details such as invoices, credit notes, debit notes, etc. to view and download along with amendments.

Cut-off dates and advisory for generating and using GSTR-2B.

Import of goods and import from SEZ units/developers (available from GSTR 2B of August 2020 onwards),

The form GSTR-2B is classified into two categories:

ITC Available: PART-A of ITC Available contains details of inward supplies, credit-debit notes (CDN), including amendments, and import of goods divided into four parts- ITC for supplies from registered persons, ITC from ISD, ITC towards inward supplies on reverse

charge and import of goods. Whereas, PART-B is ITC Reversal has one part called ‘Others’ that contains details of credit notes and amendments.

ITC not Available: PART-A of ITC Not Available has purchase invoice or CDN details, including any amendments, divided into three parts- All other ITC for supplies from registered persons, ITC from ISD and ITC towards inward supplies on reverse charge. Whereas, PART-B has CDN details and amendments under the ‘Others’ heading.

6.7 GSTR 3B

What is Form GSTR 3B?

Section 39 of the Central Goods and Services Tax (‘CGST’) Act, 2017 provides that every registered person is required to file a monthly return electronically. The particulars such as inward and outward supplies of goods or services, input tax credit availed, tax payable, tax paid, etc. are required to be declared in such return. In this regard, Rule 61 of the CGST Rules, 2017 prescribes Form GSTR 3B which is required to be filed by the registered person, monthly or quarterly, as the case may be.

- The GSTR-3B form should be submitted by any business that is liable to file the monthly returns GSTR1, GSTR2 and GSTR3
- The GSTR-3B form can be easily filed online through the GSTN portal. The tax payable can be paid through challans in banks or online payment.
- You either need an OTP from your registered phone to verify your return using an EVC (electronic verification code) or a digital signature certificate (of class 2 or higher).

Contents of GSTR3B

On the GSTR-3B, every registered tax payer will have to provide your GSTIN and legal name, and complete other tax-related sub-sections such as:

Year				
Month				

1.	GSTIN																		
2.	Legal name of the registered person	Auto Populated																	

Details of your sales and purchases which are liable for reverse charge: In this section, the taxpayer will have to enter the total taxable value and GST tax collected under different tax heads (IGST, CGST, SGST/UTGST, and Cess) for the under mentioned items:

Outward taxable supplies: Do not take account of supplies which are zero-rated, or have a nil rate of tax or are exempt from GST. These details must be provided separately. Include only those supplies on which GST has been charged by you. Value of Taxable Supplies = Value of invoices + value of debit notes – value of credit notes + value of advances received for which invoices have not been issued in the same month – value of advances adjusted against invoices. Details of advances as well as adjustment of advances against invoices are not required to be shown separately.

Outward taxable supplies (Zero Rated) taxpayer is required to here include only those supplies on which GST rate is zero. Zero-rated supplies are exports or supplies made to SEZ.

Other outward taxable supplies (Nil Rated, Exempt): include supplies which are exempt from GST or are nil rated. Nil-rated supplies are those for which the GST rate is nil. Or which have been kept exempt from GST.

Inward supplies (liable to reverse charge): in this section the taxpayer is required to provide the details of purchases made from the unregistered dealers on which reverse charge applies. In such cases, you have to prepare an invoice for yourself and pay the applicable GST rate of tax.

Non GST outward supplies: details of any supplies made by the registered person kept wholly out of GST. For e.g., alcohol and petroleum products. For each of these items specified above, the registered taxpayer must provide, the total taxable value (a total which has been invoiced). And then further break this up into IGST, CGST, SGST/UTGST and cess if any. One need not to provide invoice-level detail here. Only the consolidated values for the month must be provided. You do not have to provide the GST rate, only the total tax values.

3.1 Details of Outward Supplies and inward supplies liable to reverse charge

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

Details of inter-state sales made to unregistered buyers, buyers registered under the composition scheme, and UIN (Unique Identification Number) holders: In this section, the tax payer is required to fill in details regarding the place of supply (in simple terms, this is the location of the customer/the place where you deliver goods or services), total taxable value (amount of the invoice), and IGST collected for the following types of interstate sales made by you:

- Supplies made to unregistered people (includes unregistered businesses and end consumers).
- Supplies made to Composition Taxable people (registered businesses who have opted for the composition scheme).
- Supplies made to UIN holders (Unique Identification Number)

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

	Place of Supply (State/UT)	Total Taxable value	Amount of Integrated Tax
1	2	3	4
Supplies made to Unregistered Persons			
Supplies made to Composition Taxable Persons			
Supplies made to UIN holders			

Eligible ITC

This is the detail required for the input tax credit. It must be provided separately for IGST, CGST, SGST, UTGST, and Cess. Only total values have to be reported and invoice level information is not required.

(A) ITC Available (whether in full or part)

This information must be broken down into ITC on:

import of goods, import of services, inward supplies on reverse charge (other than on import of goods and services reported above), inward supplies from your Input Service Distributor (ISD) basically your head office registered as an ISD under GST and all other ITC.

B) ITC Reversed:

As per rules 38, 42 and 43 of the CGST Rules and section 17(5): These rules necessitate that input credit must be reversed for goods and services, where they have been used partly for business and partly for other purposes, to the extent not used for business. Similarly, input credit reversal is also required where supplies include taxable, exempt and nil-rated supplies and where ITC is availed by banks or financial institutions as per Rule 38. In the same manner, input credit related to capital goods used for business and other purposes, for taxable, exempt, nil-rated supplies must also be reversed to the extent not used for business. Further, ineligible ITC under section 17(5) to be reversed must also be included in this field. Details formulations have been prescribed on how to go about doing this.

The details of the tiles are given below in the figure.

4. Eligible ITC

Details	Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5
(A) ITC Available (whether in full or part)				
(1) Import of goods				
(2) Import of services				
(3) Inward supplies liable to reverse charge (other than 1 & 2 above)				
(4) Inward supplies from ISD				
(5) All other ITC				
(B) ITC Reversed				
(1) As per rules 42 & 43 of CGST Rules				
(2) Others				
(C) Net ITC Available (A) – (B)				
(D) Ineligible ITC				
(1) As per section 17(5)				
(2) Others				

Others – Any other ITC which has been reversed in the books by you.

(C) Net ITC available (A)- (B): This will be auto-populated in the tile.

(D) other details

1. ITC reclaimed which was reversed under Table 4(B)(2) in the earlier tax period.
2. Ineligible ITC under section 16(4) and ITC restricted due to the Place of Supply (PoS) provisions.
5. The taxpayer should provide the values of exempt, nil rated and non –GST inward supplies: Here the registered tax payer have to report any purchases of goods or services, which are from a composition dealer, are exempt, nil rated or not covered by GST at all. This information must be broken down into inter-state and intra-state.

5. Values of exempt, nil-rated and non-GST inward supplies

Nature of supplies	Inter-State supplies	Intra-State supplies
1	2	3
From a supplier under composition scheme, Exempt and Nil rated supply		
Non GST supply		

6. Payment of tax: You have to pay the GST you owe to the government before filling up this section since, it captures the overall tax amounts paid for CGST, SGST, IGST, and cess.

Include the overall tax payable, tax paid through ITC (by offsetting the amount paid on inputs as tax), tax paid with respect to TDS/TCS credits, and tax/cess that was paid in cash (this also includes those amounts paid as interest and late fee).

6. Payment of tax

Description	Tax payable	Paid through ITC				Tax paid TDS./TCS	Tax/Cess paid in cash	Interest	Late Fee
		Integrated Tax	Central Tax	State/UT Tax	Cess				
1	2	3	4	5	6	7	8	9	10
Integrated Tax									
Central Tax									
State/UT Tax									
Cess									

6.8 GST CMP – 08

A composition dealer will use the Form CMP-08, which is a special statement-cum-challan to declare the details or summary of his/her self-assessed tax payable for a given quarter. It also acts as a challan for making payment of tax. A composition dealer is a dealer who has been registered under the composition scheme laid down for both supply of goods and services. In addition to Form CMP-08, a composition dealer will also need to file his/her annual return via the revised format of Form GSTR4 by 30 April following the end of a specific fiscal year.

Who is required to file CMP-08?

A taxpayer who has opted for the composition scheme has to file CMP-08 in order to deposit payments every quarter.

Procedure to file GST CMP-08

A taxpayer is required to fill in the following details:

Step 1: A taxpayer has to enter his/her GSTIN details in the under mentioned spaces.

[FORM GST CMP-08
[See rule 62]

Statement for payment of self-assessed tax

													Financial Year					
													Quarter					
1.	GSTIN																	

Step 2: Once the GSTN details are entered, primary information such as the legal name and trade name will be auto-filled. The same statement will be updated for the ARN (Application reference number) and date of filing, once the payment is done. The screen will appear like as below.

2.	(a)	Legal name	<Auto>
	(b)	Trade name	<Auto>
	(c)	ARN	<Auto> (After filing)
	(d)	Date of filing	<Auto> (After filing)

Step 3: The third table of the form will have information/summary of the self-assessed tax liability. A taxpayer will need to provide details such as outward supplies on which tax is payable by him, including the inward supplies on which tax is payable on a reverse charge and cases of imports. Apart from this, the tax payable on these and the interest paid (if any) should be reported. Undermentioned is the screenshot for a better comprehension.

3. Summary of self-assessed liability

(net of advances, credit and debit notes and any other adjustment due to amendments etc.)

(Amount in ₹ in all tables)

Sr. No.	Description	Value	Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7
1.	Outward supplies (including exempt supplies)					
2.	Inward supplies attracting reverse charge including import of services					
3.	Tax payable (1+2)					
4.	Interest payable, if any					
5.	Tax and interest paid					

Step4: In the final step, a taxpayer has to confirm that he/she has verified all the details that have been entered by signing the form. Here is a screenshot for your reference:

4. Verification

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

Signature

Place :

Name of Authorised Signatory

Date:

Designation/Status

6.9 Form GST PMT –06

PMT-06 is a challan used for making payment of tax interest, late fee and penalty under the GST law. Under GST, no more physically filled challans are accepted. Hence, it must be generated from the government's GST portal each time before the payment transaction by regular taxpayers.

The PMT-06 challan has to be generated before making payment of the net tax liability by the registered person. Once the details are entered on the challan, a Challan Portal Identification Number (CPIN) is generated on the GST portal. Upon the payment, a Challan Identification

Number (CIN) is shared by the bank for any mode of payment such as online or over the counter. The CIN needs to be mentioned back in form GST PMT-06 (challan). The challan in PMT-06 once generated would be valid for only 15 days to complete any pending payment, if any.

The challan can be deposited via internet banking, Credit or debit card, NEFT or RTGS from any bank, Over-the-Counter (OTC) in cash, cheque, or Demand Draft (DD) via authorised bank, only if the deposit is up to Rs. 10,000 per challan per tax period and IMPS and UPI.

Generation of challan number PMT-06 for GST payment by different taxpayers.

For taxpayers other than QRMP scheme: A regular taxpayer must deposit tax in the electronic cash ledger for paying the net tax liability appearing in the electronic liability ledger. The tax must be ideally paid without interest and late fee by the due date of filing GSTR-3B. The taxpayer may or may not log in to the GST portal to generate the challan in form PMT-06. In either case, he should navigate by clicking on ‘Services’ > ‘Payments’ > ‘Create Challan’ buttons.

For the taxpayers opting into QRMP scheme: Since these taxpayers are filing GSTR-3B every quarter, tax still needs to be paid monthly. There are two methods of computing the tax liability for the first two months of the quarter – Fixed sum method and self-assessment method. If the balance in the electronic cash ledger is insufficient to clear the tax liability or there is no nil tax liability, then PMT-06 can be used. The tax for the first two months of the quarter must be deposited in this form by 25th of the next month.

Below is the specimen of the **Form GST PMT –06**

Form GST PMT -06 Payment Challan (See Rule 87(2)) Challan for deposit of goods and services tax							
CPIN: 21023300000006		Challan Generated on : 02/02/2021 14:46:24			Expiry Date : 17/02/2021		
Details of Taxpayer							
GSTIN: 33AA0CA1121E9ZF		Email Id: XXXXXXXXXXXX@XXXXXXXXXX.com			Mobile No.: XXXXXX9427		
Name(Legal): Karnataka Bank Ltd		Address : XXXXXXXXXX Tamil Nadu,600123					
Reason For Challan							
Reason: Any other payment							
Details of Deposit (All Amount in Rs.)							
Government	Major Head	Minor Head					
		Tax	Interest	Penalty	Fee	Others	Total
Government Of India	CGST(0005)	10000	-	-	-	-	10000
	IGST(0008)	-	-	-	-	-	-
	CESS(0009)	-	-	-	-	-	-
	Sub-Total	10000	0	0	0	0	10000
Tamil Nadu	SGST(0006)	-	-	-	-	-	-
Total Amount		10000					
Total Amount (in words)		Rupees Ten Thousand Only					
Mode of Payment							
<input checked="" type="checkbox"/> E-Payment <input type="checkbox"/> Over the Counter(OTC) <input type="checkbox"/> NEFT / RTGS							
Particulars of depositor							
Name							
Designation/Status(Manager/partner etc)							
Signature							
Date							
Paid Challan Information							
GSTIN							
Taxpayer Name							
Name of the Bank							
Amount							
Bank Reference No.(BRN)/UTR							
CIN							
Payment Date							
Bank Ack No. (For Cheque / DD deposited at Bank's counter)							

6.10 DRC03

DRC03 is a voluntary tax payment form in which a taxpayer can pay the tax by raising its liability voluntarily or in response to the show-cause notice (SCN) raised by the GST department.

When should a taxpayer make payment in DRC-03?

- a. **Audit Reconciliation Statement:** Where the GST auditor has for the financial year under audit, discovered any case of short payment of tax, interest or penalties or excess claim of the input tax credit, and the time limit to report the same in GST returns is expired, the taxpayer must make voluntary payment in DRC-03 and report it in GSTR-9. GST Auditor should report it in GSTR-9C too.
- b. **Investigations and others:** If the taxpayer is subject to investigation and during such investigation, it is revealed that the taxpayer had defaulted in correct payment of taxes, he may voluntarily make payment in DRC-03.
- c. **Annual Return:** The taxpayer must conduct reconciliation for the entire year before proceeding to prepare and file annual returns. During such reconciliation, there can be a fresh discovery of any short payment of taxes, interest or penalties due to non-reporting or under-reporting of taxable supplies. Taxpayers are given an option to pay such tax differences in cash and report it by filing DRC-03.
- d. **Demand or in response to show cause notice:** The taxpayer has an option to pay the tax demanded along with interest using DRC-03 in response to a show-cause notice, but within 30 days of the date of the issue mentioned in the show-cause notice.
- e. **Liability mismatch GSTR1 to GSTR3B:** The GST portal added this option in February 2021 while selecting the reason for using the DRC-03 form. If the tax authorities have sent notice for differences, being shortfall of tax liability in GSTR-3B when compared to GSTR-1, then the taxpayer must make the payment in DRC-03 or reply by justifying the reasons.
- f. **ITC mismatch GSTR2A/2B vis a vis GSTR3B:** The GST portal also added this as an option in February 2021 for selecting the reason while paying tax in DRC-03. For excess Input Tax Credit (ITC) claims (by more than allowed under the CGST Rule 36(4) of 5% of ITC in GSTR-2B) in GSTR-3B when compared to GSTR-2B, the tax authority may send the notice. The taxpayer must use this form while depositing the excess claims of ITC.

Below is the specimen of the **Form**

FORM GST DRC- 03
[See rule 142(2) & 142 (3)]

Intimation of payment made voluntarily or made against the show cause notice (SCN) or statement

1.	GSTIN									
2.	Name									
3.	Cause of payment		<< drop down>> Audit, investigation, voluntary, SCN, others (specify)							
4.	Section under which voluntary payment is made		<< drop down>>							
5.	Details of show cause notice, if payment is made within 30 days of its issue		Reference No.	Date of issue						
6.	Financial Year									
7.	Details of payment made including interest and penalty, if applicable		(Amount in Rs.)							
Sr. No.	Tax Period	Act	Place of supply (POS)	Tax/ Cess	Interest	Penalty, if applicable	Total	Ledger utilised (Cash / Credit)	Debit entry no.	Date of debit entry
1	2	3	4	5	6	7	8	9	10	11

8. Reasons, if any - << Text box>>

9. Verification-

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

Signature of Authorized Signatory

Name _____

Designation / Status -----

Date -

6.11 Let Sum Up

For the effective administration and implementation of the GST Act certain provisions were introduced like registration of the businesses under the Act and filing of the GST returns on periodic basis for computing the tax liability, paying the taxes and the seamless flow of the input tax credit. Form GST REG-06 is the GST registration certificate that is issued to every successful registered person/business under GST. The certification is proof that a person or entity is GST registered. It contains GSTN along with other details of the business. GSTR-1 is

a monthly/quarterly return that summarises all sales (outward supplies) of a taxpayer. One must be sure to enter valid GSTIN number of the persons while entering sales invoice details to whom the goods are sold for seamless flow of input tax credit to the recipient of the goods. GSTR 2A is a purchase-related live tax return that is automatically updated and generated for each business by the GST portal. When a supplier of the goods (seller) files his GSTR-1, then that information is captured and reflected in GSTR 2A. GSTR-2B provides eligible and ineligible Input Tax Credit (ITC) for each month, similar to GSTR2A but remains constant or unchanged for a period. In other words, whenever a GSTR-2B for a month is accessed on the GST portal, the data in it remains the same without being changed for subsequent changes by their suppliers in later months. The particulars such as inward and outward supplies of goods or services, input tax credit availed, tax payable, tax paid, etc. are required to be declared in such return GSTR3B. A composition dealer will use the Form CMP-08, which is a special statement-cum-challan to declare the details or summary of his/her self-assessed tax payable for a given quarter. It also acts as a challan for making payment of tax. PMT-06 is a challan used for making payment of tax interest, late fee and penalty under the GST law. Under GST, no more physically filled challans are accepted. Hence, it must be generated from the government's GST portal each time before the payment transaction by regular taxpayers. DRC03 is a voluntary tax payment form in which a taxpayer can pay the tax by raising its liability voluntarily or in response to the show-cause notice (SCN) raised by the GST department.

6.12 Test Your Knowledge

- i. What is Form REG-06, when its issued and discuss its contents?
- ii. When GSTR 1 is filed and explain its various tables?
- iii. What is distinction between GSTR2A and GSTR2B?
- iv. When GSTR3B is filed and discuss its all tables?
- v. Who can file GST CMP-08 return and discuss its provisions for e-filing?
- vi. What is DRC03, who can file and when?

GST FILING AND PRACTICE
COURSE: **GST TAX ACCOUNTING, DOCUMENTATION
AND E-FILING AT GST PORTAL**

UNIT VII: Relevant offline tools on GST portal.

STRUCTURE

7.1 Introduction

7.2 Tran-1 Offline Tools

7.3 Tran-2 Offline Tools

7.4 ITC-01 Offline Tool

7.5 ITC-03 Offline Tool

7.6 ITC-04 Offline Tool

7.7 Returns Offline Tool

7.8 Downloading the latest Returns Offline Tool

7.9 Installation of the Returns Offline Tool

7.10 Upload Invoice Data (FORM GSTR-1/ IFF) using the Returns Offline Tool

7.11 Let us sum up

7.12 Test Your Knowledge

7.1 Introduction

While all GST related activities including GST registration, GST filing and application for GST Refunds are completed online, the official GST portal does provide a range of downloadable GST Offline Tools. These tools are available for free and they can be used to perform key tasks including preparation of GST returns even if you are not connected to the internet. Once the returns have been prepared offline, these GST returns can be uploaded directly to the GST portal to complete the filing process online.

The complete list of GST Offline tools are available in the “Downloads” menu on the Official GST Portal homepage:

Skip to Main Content A+ A-

Goods and Services Tax Login

Home Services GST Law Downloads Search Taxpayer Help and Taxpayer Facilities e-Invoice

Home > Downloads > Offline Utilities

Offline Utilities Quick Links

- Returns Offline Utility
- GSTR3B Offline Utility
- ITC04 Offline Tool
- GSTR 4 Offline Tool
- Tran-1 Offline Tools
- Tran-2 Offline Tools
- ITC01 Offline Tool
- GST ARA 01 - Application for Advance Ruling
- GSTR7 Offline Utility
- GSTR-9C Offline Utility

In the following segments, a few key details of the various GST Offline Tools will be discussed which are being commonly used.

7.2 Tran-1 Offline Tools

Tran-1 or Transitional-1 ITC (Input Tax Credit)/Stock Statement is one of the key forms that existing businesses registered under VAT can use to convert their VAT liability into applicable SGST (State Goods and Services Tax). Offline tools in this category include the following that can be downloaded and details filled out by the GST registered taxpayer. The documents prepared offline can be uploaded to the GST portal at a later date after conversion to the Json format (Java Script Object Notation format). The following are the various Tran-1 Offline Tools:

Tran-1 5(b) Statutory Form CSV template

In case the user has a large number of records in section 5(b) of Tran-1 (Transitional ITC/Stock Statement), he/she can use this template to fill in the details.

Tran-1 6(a) Capital Goods - Central Tax Excel template

In case the user has a large number of records in section 6(a) of Tran-1(Transitional ITC/Stock Statement), he/she can use this template to fill in the details and generate the JSON file (for uploading).

Tran-1 6(b) Capital Goods - State/UT Tax Excel template

In case the user has a large number of records in section 6(b) of Tran-1(Transitional ITC/Stock Statement), he/she can use this template to fill in the details and generate the JSON file (for uploading).

Tran-1 7(a) Details of inputs held in stock or inputs contained in semi-finished or finished goods held in stock Excel template

In case the user has a large number of records in section 7(a) of Tran-1(Transitional ITC/Stock Statement), he/she can use this template to fill in the details and generate the JSON file (for uploading).

Tran-1 7(b) Details of the inputs held in stock - Eligible Duties and taxes/VAT/[ET] Excel template

In case the user has a large number of records in section 7(b) of Tran-1(Transitional ITC/Stock Statement), he/she can use this template to fill in the details and generate the JSON file (for uploading).

Tran-1 9(a) Details of Goods - Sent as Principal CSV template

In case the user has a large number of records in section 9(a) of Tran-1(Transitional ITC/Stock Statement), he/she can use this template to fill in the details.

Tran-1 9(b) Details of Goods - Held in Stock CSV template

In case the user has a large number of records in section 9(b) of Tran-1(Transitional ITC/Stock Statement), he/she can use this template to fill in the details.

7.3 Tran-2 Offline Tools

Tran-2 or Transition 2 has to be filed out by GST registered businesses when they do not have bills/invoices for tax paid on inputs (such as inputs from non-GST registered vendors). The following are the Tran-2 Offline Tools available for free download:

Tran-2 Inputs held on stock(Central) Excel template

In case the user has a large number of records in section 4 of Tran-2, he/she can use this template to fill in the details and generate the JSON file (for uploading).

Tran-2 Credit on State Tax on the stock Excel template

In case the user has a large number of records in section 5 of Tran-2, he/she can use this template to fill in the details and generate the JSON file (for uploading).

7.4 ITC-01 Offline Tool

Taxpayers need to fill ITC-01 to declare the details for:

- Table 7 - Claim under section 18(1) (a) or section 18(1) (b) - Applicable for claim of input tax credit in case of new registration and voluntary registration
- Table 8 - Claim under section 18(1) (c) or section 18(1) (d) - Applicable for taxpayers opting out from Composition levy or when goods or services become taxable.

In case of a claim under section 18(1) (a) and (b), the GST registered person can claim credit of input tax on:

- Inputs held in stock
- Inputs contained in semi-finished or finished goods held in stock

In case of a claim under section 18(1) (c) & (d), in addition to the points mentioned above, a GST registered person can claim the credit on Capital goods as well. This form can be prepared offline, as well. Once the ITC-01 is prepared using the offline tool, the users have to generate the output file in JSON format. The JSON file has to be then uploaded to the GST portal. The tool ITC-01 acts as a declaration from the registered taxpayer to apply for input tax credit for inputs that is raw materials or finished goods that are held in stock The downloaded (ITC-01 Offline Tool) zip file contains:

- ITC01 Excel
- ReadMe
- Release Note

7.5 ITC-03 Offline Tool

Taxpayers need to fill ITC-03 if:

- They have opted for composition scheme or
- The goods or services or both supplied by the taxpayer become wholly exempt, and they have availed Input Tax Credit (ITC).

While filing ITC-03, the following goods and their values need to be declared:

- Inputs held in stock
- Inputs contained in semi-finished and finished goods held in stock
- Capital goods held in stock.

This form can be prepared offline, as well. Once the ITC-03 is prepared using the offline tool, the users have to generate the output file in JSON format. The JSON file has to be then uploaded to the GST portal. The downloaded (ITC-03 Offline Tool) zip file contains:

- ITC-03 Excel
- ReadMe
- Release Note

7.6 ITC-04 Offline Tool

A Manufacturer needs to declare the asked details in ITC-04 if:

- The registered tax payer is sending any goods (capital or input type) to a Job Worker
- The Job Worker sends back the goods to him/her (the manufacturer)
- The Job Worker sends goods to another Job Worker
- The Job Worker sends goods directly to the end customer from his business premises.

The offline tool helps the manufacturer to:

- Prepare ITC-04 offline (without Internet)
- Upload bulk invoices/other details on to the GST portal
- Edit the generated file using the import option.

Once the ITC-04 is prepared using the offline tool, the users have to generate the output file in JSON format. The JSON file has to be then uploaded to the GST portal. The downloaded (ITC-04 Offline Tool) zip file contains:

- ITC-04 Excel
- ReadMe
- Release Note

7.7 Returns Offline Tool

The returns offline tool can be downloaded and used to prepare GST Returns using the GSTR-01 (GST Returns-01) form. Anyone can download the return offline tools for free. The GST Returns Offline Toolkit contains the following:

- User manual
- GST Offline Tool Application
- GSTR 1 and GSTR 2 Excel Workbook Template

- Section-wise CSV format files

For working on this utilities additional software such as Microsoft Excel (2007 or newer) and a suitable browser (Internet Explorer, Google Chrome or Mozilla Firefox) to run this GST Offline tool is also required. Businesses that generate plenty of invoices during a tax period may find it inconvenient to upload invoice details one-by-one, and it's become a time-consuming activity with a cost implication. To facilitate the bulk invoices uploading, Goods and service Tax Network (GSTN) provides Returns Offline tool for filing returns in which a taxpayer can add up to 19,000 line items in the offline mode and upload to the GST Portal. If a taxpayer has a large number of invoice data, he/she can use the Returns Offline tool multiple times to upload such invoices.

Advantages of the GST New Return Offline Tool

This tool will help users get familiar with the new return system introduced under GST before it is mandatorily implemented.

Users can test out the working of this tool, and give feedback to the GSTN for further improvements.

This tool will enable businesses to transition into the new return system smoothly and easily.

The tool works without the need for an internet connection, enabling the users to try out anytime without much expense.

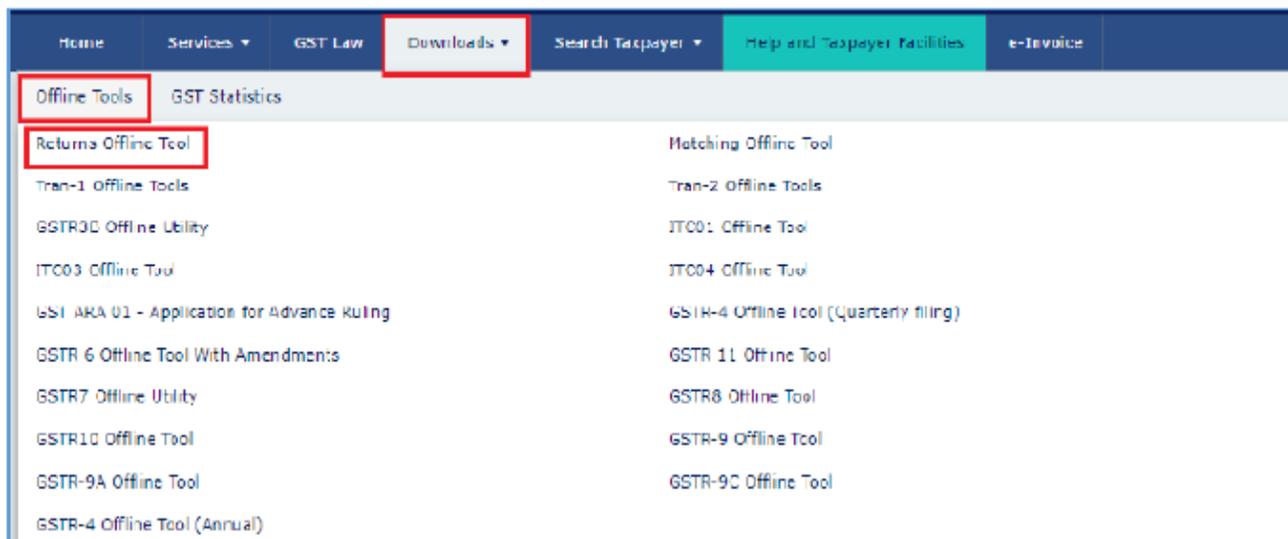
The GST Return Tool can be downloaded from the official site. Additionally, this page comprises guidelines on how to use the offline tool, under the 'Help' section. The main components of the offline tool are GSTR1 and GSTR2 which are present in excel templates. GSTR 1 details the various sales transactions dealt with in a business. A business that files GST would have to file GSTR1. GSTR2 is with respect to the purchases done on a monthly basis. It's basically a purchase return of the applicant that deals with purchases of taxable goods and services. The matching offline tool can be downloaded from the same portal and can be used to match the purchase register with GSTR2.

7.8 Downloading the latest Returns Offline Tool

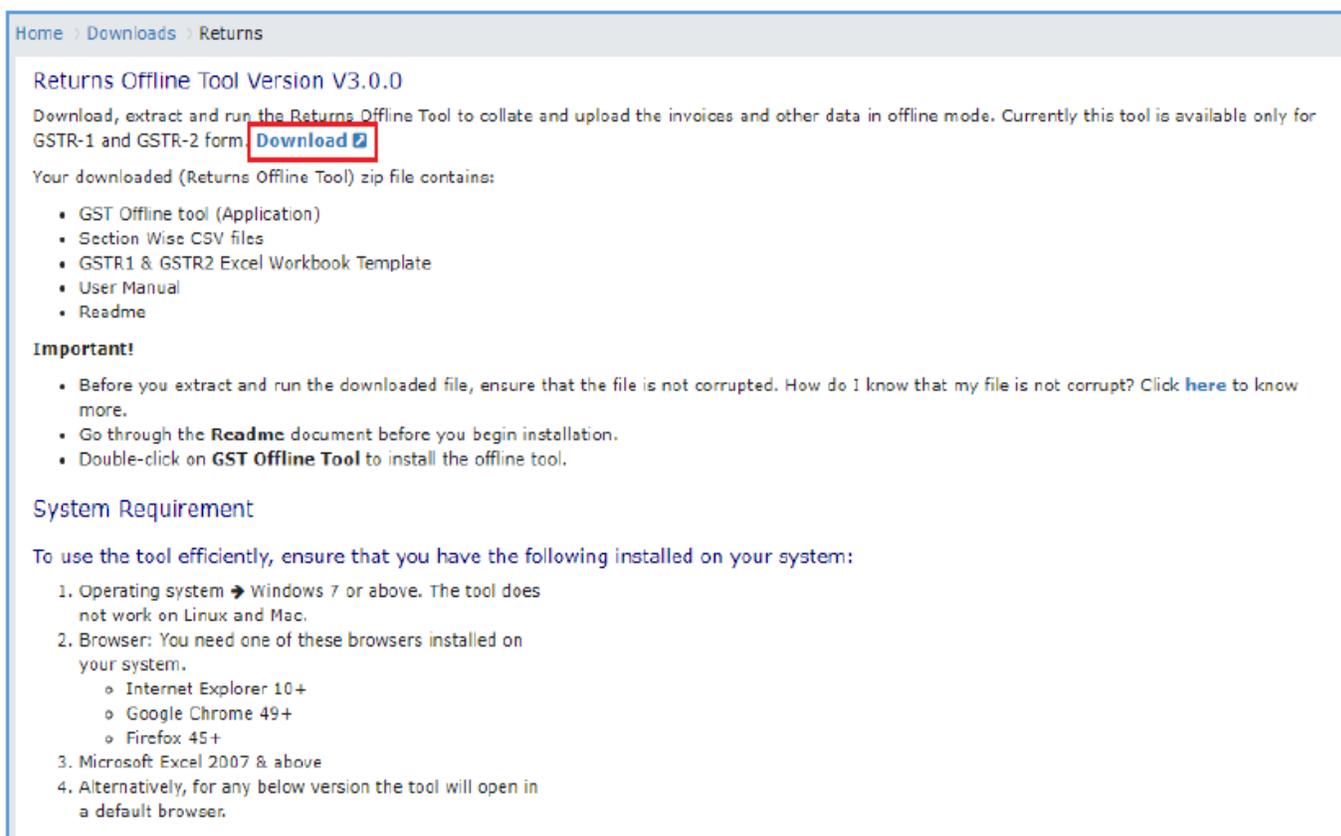
Downloading the Returns Offline tool is a one-time activity, however, it may require an update in future, if the Tool is updated at the GST Portal. Please check the version of the offline tool used by you with the one available for download on the GST Portal at regular intervals. Ensure to download and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

To download and install the Returns Offline tool to create new data for return, perform following steps:

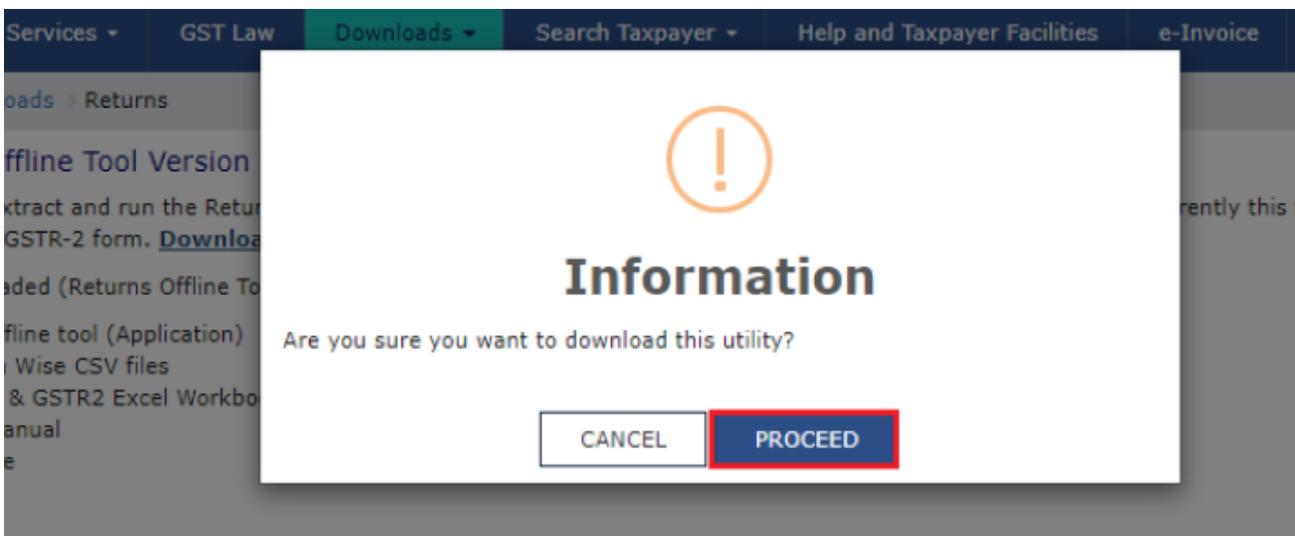
1. Access the <https://www.gst.gov.in/> URL. The **GST Home** page is displayed. Click the **Downloads > Offline tools > Returns Offline tool**.



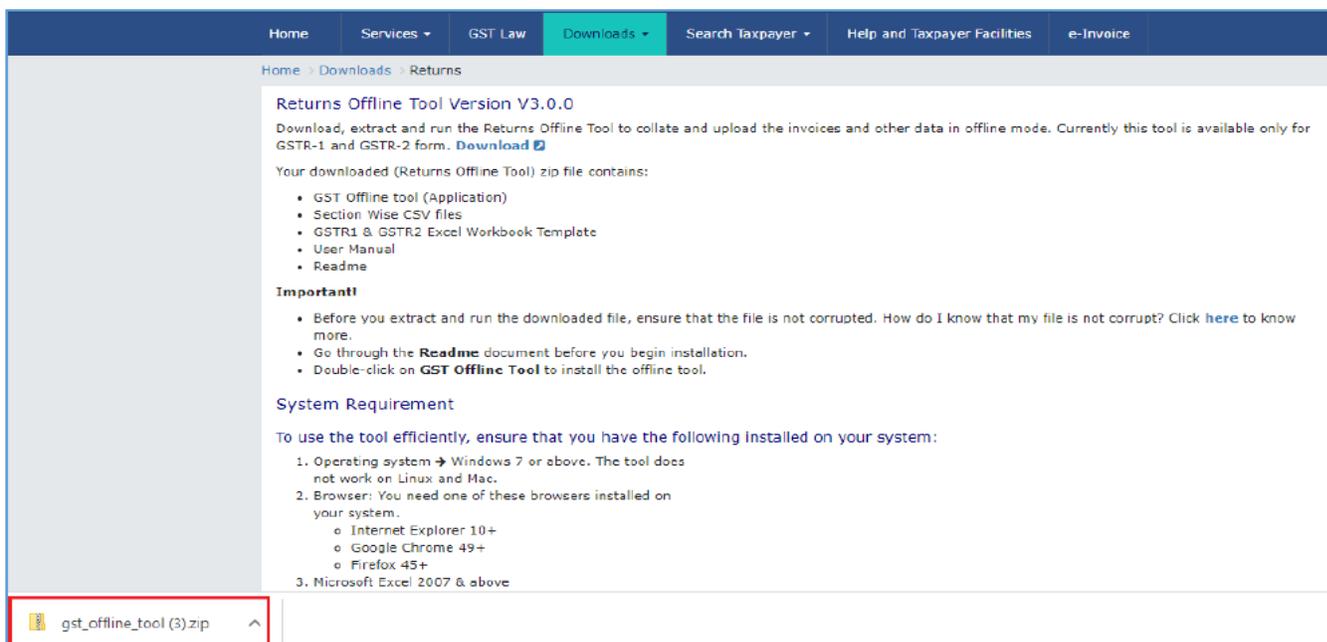
2. The Returns Offline tool page is displayed. Click the **Download** button



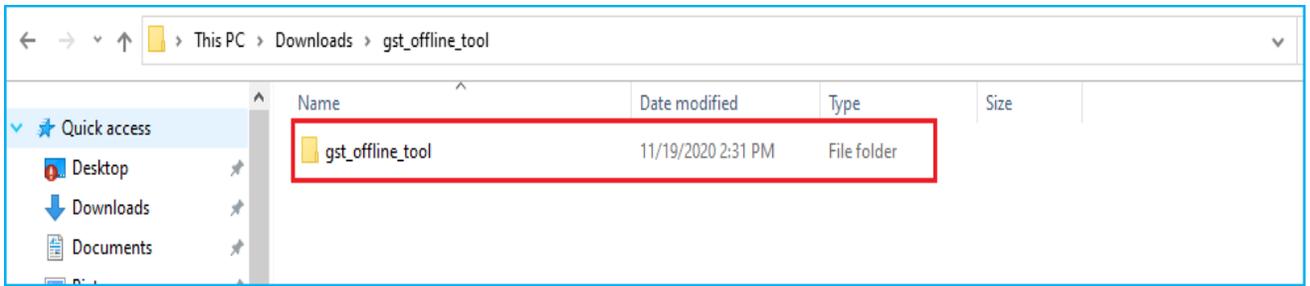
3. A confirmation message is displayed on the screen. Click the **PROCEED** button to download the Returns Offline tool from the GST Portal



4. You can notice that the offline tool has been downloaded.



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

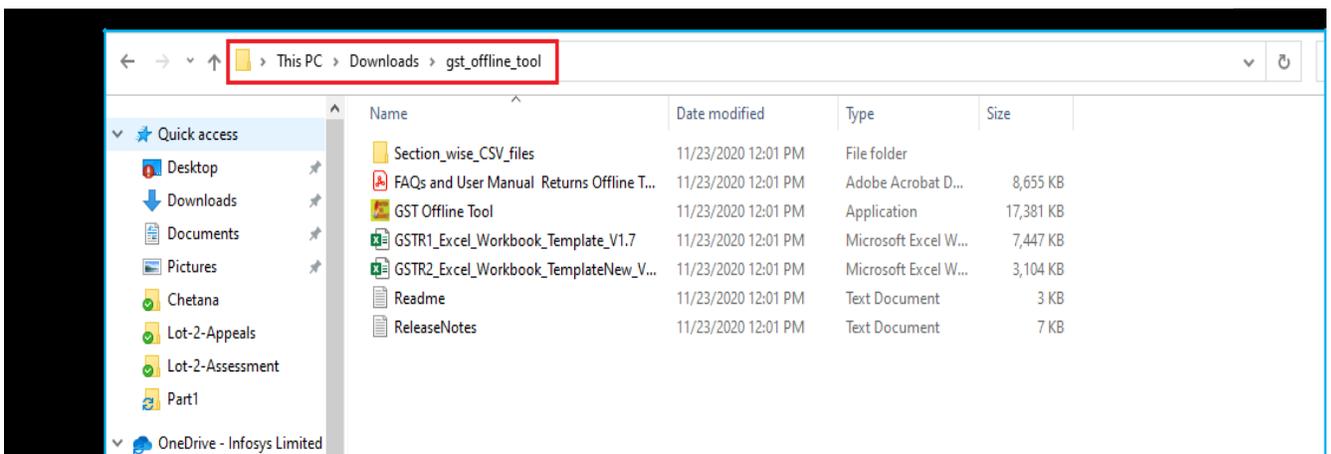


7.9 Installation of the Returns Offline Tool

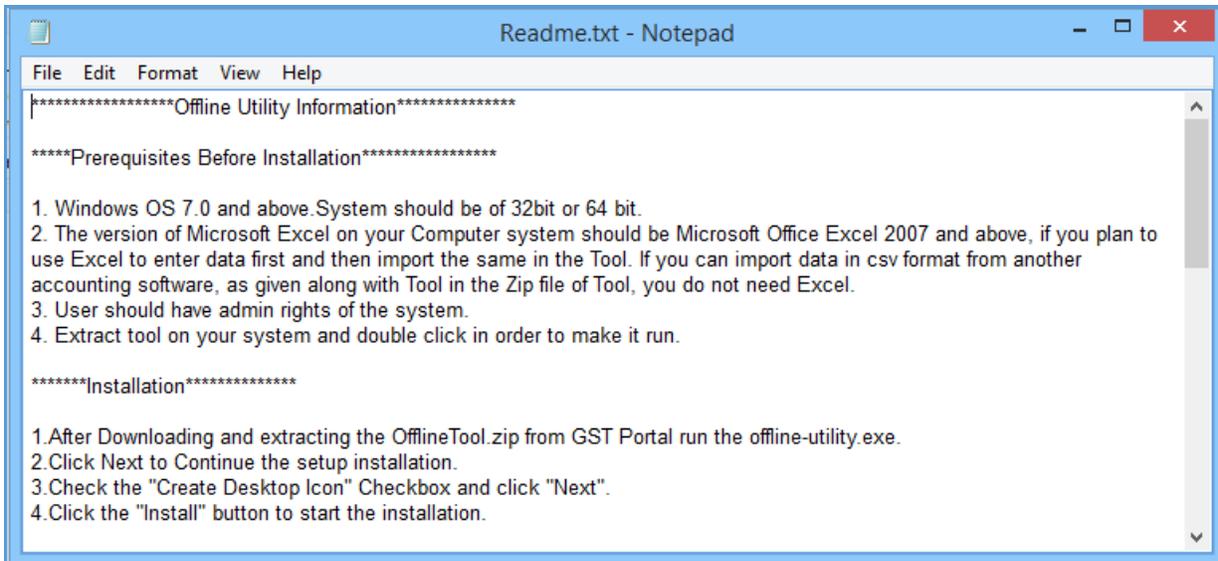
Once the download of the Returns Offline tool is complete, you need to install these downloaded files on your machine.

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

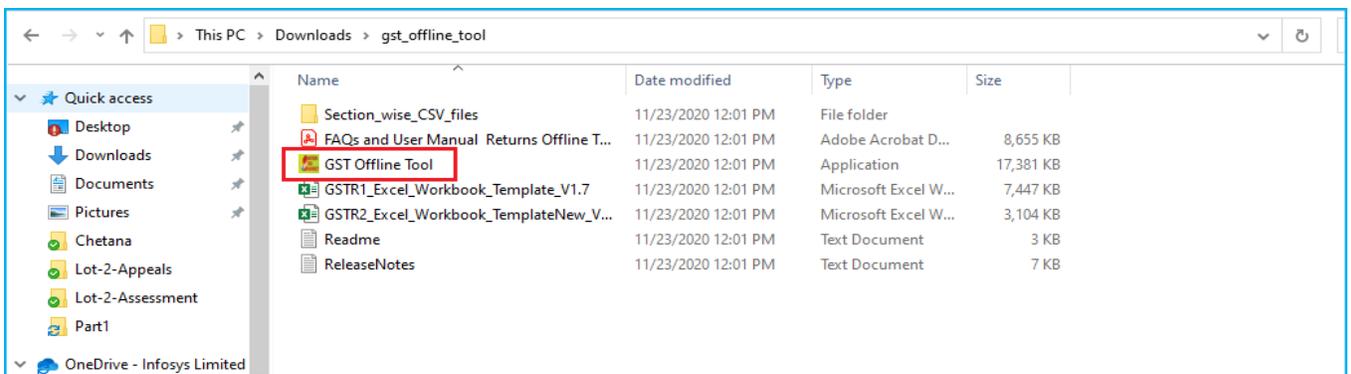
- a. **GST Offline tool.exe** file for the Returns Offline tool need to be installed in the local machine (your computer)
- b. **Section wise CSV files** folder which contains .csv file (to upload invoice data entered in the respective files, of all sections, one-by-one for respective tables) **Note:** CSV file contains some sample data which has been provided for reference purpose only. Sample Data must be deleted before filling the actual data in the template.
- c. **FORM GSTR-1_Excel_Workbook_Template.xlsx** file (to import invoice data entered in the respective worksheets, of all sections, at one go)
- d. **Readme.txt** file that explains in detail the prerequisites for the Returns Offline tool
- e. **Invoice Upload Offline tool User Manual** detailing out the guidance for taxpayers to use Returns Offline tool.



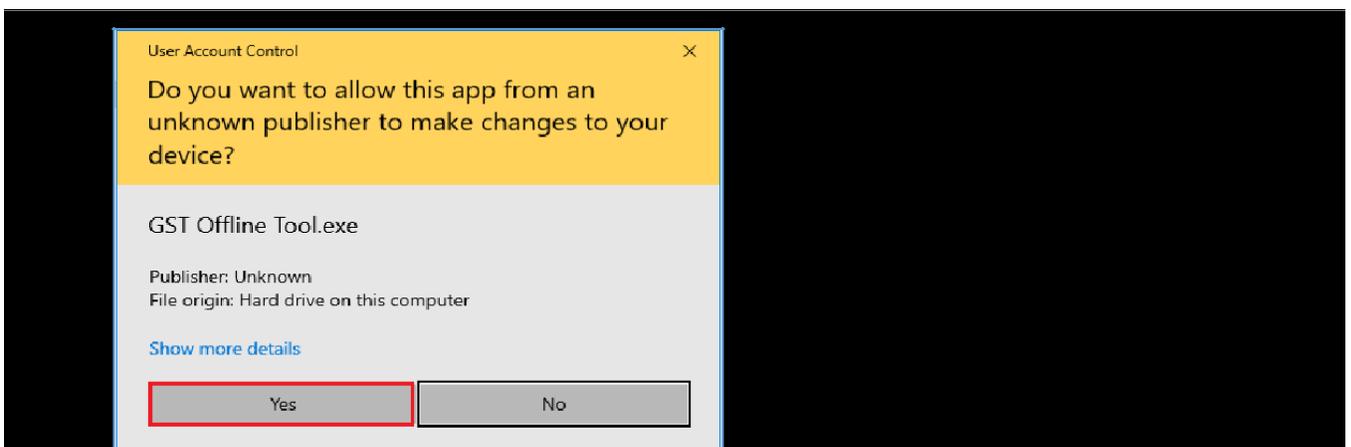
2. Open the **Readme.txt** file to get the information of the Returns Offline tool installation process.



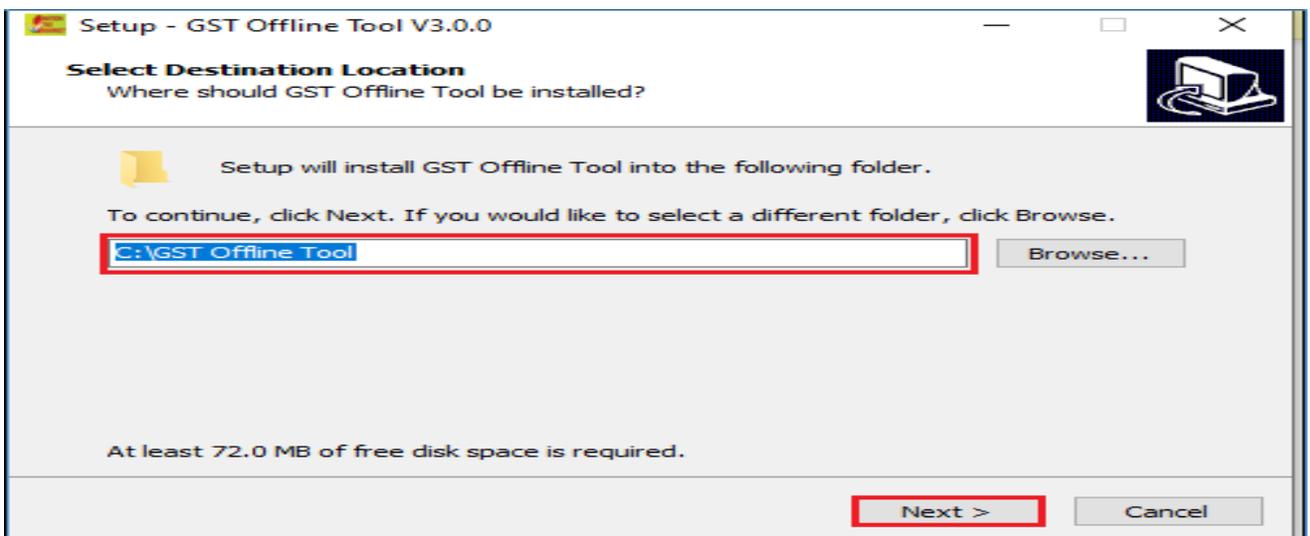
3. Double click the **GST Offline tool** set up file.



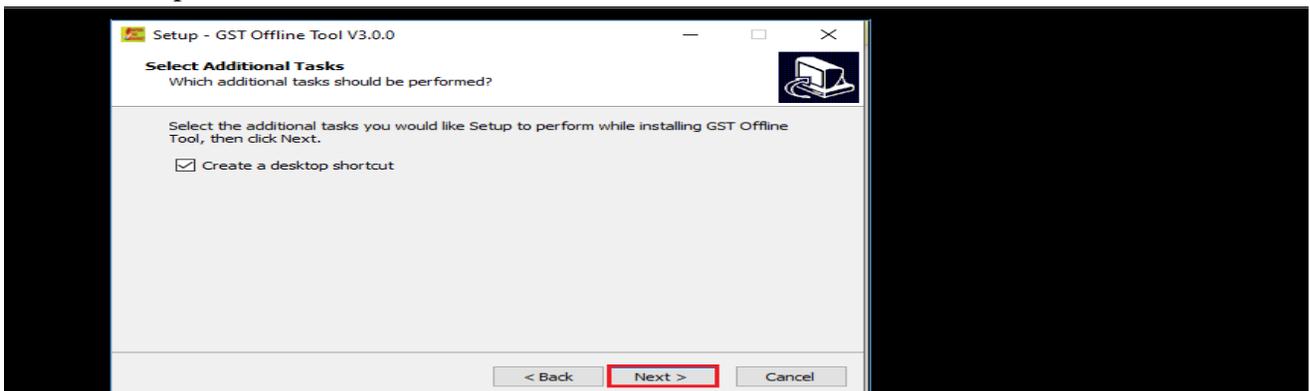
4. Click the **Yes** button to install the Offline tool.



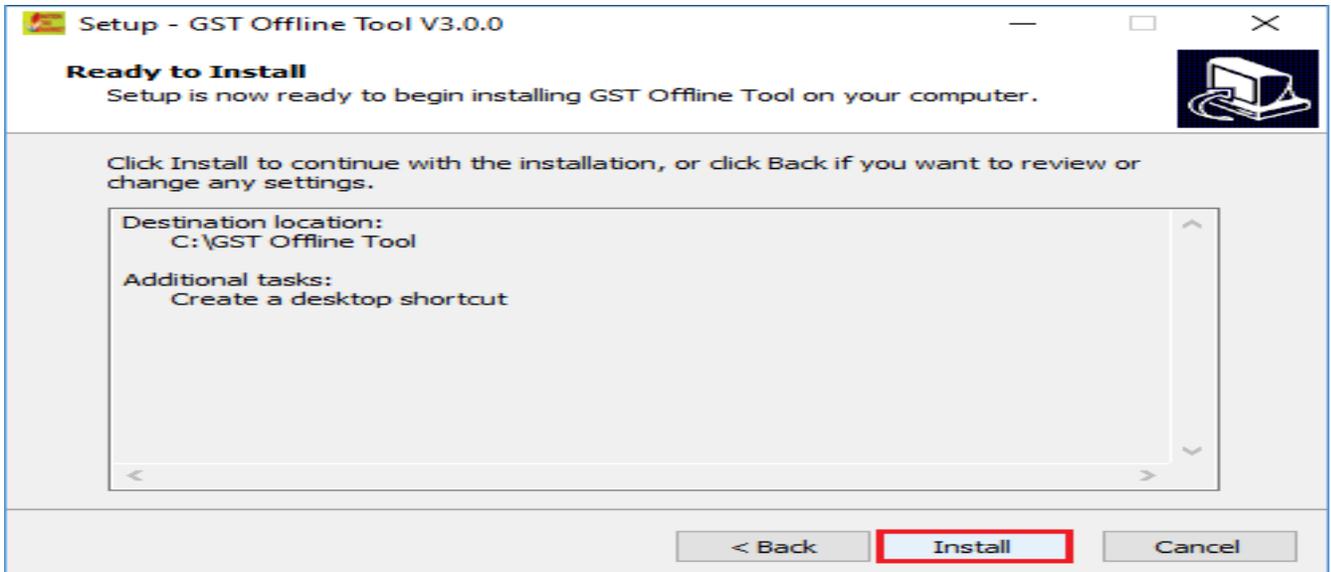
5. Click the **Browse** button to select the destination location of your choice to install the Returns Offline tool. Click the **Next** button



6. Select the checkbox for **Create a desktop icon** to create an icon for the Returns Offline tool on the desktop as a short cut. Click the **Next** button



7. Click the **Install** button.



8. Returns Offline tool set up is completed. Ensure that both the checkboxes are selected in order to start the tool. Click the **Finish** button



9. 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 using this icon



7.10 Upload Invoice Data (FORM GSTR-1/ IFF) using the Returns Offline Tool

This can be explained with the help of an example where you need to upload the **Outward Supplies invoices** in the FORM GSTR-1/ IFF for the Financial Year **2020-21** and Return Filing Period as **January** on the GST Portal using the Returns Offline tool.

To add the B2B, SEZ, DE (4A, 4B, 6A, 6C) invoices in the FORM GSTR-1/ IFF on the GST Portal using the Returns 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 four tabs:

a. **Upload new invoice/ other data for return:** The **NEW** button is used to Upload New Invoice/ upload other data for return in the tool. (**Return will be populated on the GST Portal** based on the data uploaded using the tool. Taxpayer can upload invoice data as many times as needed.)

b. **Open Downloaded Return file from GST portal:** The **OPEN** button is used to open Return Form GSTR-1/ IFF file downloaded from GST portal to accept, reject, modify, or add missing invoice details. Uploaded invoice details can be corrected by editing or deleting the invoices. Invoices can be deleted through bulk selection also. Taxpayer can also add any invoice details if any invoice is missing.

c. **Open Downloaded Error File from GST portal:** The **OPEN** button is used to open error file downloaded from GST portal, to correct the invoice data which are not processed GST Portal. Taxpayer can take necessary action to rectify the invoices rejected by GST Portal by editing or deleting the invoices.

d. **My Masters:** The **PREPARE/VIEW** button under My Masters tab can be used to prepare or edit Master list of Products and Supplier / Recipient that can be used for preparation of GSTR-1 online and offline.

2. To upload invoice details for filing return, click the **NEW** button.

Goods and Services Tax Offline Tool V3.1.2

Upload new invoice/other data for return

NEW

Open Downloaded Return file from GST portal

OPEN

Open Downloaded Error file from GST portal

OPEN

My Masters

PREPARE/VIEW

OPEN DOWNLOADED JSON FILE

Instructions

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

3. The **File Returns** page is displayed.

4. From the **GST Statement>Returns** drop-down list, select the **FORM GSTR-1/ IFF** option.

5. In the **GSTIN of Supplier** field, enter your GSTIN (Being a supplier when you are preparing data for FORM GSTR-1/ IFF). Say for example your GSTIN is **27KLJIP1168B1ZB**, enter this data in GSTIN field.

6. In the **Financial Year** drop-down list, select the financial year for which the return has to be prepared using the tool. In this example, we select it as **2020-21**.

7. 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 January.

8. Select Yes or No if you are **SEZ Taxpayer**. Select Yes or No if you are **Quarterly Taxpayer**.

9. Click the **PROCEED** button.

The screenshot shows the 'GST Returns' software window titled 'Goods and Services Tax Offline Tool V3.0.0'. The main area is labeled 'File Returns'. It contains several input fields, all of which are highlighted with red boxes:

- GST Statement/Returns***: A dropdown menu with 'GSTR-1/IFF' selected.
- GSTIN of Supplier***: A text box containing '27KLJIP1168B1ZB'.
- Financial Year***: A dropdown menu with '2020-21' selected.
- Tax Period***: A dropdown menu with 'January' selected.
- Is SEZ Taxpayer?***: Radio buttons for 'Yes' (unselected) and 'No' (selected).
- Is taxpayer Quarterly filer?***: Radio buttons for 'Yes' (unselected) and 'No' (selected).

At the bottom right, there are two buttons: 'BACK' and 'PROCEED'. The 'PROCEED' button is highlighted with a red border.

10. Click the **Yes** button to proceed.

The warning dialog box features a large orange exclamation mark icon at the top center. Below the icon, the word 'Warning' is written in a large, bold, black font. Underneath, the text 'Please confirm your details before you proceed' is displayed in a smaller, bold, black font. The following details are listed in bold black text:

- GST Statement/Returns:** GSTR-1/IFF
- GSTIN of Supplier:** 27KLJIP1168B1ZB
- Financial Year:** 2020-21
- Tax Period:** January
- Are you a SEZ Taxpayer?** NO
- Is taxpayer Quarterly filer?** NO

At the bottom of the dialog, there are two buttons: 'NO' and 'YES'. The 'YES' button is highlighted with a red border.

11. Next step is to upload the invoice data. There are four options available to user to enter the data.

Goods and Services Tax Offline Tool V3.1.5

GSTR-1/IFF 07AISDA6110KSZV 2022-23 April

IMPORT FILES DELETE ALL DATA CLEAR SECTION DATA VIEW SUMMARY

Select Section* HSN-wise Summary of Outward Supplies - 12 Q Search Invoices

* indicates required fields

	HSN*	Description	Product name as in Master	UQC*	Total Quantity*	Total Taxable Value(€)*	Rate (%)*	Amount(€)				Actions
								Integrated Tax(€)	State/UT Tax(€)	Central Tax(€)	CESS(€)	
<input type="checkbox"/>				CAN-CANS v	0	0.00	v	0.00	0.00	0.00	0.00	<input type="button" value="B"/>

There are number of options available as mentioned below for uploading the details of invoices and other details for preparing the GSTR1 return. We are discussing here with the most convenient method to file the return by importing the full excel workbook containing multiple sheets. However, one can refer to the guidelines available with the offline utility in pdf format which is accessible in the offline return utility itself.

Option 1: Manual Entry of Invoice Data in the tool.

Option 2: Import full Excel Workbook consisting of multiple sheets in the Tool.

Option 3: Copy Data from Excel Workbook and Paste in the Tool.

Option 4: Import the CSV file in the Tool.

Import full Excel Workbook consisting of multiple sheets in the Tool.

1. The multi excel sheet has eleven worksheets covering different tables in FORM GSTR-1/IFF. When you first download the excel sheet, there is a header in each sheet along with some sample data. You need to delete the sample data in each section and enter data which you want to upload. You need to manually enter the data in these sheets. Do not change any sheet or field name in the header or format of the Excel file.

Summary Of Supplies From Registered Suppliers B2B(3)										
No. of Suppliers	No. of Invoices	Total Invoice Value				Total Taxable Value		Total Integrated Tax		
1	5	500010.00				378000.00		16023		
GSTIN of Supplier	Invoice Number	Invoice date	Invoice Value	Place Of Supply	Reverse Charge	Invoice Type	Rate	Taxable Value	Integrated Tax Paid	
12GDDPS5160PDZR	1001	12-Aug-17	10000.00	21-Odisha	N	Regular	12.00	90000.00	23	
12GDDPS5160PDZR	1002	13-Aug-17	100001.00	03-Punjab	N	Regular	12.00	90000.00	10800	
12GDDPS5160PDZR	1003	13-Aug-17	100001.00	31-Lakshdweep	N	Regular	5.00	10000.00	500	
12GDDPS5160PDZR	1004	15-Aug-17	100004.00	12-Arunachal Prad	N	Regular	5.00	94000.00	0	
12GDDPS5160PDZR	1005	16-Aug-17	100004.00	08-Rajasthan	N	Regular	5.00	94000.00	4700	

2. The table below provides the name, full form, and detailed description for these worksheets. Let us see how to fill data in the different worksheets

S.No.	Worksheet Name	Full Form of Worksheet Name	Description
2.1	B2B, SEZ, DE	B2B, SEZ, DE (4A, 4B, 6A, 6C)	Details of invoices of Taxable supplies made to other registered taxpayers
2.2	b2ba	Amended B2B	Amended details of invoices of Taxable supplies made to other registered taxpayers
2.3	b2cl	B2C Large	Invoices for Taxable outward supplies to consumers where the place of supply is outside the state where the supplier is registered and the total invoice value is more than INR 2,50,000.
2.4	b2cla	Amended B2C Large	Amended details of Invoices for Taxable outward supplies to consumers where

S.No.	Worksheet Name	Full Form of Worksheet Name	Description
			<input type="checkbox"/> The place of supply is outside the state where the supplier is registered and <input type="checkbox"/> The total invoice value is more than INR 2,50,000
2.5	b2cs	B2C Small	Supplies made to consumers and unregistered persons of the following nature <input type="checkbox"/> Intra-State: any value <input type="checkbox"/> Inter-State: Invoice value INR 2.5 lakh or less
2.6	b2csa	Amended B2C Small	Amended details of supplies made to consumers and unregistered persons of the following nature <input type="checkbox"/> Intra-State: any value <input type="checkbox"/> Inter-State: Invoice value INR 2.5 lakh or less
2.7	cdnr	Credit/ Debit Note	Credit/ Debit Notes/Refund vouchers issued to the registered taxpayers during the tax period. Debit or credit note issued against note supply type, hence fill the details of note supply type also which was furnished in B2B, SEZ, DE (4A, 4B, 6A, 6C), B2CL section of earlier/current period tax period. If none is selected it must be regular B2B Supply
2.8	cdnra	Amended Credit/ Debit Note	Amended details of Credit/ Debit Notes/Refund vouchers issued to the registered taxpayers during the tax period.
2.9	cdnur	Credit/ Debit Note for Unregistered Persons	Credit/ Debit Notes issued to the unregistered taxpayers
2.10	cdnura	Amended Credit/ Debit Note for Unregistered Persons	Amended details of Credit/ Debit Notes issued to the unregistered taxpayers
2.11	exp	Export	Supplies exported
2.12	expa	Amended Export	Amended export supplies including supplies of SEZ/ SEZ developer or deemed exports
2.13	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.
2.14	ata	Amended Liability Tax on advances	Amended details of Tax liability arising on account of receipt of payment before issuance of invoice in the same period

S.No.	Worksheet Name	Full Form of Worksheet Name	Description
2.15	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
2.16	atadja	Amended Advance Adjustments	Amended details of Adjustment of Tax Liability for tax already paid on advance receipt of consideration and invoices issued in the current period for the supplies
2.17	exemp	Nil Rated, Exempted and Non GST supplies	Details of Nil Rated, Exempted and Non-GST supplies made during the tax period
2.18	hsn	HSN Summary	Harmonized System Nomenclature (HSN) wise summary of goods/services during the tax period
2.19	docs	List of Document issued	Details of various documents issued by the taxpayer during the tax period

3. After entering relevant data into relevant worksheets, you can import the worksheets into Offline Tool. Click the **IMPORT FILES** button to import the FORM GSTR-1_Excel_Workbook_Template.xlsx file in the Returns Offline tool.

4. Click the **IMPORT EXCEL** button. **Note:** o Through **Import Returns – All sections in one Go**, you can upload invoice data entered in the respective worksheets for all sections at one go.

Through **Import Returns – One section at a time**, you can upload invoice data entered in the respective sheets one section at a time.

Click the **HELP** button to read the instructions and to import excel successfully.

On clicking of **HELP** button, below page is displayed. After reading the instructions, click the **IMPORT EXCEL** button to import the excel.

Goods and Services Tax Offline Tool V3.1.3

GSTR-1/IFF 32KLJIP1154B1ZQ 2021-22

Import Data Using Excel and CSV Import

IMPORT DATA USING EXCEL AND CSV IMPORT

Taxpayer can import filled-up Excel or CSV template into the offline tool by using this option (template available in downloaded offline tool zip file).

Note: Quarterly taxpayers opting to furnish invoices using invoice furnishing facility (IFF) can import details only for following tables:

1. Table 4A, 4B, 4C, 6B, 6C - B2B invoices
2. Table 9B - Credit/ Debit notes (Registered) - CDNR
3. Table 9A - Amended B2B Invoices
4. Table 9C - Amended Credit/Debit notes (Registered)

IMPORT EXCEL - On click of Import excel button, taxpayer can import the filled-up Excel template in the Offline tool.

IMPORT CSV - To import filled up CSV template, taxpayer needs to first select the table from the dropdown and click Import CSV button.

COPY EXCEL - Using this option, taxpayer can copy and paste the details from excel file and import details in tool.

Upon successful import of excel or CSV file, the details shall be auto populated to respective tables.

Import Returns - All sections in one Go

IMPORT EXCEL

Goods and Services Tax Offline Tool V3.1.5

GSTR-1/IFF 07AISDA6110K5

Import Data Using Excel and CSV Import

Import Returns - All sections in one Go

IMPORT EXCEL

Import Returns - One section at a time

Select Section

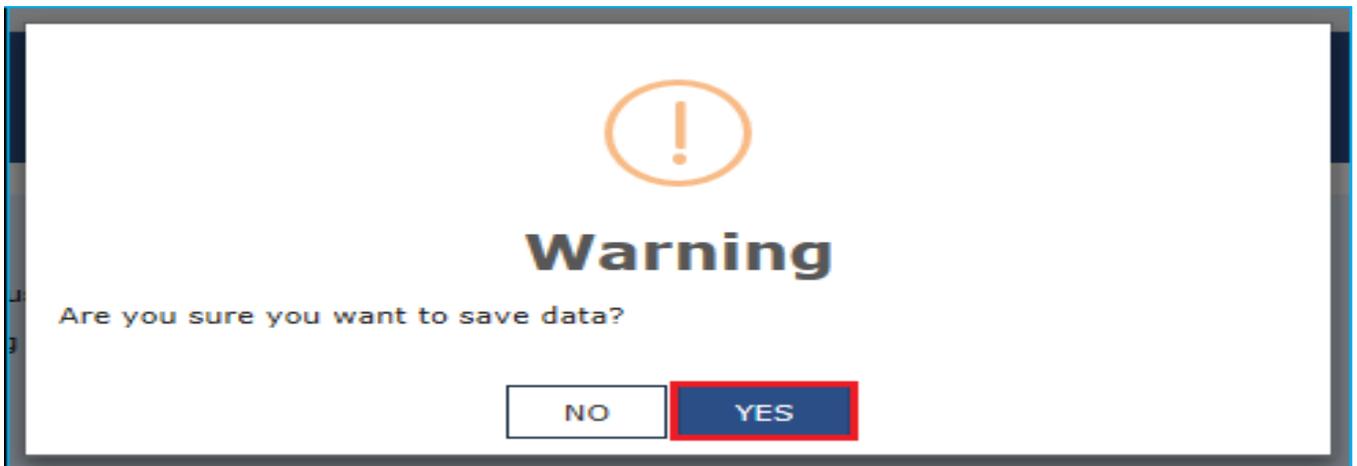
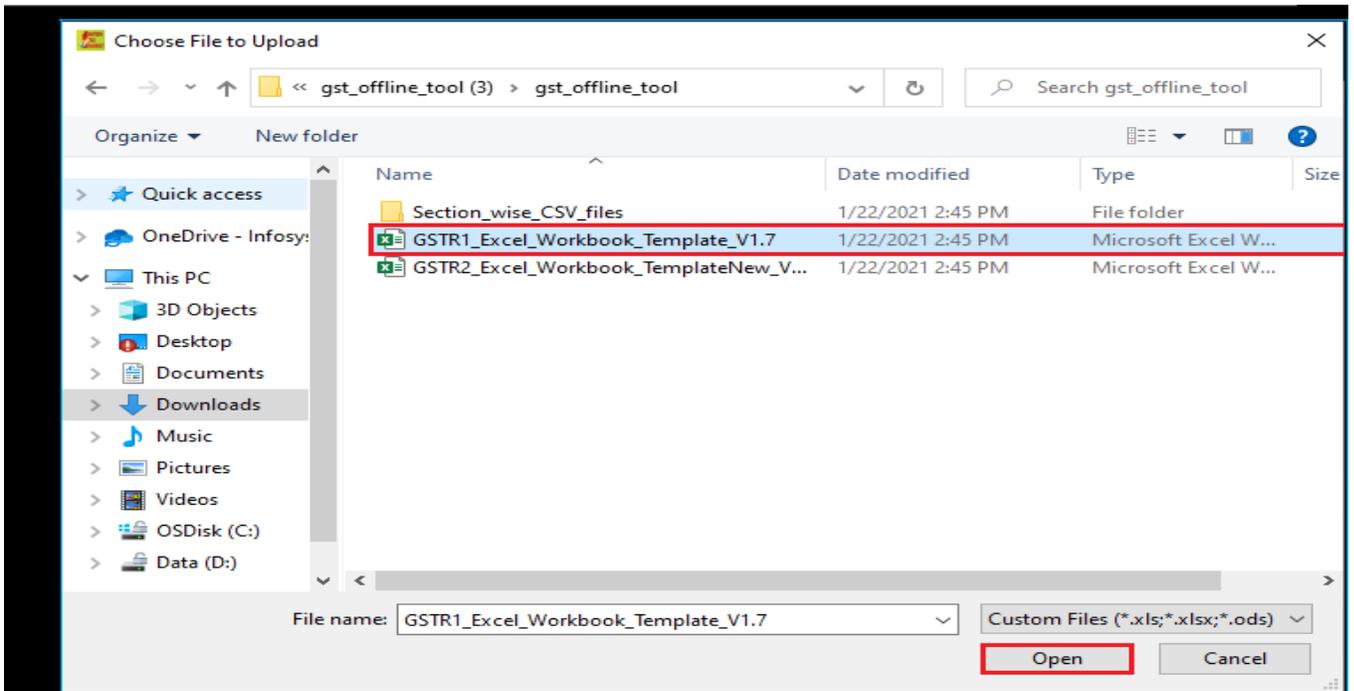
Select ▼

BACK

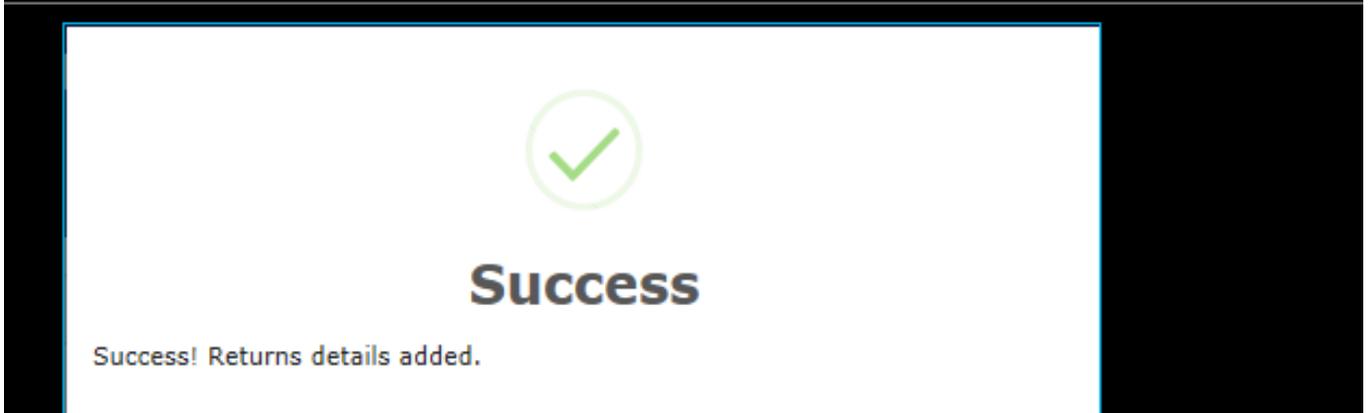
5. Browse and select the FORM GSTR-1_Excel_Workbook to import data from the excel workbook. Click the **Open** to import the excel into offline tool.

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

It may be a good practice 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 FORM GSTR-1/ IFF invoice Folder on your computer.



7. 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 **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.³

IMPORT FILES
DELETE ALL DATA
CLE/R SECTION DATA
VIEW SUMMARY

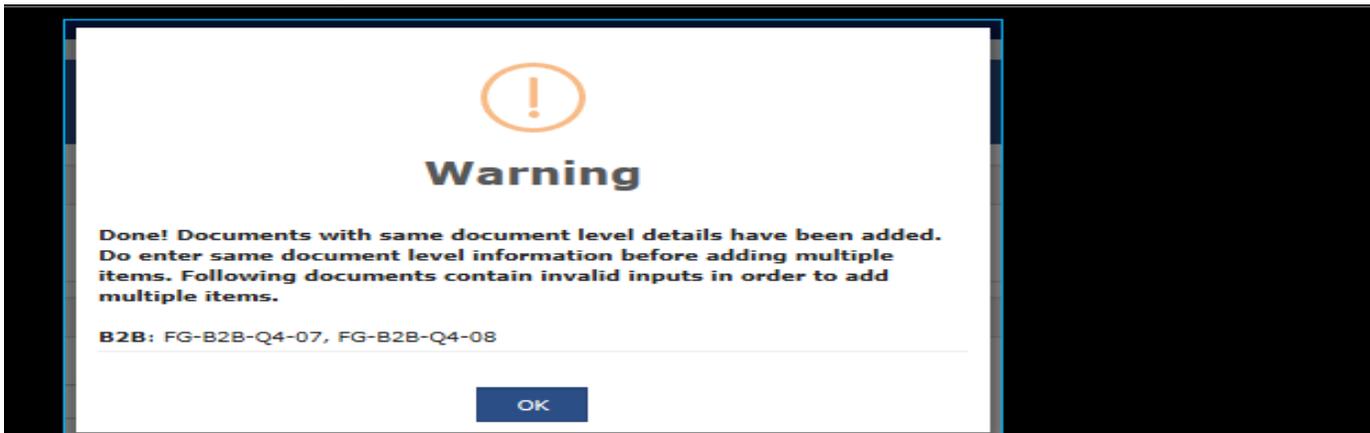
Select Section:

B2B Invoices - 4A, 4B, 4C, 6B, 6C

	Receiver GSTIN/UIN	Receiver Name	Invoice No.	Invoice Date	Total Invoice Value(₹)	Place of Supply	Supply Type	Invoice Type	Reverse Charge	Applicable % of Tax Rate	E-Commerce GSTIN	Actions
<input type="checkbox"/>	32ABWPP1023A1Z4	Relia Venture	FG-B2B-Q4	18-01-2021	2,74,380.00	32-Kerala	Inter-State	Deemed Exports	<input type="checkbox"/>	Select		
<input type="checkbox"/>	34AACCA7120E3Z8	Bizwizard info	FG-B2B-Q4	17-01-2021	1,68,680.00	34-Pondich	Inter-State	SEZ Supplies with payment	<input type="checkbox"/>	Select		
<input type="checkbox"/>	32AI ILP93G0D1Z4	Indian Dank	FG B2B Q4	16-01-2021	2,72,500.00	32-Kerala	Inter-State	Regular	<input type="checkbox"/>	Select		
<input type="checkbox"/>	32AABCT0159K1Z1	NxWeb Infote	FG-B2B-Q4	13-01-2021	83,440.00	32-Kerala	Inter-State	Regular	<input type="checkbox"/>	Select		
<input type="checkbox"/>	32ABWPP1023A1Z4	Relia Venture	FG-B2B-Q4	11-01-2021	1,68,740.00	27-Mahara	Intra-State	Deemed Exports	<input type="checkbox"/>	Select		
<input type="checkbox"/>	24AAACD2391FJZJ	Adequare Ite	FG-B2B-Q4	07-01-2021	57,984.00	24-Gujarat	Inter-State	Regular	<input type="checkbox"/>	Select		
<input type="checkbox"/>	34AACCA7120E3Z8	Bizwizard info	FG-B2B-Q4	04-01-2021	3,82,320.00	34-Pondich	Inter-State	SEZ Supplies with payment	<input type="checkbox"/>	Select		
<input checked="" type="checkbox"/>	24AAACD2391FJZJ	Adequare Ite	FG-B2B-Q4	02-01-2021	26,320.00	24-Gujarat	Inter-State	Regular	<input type="checkbox"/>	Select		
				DD-MM-YYYY		Select	Select	Select	<input type="checkbox"/>	Select		

DELETE

8.1 Errors are displayed, if the excel sheet contains erroneous data.



8.2 Make the corrections and import the rectified excel worksheet again. In case of duplicate invoices, the existing invoices are updated with the duplicate/ latest invoice data.

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

IMPORT FILES DELETE ALL DATA CLEAR SECTION DATA **VIEW SUMMARY**

Select Section: B2B Invoices - 4A, 4B, 4C, 6B, 6C Search Invoices

* indicates required fields

<input type="checkbox"/>	Receiver GSTIN/ UIN *	Receiver Name	Invoice No. *	Invoice Date *	Total Invoice Value(₹) *	Place of Supply *	Supply Type *	Invoice Type *	Reverse Charge	Applicable % of Tax Rate	E-Commerce GSTIN	Actions
<input type="checkbox"/>	32ABWPP1023A1Z4	Retra Venture	FG-B2B-Q4	18-01-2021	2,74,380.01	32-Kerala	Inter-State	Deemed Exports	<input checked="" type="checkbox"/>	Select		
<input type="checkbox"/>	34AACCA7120E328	Bicvicard info	FG-B2B-Q4	17-01-2021	1,68,680.01	34-Pondich	Inter-State	SEZ Supplies with payment	<input type="checkbox"/>	Select		
<input type="checkbox"/>	32AHLPP936381ZA	Indian Bank	FG-B2B-Q4	16-01-2021	2,72,580.01	32-Kerala	Inter-State	Regular	<input type="checkbox"/>	Select		
<input type="checkbox"/>	32AABCT0159K1ZI	MxWeb Infote	FG-B2B-Q4	13-01-2021	83,440.00	32-Kerala	Inter-State	Regular	<input type="checkbox"/>	Select		
<input type="checkbox"/>	32ABWPP1023A1Z4	Retra Venture	FG-B2B-Q4	11-01-2021	1,68,740.01	27-Wahara	Intra-State	Deemed exports	<input type="checkbox"/>	Select		
<input type="checkbox"/>	24AAACD2391FJZJ	Acaequare Ne	FG-B2B-Q4	07-01-2021	57,984.00	24-Gujarat	Inter-State	Regular	<input checked="" type="checkbox"/>	Select		
<input type="checkbox"/>	34AACCA7120E320	Bicvicard info	FG B2B Q4	04-01-2021	3,02,320.01	34-Pondich	Inter-State	SEZ Supplies with payment	<input type="checkbox"/>	Select		
<input type="checkbox"/>	24AAACD2391FJZJ	Acaequare Ne	FG-B2B-Q4	02-01-2021	26,320.00	24-Gujarat	Inter-State	Regular	<input type="checkbox"/>	Select		
<input type="checkbox"/>				dd-MM-YYYY		Select	Select	Select	<input type="checkbox"/>	Select		

DELETED

10. Click the **VIEW SUMMARY** button to generate the file containing the invoices uploaded here. Summary is displayed. Number of invoices against relevant sections of the Return is displayed

Section Name	No. Of Invoices	Total Central Tax Amount(₹)	Total State/UT Tax Amount(₹)	Total Integrated Tax Amount(₹)	Total CESS(₹)
B2B Invoices - 4A, 4B, 4C, 6B, 6C	8	12,670.00	12,670.00	1,44,340.00	0.00
Amended B2B Invoices	10	4,770.00	4,770.00	1,94,765.00	0.00
B2C(Large) Invoices - 5A, 5B	7	0.00	0.00	3,72,720.00	0.00
Amended B2C(Large) Invoices	6	0.00	0.00	1,87,135.00	0.00
B2C(Small) Details - 7	7	4,050.00	4,050.00	1,00,910.00	0.00
Amended B2C(Small) Details	5	0.00	0.00	0.00	0.00
Credit/Debit Notes(Registered) - 9B	11	-1,170.00	-1,170.00	3,469.22	0.00
Amended Credit/Debit Notes(Registered)	6	-395.00	-395.00	-310.00	0.00
Credit/Debit Notes(Unregistered) - 9B	7	0.00	0.00	-4,480.00	0.00
Amended Credit/Debit Notes(Unregistered)	8	0.00	0.00	950.00	0.00
Exports Invoices - 6A	8	0.00	0.00	88,500.00	0.00
Amended Exports Invoices	9	0.00	0.00	46,140.00	0.00
Tax Liability(Advances Received) - 11A(1), 11A(2)	6	6,491.00	6,491.00	62,715.00	0.00
Amended Tax Liability(Advances Received)	4	6,190.00	6,190.00	55,050.00	0.00
Adjustment of Advances - 11B(1), 11B(2)	4	4,044.00	4,044.00	9,010.00	0.00
Amended Adjustment of Advances	3	2,100.00	2,100.00	10,360.00	0.00
HSN-wise Summary of Outward Supplies - 12	3	76,318.00	76,318.00	7,40,170.00	0.00

Note: Summary doesn't capture for sections 'Nil Rated Invoices' and 'Documents Issued' as no Tax/ITC is applicable for it; however generated file would consist of data saved in those sections

After upload of the return to the GST Portal, the taxpayer has to generate a summary, verify the correctness of the summary and electronically sign the FORM GSTR-1/ IFF, by either using DSC or EVC. You can also sign/ submit DSC or EVC by logging into the GST Portal www.gst.gov.in.

7.11 Let us sum up

The official GST portal does provide a range of downloadable GST Offline Tools. These tools are available for free and they can be used to perform key tasks including preparation of GST returns even if you are not connected to the internet. Once the returns have been prepared offline, these GST returns can be uploaded directly to the GST portal to complete the filing process online. Tran-1 or Transitional-1 ITC (Input Tax Credit)/Stock Statement is one of the key forms that existing businesses registered under VAT can use to convert their VAT liability into applicable SGST (State Goods and Services Tax). Tran-2 or Transition 2 has to be filed out by GST registered businesses when they do not have bills/invoices for tax paid on inputs (such as inputs from non-GST registered vendors). Taxpayers need to fill ITC-01 to declare the details of claim under section 18(1) (a) or section 18(1) (b) - Applicable for claim of input tax

credit in case of new registration and voluntary registration. Claim under section 18(1) (c) or section 18(1) (d) - Applicable for taxpayers opting out from Composition levy or when goods or services become taxable. Taxpayers need to fill ITC-03 if, they have opted for composition scheme or the goods or services or both supplied by the taxpayer become wholly exempt, and they have availed Input Tax Credit (ITC). A Manufacturer needs to declare the asked details in ITC-04 if the goods are sent for job work. The returns offline tool can be downloaded and used to prepare GST Returns using the GSTR-01 (GST Returns-01) form. These return can be installed in the computer for preparing the return and subsequently uploading the return at the GST portal after completing the required process.

7.12 Test Your Knowledge

- i. What is Tran -1 Offline Tools, Discuss its working at GST portal?
- ii. How to download Return Offline Tool and discuss its applications?
- iii. How to upload Invoice data in offline tool for preparing Form GSTR1/ IFF?
- iv. What is ITC-04 offline tools and when it is used? Explain in details.
- v. How Return offline tools are installed in the system for filing of the GST returns?
- vi. Discuss in details about the Trans-2 offline tool.

GST FILING AND PRACTICE
COURSE: **GST TAX ACCOUNTING, DOCUMENTATION
AND E-FILING AT GST PORTAL**

UNIT VIII: Working knowledge of GST portal like new registration and amendments of core and non-core fields

STRUCTURE

- 8.1 Introduction
- 8.2 What is GST registration?
- 8.3 Steps to complete GST registration process online
- 8.4 Process for the new registration of a tax payer at GST portal
- 8.5 Amendment of Registration - Core and Non-Core Fields
 - 8.5.1 Who can file application for the amendments of registration?
 - 8.5.2 What are included in the core field?
 - 8.5.3 What are non-core fields?
 - 8.5.4 Which fields cannot be amended using the application for Amendment of Registration?
- 8.6 Manual on Amendment of Core Fields
- 8.7 Amendment of Non-Core Fields
- 8.8 Let us sum up
- 8.9 Test your Knowledge

8.1 Introduction

According to GST rules, it is mandatory for a business that has a turnover of above Rs.40 lakhs to register as a normal taxable entity. The turnover is Rs.20 lakhs for businesses that are present in hill states and North-Eastern states. For the person who are exclusively providing services the turnover limit is Rs 20 lakhs. GST registration can be simply done on the online GST portal. The person who are liable for registration can fill a form on the GST portal and submit the necessary documents for while doing registration. Businesses must complete the GST registration process. It is a criminal offense to carry out operations without registering for GST and heavy penalties are levied for non-registration.

8.2 What is GST registration?

The process by which a taxpayer who is liable to pay GST gets registered under Goods and Service Tax (GST) is GST registration. Once the registration process has been completed, the Goods and Service Tax Identification Number (GSTIN) is provided. The 15-digit GSTIN is provided by the Central Government and helps to determine whether a business is liable to pay GST.

8.3 Steps to complete GST registration process online

Under mentioned is the check list that is to be followed for completing GST Registration.

- **Step 1:** Visit the GST portal - <https://www.gst.gov.in>
- **Step 2:** Click on the 'Register Now' link which can be found under the 'Taxpayers' tab
- **Step 3:** Select 'New Registration'.
- **Step 4:** Fill the below-mentioned details:
 - Under the 'I am a' drop-down menu, select 'Taxpayer'.
 - Select the respective state and district.
 - Enter the name of the business.
 - Enter the PAN of the business.
 - Enter the email ID and mobile number in the respective boxes. The entered email ID and mobile number must be active as OTPs will be sent to them.
 - Enter the image that is shown on the screen and click on 'Proceed'.
- **Step 5:** On the next page, enter the OTP that was sent to the email ID and mobile number in the respective boxes.
- **Step 6:** Once the details have been entered, click on 'Proceed'.
- **Step 7:** You will be shown the Temporary Reference Number (TRN) on the screen. Make a note of the TRN.
- **Step 8:** Visit the GST portal again and click on 'Register' under the 'Taxpayers' menu.
- **Step 9:** Select 'Temporary Reference Number (TRN)'.
- **Step 10:** Enter the TRN and the captcha details.
- **Step 11:** Click on 'Proceed'.
- **Step 12:** You will receive an OTP on your email ID and registered mobile number. Enter the OTP on the next page and click on 'Proceed'.
- **Step 13:** The status of your application will be available on the next page. On the right side, there will be an Edit icon, click on it.

- **Step 14:** There will be 10 sections on the next page. All the relevant details must be filled, and the necessary documents must be submitted. The list of documents that must be uploaded are mentioned below:
 - Photographs
 - Business address proof
 - Bank details such as account number, bank name, bank branch, and IFSC code.
 - Authorisation form
 - The constitution of the taxpayer.
- **Step 15:** Visit the 'Verification' page and check the declaration, Then submit the application by using one of the below mentioned methods:
 - By Electronic Verification Code (EVC). The code will be sent to the registered mobile number.
 - By e-Sign method. An OTP will be sent to the mobile number linked to the Aadhaar card.
 - In case companies are registering, the application must be submitted by using the Digital Signature Certificate (DSC).
- **Step 16:** Once completed, a success message will be shown on the screen. The Application Reference Number (ARN) will be sent to the registered mobile number and email ID.
- **Step 17:** You can check the status of the ARN on the GST portal.

8.4 Below mentioned is the detailed process for the new registration of a tax payer at GST portal which is explained with the help of relevant screen shots.

Step 1– Go to GST portal www.gst.gov.in, Click on Services. Then, click on the ‘Registration’ tab and thereafter, select ‘New Registration’.



Step 2 Enter the following relevant details in the specific parts of Part A

- Select New Registration radio button.
- In the drop-down under ‘I am a’ – select Taxpayer

- Select State and District from the drop down
- Enter the Name of Business and PAN of the business
- Key in the Email Address and Mobile Number. The registered email id and mobile number will receive the OTPs.
- Click on Proceed

Home > Registration English

1 — 2
User Credentials OTP Verification

New Registration

• indicates mandatory fields

New Registration Temporary Reference Number (TRN)

I am a •

Taxpayer ▼

State / UT •

Select ▼

District •

Select ▼

Legal Name of the Business (As mentioned in PAN) •

Enter Legal Name of the Business

Permanent Account Number (PAN) *

❗ If you don't have PAN, Click [here](#) to apply

Eg: A B C D E 1 2 3 4 X

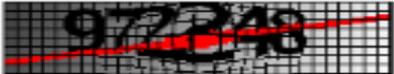
Email Address *

❗ OTP will be sent to this Email Address

Mobile Number *

❗ Separate OTP will be sent to this mobile number

Type the characters you see in the image below *



PROCEED

Step 3: OTP Verification & TRN Generation: On submission of the above information, the OTP Verification page is displayed. OTP will be valid only for 10 minutes. Hence, enter the two separate OTP sent to validate the email and mobile number.

Goods and Services Tax

Home | Create Username

1 Provisional ID Verification 2 **OTP Verification** 3 New Credentials 4 Security Questions

OTP Verification

* Indicates mandatory fields

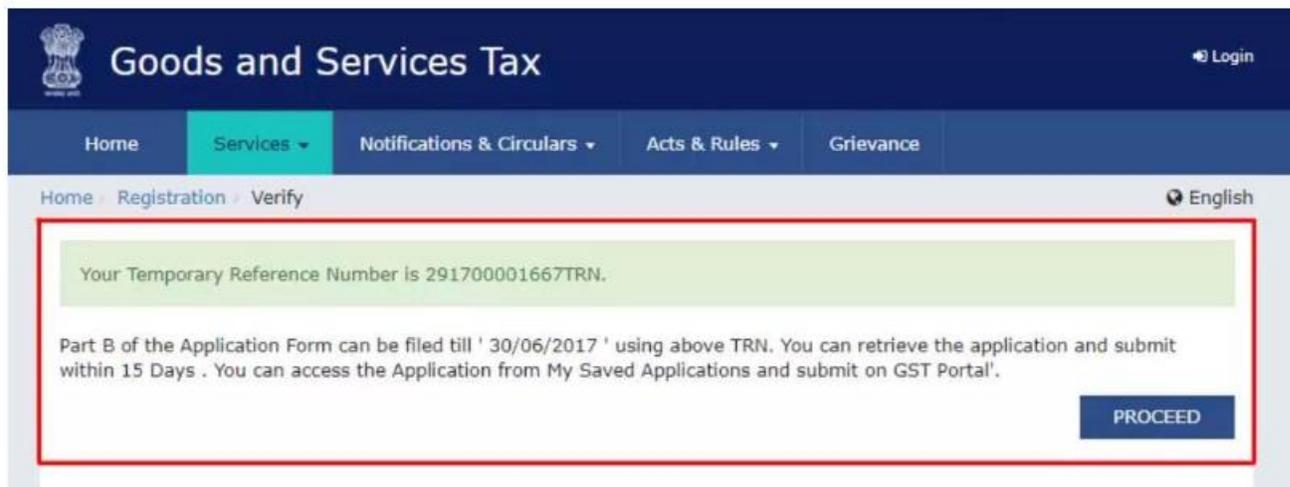
Please enter the OTPs sent to your Email Address (Please check Spam Folder too) and Mobile Number:

Email OTP*

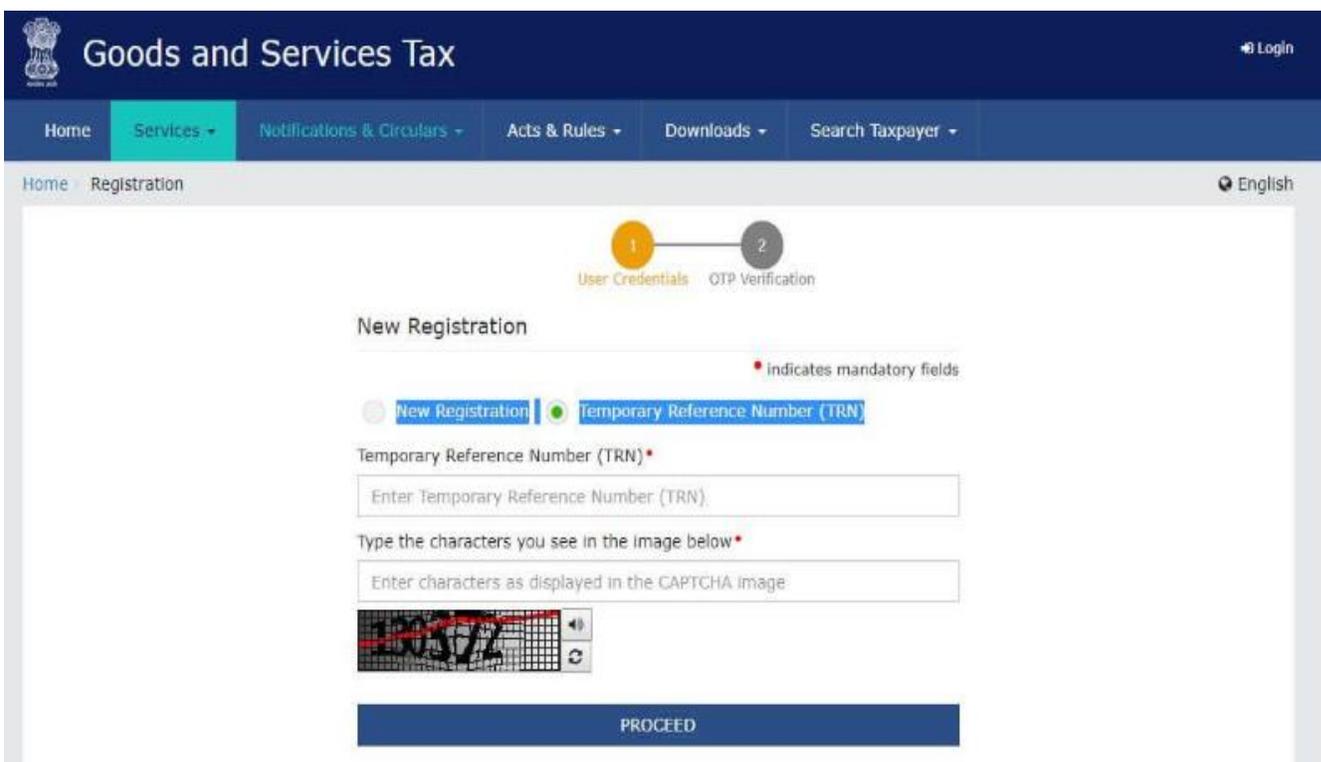
Mobile OTP*

CONTINUE RESEND OTP

Step 4: After verification of OTP on mobile and email the applicant will receive the 15-digit Temporary Reference Number (TRN). This will also be sent to your email and mobile. Note down the TRN. You need to complete filling the part-B details within the next 15 days.



Step 5: Once again go to the GST portal. Select the 'New Registration' tab. Upon receiving TRN, the applicant shall begin the GST registration procedure. In the Temporary Reference Number (TRN) field on the GST Portal, enter the TRN generated and enter the captcha text as shown on the screen. Complete the OTP verification on mobile and email.



Step 6: Applicant will receive an OTP on the registered mobile and email. Enter the OTP and click on Proceed.

Step 7: The applicant will see that the status of the application is shown as drafts. Click on Edit Icon.

Creation Date	Form No.	Form Description	Expiry Date	Status	Action
15/06/2017	GST REG-01	Application for Registration of Goods and Services Tax Act, 2017	30/06/2017	Draft	 

Step 8: Part B has 10 sections. Fill in all the details and submit appropriate documents. The Aadhaar authentication section was added and the bank account section was made non-mandatory in 2020. Here is the list of documents that the applicant need to keep handy while applying for GST registration- Photographs, Constitution of the taxpayer, Proof for the place of business, Bank account details and Verification and aadhaar authentication, if chosen

Application Type	Due Date to Complete	Last Modified	Profile
New Registration	24/03/2020	09/03/2020	20%

Business Details ✓	Promoter / Partners	Authorized Signatory	Authorized Representative	Principal Place of Business	Additional Places of Business	Goods and Services	State Specific Information	Aadhaar Authentication	Verification
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Step 9: Under the Business Details section, enter the trade name, business constitution and district. Moving forward, select ‘Yes/No’ to opt-in or out of the composition scheme, against the field- “Option for Composition”. Further, choose the type of registered person as manufacturers or service providers of work contract or any other person eligible for composition scheme.

Option For Composition ⓘ

Yes

Category of Registered Person*

Manufacturers, other than manufacturers of such goods as may be notified by the Government for which option is not available

Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II

Any other supplier eligible for composition levy

I hereby declare that the aforesaid business shall abide by the conditions and restrictions specified in the Act or Rules for opting to pay tax under the composition Levy.

Next step is to enter the date of commencement of business and date from which liability arises. Also, select ‘Yes/No’ for type of registration as a casual taxable person and if ‘Yes’ is chosen, then generate the challan by entering the details for advance tax payment as per the GST law for casual taxable persons.

Are you applying for registration as a casual taxable person? Yes

Period for which registration is required*
 From DD/MM/YYYY To DD/MM/YYYY

Estimated supplies and Estimated Net Tax Liability*

Type of Tax	Turnover (Rs.)	Net Tax Liability (Rs.)
Integrated Tax	Enter Integrated Tax	Enter Integrated Tax
Central Tax	Enter Central Tax	Enter Central Tax
UT Tax/ State Tax	Enter UT Tax/ State Tax	Enter UT Tax/ State Tax
Cess	Enter CESS	Enter CESS

Warning! As a casual taxable person, period of registration and Net Tax Liability (IGST, CGST, SGST and Cess) values are non-editable once generate the Challan.

GENERATE CHALLAN

Under the 'Reason to obtain registration, select the reason as applicable for the person applying for the new registration in present case 'Input service distributor' has been selected. Alternatively, many other options are available to choose from. Like a person crossing threshold limit of turnover can select that option. Based on the selection made, enter details in the fields that appear.

Select

- Crossing the Threshold
- Inter-State supply
- Liability to pay as recipient of goods or services
- Transfer / Succession of business
- Death of the Proprietor
- De-merger
- Change in constitution of business
- Merger /Amalgamation
- E-Commerce Operator
- Selling through e-Commerce portal
- Voluntary Basis
- Input Service Distributor only**
- Supplies on behalf of other taxable Person
- SEZ Unit
- SEZ Developer
- Others
- Corporate Debtor undergoing the Corporate Insolvency Resolution Process with IRP/RP

Range*
Select

Date on which liability to register arises*
DD/MM/YYYY

In the Indicate Existing Registrations section, choose the type of existing registration such as Central Sales Tax, Excise or Service Tax, registration number and date of registration. Thereafter, click the 'Add' button. Under mentioned screenshot shows the fields discussed above.

Application Type	Due Date to Complete	Last Modified	Profile
New Registration	30/10/2020	15/10/2020	0%

 Business Details	 Promoter / Partners	 Authorized Signatory	 Authorized Representative	 Principal Place of Business	 Additional Places of Business	 Goods and Services	 State Specific Information	 Aadhaar Authentication	 Verification
----------------------------------------------------------------------------------------------------	-------------------------------------------------------------------------------------------------------	--------------------------------------------------------------------------------------------------------	-------------------------------------------------------------------------------------------------------------	---------------------------------------------------------------------------------------------------------------	-----------------------------------------------------------------------------------------------------------------	--------------------------------------------------------------------------------------------------------	----------------------------------------------------------------------------------------------------------------	------------------------------------------------------------------------------------------------------------	--------------------------------------------------------------------------------------------------

Details of your Business

* indicates mandatory fields

Legal Name of the Business ANGAD JASBIRSINGH ARORA	Permanent Account Number (PAN) AJIPA1572E
Trade Name <input type="text" value="Enter Trade Name"/>	Constitution of Business (Select Appropriate)* <input type="text" value="Select"/>
Name of the State Karnataka	District* <input type="text" value="Bengaluru (Bangalore) Urban"/>
Are you applying for registration as a casual taxable person? ⓘ <input type="radio"/> No	

Option For Composition ⓘ <input type="radio"/> No		
Reason to obtain registration* <input type="text" value="Select"/>	Date of commencement of Business* From <input type="text" value="DD/MM/YYYY"/>	Date on which liability to register arises* <input type="text" value="DD/MM/YYYY"/>

Indicate Existing Registrations

Type of Registration <input type="text" value="Select"/>	Registration No.* <input type="text"/>	Date of Registration* <input type="text" value="DD/MM/YYYY"/>	<input type="button" value="+ ADD"/>	<input type="button" value="X CANCEL"/>
-------------------------------------------------------------	-------------------------------------------	------------------------------------------------------------------	--------------------------------------	-----------------------------------------

BACK

SAVE & CONTINUE

Once the details are entered, you notice that the tile turns blue in color indicating the completion of filling up details in that section.



Step 10: Under the Promoters/Partners tab, the applicant is required to enter the details of Promoters or Partners. Personal details such as name, address, mobile number, date of birth, email address and gender and identity details such as Designation / Status and Director Identification Number, if the taxpayer is a company, whether or not an Indian citizen, PAN and Aadhaar numbers must all be entered. Fill in the residential address and upload a photograph of the stakeholder. You are allowed to upload PDF or JPEG files with maximum file size for upload of 1 MB. If the promoter is also the primary authorized signatory, then make the necessary selection. Click on the 'SAVE & CONTINUE' button to proceed.

Application Type	Due Date to Complete	Last Modified	Profile
New Registration	08/07/2017	24/06/2017	24%

 Business Details	 Promoter / Partners	 Authorized Signatory	 Authorized Representative	 Principal Place of Business	 Additional Places of Business	 Goods and Services	 State Specific Information	 Aadhaar Authentication	 Verification
----------------------------------------------------------------------------------------------------	-------------------------------------------------------------------------------------------------------	--------------------------------------------------------------------------------------------------------	-------------------------------------------------------------------------------------------------------------	---------------------------------------------------------------------------------------------------------------	-----------------------------------------------------------------------------------------------------------------	--------------------------------------------------------------------------------------------------------	----------------------------------------------------------------------------------------------------------------	------------------------------------------------------------------------------------------------------------	--------------------------------------------------------------------------------------------------

* Indicates mandatory fields

Details of Proprietor

Personal Information

Name of Person

First Name *

Enter First Name

Middle Name

Enter Middle Name

Last Name

Enter Last Name

Name of Father

First Name *

Enter First Name

Middle Name

Enter Middle Name

Last Name

Enter Last Name

Date of Birth *

DD/MM/YYYY

Mobile Number *

+91 Enter Mobile Number

Email Address *

Enter Email Address

Gender *

 Male
 Female
 Others

Telephone Number (with STD Code)

STD Enter Telephone Number

Identity Information

Designation / Status *

Enter Designation

Director Identification Number ⓘ

Enter DIN Number

Are you a citizen of India?

Yes

Permanent Account Number (PAN)*

GDDPS5083K

Passport Number (In case of Foreigner)

Enter Passport Number

Aadhaar Number ⓘ

Enter Aadhaar Number

Residential Address

Building No. / Flat No.*

Enter Building No. / Flat No. / Door No.

Floor No.

Enter Floor No.

Name of the Premises / Building

Enter Name of Premises / Building

Road / Street*

Enter Road / Street / Lane

City / Town / Locality / Village*

Enter Locality / Area / Village

Country*

Select ▼

State*

Enter State Name

District*

Enter District Name

PIN Code*

Enter PIN Code

📎 Document Upload

Upload Photograph (of person whose information has been given above)*

📎 File with JPEG format is only allowed.

📎 Maximum file size for upload is 1 MB

No file chosen

📎 You can use your device camera to take selfie photograph.

Other Information

Also Authorized Signatory

No

Step 11: Enter details of the Authorised signatory similar to the details entered for promoters/partners, as earlier explained in the above steps.

Dashboard Authorized Signatory English

Application Type	Due Date to Complete	Last Modified	Profile
New Registration	08/07/2017	24/06/2017	89%

Business Details

Promoter / Partners

Authorized Signatory

Authorized Representative

Principal Place of Business

Additional Places of Business

Goods and Services

State Specific Information

Aadhaar Authentication

Verification

* indicates mandatory fields

Details of Authorized Signatory

Primary Authorized Signatory

Personal Information

Name of Person

First Name *	Middle Name	Last Name
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>

Name of Father

First Name *	Middle Name	Last Name
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>

Date of Birth *

Mobile Number *

Email Address *

Gender *

Male Female Others

Telephone Number (with STD Code)

STD	Enter Telephone Number
-----	------------------------

Identity Information

Designation / Status *	Director Identification Number *	Are you a citizen of India?
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input checked="" type="checkbox"/> Yes

Permanent Account Number (PAN)* <input type="text"/>	Passport Number (In case of Foreigner) <input type="text" value="Enter Passport Number"/>	Aadhaar Number ⓘ <input type="text" value="Enter Aadhaar Number"/>
---------------------------------------------------------	----------------------------------------------------------------------------------------------	-----------------------------------------------------------------------

Residential Address

Building No. / Flat No.* <input type="text"/>	Floor No. <input type="text"/>	Name of the Premises / Building <input type="text" value="Enter Name of Premises / Building"/>
Road / Street* <input type="text"/>	City / Town / Locality / Village* <input type="text"/>	Country* <input type="text" value="India"/>
State* <input type="text" value="Delhi"/>	District* <input type="text" value="East Delhi"/>	PIN Code* <input type="text" value="110092"/>

Document Upload

 Photograph
 DELETE

Proof of details of authorized signatory*

Select ▼

ⓘ File with PDF or .JPEG format is only allowed.

ⓘ Maximum file size for upload is 1 MB

No file chosen

Proof of Authorized Signatory is not required for proprietor who is also an authorized signatory.

In case of GST practitioner, enter the enrollment ID and in case of authorised representative, enter basic details as asked.

Do you have any Authorized Representative?
 Yes No

Type of Authorised Representative
 GST Practitioner Other

Enrolment ID*

Name of Person

First Name <input type="text" value="Enter First Name"/>	Middle Name <input type="text" value="Enter Middle Name"/>	Last Name <input type="text" value="Enter Last Name"/>
-------------------------------------------------------------	---------------------------------------------------------------	-----------------------------------------------------------

Designation / Status

Mobile Number

Email Address

Permanent Account Number (PAN)*

Aadhaar Number

ⓘ If you provide your Aadhaar here, (other than companies/LLP) you can sign your forms/returns using e-Sign based on Aadhaar without requirement of Digital Signature.

Telephone Number (with STD Code)

FAX Number (with STD Code)

Step 12: Enter Principal Place of Business details. The taxpayer’s principal place of business is the primary location within the state where the applicant conducts the business. The principal place of business is usually the address where the company’s books of accounts and documents are stored, as well as where the company’s president or top management is based. Report the address, district, sector/circle/ward/charge/unit, commissionerate code, division code and range code. Also, enter the official contact number of taxpayer and nature of possession of premises as rented or owned or shared, etc. Next up, upload supporting documents, including consent letter or NOC for business on premises rented out and upload the proof of SEZ Unit/SEZ Developer approval for the premises, if applicable. Also, checkmark the Nature of business activities in the premises and add any additional places of businesses. Click on the ‘SAVE & CONTINUE’ button.

Dashboard Principal Place of Business English

Application Type	Due Date to Complete	Last Modified	Profile
New Registration	30/10/2020	15/10/2020	79%

Business Details ✓

Promoter / Partners ✓

Authorized Signatory ✓

Authorized Representative

Principal Place of Business

Additional Places of Business

Goods and Services

State Specific Information

Aadhaar Authentication

Verification

* indicates mandatory fields

Details of Principal Place of Business

Address

Building No. / Flat No. *	Floor No.	Name of the Premises / Building
<input type="text" value="Enter Building No. / Flat No. / Door No."/>	<input type="text" value="Enter Floor No."/>	<input type="text" value="Enter Name of Premises / Building"/>
Road / Street *	City / Town / Locality / Village *	
<input type="text" value="Enter Road / Street / Lane"/>	<input type="text" value="Enter Locality / Area / Village"/>	
State Karnataka	District *	PIN Code *
	<input type="text" value="Select"/>	<input type="text" value="Enter PIN Code"/>
Latitude	Longitude	
<input type="text" value="Enter Latitude"/>	<input type="text" value="Enter Longitude"/>	
State Jurisdiction	Sector / Circle / Ward / Charge / Unit *	
	<input type="text" value="Select"/>	

Center Jurisdiction ([?](#) Refer the [link](#) [?](#) for Center Jurisdiction)

Center Jurisdiction ([Refer the link](#) for Center Jurisdiction)

Commissionerate* Division* Range*

Contact Information

Office Email Address Office Telephone Number (with STD Code) Mobile Number

Office FAX Number (with STD Code)

If the principal place of business is located in SEZ or the applicant is SEZ developer, necessary documents/certificates issued by Government of India are required to be uploaded by choosing 'Others' value in Nature of possession of premises dropdown and upload the document.
In case you need to upload multiple documents, kindly append all the documents to be uploaded as single file and choose 'Others' value from 'Nature of possession of premises' dropdown and select 'Legal Ownership document' value as Proof of Principal Place of Business and upload it.

Nature of possession of premises * Please Select

Document Upload * Proof of Principal Place of Business*

File with PDF or JPEG format is only allowed.
Maximum file size for upload is 1 MB
 No file chosen

Nature of Business Activity being carried out at above mentioned premises *

<input type="checkbox"/> Bonded Warehouse	<input type="checkbox"/> EOU / STP / EHTP	<input type="checkbox"/> Export
<input type="checkbox"/> Factory / Manufacturing	<input type="checkbox"/> Import	<input type="checkbox"/> Supplier of Services
<input type="checkbox"/> Leasing Business	<input type="checkbox"/> Office / Sale Office	<input type="checkbox"/> Recipient of Goods or Services
<input type="checkbox"/> Retail Business	<input type="checkbox"/> Warehouse / Depot	<input type="checkbox"/> Wholesale Business
<input type="checkbox"/> Works Contract	<input type="checkbox"/> Others (Please Specify)	

Have Additional Place of Business

No

Dashboard > Additional Places of Business English

Application Type	Due Date to Complete	Last Modified	Profile
New Registration	08/07/2017	24/06/2017	99%

<input checked="" type="checkbox"/> Business Details	<input checked="" type="checkbox"/> Promoter / Partners	<input checked="" type="checkbox"/> Authorized Signatory	<input type="checkbox"/> Authorized Representative	<input checked="" type="checkbox"/> Principal Place of Business	<input checked="" type="checkbox"/> Additional Places of Business	<input type="checkbox"/> Goods and Services	<input type="checkbox"/> State Specific Information	<input type="checkbox"/> Aadhaar Authentication	<input type="checkbox"/> Verification
------------------------------------------------------	---------------------------------------------------------	----------------------------------------------------------	----------------------------------------------------	-----------------------------------------------------------------	-------------------------------------------------------------------	---------------------------------------------	-----------------------------------------------------	-------------------------------------------------	---------------------------------------

Details of Additional Places of your Business

Number of additional places*

No records added for Additional Place of Business. Add at least one record to proceed.

Step 13: Submit details of goods and services in the next tab along with the HSN codes or SAC for up to a maximum of 5 goods and 5 services on the top of your list.

Business Details ✓ Promoter / Partners ✓ Authorized Signatory ✓ Authorized Representative ✓ **Principal Place of Business** ✓ Additional Places of Business Goods and Services State Specific Information Aadhaar Authentication Verification

Goods Services

Details of Goods / Commodities supplied by the business

Please specify top 5 Commodities

Search HSN Chapter by Name or Code

5208

5208
WOVEN FABRICS OF COTTON, CONTAINING 85% OR MORE BY WEIGHT OF COTTON, WEIGHING NOT MORE THAN 200 G/M2 - Unbleached :

SI No	HSN Code (4 digit)	Description of Goods	Action
1	0902	TEA, WHETHER OR NOT FLAVOURED	DELETE

BACK SAVE & CONTINUE

Step 14: Next, enter the Bank accounts details of the taxpayer. Submission of bank accounts details has been made optional from 27th December 2018. If you do not report these details at the time of GST registration, then after GSTIN is granted, you will get a prompt upon logging in for the first time on the GST portal to file a non-core amendment application to submit the bank details. Also, upload supporting documents together with the details.

Dashboard Bank Accounts English

Application Type	Due Date to Complete	Last Modified	Profile
New Registration	08/07/2017	24/06/2017	93%

Business Details ✓ Promoter / Partners ✓ Authorized Signatory ✓ Authorized Representative ✓ **Principal Place of Business** ✓ Additional Places of Business Goods and Services **Bank Accounts** ✓ State Specific Information Verification

Details of Bank Accounts (s)

• indicates mandatory fields

Details of Bank Account

Account Number* Enter Account Number

Type of Account* Select

Enter Bank IFSC* Enter IFSC for Bank GET ADDRESS

Don't know your IFSC? Click here to find your bank

Document Upload

Proof of Details of Bank Accounts*

Select ▾

📎 File with PDF or JPEG format is only allowed.

📎 Maximum file size for upload is 1 MB

No file chosen

Step 15: Under the State Specific Information tab, enter the professional tax employee code number, PT registration certificate number and State Excise License number with the name holding the license. Click on ‘SAVE & CONTINUE’.

Dashboard > State Specific Information
English

Application Type	Due Date to Complete	Last Modified	Profile
New Registration	08/07/2017	24/06/2017	100%

Business Details

Promoter / Partners

Authorized Signatory

Authorized Representative

Principal Place of Business

Additional Places of Business

Goods and Services

State Specific Information

Aadhaar Authentication

Verification

State Specific Information

Professional Tax Employee Code (EC) No. <input type="text" value="Enter Professions Tax E.C Number"/>	Professional Tax Registration Certificate (RC) No. <input type="text" value="Enter Professions Tax R.C Number"/>
State Excise License No. <input type="text" value="Enter State Excise License Number"/>	Name of the person in whose name Excise Licence is held <input type="text" value="Enter Name of the Person In whose name Excise License is held"/>

Step 16: Next, choose whether or not you are willing to do Aadhaar authentication.

Application Type	Due Date to Complete	Last Modified	Profile
New Registration	10/12/2020	25/11/2020	98%

Business Details ✓	Promoter / Partners ✓	Authorized Signatory ✓	Authorized Representative	Principal Place of Business ✓	Additional Places of Business	Goods and Services ✓	State Specific Information	Aadhaar Authentication	Verification
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Aadhaar Authentication

Do you want to opt for Aadhaar Authentication of details of Promoter/Partner, Primary Authorized Signatory added by you? *

Yes

1. Authentication request shall be shared on mobile number, email upon submission of application of Promotor/Partner, and Primary Authorized Signatory which are selected.
2. ARN would be generated once Aadhaar Authentication exercise is completed for all applicable persons whose name are selected in this table.
3. Kindly select at least one person from Promoter/Partner for Aadhaar authentication.

Select	SI No	Name	Citizen/ Resident of India	Promoter/ Partner	Primary Authorized Signatory	Designation	Email Address	Mobile Number	Status
<input checked="" type="checkbox"/>	1	Mayesh	Yes	No	Yes	Senior Manager	angad67@gmail.com	7531222222	Authentication Required
<input checked="" type="checkbox"/>	2	ANGAD JASBIRSINGH ARORA	Yes	Yes	No	Manager	angad7@gmail.com	3568888888	Authentication Required

Note: Please make sure that email and mobile number of Promoters/Partners, Primary Authorized Signatory provided by you are correct. The Aadhaar validation links shall be forwarded on the emails/ mobile No.s provided by you.

Step 17: Once all the details are filled in go to the verification page. Tick on the declaration and submit the application using any of the following ways:

Companies and LLPs must submit application using DSC

Using e-Sign – OTP will be sent to Aadhaar registered number

Using EVC – OTP will be sent to the registered mobile

Verification

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

Name of Authorized Signatory* Place*

Designation / Status* Date*

DSC is compulsory for Companies & LLP

BACK SUBMIT WITH DSC SUBMIT WITH E-SIGNATURE SUBMIT WITH EVC

Step 18: A message is displayed on successful application and Application Reference Number(ARN) is sent to registered email and mobile.

Goods and Services Tax

Logout

Dashboard Services Notifications & Circulars Acts & Rules Grievance

Dashboard > Application for New Registration English

SUCCESS
Thank you for submission.
System will verify / validate the information submitted after which acknowledgement will be sent in next 15 minutes

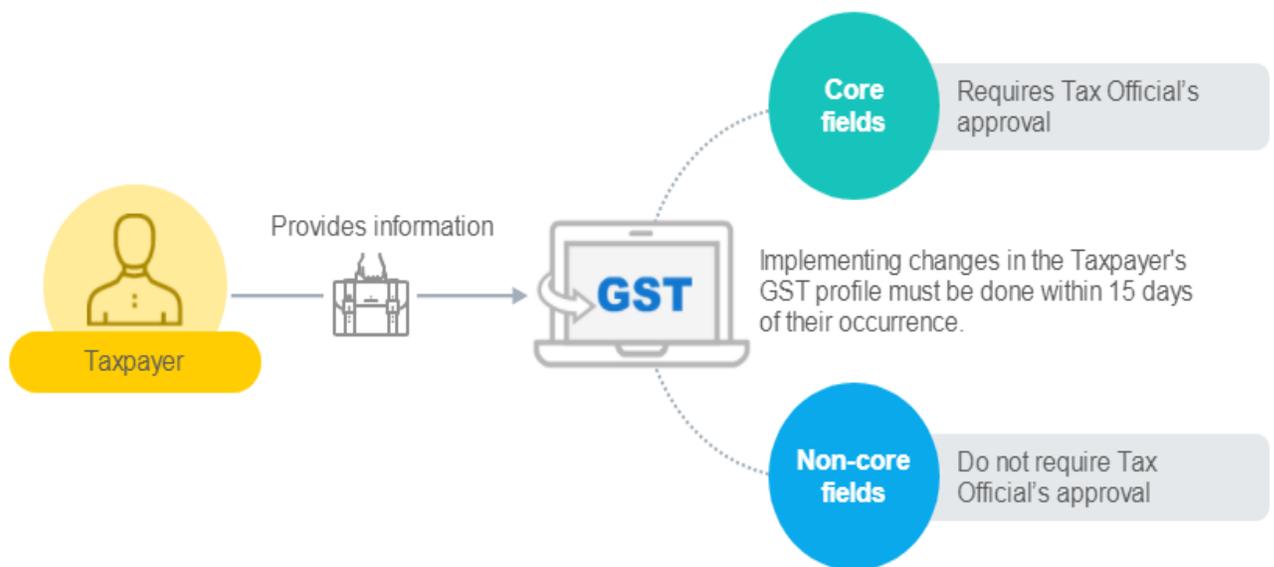
One can check the ARN status for your registration by entering the ARN in GST portal.

8.5 Amendment of Registration - Core and Non-Core Fields

Once the applicant is registered under GST, the need for amendments in registration may arise due to several factors such as a change in address, change in contact number, change in business details and so on. In order to amend any information post registration, the taxpayer needs to file an Application for Amendment of Registration.

Application for Amendment of Registration, can be categorized in two types:

- Application for Amendment of Core fields in Registration
- Application for Amendment of Non-Core fields in Registration



8.5.1 Who can file application for the amendments of registration?

Any taxpayer of following category, registered under GST, can file Application for Amendment of Registration:

- a) New Registrants & Normal Taxpayers
- b) TDS/ TCS Registrants, UN Bodies, Embassies & Other Notified person having UIN
- d) Non Resident Taxable Person
- e) GST Practitioner
- f) Online Information and Database Access or Retrieval Service Provider

8.5.2 What are included in the core field?

Following fields of the registration application are called core fields.

- Name of the Business, (Legal Name) if there is no change in PAN
- Addition / Deletion of Stakeholders
- Principal Place of Business (other than change in State) or Additional Place of Business (other than change in State)

8.5.3 What are non-core fields?

Fields of the registration application except legal name of the business, Addition/ deletion of stakeholder details and principal place of business or Additional place of business are called non-core fields.

Non-core fields are available for editing, and changes in it are auto populated in registration of the taxpayer. No approval is required from the Tax Official if any amendments are made to these fields by the taxpayers.

8.5.4 Which fields cannot be amended using the application for Amendment of Registration?

- Change in PAN.
- Change in Constitution of Business resulting in change of PAN.
- Change in Place of Business from one State to other.

Application for Amendment of Registration cannot be filed for change in PAN because GST registration is PAN-based. You need to make fresh application for registration in case there is change in PAN.

Application for Amendment of Registration form cannot be filed for change in Constitution of Business as it results in change of PAN.

Similarly, Application for Amendment of Registration form cannot be filled if there is change in place of business from one state to the other because GST registration are state-specific. If you wish to relocate your business to another state, you must voluntarily cancel your current registration and apply for a fresh registration in the state you are relocating your business.

By when should an application for Amendment of Registration in case of any change of registration be made?

One must submit the application for Amendment of Registration within 15 days from the date of the particular change which has warranted change in the registration application.

Can one save the application for Amendment of Registration? If yes, for how long?

Yes, one can save the application for Amendment of Registration after modification for 15 days. However, if the applicant fails to submit the application for amendment of Registration within 15 days of starting/filing/initiating it, the application for amendment in registration will be automatically purged.

8.6 Manual on Amendment of Core Fields

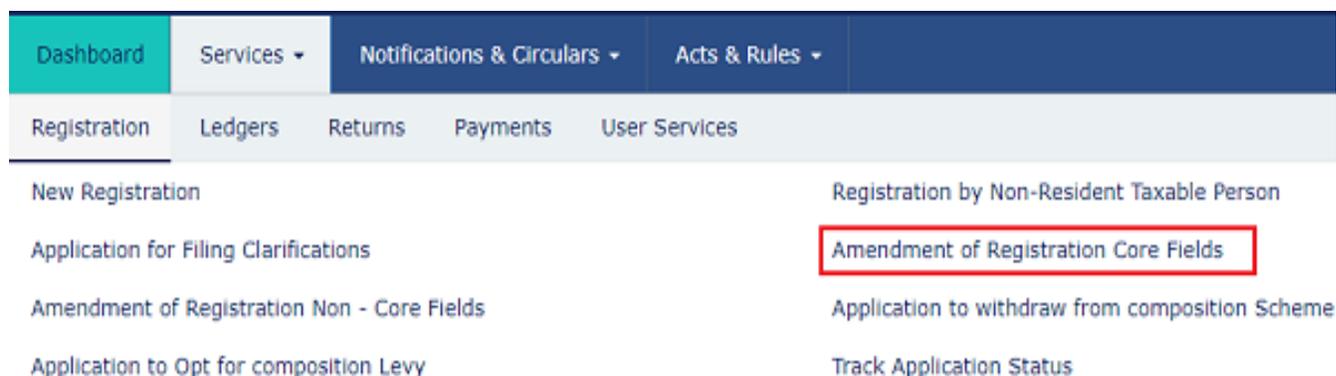
How one can apply for change in core fields of the Registration Applications that were submitted during registration?

Amendment to Core fields require approval by the Tax Officials. Core fields include the following:

- Any change in legal/ trade name of business, not involving change in PAN
- Principal place of business
- Additional Place of Business (Other than change in State)
- Addition or deletion of Partners/Karta/Managing Directors and whole time Director / Members of Managing Committee of Associations / Board of Trustees/ Chief Executive officer or equivalent etc.

To amend the information provided in the core fields during registration, you need to perform the following steps:

1. Access the www.gst.gov.in URL. The **GST Home** page is displayed.
2. Login to the GST Portal with valid credentials.
3. Click the **Services > Registration > Amendment of Registration Core Fields** link.



As required, the Taxpayer can amend information in the editable fields in the tabs as mentioned below:

Business Details tab:

The Business Details tab is selected by default.

- a) Select the field which you wish to edit by clicking on the Edit icon (white black pen icon).
- b) Edit the desired details and select the **Date of Amendment** using the calendar.
- c) In the **Reasons** field, enter the reason for amendment of information provided in the Core fields.
- d) Click the **SAVE**

Application Type Amendment (Core Fields)	Due Date to Complete 03/08/2017	Last Modified 19/07/2017
GSTIN 29GGMPS7032EDZL	Full Name of Taxpayer HOTSING SOHPHOH	Type of Registration Regular

Business Details ✓	Principal Place of Business ✓	Additional Places of Business ✓	Promoter / Partners	Verification
--------------------	-------------------------------	---------------------------------	---------------------	--------------

Details of your Business

Legal Name of the Business ✎ HOTSING SOHPHOH	Trade Name ✎ CHECKIGN	Permanent Account Number (PAN) GGMPS7032E
-------------------------------------------------	--------------------------	----------------------------------------------

• Indicates mandatory fields

Legal Name of the Business* <input type="text" value="HOTSING SOHPHOH"/>	Date of amendment* <input type="text" value="DD/MM/YYYY"/>
-----------------------------------------------------------------------------	---------------------------------------------------------------

Reasons*

Name of the State Karnataka	District ✎ Bagalkot
--------------------------------	------------------------

State Jurisdiction VAT Sub Office	Sector / Circle / Ward / Charge / Unit LVO 010 A - BENGALURU
--------------------------------------	-----------------------------------------------------------------

Commissionerate Code AHMEDABAD-I	Division Code DIVISION - I (RAKHIAL)	Range Code RANGE - I - DIVISION - I (RAKHIAL)
-------------------------------------	-----------------------------------------	--------------------------------------------------

Constitution of Business (Select Appropriate) ✎
Proprietorship

e) Once all the changes are done, click the CONTINUE

Details of your Business

Legal Name of the Business ✎ HOTSING SOHPHOH	Trade Name ✎ CHECKIGN	Permanent Account Number (PAN) GGMPS7032E
-------------------------------------------------	--------------------------	----------------------------------------------

Name of the State Karnataka	District ✎ Bagalkot
--------------------------------	------------------------

State Jurisdiction VAT Sub Office	Sector / Circle / Ward / Charge / Unit LVO 010 A - BENGALURU
--------------------------------------	-----------------------------------------------------------------

Commissionerate Code AHMEDABAD-I	Division Code DIVISION - I (RAKHIAL)	Range Code RANGE - I - DIVISION - I (RAKHIAL)
-------------------------------------	-----------------------------------------	--------------------------------------------------

Constitution of Business (Select Appropriate) ✎
Proprietorship

Principal Place of Business tab:

- a) Scroll down the page and click the **EDIT** button.

Application Type Amendment (Core Fields)	Due Date to Complete 03/08/2017	Last Modified 19/07/2017
GSTIN 29GGMPS7032EDZL	Full Name of Taxpayer HOTSING SOHPHOH	Type of Registration Regular

 Business Details ✓

 Principal Place of Business ✓

 Additional Places of Business ✓

 Promoter / Partners

 Verification

Details of Principal Place of Business

Address

Building No. / Flat No. GHS	Floor No. MIDDLE	Name of the Premises / Building MIDDLE
Road / Street Electronic City	City / Town / Locality / Village PHASE2	
State Karnataka	District Bagalkot	PIN Code 560000
Latitude	Longitude	

Contact Information

Office Email Address eeded@d.d	Office Telephone Number (with STD Code) -	Mobile Number 9494245593
Office FAX Number (with STD Code) -		

Nature of possession of premises

Nature of possession of premises

Document Upload *

 Electricity Bill

[DELETE](#)

Nature of Business Activity being carried out at above mentioned premises

Retail Business , Leasing Business

Have Additional Place of Business

Yes

[BACK](#) [EDIT](#) [SAVE & CONTINUE](#)

The form is displayed for editing. Edit the desired fields.

b) In the **Reasons** field, enter the reason for amendment of information.

c) Select the **Date of Amendment** using the calendar.

d) Click the **SAVE** button.

Reasons*
Changed the address

Date of amendment*
18/07/2017

CANCEL SAVE

Additional Places of Business tab:

a) In the **Number of additional places** field, enter the number of additional places for which information is to be added.

b) Click the **ADD NEW** button.

Business Details ✓ Principal Place of Business ✓ Additional Places of Business ✓ Promoter / Partners Verification

Details of Additional Places of your Business

Number of additional places*
1

No records added for Additional Place of Business. Add at least one record to proceed.

BACK ADD NEW CONTINUE

The form is displayed for editing. Edit the desired details.

b) In the **Reasons** field, enter the reason for amendment in information.

Note: In case of amendment relating to additional place of business, no documents are required to be uploaded.

c) Select the **Date of Amendment** using the calendar.

d) Click the **SAVE& CONTINUE** button.

e) Click the **SAVE** button.

Business Details ✓ Principal Place of Business ✓ Additional Places of Business ✓ Promoter / Partners Verification

Details of Additional Places of your Business

Number of additional places

SI No	Address	Actions
1	C-403, Ananth Nagar, bangalore, 560100	EDIT DELETE

BACK ADD NEW CONTINUE

Promoter / Partners tab:

To view the details of Promoter or Partners, click the **VIEW** button.

To edit the details of Promoter or Partners, click the **EDIT** button.

To delete the details of Promoter or Partners, click the **DELETE** button.

- Click the **ADD NEW** button to add details of Promoter or Partners.
- Enter the details of the Promoter/Partner and upload the necessary documents required as a proof for amendment.
- In the **Reasons** field, enter the reason for amendment in information.
- Select the **Date of Amendment** using the calendar.
- Click the **SAVE** Button.
- Once details are added, click the **CONTINUE** Button.

Business Details ✓ Principal Place of Business ✓ Additional Places of Business ✓ Promoter / Partners Verification

Details of Stakeholders

SI No	Partners/Promoters	Designation / Status	Actions	Nature of Change
1	ANGAD JASBIRSINGH ARORA	te	VIEW DELETE	
2	NURUL	te	EDIT DELETE	Addition

BACK ADD NEW CONTINUE

Verification tab:

4. In the Verification tab, select the **Verification** checkbox.
5. In the **Name of Authorized Signatory** drop-down list, select the authorized signatory.
6. In the **Place** field, enter the name of the place.
7. After filling the application for Amendment of Registration, you need to digitally sign the application using Digital Signature Certificate (DSC)/ E-Signature or EVC.

Once digitally signed application for amendment of registration is filed, the message of successful submission of application is displayed. The applicant will receive the acknowledgement in next 15 minutes on your registered e-mail address and mobile phone number. SMS and email will be sent to the primary authorized signatory intimating ARN and successful filing of the Form.

Amendment to Core fields require approval by the Tax Official. Once the amendment application is approved or rejected, you will receive a notification through SMS and e-mail message. Also the approval order (REG 15) can be viewed/ downloaded by you at the dashboard. Also, amended registration certificate containing the amended details will be available for the taxpayer to download at his dashboard.

8.7 Amendment of Non-Core Fields

How one can apply for change in non-core fields information submitted during registration?

Amendment to Non-Core fields does not require approval by the Tax Official. All fields other than Core fields are Non-core fields. Examples of non-core fields are details of the authorized signatory, modification of Stake holder details like promoter partner karta etc. The amended information is submitted by the Registrant and is updated in the registration particulars of the taxpayers in GST database automatically.

In case you click Yes, core application changes that have been applied for amendment will not be reflected in the Form.

Important!

Your application for amendment of Core is under processing by your Proper Officer, not all the changes would be reflecting in your application. Are you sure you want to proceed?

1. Access the www.gst.gov.in URL. The GST Home page is displayed.

2. Login to the GST Portal with valid credentials.
3. Click the **Services > Registration > Amendment of Registration Non – Core Fields** link.



4. The application form for editing is displayed and non-core fields is available in editable form. Edit the details in the desired tab.

Application Type	04AQXCV8540MDZ7	gst training
Amendment(Non-Core Fields)		
Type of Registration	Due Date to Complete	Last Modified
Regular	28/07/2017	13/07/2017

<input checked="" type="checkbox"/> Business Details	<input checked="" type="checkbox"/> Promoter / Partners	<input checked="" type="checkbox"/> Authorized Signatory	<input type="checkbox"/> Authorized Representative	<input checked="" type="checkbox"/> Principal Place of Business	<input checked="" type="checkbox"/> Additional Places of Business	<input checked="" type="checkbox"/> Goods and Services	<input checked="" type="checkbox"/> Bank Accounts	<input checked="" type="checkbox"/> State Specific Information	<input type="checkbox"/> Verification
------------------------------------------------------	---------------------------------------------------------	----------------------------------------------------------	----------------------------------------------------	-----------------------------------------------------------------	-------------------------------------------------------------------	--------------------------------------------------------	---------------------------------------------------	----------------------------------------------------------------	---------------------------------------

5. In the Verification tab, select the **Verification** checkbox.
6. In the **Name of Authorized Signatory** drop-down list, select the authorized signatory.
7. In the **Place** field, enter the name of the place.
8. After filling the application for Amendment of Registration, you need to digitally sign the application using Digital Signature Certificate (DSC)/ E-Signature or EVC.

On submission of application for amendment of registration, a message of successful submission of application is displayed. You will receive the acknowledgement in next 15 minutes on your registered e-mail address and mobile phone number. SMS and email will be sent to the primary authorized signatory intimating ARN and successful filing of the Form.

Amendment to Non-Core fields is auto approved after successful filing by the taxpayer and does not require any processing by the Tax Official.

8.8 Let us sum up

According to GST rules, it is mandatory for a business that has a turnover of above Rs.40 lakhs to register as a normal taxable entity. The turnover is Rs.20 lakhs for businesses that are present in hill states and North-Eastern states. For the person who are exclusively providing services the turnover limit is Rs 20 lakhs. GST registration can be simply done on the online GST portal. Anyone who is liable to register with the GST department should follow the designated process

for the registration at the GST portal. The process has been discussed in this study material as mentioned above at point 8.4. Once the applicant is registered under GST, the need for amendments in registration may arise due to several factors such as a change in address, change in contact number, change in business details and so on. In order to amend any information post registration, the taxpayer needs to file an Application for Amendment of Registration. Application for Amendment of Registration, can be categorized in two types: Application for Amendment of Core fields in Registration or Application for Amendment of Non-Core fields in Registration. The amendment in these fields can be done by following the due process as explained in this study material. The application for amendment of core or non-core field is to be made online at GST portal.

8.9 Test your Knowledge

- i. What are the Steps to complete GST registration process online?
- ii. Discuss the process for the new registration of a tax payer at GST portal.
- iii. What is Amendment of Registration - Core and Non-Core Fields? Who can file the application in this regards?
- iv. Which fields CANNOT be amended using the application for Amendment of Registration?
- v. What are the process of amendment of Core Fields?
- vi. How to amend Non-Core Fields?

GST FILING AND PRACTICE
COURSE: **GST TAX ACCOUNTING, DOCUMENTATION
AND E-FILING AT GST PORTAL**

**UNIT IX: Ledgers balances at portal, Return Dashboard, e-way bill system, Payments,
User Services and Annual Return Form No 9.**

STRUCTURE

- 9.1 Introduction
- 9.2 Some Important Definitions
- 9.3 Section 49 of the CGST Act 2017. Payment of tax, interest, penalty and other amounts.
- 9.4 49A. Utilisation of input tax credit subject to certain conditions
- 9.5 49B. Order of utilisation of input tax credit
- 9.6 Section 53A of the CGST Act 2017. Transfer of certain amounts
- 9.7 Analysis of Section 49 and relevant Rules
- 9.8 Section 50 of the CGST Act, Interest on delayed payment of tax.
- 9.9 Concept in relation to Return Dash board and payment has been discussed in PAPER CCGST1: GOODS AND SERVICE TAX LAW AND PRACTICE in UNIT X
- 9.10 User Services
- 9.11 E -Way Bill System
- 9.12 Section 44 of the CGST Act 2017, Annual return
- 9.13 Let us sum up
- 9.14 Test your Knowledge

9.1 Introduction

Electronic Cash Ledger, Electronic Credit Ledger and Electronic Liability Register are electronic form of passbook for GST. These e-ledgers are available to all GST registrants on the GST portal. The e-ledgers contains details like, amount of GST deposited in cash to government in electronic cash ledger, balance of Input Tax Credit available (ITC) in electronic credit ledger and manner of Setoff of GST liability and balance liability (if any) electronic liability ledger.

E- Way Bill is an Electronic Way bill for movement of goods to be generated on the e-Way Bill Portal. A GST registered person cannot transport goods in a vehicle whose value exceeds Rs.

50,000 (Single Invoice/bill/delivery challan) without an e-way bill that is generated on ewaybillgst.gov.in.

Registered taxpayer who is a normal taxpayer including SEZ units and SEZ developers. A composition taxpayer who opted out of the scheme in the middle of the year and continues to be registered under GST. A taxpayer who transitioned from VAT to GST in the first financial year of GST implementation is required to file Annual Return in the prescribed form under the GST laws.

9.2 Some Important Definitions

- i. “authorised bank” shall mean a bank or a branch of a bank authorised by the Government to collect the tax or any other amount payable under this Act; Section 2(14) of the CGST Act 2017.
- ii. “electronic cash ledger” means the electronic cash ledger referred to in subsection (1) of section 49, Section 2(43) of the CGST Act 2017.
- iii. “electronic credit ledger” means the electronic credit ledger referred to in subsection (2) of section 49; Section 2(46) of the CGST Act 2017.

9.3 Section 49 of the CGST Act 2017. Payment of tax, interest, penalty and other amounts.

(1) Every deposit made towards tax, interest, penalty, fee or any other amount by a person by internet banking or by using credit or debit cards or National Electronic Fund Transfer or Real Time Gross Settlement or by such other mode and subject to such conditions and restrictions as may be prescribed, shall be credited to the electronic cash ledger of such person to be maintained in such manner as may be prescribed.

(2) The input tax credit as self-assessed in the return of a registered person shall be credited to his electronic credit ledger, in accordance with section 41, to be maintained in such manner as may be prescribed.

(3) The amount available in the electronic cash ledger may be used for making any payment towards tax, interest, penalty, fees or any other amount payable under the provisions of this Act or the rules made thereunder in such manner and subject to such conditions and within such time as may be prescribed.

(4) The amount available in the electronic credit ledger may be used for making any payment towards output tax under this Act or under the Integrated Goods and Services Tax Act in such manner and subject to such conditions and within such time as may be prescribed.

(5) The amount of input tax credit available in the electronic credit ledger of the registered person on account of—

(a) integrated tax shall first be utilised towards payment of integrated tax and the amount remaining, if any, may be utilised towards the payment of central tax and State tax, or as the case may be, Union territory tax, in that order;

(b) the central tax shall first be utilised towards payment of central tax and the amount remaining, if any, may be utilised towards the payment of integrated tax;

(c) the State tax shall first be utilised towards payment of State tax and the amount remaining, if any, may be utilised towards payment of integrated tax

Provided that the input tax credit on account of State tax shall be utilised towards payment of integrated tax only where the balance of the input tax credit on account of central tax is not available for payment of integrated tax;

(d) the Union territory tax shall first be utilised towards payment of Union territory tax and the amount remaining, if any, may be utilised towards payment of integrated tax:

Provided that the input tax credit on account of Union territory tax shall be utilised towards payment of integrated tax only where the balance of the input tax credit on account of central tax is not available for payment of integrated tax;

(e) the central tax shall not be utilised towards payment of State tax or Union territory tax; and

(f) the State tax or Union territory tax shall not be utilised towards payment of central tax.

(6) The balance in the electronic cash ledger or electronic credit ledger after payment of tax, interest, penalty, fee or any other amount payable under this Act or the rules made thereunder may be refunded in accordance with the provisions of section 54.

(7) All liabilities of a taxable person under this Act shall be recorded and maintained in an electronic liability register in such manner as may be prescribed.

(8) Every taxable person shall discharge his tax and other dues under this Act or the rules made thereunder in the following order, namely: —

(a) self-assessed tax, and other dues related to returns of previous tax periods;

(b) self-assessed tax, and other dues related to the return of the current tax period;

(c) any other amount payable under this Act or the rules made thereunder including the demand determined under section 73 or section 74.

(9) Every person who has paid the tax on goods or services or both under this Act shall, unless the contrary is proved by him, be deemed to have passed on the full incidence of such tax to the recipient of such goods or services or both.

Explanation. —For the purposes of this section, —

(a) the date of credit to the account of the Government in the authorised bank shall be deemed to be the date of deposit in the electronic cash ledger;

(b) the expression, —

(i) —tax dues¹ means the tax payable under this Act and does not include interest, fee and penalty; and

(ii) —other dues¹ means interest, penalty, fee or any other amount payable under this Act or the rules made thereunder.

(10) [A registered person may, on the common portal, transfer any amount of tax, interest, penalty, fee or any other amount available in the electronic cash ledger under this Act, to the electronic cash ledger for integrated tax, central tax, State tax, Union territory tax or cess, in such form and manner and subject to such conditions and restrictions as may be prescribed and such transfer shall be deemed to be a refund from the electronic cash ledger under this Act.

(11) Where any amount has been transferred to the electronic cash ledger under this Act, the same shall be deemed to be deposited in the said ledger as provided in sub-section (1).

9.4 49A. Utilisation of input tax credit subject to certain conditions. —

(1) Notwithstanding anything contained in section 49, the input tax credit on account of central tax, State tax or Union territory tax shall be utilised towards payment of integrated tax, central tax, State tax or Union territory tax, as the case may be, only after the input tax credit available on account of integrated tax has first been utilised fully towards such payment.

9.5 49 B. Order of utilisation of input tax credit. —

(1) Notwithstanding anything contained in this Chapter and subject to the provisions of clause (e) and clause (f) of sub-section (5) of section 49, the Government may, on the recommendations of the Council prescribe the order and manner of utilisation of the input tax credit on account of integrated tax, central tax, State tax or Union territory tax, as the case may be, towards payment of any such tax

9.6 Section 53A of the CGST Act 2017. Transfer of certain amounts. — Where any amount has been transferred from the electronic cash ledger under this Act to the electronic cash ledger under the State Goods and Services Tax Act or the Union territory Goods and Services Tax Act, the Government shall, transfer to the State tax account or the Union territory tax account, an amount equal to the amount transferred from the electronic cash ledger, in such manner and within such time as may be prescribed.

9.7 Analysis of Section 49 and relevant Rules

A. Electronic Cash Ledger: Section 49 (1) (3) (6) (10) & (11) Read with Rule 87 of the CGST Rules.

Rule 87 of the **CGST Rules**. Electronic Cash Ledger. -(1) The electronic cash ledger under sub-

section (1) of section 49 shall be maintained in FORM GST PMT-05 for each person, liable to pay tax, interest, penalty, late fee or any other amount, on the common portal for crediting the amount deposited and debiting the payment therefrom towards tax, interest, penalty, fee or any other amount.

(2) Any person, or a person on his behalf, shall generate a challan in FORM GST PMT-06 on the common portal and enter the details of the amount to be deposited by him towards tax, interest, penalty, fees or any other amount:

Provided that the challan in FORM GST PMT-06 generated at the common portal shall be valid for a period of fifteen days.

(3) The deposit under sub-rule (2) shall be made through any of the following modes, namely:- (i) Internet Banking through authorised banks; (ii) Credit card or Debit card through the authorised bank; (iii) National Electronic Fund Transfer or Real Time Gross Settlement from any bank; or (iv) Over the Counter payment through authorised banks for deposits up to ten thousand rupees per challan per tax period, by cash, cheque or demand draft: Provided that the restriction for deposit up to ten thousand rupees per challan in case of an Over the Counter payment shall not apply to deposit to be made by – (a) Government Departments or any other deposit to be made by persons as may be notified by the Commissioner in this behalf; (b) Proper officer or any other officer authorised to recover outstanding dues from any person, whether registered or not, including recovery made through attachment or sale of movable or immovable properties; (c) Proper officer or any other officer authorised for the amounts collected by way of cash, cheque or demand draft during any investigation or enforcement activity or any ad hoc deposit:

Provided further that a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) may also make the deposit under sub-rule (2) through international money transfer through Society for Worldwide Interbank Financial Telecommunication payment network, from the date to be notified by the Board. explanation. – For the purposes of this sub-rule, it is hereby clarified that for making payment of any amount indicated in the challan, the commission, if any, payable in respect of such payment shall be borne by the person making such payment.

(4) Any payment required to be made by a person who is not registered under the Act, shall be made on the basis of a temporary identification number generated through the common portal.

(5) Where the payment is made by way of National Electronic Fund Transfer or Real Time Gross Settlement mode from any bank, the mandate form shall be generated along with the challan on the common portal and the same shall be submitted to the bank from where the payment is to be made: Provided that the mandate form shall be valid for a period of fifteen days from the date of generation of challan.

(6) On successful credit of the amount to the concerned government account maintained in the authorised bank, a Challan Identification Number shall be generated by the collecting bank and the same shall be indicated in the challan.

(7) On receipt of the Challan Identification Number from the collecting bank, the said amount shall be credited to the electronic cash ledger of the person on whose behalf the deposit has been made and the common portal shall make available a receipt to this effect.

(8) Where the bank account of the person concerned, or the person making the deposit on his behalf, is debited but no Challan Identification Number is generated or generated but not communicated to the common portal, the said person may represent electronically in FORM GST PMT-07 through the common portal to the bank or electronic gateway through which the deposit was initiated.

(9) Any amount deducted under section 51 or collected under section 52 and claimed in FORM GSTR-02 by the registered taxable person from whom the said amount was deducted or, as the case may be, collected shall be credited to his electronic cash ledger [in accordance with the provisions of rule 87.

(10) Where a person has claimed refund of any amount from the electronic cash ledger, the said amount shall be debited to the electronic cash ledger.

(11) If the refund so claimed is rejected, either fully or partly, the amount debited under sub-rule (10), to the extent of rejection, shall be credited to the electronic cash ledger by the proper officer by an order made in FORM GST PMT-03.

(12) A registered person shall, upon noticing any discrepancy in his electronic cash ledger, communicate the same to the officer exercising jurisdiction in the matter, through the common portal in FORM GST PMT-04. Explanation 1.-The refund shall be deemed to be rejected if the appeal is finally rejected.

Explanation 2. – For the purposes of this rule, it is hereby clarified that a refund shall be deemed to be rejected, if the appeal is finally rejected or if the claimant gives an undertaking to the proper officer that he shall not file an appeal.

(13) A registered person may, on the common portal, transfer any amount of tax, interest, penalty, fee or any other amount available in the electronic cash ledger under the Act to the electronic cash ledger for integrated tax, central tax, State tax or Union territory tax or cess in FORM GST PMT-09.

B. Electronic Credit Ledger: Section 49 (2) (4) & (5), Section 49A, Section 49B Read with Rule 86, 86A, Rule 86B and 88A of the CGST Rules.

CGST Rule 86: Electronic Credit Ledger (Chapter-IX: Payment of Tax)

(1) The electronic credit ledger shall be maintained in **FORM GST PMT 02** for each registered person eligible for input tax credit under the Act on the common portal and every claim of input tax credit under the Act shall be credited to the said ledger.

(2) The electronic credit ledger shall be debited to the extent of discharge of any liability in accordance with the provisions of section 49 or section 49A or section 49B.

(3) Where a registered person has claimed refund of any unutilized amount from the electronic credit ledger in accordance with the provisions of section 54, the amount to the extent of the claim shall be debited in the said ledger.

(4) If the refund so filed is rejected, either fully or partly, the amount debited under sub-rule (3), to the extent of rejection, shall be re-credited to the electronic credit ledger by the proper officer by an order made in **FORM GST PMT 03**.

(4A) Where a registered person has claimed refund of any amount paid as tax wrongly paid or paid in excess for which debit has been made from the electronic credit ledger, the said amount, if found admissible, shall be re-credited to the electronic credit ledger by the proper officer by an order made in **FORM GST PMT 03**.

(5) Save as provided in the provisions of this Chapter, no entry shall be made directly in the electronic credit ledger under any circumstance.

(6) A registered person shall, upon noticing any discrepancy in his electronic credit ledger, communicate the same to the officer exercising jurisdiction in the matter, through the common portal in **FORM GST PMT 04**.

Explanation. - For the purposes of this rule, it is hereby clarified that a refund shall be deemed to be rejected, if the appeal is finally rejected or if the claimant gives an undertaking to the proper officer that he shall not file an appeal.

Rule 86A – Conditions of use of amount available in electronic credit ledger

“(1) The Commissioner or an officer authorised by him in this behalf, not below the rank of an Assistant Commissioner, having reasons to believe that credit of input tax available in the electronic credit ledger has been fraudulently availed or is ineligible in as much as-

- a) the credit of input tax has been availed on the strength of tax invoices or debit notes or any other document prescribed under rule 36—
- i. issued by a registered person who has been found non-existent or not to be conducting any business from any place for which registration has been obtained; or
 - ii. without receipt of goods or services or both; or
- b) the credit of input tax has been availed on the strength of tax invoices or debit notes or any other document prescribed under rule 36 in respect of any supply, the tax charged in respect of which has not been paid to the Government; or
- c) the registered person availing the credit of input tax has been found non-existent or not to be conducting any business from any place for which registration has been obtained; or
- d) the registered person availing any credit of input tax is not in possession of a tax invoice or debit note or any other document prescribed under rule 36, may, for reasons to be recorded in writing, not allow debit of an amount equivalent to such credit in electronic credit ledger for discharge of any liability under section 49 or for claim of any refund of any unutilised amount.
- (2) The Commissioner, or the officer authorised by him under sub-rule (1) may, upon being satisfied that conditions for disallowing debit of electronic credit ledger as above, no longer exist, allow such debit.
- (3) Such restriction shall cease to have effect after the expiry of a period of one year from the date of imposing such restriction.”

Rule 86B – Restrictions on use of amount available in electronic credit ledger

Notwithstanding anything contained in these rules, the registered person shall not use the amount available in electronic credit ledger to discharge his liability towards output tax in excess of ninety-nine per cent. of such tax liability, in cases where the value of taxable supply other than exempt supply and zero-rated supply, in a month exceeds fifty lakh rupees. These are subject to the conditions laid down in Rule 86B.

C. Electronic Liability Register: Section 49 (7) (8) & (9) Read with Rule 85 of the CGST Rules.

CGST Rule 85: Electronic Liability Register (Chapter-IX: Payment of Tax)

- (1) The electronic liability register specified under subsection (7) of section 49 shall be maintained in **FORM GST PMT 01** for each person liable to pay tax, interest, penalty, late fee or any other amount on the common portal and all amounts payable by him shall be debited to the said register.
- (2) The electronic liability register of the person shall be debited by-
 - (a) the amount payable towards tax, interest, late fee or any other amount payable as per the return furnished by the said person;

- (b) the amount of tax, interest, penalty or any other amount payable as determined by a proper officer in pursuance of any proceedings under the Act or as ascertained by the said person;
- (c) the amount of tax and interest payable as a result of mismatch under section 42 or section 43 or section 50; or
- (d) any amount of interest that may accrue from time to time.
- (3) Subject to the provisions of section 49, section 49A and section 49B, payment of every liability by a registered person as per his return shall be made by debiting the electronic credit ledger maintained as per rule 86 or the electronic cash ledger maintained as per rule 87 and the electronic liability register shall be credited accordingly.
- (4) The amount deducted under section 51, or the amount collected under section 52, or the amount payable on reverse charge basis, or the amount payable under section 10, any amount payable towards interest, penalty, fee or any other amount under the Act shall be paid by debiting the electronic cash ledger maintained as per rule 87 and the electronic liability register shall be credited accordingly.
- (5) Any amount of demand debited in the electronic liability register shall stand reduced to the extent of relief given by the appellate authority or Appellate Tribunal or court and the electronic tax liability register shall be credited accordingly.
- (6) The amount of penalty imposed or liable to be imposed shall stand reduced partly or fully, as the case may be, if the taxable person makes the payment of tax, interest and penalty specified in the show cause notice or demand order and the electronic liability register shall be credited accordingly.
- (7) A registered person shall, upon noticing any discrepancy in his electronic liability ledger, communicate the same to the officer exercising jurisdiction in the matter, through the common portal in **FORM GST PMT 04**.

9.8 Section 50 of the CGST Act, Interest on delayed payment of tax.

(1) Every person who is liable to pay tax in accordance with the provisions of this Act or the rules made thereunder, but fails to pay the tax or any part thereof to the Government within the period prescribed, shall for the period for which the tax or any part thereof remains unpaid, pay, on his own, interest at such rate, not exceeding eighteen per cent., as may be notified by the Government on the recommendations of the Council:

Provided that the interest on tax payable in respect of supplies made during a tax period and declared in the return for the said period furnished after the due date in accordance with the provisions of section 39, except where such return is furnished after commencement of any

proceedings under section 73 or section 74 in respect of the said period, shall be payable on that portion of the tax which is paid by debiting the electronic cash ledger.

(2) The interest under sub-section (1) shall be calculated, in such manner as may be prescribed, from the day succeeding the day on which such tax was due to be paid.

(3) A taxable person who makes an undue or excess claim of input tax credit under sub-section (10) of section 42 or undue or excess reduction in output tax liability under sub-section (10) of section 43, shall pay interest on such undue or excess claim or on such undue or excess reduction, as the case may be, at such rate not exceeding twenty-four per cent., as may be notified by the Government on the recommendations of the Council.

9.9 Concept in relation to Return Dash board and payment has been discussed in PAPER CCGST1: GOODS AND SERVICE TAX LAW AND PRACTICE in UNIT X: RETURNS: Knowledge in respect of filing of GST returns at Portal.

9.10 User Services: Under user services which is available under the tab services one can find out the relevant HSN code applicable to the goods and services being supplied by the tax payers.

In holiday section one can find out the declared holidays of the GST offices according to the State where office of the tax payer is located.

Under cause list one can check, when an application is filed/referred or order has to be rectified by the authorities or to be declared as void ab initio, a date of hearing is issued by the Tax Official and communicated to the parties by the GST Portal. A cause list of all such dates is maintained in the GST Portal. The Cause list can be printed/ saved in PDF. Cause list is updated on real time basis. You can view cause list without logging to the GST Portal.

Locate GST practitioner, under this tab the taxpayer can find out the GST practitioner for completing all the compliances under the GST Act.

Generate User ID for Unregistered Person. Under GST, an advance ruling is issued by tax officials for corporates and individuals who seek clarifications on tax matters. It is a simple interpretation of tax laws. Such requests can be made only by a registered person or by one who is going to obtain registration. Thus, if an unregistered person wants to seek any clarification, he/she cannot do so without being registered on the GST portal. Unregistered users should create a user ID so that they can make a request for advance ruling.

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9.11 E -Way Bill System

E- Way Bill is an Electronic Way bill for movement of goods to be generated on the e-Way Bill Portal. A GST registered person cannot transport goods in a vehicle whose value exceeds Rs. 50,000 (Single Invoice/bill/delivery challan) without an e-way bill that is generated on **ewaybillgst.gov.in**. When an e-way bill is generated, a unique E-way Bill Number (EBN) is allocated and is available to the supplier, recipient, and the transporter.

Section 68 of the CGST Act Inspection of goods in movement. —

- (1) The Government may require the person in charge of a conveyance carrying any consignment of goods of value exceeding such amount as may be specified to carry with him such documents and such devices as may be prescribed.
- (2) The details of documents required to be carried under sub-section (1) shall be validated in such manner as may be prescribed.
- (3) Where any conveyance referred to in sub-section (1) is intercepted by the proper officer at any place, he may require the person in charge of the said conveyance to produce the documents prescribed under the said sub-section and devices for verification, and the said person shall be liable to produce the documents and devices and also allow the inspection of goods.

Rule 138 of the CGST Rules: Information to be furnished prior to commencement of movement of goods and generation of e-way bill.

- (1) Every registered person who causes movement of goods of consignment value exceeding fifty thousand rupees—
 - (i) in relation to a supply; or
 - (ii) for reasons other than supply; or
 - (iii) due to inward supply from an unregistered person,

shall, before commencement of such movement, furnish information relating to the said goods as specified in **Part A** of **FORM GST EWB-01**, electronically, on the common portal along with such other information as may be required on the common portal and a unique number will be generated on the said portal:

Provided that the transporter, on an authorization received from the registered person, may furnish information in **Part A** of **FORM GST EWB-01**, electronically, on the common portal along with such other information as may be required on the common portal and a unique number will be generated on the said portal:

Provided further that where the goods to be transported are supplied through an e-commerce operator or a courier agency, on an authorization received from the consignor, the information in **Part A** of **FORM GST EWB-01** may be furnished by such e-commerce operator or courier agency and a unique number will be generated on the said portal:

Provided also that where goods are sent by a principal located in one State or Union territory to a job worker located in any other State or Union territory, the e-way bill shall be generated either by the principal or the job worker, if registered, irrespective of the value of the consignment.

Explanation 1. – For the purposes of this rule, the expression —handicraft goods‡ has the meaning as assigned to it in the Government of India, Ministry of Finance, notification No. 56/2018-Central Tax, dated the 23rd October, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1056 (E), dated the 23rd October, 2018 as amended from time to time.

Explanation 2-For the purposes of this rule, the consignment value of goods shall be the value, determined in accordance with the provisions of section 15, declared in an invoice, a bill of supply or a delivery challan, as the case may be, issued in respect of the said consignment and also includes the central tax, State or Union territory tax, integrated tax and cess charged, if any, in the document and shall exclude the value of exempt supply of goods where the invoice is issued in respect of both exempt and taxable supply of goods.

(2) Where the goods are transported by the registered person as a consignor or the recipient of supply as the consignee, whether in his own conveyance or a hired one or a public conveyance, by road, the said person shall generate the e-way bill in **FORM GST EWB-01** electronically on the common portal after furnishing information in **Part B** of **FORM GST EWB-01**.

(2A) Where the goods are transported by railways or by air or vessel, the e-way bill shall be generated by the registered person, being the supplier or the recipient, who shall, either before or after the commencement of movement, furnish, on the common portal, the information in **Part B** of **FORM GST EWB-01**: Provided that where the goods are transported by railways,

the railways shall not deliver the goods unless the e-way bill required under these rules is produced at the time of delivery.

(3) Where the e-way bill is not generated under sub-rule (2) and the goods are handed over to a transporter for transportation by road, the registered person shall furnish the information relating to the transporter on the common portal and the e-way bill shall be generated by the transporter on the said portal on the basis of the information furnished by the registered person in **Part A** of **FORM GST EWB-01**:

Provided that the registered person or, the transporter may, at his option, generate and carry the e-way bill even if the value of the consignment is less than fifty thousand rupees: Provided further that where the movement is caused by an unregistered person either in his own conveyance or a hired one or through a transporter, he or the transporter may, at their option, generate the e-way bill in **FORM GST EWB-01** on the common portal in the manner specified in this rule: Provided also that where the goods are transported for a distance of upto fifty kilometres within the State or Union territory from the place of business of the consignor to the place of business of the transporter for further transportation, the supplier or the recipient, or as the case may be, the transporter may not furnish the details of conveyance in **Part B** of **FORM GST EWB-01**.

Explanation 1. –For the purposes of this sub-rule, where the goods are supplied by an unregistered supplier to a recipient who is registered, the movement shall be said to be caused by such recipient if the recipient is known at the time of commencement of the movement of goods.

Explanation 2.- The e-way bill shall not be valid for movement of goods by road unless the information in **Part-B** of **FORM GST EWB-01** has been furnished except in the case of movements covered under the third proviso to sub-rule (3) and the proviso to sub-rule (5).

(4) Upon generation of the e-way bill on the common portal, a unique e-way bill number (EBN) shall be made available to the supplier, the recipient and the transporter on the common portal.

(5) Where the goods are transferred from one conveyance to another, the consignor or the recipient, who has provided information in **Part A** of the **FORM GST EWB-01**, or the transporter shall, before such transfer and further movement of goods, update the details of conveyance in the e-way bill on the common portal in **Part B** of **FORM GST EWB-01**: Provided that where the goods are transported for a distance of upto fifty kilometres within the State or Union territory from the place of business of the transporter finally to the place of business of the consignee, the details of the conveyance may not be updated in the e-way bill.

(5A) The consignor or the recipient, who has furnished the information in **Part A** of **FORM GST EWB-01**, or the transporter, may assign the e-way bill number to another registered or enrolled transporter for updating the information in **Part B** of **FORM GST EWB-01** for further movement of the consignment:

Provided that after the details of the conveyance have been updated by the transporter in **Part B** of **FORM GST EWB-01**, the consignor or recipient, as the case may be, who has furnished the information in **Part A** of **FORM GST EWB-01** shall not be allowed to assign the e-way bill number to another transporter.

(6) After e-way bill has been generated in accordance with the provisions of sub-rule (1), where multiple consignments are intended to be transported in one conveyance, the transporter may indicate the serial number of e-way bills generated in respect of each such consignment electronically on the common portal and a consolidated e-way bill in **FORM GST EWB-02** may be generated by him on the said common portal prior to the movement of goods.

(7) Where the consignor or the consignee has not generated the e-way bill in **FORM GST EWB-01** and the aggregate of the consignment value of goods carried in the conveyance is more than fifty thousand rupees, the transporter, except in case of transportation of goods by railways, air and vessel, shall, in respect of inter-State supply, generate the e-way bill in **FORM GST EWB-01** on the basis of invoice or bill of supply or delivery challan, as the case may be, and may also generate a consolidated e-way bill in **FORM GST EWB-02** on the common portal prior to the movement of goods: Provided that where the goods to be transported are supplied through an e-commerce operator or a courier agency, the information in **Part A** of **FORM GST EWB-01** may be furnished by such e-commerce operator or courier agency.

(8) The information furnished in **Part A** of **FORM GST EWB-01** shall be made available to the registered supplier on the common portal who may utilize the same for furnishing the details in **FORM GSTR-1**: Provided that when the information has been furnished by an unregistered supplier or an unregistered recipient in **FORM GST EWB-01**, he shall be informed electronically, if the mobile number or the e-mail is available.

(9) Where an e-way bill has been generated under this rule, but goods are either not transported or are not transported as per the details furnished in the e-way bill, the e-way bill may be cancelled electronically on the common portal within twenty-four hours of generation of the e-way bill: Provided that an e-way bill cannot be cancelled if it has been verified in transit in accordance with the provisions of rule 138B: Provided further that the unique number generated under sub-rule (1) shall be valid for a period of fifteen days for updation of **Part B** of **FORM GST EWB-01**.

(10) An e-way bill or a consolidated e-way bill generated under this rule shall be valid for the period as mentioned in column (3) of the Table below from the relevant date, for the distance, within the country, the goods have to be transported, as mentioned in column (2) of the said Table:-

Sl. No.	Distance	Validity period
(1)	(2)	(3)
1.	Upto[200 km.] ³¹⁴	One day in cases other than Over Dimensional Cargo[or multimodal shipment in which at least one leg involves transport by ship] ³¹⁵
2.	For every [200 km.] ³¹⁶ or part thereof thereafter	One additional day in cases other than Over Dimensional Cargo[or multimodal shipment in which at least one leg involves transport by ship] ³¹⁷

3.	Upto 20 km	One day in case of Over Dimensional Cargo[or multimodal shipment in which at least one leg involves transport by ship] ³¹⁸
4.	For every 20 km. or part thereof thereafter	One additional day in case of Over Dimensional Cargo [or multimodal shipment in which at least one leg involves transport by ship] ³¹⁹ :

Provided that the Commissioner may, on the recommendations of the Council, by notification, extend the validity period of an e-way bill for certain categories of goods as may be specified therein: Provided further that where, under circumstances of an exceptional nature, including trans-shipment, the goods cannot be transported within the validity period of the e-way bill, the transporter may extend the validity period after updating the details in **Part B of FORM GST EWB-01**, if required.

Provided also that the validity of the e-way bill may be extended within eight hours from the time of its expiry.

Explanation 1. —For the purposes of this rule, the—relevant date shall mean the date on Which the e-way bill has been generated and the period of validity shall be counted from the time at which the e-way bill has been generated and each day shall be counted as the period expiring at midnight of the day immediately following the date of generation of e-way bill.

Explanation 2. — For the purposes of this rule, the expression —Over Dimensional Cargo shall mean a cargo carried as a single indivisible unit and which exceeds the dimensional limits prescribed in rule 93 of the Central Motor Vehicle Rules, 1989, made under the Motor Vehicles Act, 1988 (59 of 1988).

(11) The details of the e-way bill generated under this rule shall be made available to the- (a) supplier, if registered, where the information in **Part A** of **FORM GST EWB-01** has been furnished by the recipient or the transporter; or (b) recipient, if registered, where the information in **Part A** of **FORM GST EWB-01** has been furnished by the supplier or the transporter, on the common portal, and the supplier or the recipient, as the case may be, shall communicate his acceptance or rejection of the consignment covered by the e-way bill.

(12) Where the person to whom the information specified in sub-rule (11) has been made available does not communicate his acceptance or rejection within seventy-two hours of the details being made available to him on the common portal, or the time of delivery of goods whichever is earlier, it shall be deemed that he has accepted the said details.

(13) The e-way bill generated under this rule or under rule 138 of the Goods and Services Tax Rules of any State or Union territory shall be valid in every State and Union territory.

(14) Notwithstanding anything contained in this rule, no e-way bill is required to be generated—

(a) where the goods being transported are specified in Annexure;

(b) where the goods are being transported by a non-motorised conveyance;

(c) where the goods are being transported from the customs port, airport, air cargo complex and land customs station to an inland container depot or a container freight station for clearance by Customs;

(d) in respect of movement of goods within such areas as are notified under clause (d) of sub-rule (14) of rule 138 of the State or Union territory Goods and Services Tax Rules in that particular State or Union territory;

(e) where the goods, other than de-oiled cake, being transported, are specified in the Schedule appended to notification No. 2/2017- Central tax (Rate) dated the 28th June, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 674 (E) dated the 28th June, 2017 as amended from time to time;

(f) where the goods being transported are alcoholic liquor for human consumption, petroleum crude, high speed diesel, motor spirit (commonly known as petrol), natural gas or aviation turbine fuel;

(g) where the supply of goods being transported is treated as no supply under Schedule III of the Act;

(h) where the goods are being transported—

- (i) under customs bond from an inland container depot or a container freight station to a customs port, airport, air cargo complex and land customs station, or from one customs station or customs port to another customs station or customs port, or
- (ii) under customs supervision or under customs seal;
- (i) where the goods being transported are transit cargo from or to Nepal or Bhutan;
- (j) where the goods being transported are exempt from tax under notification No. 7/2017 Central Tax (Rate), dated 28th June 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 679(E) dated the 28th June, 2017 as amended from time to time and notification No. 26/2017- Central Tax (Rate), dated the 21st September, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1181(E) dated the 21st September, 2017 as amended from time to time;
- (k) any movement of goods caused by defence formation under Ministry of defence as a consignor or consignee;
- (l) where the consignor of goods is the Central Government, Government of any State or a local authority for transport of goods by rail;
- (m) where empty cargo containers are being transported; and
- (n) where the goods are being transported upto a distance of twenty kilometres from the place of the business of the consignor to a weighbridge for weighment or from the weighbridge back to the place of the business of the said consignor subject to the condition that the movement of goods is accompanied by a delivery challan issued in accordance with rule 55.
- (o) where empty cylinders for packing of liquefied petroleum gas are being moved for reasons other than supply.

Explanation. - The facility of generation, cancellation, updation and assignment of e-way bill shall be made available through SMS to the supplier, recipient and the transporter, as the case may be.

ANNEXURE
[(See rule 138 (14)]

S. No.	Description of Goods
(1)	(2)
1.	Liquefied petroleum gas for supply to household and non domestic exempted category (NDEC) customers
2.	Kerosene oil sold under PDS
3.	Postal baggage transported by Department of Posts
4.	Natural or cultured pearls and precious or semi-precious stones; precious metals and metals clad with precious metal (Chapter 71)
5.	Jewellery, goldsmiths' and silversmiths' wares and other articles (Chapter 71)
6.	Currency
7.	Used personal and household effects
8.	Coral, unworked (0508) and worked coral (9601)

9.12 Section 44 of the CGST Act 2017, Annual return. —

Every registered person, other than an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person shall furnish an annual return which may include a self-certified reconciliation statement, reconciling the value of supplies declared in the return furnished for the financial year, with the audited annual financial statement for every financial year electronically, within such time and in such form and in such manner as may be prescribed.

Provided that the Commissioner may, on the recommendations of the Council, by notification, exempt any class of registered persons from filing annual return under this section:

Provided further that nothing contained in this section shall apply to any department of the Central Government or a State Government or a local authority, whose books of account are subject to audit by the Comptroller and Auditor-General of India or an auditor appointed for auditing the accounts of local authorities under any law for the time being in force.

Rule 80 of the CGST Rule 2017, Annual return.- (1) Every registered person, other than those referred to in the second proviso to section 44, an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, shall furnish an annual return for every financial year as specified under section 44 electronically in **FORM GSTR-9** on or before the thirty-first day of December following the end of such financial year through the common portal either directly or through a Facilitation Centre notified by the Commissioner:

Provided that a person paying tax under section 10 shall furnish the annual return in **FORM GSTR-9A**.

9.13 Let us sum up

Electronic Cash Ledger, Electronic Credit Ledger and Electronic Liability Register are electronic form of passbook for GST. These e-ledgers are available to all GST registrants on the GST portal. The e-ledgers contains details like, amount of GST deposited in cash to government in electronic cash ledger, balance of Input Tax Credit available (ITC) in electronic credit ledger and manner of Setoff of GST liability and balance liability (if any) electronic liability ledger. The main provisions for these ledgers are covered in section 49 read with the relevant Rules as explained in this study material mentioned above. Section 50 discuss about the liability for payment of interest when there is failure to pay the tax on time. Under user services, one can check the relevant HSN code for the goods and services, holiday list, cause list, location of a GST practitioner and Generation of User ID for Unregistered Person. Electronic Way bill for movement of goods to be generated on the e-Way Bill Portal. A GST registered person cannot transport goods in a vehicle whose value exceeds Rs. 50,000 (Single Invoice/bill/delivery challan) without an e-way bill that is generated on **ewaybillgst.gov.in**. When an e-way bill is generated, a unique E-way Bill Number (EBN) is allocated and is available to the supplier, recipient, and the transporter. Every registered person, other than an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person shall furnish an annual return in **FORM 9A** which may include a self-certified reconciliation statement, reconciling the value of supplies declared in the return furnished for the financial year, with the audited annual financial statement for every financial year electronically, within such time and in such form and in such manner as may be prescribed

9.14 Test your Knowledge

- i. Discuss the law for maintaining Electronic Cash Ledger as per section 49 read with the relevant Rule.
- ii. Explain the provisions of Electronic Credit Ledger as contained in Section 49 (2) (4) & (5), Section 49A, Section 49B.
- iii. Explain the Rule 86, 86A, Rule 86B and 88A of the CGST Rules for Electronic Credit Ledger.
- iv. What is Electronic Liability Register? Discuss in relation to Section 49 (7) (8) & (9) Read with Rule 85 of the CGST Rules.
- v. When a registered person under GST Act is liable to pay interest?
- vi. What is E-way bill? Discuss the main provisions for the issuance of the e-way bill.
- vii. Who is required to file Annual return? Explain the main tables for GSTR9.

GST FILING AND PRACTICE
COURSE: **GST TAX ACCOUNTING, DOCUMENTATION
AND E-FILING AT GST PORTAL**

**UNIT X: Verification of input tax credit system from portal vis a vis books of accounts
and its adjustments.**

STRUCTURE

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10.10 Test your Knowledge

10.1 INTRODUCTION

In broad-spectrum, reconciliation means matching two sets of data entries to recognize any differences or disagreements. It is done to amend the inadvertent errors earlier committed or any omissions. Under taxation laws, reconciliation holds prominence because it can give rise to tax short paid or not paid or excess paid as well. Undermentioned mismatches or differences can be noticed by taking up reconciliation exercise:

Until 31st Dec 2021, variances were there in the provisional credit as claimed under CGST Rule 36(4) and the actual credit that is claimable as per GSTR-2B across return periods.

Differences between ITC values available in GSTR-2B versus ITC available in books of accounts. This has led to rigorous vendor follow-ups especially from 1st Jan 2022 after removing provisional ITC by virtue of Section 16(2) aa.

10.2 There can be numerous reasons for differences. Popular ones are:

The vendor has not declared liability on supplies made but establishments have availed credit on such purchasing in the GST returns: Businesses should follow up with the vendor to confirm that the liability is declared. Else, risks of such credits being disallowed may arise.

Discrepancy between liability declared by the vendor and credit availed: The reasons for variances should be identified and reconciled appropriately (e.g. by issuing debit notes/credit notes etc.) at the earlier of, filing the return under section 39 for the month of September following the end of the financial year to which a particular invoice pertains, or the furnishing of the relevant annual return.

Mistakes in the details furnished: There can be mismatch in the fields such as GSTIN of the supplier/recipient, number and date of the invoice/debit note etc. Make amendments in the GST returns of the month following the relevant month when mistakes were committed.

10.3 ITC reconciliation is a time consuming Process: Reconciliation under GST though appears to be an easy process due to computerization still consumes a lot of time and resources. For example, taxpayers are compulsorily required to continuously talk with suppliers for making amendments in the returns filed by them or even to track ITC claims. As the size of the transactions are numerous from number of suppliers, matching of ITC with the books vis-à-vis GST portal is a cumbersome process. Therefore, the tax payers are required to reconcile the ITC on month to month basis to match the tax credit available in the books and GST portal.

Under GST, the process of reconciliation has grown importance as the availment of the of the input tax credit utilised by businesses is thoroughly and frequently supervised by the GST authorities with the help of the online tax administration system. Also, the taxpayers must frequently reconcile their data every month with the data declared by their vendors. It is compulsory to claim correct Input Tax Credit (ITC) and to avoid GST registration being suspended due to any major mismatches between returns. The return filing and processing are semantically automated and the GST Returns are inter-linked.

Detailed discussions in regard to the eligibility and conditions of claiming ITC has been given in study material, UNIT VII: INPUT TAX CREDIT: Definitions, Introductions to ITC and related provisions, PAPER CCGST1: GOODS AND SERVICE TAX LAW AND PRACTICE. In this study material, discussion in regard to the software of matching of ITC available in books and at portal will be discussed.

10.4 Amendments done recently for claiming ITC: With effect from 1st January 2022 onwards, registered person under GST Act must claim Input Tax Credit (ITC) that only appears in GSTR-2B. With this, Rule 36(4) of the CGST Rules loses its purpose while the new clause (aa) under Section 16(2) comes into force. Section 16(2) aa states that the details of the invoice or debit note referred to in clause (a) has been furnished by the supplier in the statement of outward supplies and such details have been communicated to the recipient of such invoice or debit note in the manner specified under section 37.

The newly additional condition allows the registered person to claim ITC only if your supplier declares that invoice or debit note in their corresponding GSTR-1 or Invoice Furnishing Facility (IFF). It must finally be found in the returns auto-generated under Section 38, such as GSTR 2B.

There are number of packaged softwares available in the market for filing the GST Returns. Also these software provides the utility to match the ITC available in books and at portal. But we will discuss here the GST Matching Offline Tool which is available free of cost at the GST portal.

10.5 About Matching Offline Tool

Matching Offline Tool is an offline tool to view Form GSTR 2B and match the auto drafted details in Form GSTR-2B with the purchase register. The match results are used to create the matching report in offline mode.

The taxpayer need to install Matching Tool from the GST Portal, and then add profile to match Form GSTR-2B details with the purchase register details. The Form GSTR-2B JSON files are downloaded from the GST Portal and then viewed and opened in the Matching tool to match details.

The details from both the documents are matched on the basis of defined parameters. The taxpayer can filter and sort match results using features provided in the tool. The tool enables the taxpayer to download the matching results in a csv format.

The key features of Matching Offline Tool are that the details can be matched offline with no connection to Internet.

To download and open the Matching Tool in your system from the GST Portal, followings steps are required to be performed.

1. Access the GST Portal: www.gst.gov.in.
2. Go to **Downloads > Offline Tools > Matching Offline Tool** option and click on it.
3. Select **Download**.
4. Click **Proceed**.
5. Unzip the downloaded Zip file which contain **Matching Offline Tool.exe**.
6. Open the **Matching Offline Tool.exe** by double clicking on it.

7. Select the folder where you intend to install the **Matching Offline Tool**.
8. Click Next.
9. Click Install.
10. Click Finish.
11. Open the **Matching Offline Tool** by double clicking on it.

Downloading the Matching Offline Tool is a one-time activity. However, the tool may get updated in future. So, always use the latest version available on the GST Portal. While using the utility no need to connect with the GST Portal. After completion of the download of the offline utility A shortcut icon is created on your desktop for the Matching Tool. Double-click the icon to open the tool. One can also click **HELP** button to display detailed instructions (Contextual to that page) to use the tool.



10.6 Different categories of matching results

There are broadly six categories of matching results available in the tool, as explained in table below:

Categories of matching results	Matching Parameters
Exact match (All 7 parameters match)	<ol style="list-style-type: none"> 1. GSTIN 2. Document type 3. Document number 4. Document date 5. Total taxable value 6. Total tax amount <Sum of IGST+CGST+SGST+CESS> 7. Tax amount head wise
Partial match (6 out of 7 parameters match)	<p>Partial Match is where GSTIN and Document type match and there is mismatch in only one parameter among the following listed parameters in Form GSTR-2B and PR:</p> <ol style="list-style-type: none"> 1. Document number

Categories of matching results	Matching Parameters
	<ol style="list-style-type: none"> 2. Document date 3. Total taxable value 4. Total tax amount <Sum of IGST+CGST+SGST+CESS> 5. Tax amount head wise
Probable match (6 out of 7 parameters match)	Probable Match, if there is mismatch in one parameter among the parameters listed at Sr. no. 1 & 2. However, parameters 3 to 7 are matching in GSTR -2B and PR: <ol style="list-style-type: none"> 1. GSTIN 2. Document type 3. Document number 4. Document date 5. Total taxable value 6. Total tax amount <Sum of IGST+CGST+SGST+CESS> 7. Tax amount head wise
Unmatched	A record is said to be Unmatched , with a score of 4/7 or 5/7, if the following parameters match : <ul style="list-style-type: none"> • GSTIN • Document type • Document number <Including approximation logic, if any> • Document date BUT there is a mismatch on one or more of following parameters, beyond the tolerance limit set: <ul style="list-style-type: none"> • Total taxable value • Total tax amount <Sum of IGST+CGST+SGST+CESS> • Tax amount head wise • Integrated tax • Central tax • State/UT tax • CESS
In GSTR-2B not in PR	All documents that exist in Form GSTR-2B, but could not be found in PR, (i.e. not classified in any of the Categories of matching results above), will be classified in this category.
In PR not in GSTR-2B	All documents that exist in PR, but could not be found in Form GSTR-2B, (i.e. not classified in any of the

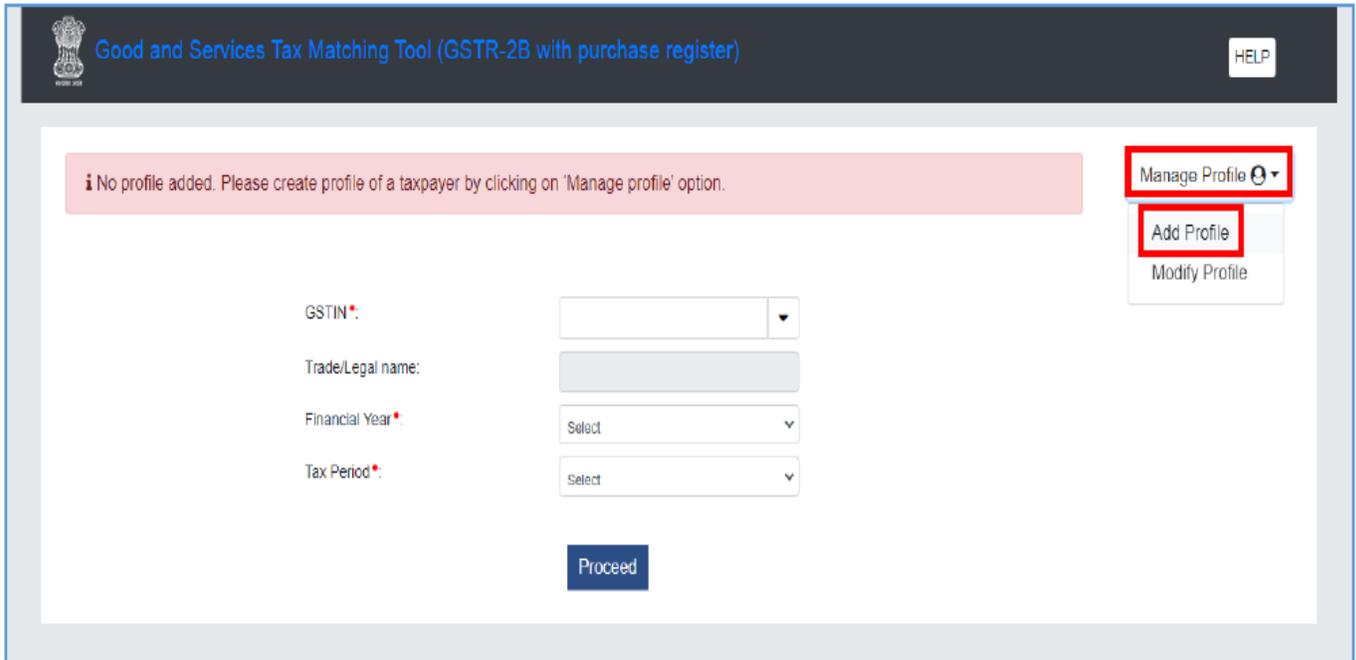
Categories of matching results	Matching Parameters
	Categories of matching results above), will be classified in this category.

10.7 Steps to be followed for the matching of the GSTR2B with the purchase register.

Create Profile: Use the links provided on the Matching Offline Tool (Form GSTR-2B with purchase order) page to create your profile.

To create a profile in the Matching tool, perform the following steps:

1. On the Goods and Services Tax Matching Tool (Form GSTR-2B with purchase register) screen, click the **Manage Profile** option.
2. Select the **Add Profile** option from the list displayed.



3. The Add Profile page is displayed

Goods and Services Tax

Good and Services Tax Matching Tool

HELP

Add Profile

• Indicates mandatory fields

GSTIN of Taxpayer*	Trade/Legal name*	SEZ Unit/Developer*	
<input type="text"/>	<input type="text"/>	Select <input type="text"/>	<input style="background-color: #28a745; color: white; border: none; padding: 5px 10px; border-radius: 3px;" type="button" value="+"/>

4. In the **GSTIN of taxpayer** field, enter GSTIN.
5. In the **Trade/Legal Name** field, enter Trade Name or Legal Name as per GST Registration certificate.
6. In the **SEZ unit/developer** field, select the relevant option from the drop-down list.
7. Click the Add “+” symbol to add details in the Matching tool.

Goods and Services Tax

Good and Services Tax Matching Tool

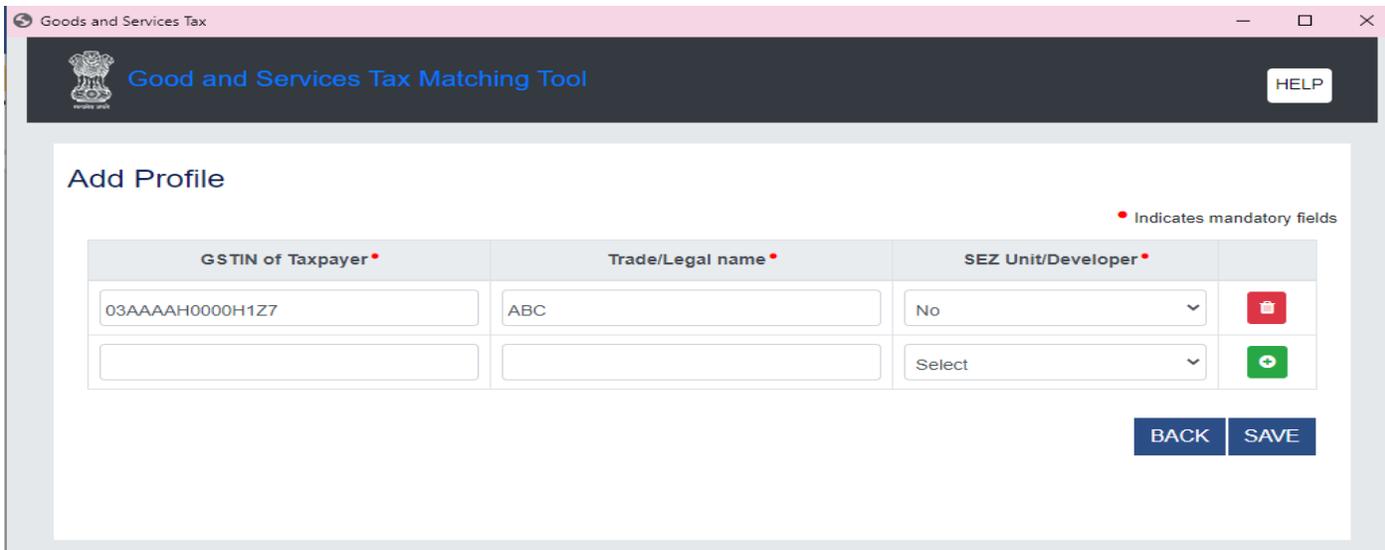
HELP

Add Profile

• Indicates mandatory fields

GSTIN of Taxpayer*	Trade/Legal name*	SEZ Unit/Developer*	
<input type="text" value="07AAAAA0000P1Z7"/>	<input type="text" value="XYZ"/>	<input type="text" value="No"/>	<input style="background-color: #28a745; color: white; border: none; padding: 5px 10px; border-radius: 3px;" type="button" value="+"/>

8. Details get added in the Matching tool and another blank row appears to add more details. If required, you can delete the row using the  icon.



Goods and Services Tax

Good and Services Tax Matching Tool

HELP

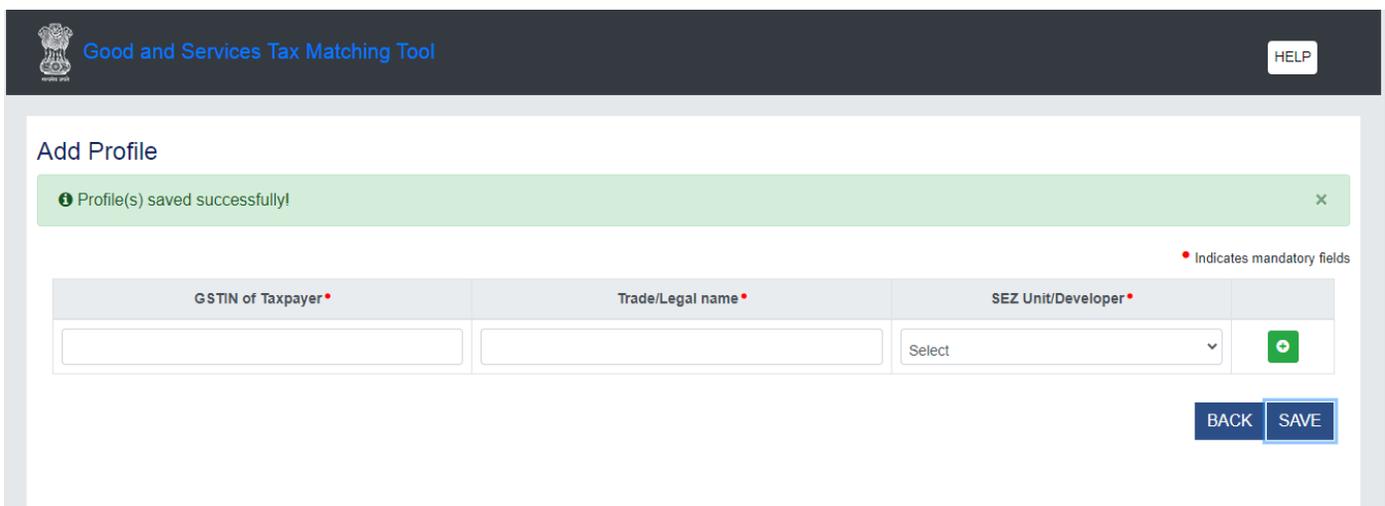
Add Profile

• Indicates mandatory fields

GSTIN of Taxpayer •	Trade/Legal name •	SEZ Unit/Developer •	
03AAAAH0000H1Z7	ABC	No	
		Select	

BACK SAVE

9. Click SAVE



Good and Services Tax Matching Tool

HELP

Add Profile

 Profile(s) saved successfully! 

• Indicates mandatory fields

GSTIN of Taxpayer •	Trade/Legal name •	SEZ Unit/Developer •	
		Select	

BACK SAVE

10. A confirmation message, “**Profile is saved successfully**” is displayed.

11. Click **BACK** to go back to the Matching Tool home page.

12. To modify or view a profile, select the **Modify** option from the **Manage Profile** list on the Good and Service Tax Matching Tool page.

Search by GSTIN or Trade/Legal name:

• Indicates mandatory fields

<input type="checkbox"/>	GSTIN of Taxpayer*	Trade/Legal name:	SEZ Unit/Developer*	
<input type="checkbox"/>	34BOGPS8935H6ZB	GSTN	No	
<input type="checkbox"/>	37APWCD7391FGZO	GSTN	No	

[BACK](#) [DELETE](#)

13. List of taxpayer profiles is displayed.

The **DELETE** button enables you to delete the selected profile from the system and not a specific record.

You can delete multiple records by first selecting profiles and then clicking the delete icon.

10.8 View Form GSTR-2B Files in Matching Tool

10.8.1 Download Form GSTR-2B JSON Files from GST Portal

To view Form GSTR-2B in the Matching Tool, perform the following steps.

1. To download Form GSTR-2B JSON files from GST portal, access the GST portal using the URL: <https://www.gst.gov.in/>. The GST Home page is displayed.

Goods and Services Tax

Home > Login

Login

Indicates mandatory fields

Username *

Enter Username

Password *

Enter Password

LOGIN

Forgot Username

Forgot Password

First time login: If you are logging in for the first time, click [here](#) to log in.

2. Log in to the GST portal using valid credentials and go to **Services > Returns > Returns Dashboard**.

Goods and Services Tax

Dashboard Services GST Law Downloads Search Taxpayer Help and Taxpayer Facilities E-Invoice

Registration Ledgers Returns Payments User Services Refunds e-Way Bill System

Returns Dashboard

View Filed Returns

Transition Forms

Annual Return

Tax liabilities and ITC comparison

You can navigate to your chosen page through navigation panel given below.

RETURN DASHBOARD >

CREATE GHALLAN >

VIEW NOTICE(S) AND ORDER(S) >

ANNUAL RETURN >

Else Go to >> CONTINUE TO DASHBOARD >

Quick Links

Check Cash Balance

Liability ledger

Credit ledger

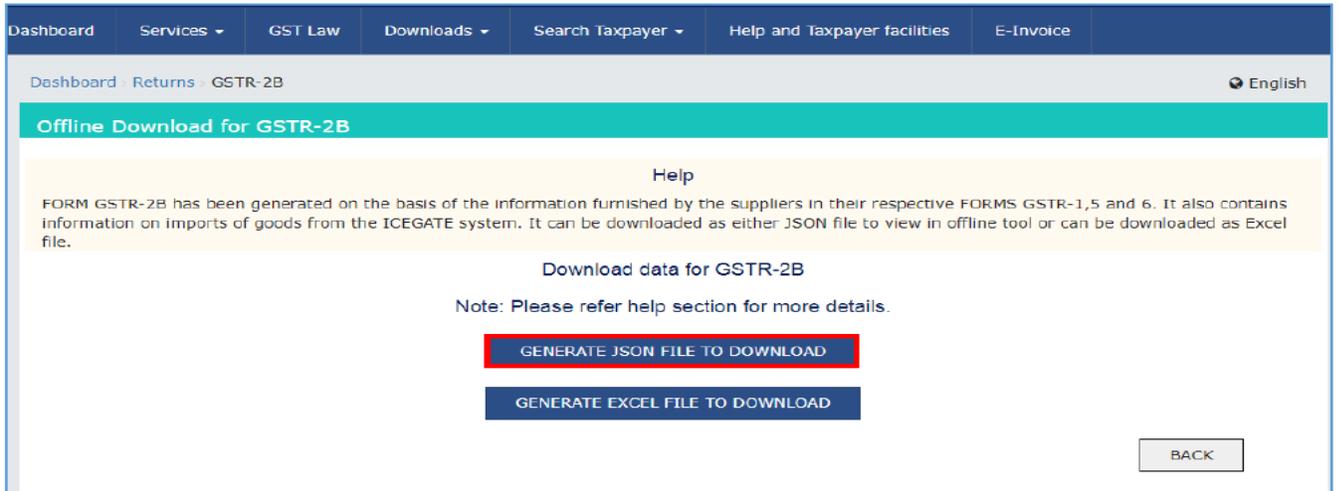
3. Select the **Financial Year** and **Return Filing Period** from the lists displayed, and click **SEARCH**. Various returns tiles are displayed.

The screenshot shows the 'Goods and Services Tax' portal. The user is logged in as 'saravana bhavan' with ID '34BOGPS8935H7ZA'. The navigation menu includes 'Dashboard', 'Services', 'GST Law', 'Downloads', 'Search Taxpayer', 'Help and Taxpayer Facilities', and 'E-Invoice'. The current page is 'Dashboard > Returns'. Under 'File Returns', there is a notification: 'GSTR-2A can now be downloaded in excel/CSV format for you'. Below this, there are two dropdown menus: 'Financial Year' (set to '2020-21') and 'Return Filing Period' (set to 'July'). A 'SEARCH' button is located to the right of these dropdowns. A red box highlights the 'Financial Year' dropdown, the 'Return Filing Period' dropdown, and the 'SEARCH' button. A legend indicates that a red dot next to a field name signifies a mandatory field.

4. To download the Form GSTR-2B JSON files, click the **Download** button on the Auto – drafted ITC Statement – GSTR -2B tile.

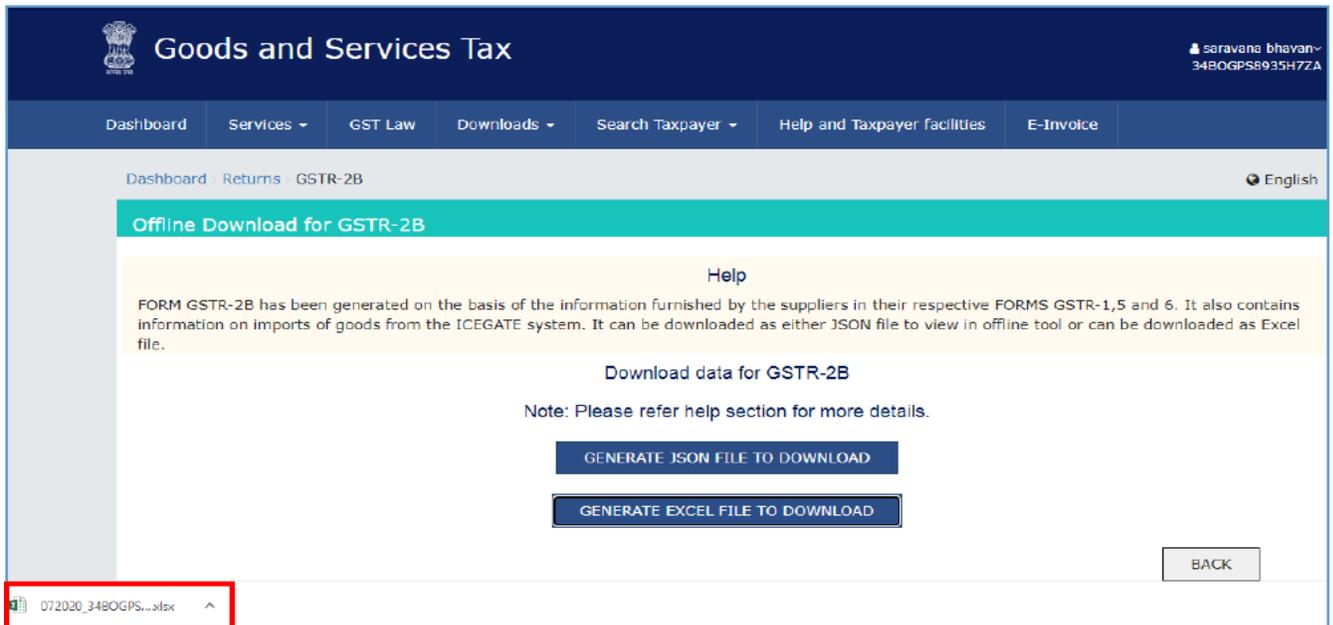
The screenshot shows a dashboard with six tiles. The top row contains: 'Details of outward supplies of goods or services (GSTR1)', 'Details of auto drafted supplies (GSTR1A)', and 'Table 6A of FORM GSTR1'. The bottom row contains: 'Inward supplies received by taxpayer (For taking action) (GSTR2)', 'Auto Drafted details (For view only) (GSTR2A)', and 'Auto - drafted ITC Statement (GSTR2B)'. Each tile shows a 'Due Date - 31/08/2020' and buttons for 'PREPARE ONLINE' and 'PREPARE OFFLINE'. The 'Auto - drafted ITC Statement' tile has a 'VIEW' button and a 'DOWNLOAD' button. A red box highlights the 'Auto - drafted ITC Statement' tile title and the 'DOWNLOAD' button.

5. The Offline Download for Form GSTR-2B page is displayed



6. Click **GENERATE JSON FILE TO DOWNLOAD** option.

7. The JSON file is generated and downloaded.



One can find the JSON file under **Downloads** folder on the computer.

10.8.2 Open JSON Files in the Matching Tool

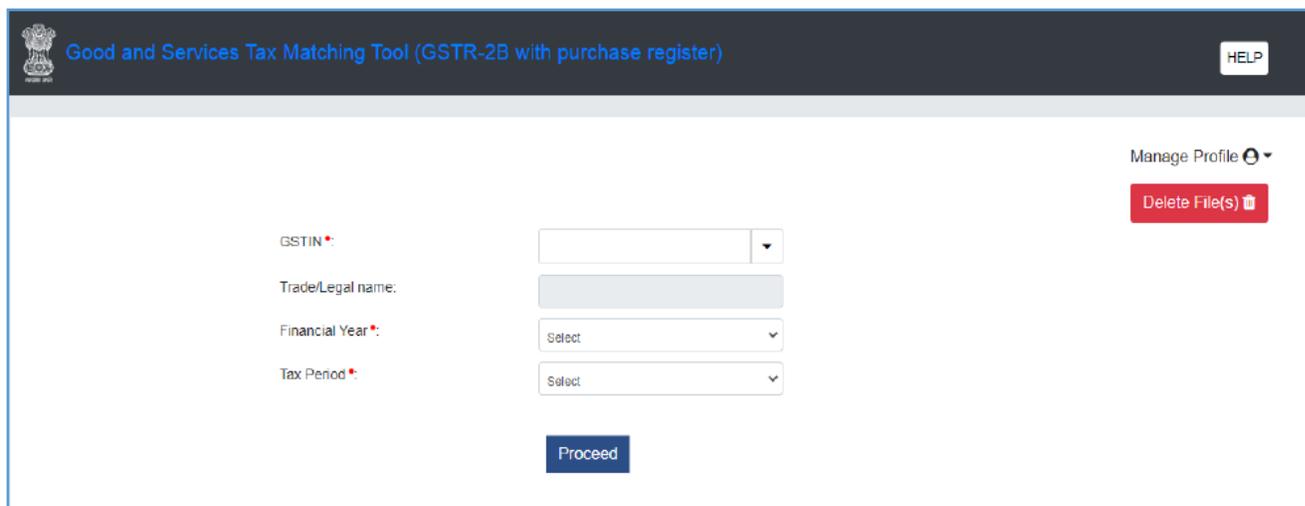
The next step is to open the Matching Tool and view Form GSTR-2B JSON files in the tool.

8. On the Home screen of the Matching Offline Tool, select the relevant GSTIN from the drop-down list.

The drop-down list contains the profiles that are added by you in the Matching Tool. **Trade/Legal Name** field gets auto-populated based on the selection.

9. Select the **Financial Year** and **Tax Period** from their respective fields.

10. Click PROCEED.



Good and Services Tax Matching Tool (GSTR-2B with purchase register) HELP

Manage Profile

Delete File(s)

GSTIN *

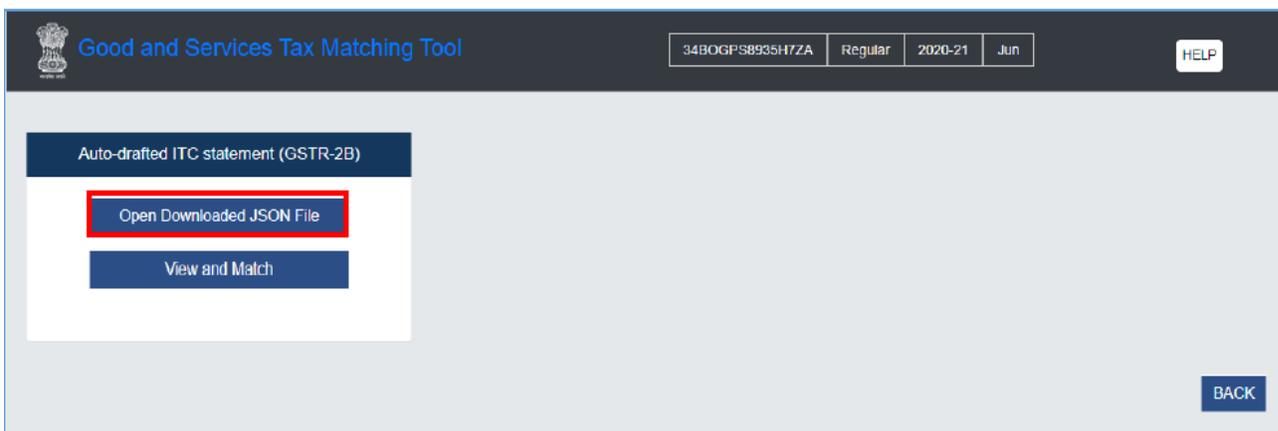
Trade/Legal name:

Financial Year *

Tax Period *

Proceed

11. The screen with options to open, view and match JSON files gets displayed.



Good and Services Tax Matching Tool 34BOGFS8935H7ZA Regular 2020-21 Jun HELP

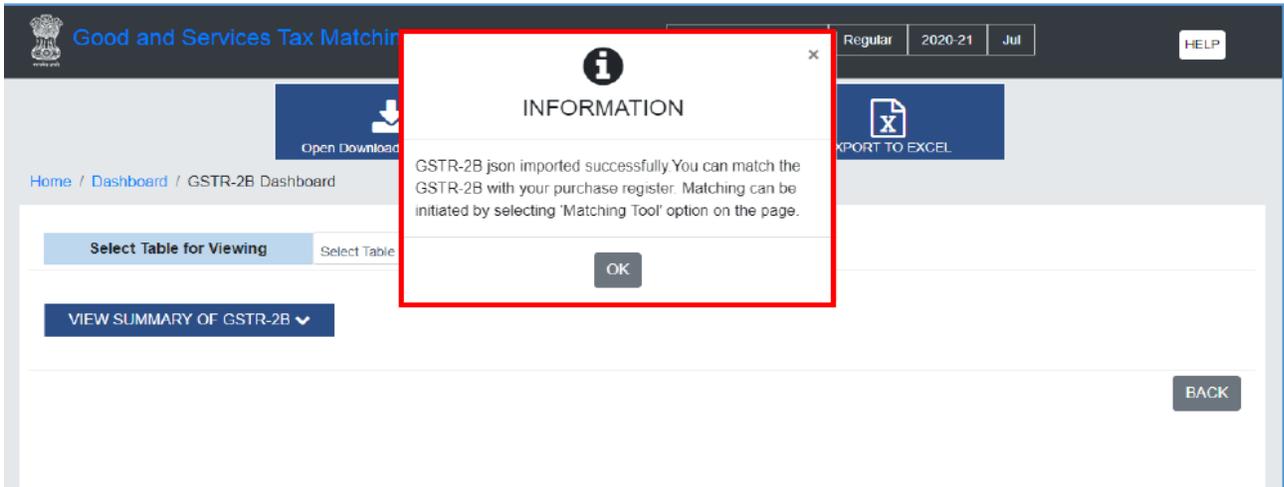
Auto-drafted ITC statement (GSTR-2B)

Open Downloaded JSON File

View and Match

BACK

12. To open the downloaded JSON files, click **Open Downloaded JSON File**. On successful download of JSON files, a success message is displayed on the screen.



13. Click **VIEW SUMMARY** of Form GSTR-2B to view the summary.

Select Table for Viewing Select Table for Viewing

VIEW SUMMARY OF GSTR-2B

ITC available ITC not available

S.No.	Heading [Expand All]	GSTR-3B table	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
Part A	ITC Available - Credit may be claimed in relevant headings in GSTR-3B					
I	All other ITC - Supplies from registered persons other than reverse charge	4(A)(5)	0.00	0.00	0.00	0.00
II	Inward Supplies from ISD	4(A)(4)	0.00	0.00	0.00	0.00
III	Inward Supplies liable for reverse charge	3.1(d) 4(A)(3)	0.00	0.00	0.00	0.00
IV	Import of Goods	4(A)(1)	61,09,54,554.85			13,764.24
Part B	ITC Reversal - Credit should be reversed in relevant headings in GSTR-3B					
I	Others	4(B)(2)	0.00	0.00	0.00	0.00

BACK

14. To view table wise summary of Form GSTR-2B, click the **Select Table for Viewing** arrow to display the list of tables.

15. From the list of tables displayed, select the table for which you wish to view and match details.

Good and Services Tax Matching Tool

34BOGPS8935H7ZA Regular 2020-21 Jul HELP

Open Downloaded JSON File MATCHING TOOL EXPORT TO EXCEL

Home / Dashboard / GSTR-2B Dashboard

Select Table for Viewing

VIEW SUMMARY OF GSTR-2B

- Select Table for Viewing
- Taxable inward supplies received from registered persons – B2B
- Amendments to previously filed invoices by supplier - B2BA
- Debit/Credit notes(Original) - CDNR
- Amendments to previously filed Credit/Debit notes by supplier - CDNRA
- ISD Credit received - ISD
- Amendments to ISD Credits received - ISDA
- Import of goods from Overseas - IMPG
- Import of goods from SEZ - IMPGSEZ

BACK

Once a table is selected, the respective table summary is displayed for further working.

Select Table for Viewing Taxable inward supplies received from registered persons – B2B

Taxable inward supplies received from registered persons - B2B

Table Summary

GSTIN of supplier	Trade/Legal name	No. of records	Total taxable value (₹)	Total tax amount (₹)
34BOGPS8935H6ZB	GSTN	7	39,000.00	7,605.00

Supplier wise summary Document details

Display rate wise details Search: Q Search Records Per Page: 10 Select Columns To Display/Hide: +12

GSTIN of supplier	Trade/Legal name	Invoice number	Invoice type	Invoice date	Invoice value (₹)	Place of Supply	Taxable value (₹)	Integrat tax (₹)
34BOGPS8935H6ZB	GSTN	3b4	Regular	04/02/2019	4,500.00	Puducherry	10,000.00	0.
34BOGPS8935H6ZB	GSTN	3b3	Deemed Exports	03/02/2019	3,500.00	Puducherry	8,000.00	0.
34BOGPS8935H6ZB	GSTN	3b2	Deemed Exports	02/02/2019	2,500.00	Puducherry	6,000.00	0.
34BOGPS8935H6ZB	GSTN	3b1	Deemed Exports	01/02/2019	1,500.00	Puducherry	4,000.00	0.

The table summary section displays the following details of the supplier:

GSTIN of supplier

- Trade/ Legal name
- No. of records
- Total taxable value
- Total Tax Amount

By default, the **Document details** are displayed on the page.

You can use the **Search** field to search a record on the basis of table details such as, tax value or amount, etc. and the matching records are displayed.

Click the drop-down arrow available next to the **Records Per Page** and **Select Columns to Display/ Hide** fields to select the number of records or columns to be displayed.

16. Click **Display rate wise details** to display the record details on the basis of rate.

Supplier wise summary		Document details						
Hide rate wise details		Search: <input type="text"/>	Records Per Page: 10	Select Columns To Display/Hide: +14				
Original Details								
Invoice number ^	Invoice date ^ v	GSTIN of supplier ^	Trade/Legal name ^	Invoice number ^	Invoice type ^ v	Invoice date ^ v	Invoice value (₹) ^	Place of
3b2	02/02/2019	34BOGFS8935H6Z5	GSTN	3bup2 ^	Deemed Exports	03/02/2019	2,100.00	Pudu
				Rate (%)	Taxable value (₹)	Integrated tax (₹)	Central tax (₹)	
				7.50	2,100.00	0.00	78.7	
				12.00	2,500.00	0.00	150.0	
				28.00	3,500.00	0.00	490.0	
3b1	01/02/2019	34BOGFS8935H6Z5	GSTN	3bup1 ^	Deemed Exports	02/02/2019	2,100.00	Pudu
				Rate (%)	Taxable value (₹)	Integrated tax (₹)	Central tax (₹)	
				7.50	2,100.00	0.00	78.7	
				18.00	2,500.00	0.00	225.0	

Click **Hide rate wise details** to hide details displayed on the basis of rate selected.

To download the Form GSTR-2B details in an excel file, click the **EXPORT TO EXCEL** tile available at the top of the page.

Home / Dashboard / GSTR-2B Dashboard

Open Downloaded JSON File MATCHING TOOL **EXPORT TO EXCEL**

Select Table for Viewing: Select Table for Viewing

VIEW SUMMARY OF GSTR-2B

ITC available ITC not available

S.No.	Heading [Collapse All ^]	GSTR-3B table	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
Part A	ITC Available - Credit may be claimed in relevant headings in GSTR-3B					
I	All other ITC - Supplies from registered persons other than reverse charge ^	4(A)(5)Ⓜ	0.00	0.00	0.00	0.00
	B2B - Invoices		0.00	0.00	0.00	0.00
	B2B - Debit notes		0.00	0.00	0.00	0.00
	B2B				0.00	0.00

Do you want to open or save Jul_2020-21_34BOGPS8935H7ZA_GSTR2B_Offline.xlsx (26.6 KB) from localhost? Open Save Cancel

Save and open the file from the local drive of your machine.

Goods and Services Tax - GSTR-2B

Financial Year	2020-21
Tax Period	Jul
GSTIN	34BOGPS8935H7ZA
Trade/Legal name	GSTN
Date of generation	27/08/2020

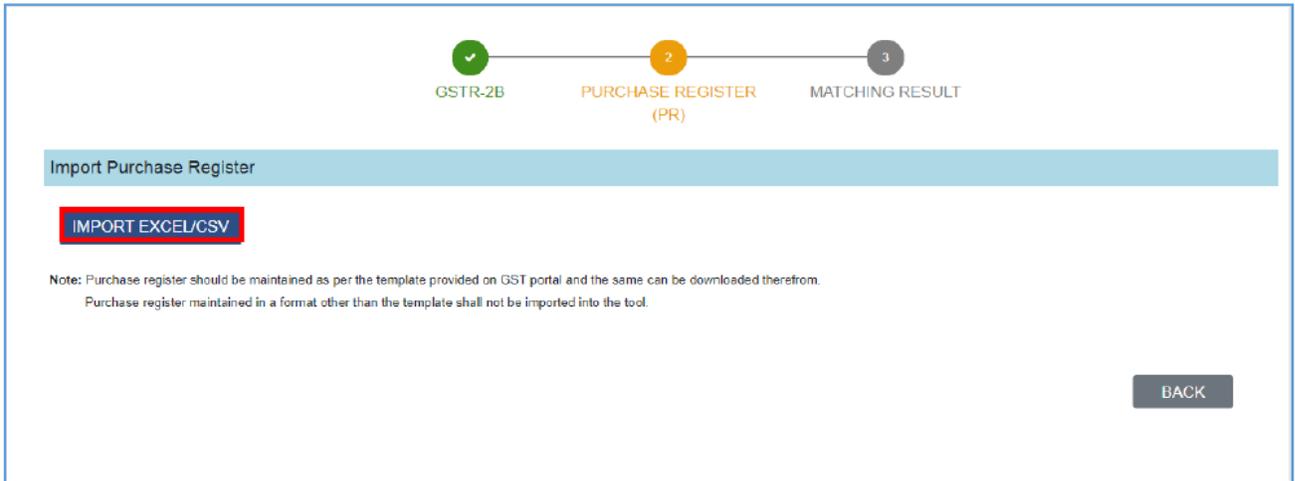
GSTR-2B Data Entry Instructions

Worksheet Name	GSTR-2B Table Reference	Field Name	Instructions
B2B	Taxable inward supplies received from registered persons	GSTIN of Supplier	GSTIN of supplier
		Trade/Legal name	Trade name of the supplier will be displayed. If trade name is not available, then legal
		Invoice number	Invoice number
		Invoice type	Invoice type can be derived based on the following types
		Invoice date	Invoice date format shall be DD/MM/YYYY
		Invoice value	Invoice value (in rupees)
		Place of supply	Place of supply shall be the place where goods are supplied or services are provided (As
		Supply attract Reverse charge	Supply attract reverse charge divided into two types: Y- Purchases attract reverse charge
		Rate(%)	Applicable Rate of tax
		Taxable value	Taxable value
		Integrated Tax	Integrated Tax amount (In rupees)
		Central Tax	Central Tax amount (In rupees)
		State/UT tax	State/UT tax amount (In rupees)

Read me ITC available ITC not available B2B B2BA B2B-CDNR B2B-CDNRA

10.8.3 Import Purchase Register in the Matching Tool

17. To import the purchase register, click **IMPORT EXCEL/CSV**.



In case there appears some error in downloading Purchase Register, an error file is generated, which can be downloaded by clicking the **DOWNLOAD ERROR FILE**.

By default, the error file gets downloaded in the Downloads folder of your machine. Open the file to check the error.

The errors are displayed in the following format in an excel.

	A	B	C	D	E	F	G	H	I	J	K	L
1		GSTIN of recipient* : 34BOGPS8935H7ZA	Financial year* :	2020-21								
2		Trade/Legal name:	Tax period* :	July	Please Note: Fields marked with * (red asterisk) are mandatory fields and need to be filled up							
3	GSTIN of supplier *	Trade/Legal name	Type of inward supplies	Document type *	Document number *	Document date *	Taxable value (Integrated tax (Rs)	Central tax (Rs State/ UT tax Cess (Rs)				Offline up
4	34BOGPS8935H6ZB	GSTN	SEZWP	Invoice	1000	1/4/2020	6000	0	0	0	520	Selected
5	34BOGPS8935H6ZA	GSTN	SEZWP	Invoice	2b1	2/12/2018	2000	0	0	0	20	Selected
6	34BOGPS8935H6ZB	GSTN	SEZWOP	Credit Note	2b2/000	3/12/2018	3000	0				Selected
7	34BOGPS8935H6Ze	GSTN	SEZWP	Invoice	3B1	1/2/2019	4000				259	Selected
8	34BOGPS8935H6ZB	GSTN	SEZWP	Debit Note	3b2/0000	2/2/2019	6000				550	Selected
9	34BOGPS8935H6Zc	GSTN	SEZWP	Invoice	/000-3b3	3/2/2019	8000				340	Selected
10	34BOGPS8935H6ZB	GSTN	SEZWOP	Invoice	3b4	4/2/2019	100001				610	Selected
11	34BOGPS8935H6ZB	GSTN	SEZWP	Invoice	2bup1/0000	7/12/2018	12000	100			30	Selected
12	34BOGPS8935H6ZB	GSTN	SEZWP	Invoice	2bup2aaa	3/12/2018	13000	0	0	0	65	Selected
13	34BOGPS8935H6Za	GSTN	SEZWP	Invoice	3bup1	2/2/2019	4600				270	Selected
14	34BOGPS8935H6Zb	GSTN	SEZWP	Debit Note	3bup2	3/2/2019	8100				620	Selected
15	34BOGPS8935H6aB	GSTN	SEZWOP	Debit Note	2bcn1	5/12/2018	4000					Selected
16	34BOGPS8935H6ZB	GSTN	SEZWP	Credit Note	3bcn1	17/02/2019	3300				145	Selected
17	34BOGPS8935H6ZB	GSTN	SEZWP	Credit Note	3bcn2	19/02/2019	7700				496	Selected
18	34BOGPS8935H6ZB	GSTN	SEZWP	Debit Note	3bdb1--	18/02/2019	5510				320	Selected
19	34BOGPS8935H6ZB	GSTN	SEZWP	Debit Note	3bdb2	20/02/2019	9900				610	Selected

Fix the errors displayed in the excel and click **IMPORT EXCEL/CSV** again to import the excel.

On successful import of the file, the **Summary of Purchase Register** is displayed.

✔ GSTR-2B
✔ PURCHASE REGISTER (PR)
3 MATCHING RESULT

Import Purchase Register

IMPORT EXCEL/CSV

Note: Purchase register should be maintained as per the template provided on GST portal and the same can be downloaded therefrom. Purchase register maintained in a format other than the template shall not be imported into the tool.

Summary of Purchase Register

Type of inward supply	No. of documents	Total taxable value (₹)	Total tax amount (₹)
Supplies from registered persons (B2B)	7	-25,500.00	2,051.00
Deemed Exports (DE)	6	28,905.00	6,470.50
TOTAL	13	3,405.00	8,521.50

Note: Taxable value and tax amount are net of credit and debit notes. Tax amount is total of all major heads i.e. Integrated tax, Central tax, State/UT tax and Cess.

BACK
REMOVE PURCHASE REGISTER
VIEW PURCHASE REGISTER
MATCH

Click **REMOVE PURCHASE REGISTER** to remove the imported purchase register.

Click **VIEW PURCHASE REGISTER** to view purchase register details. Detail view of purchase register is displayed.

Detail view of Purchase Register

Supplier wise

Document wise

Search :

Records Per Page : 10

Select Columns To Display/Hide: +10

GSTIN of supplier	Type of inward supply	Taxable value (₹)	Total tax (₹)	Integrated tax (₹)	Central tax (₹)	State/ UT tax (₹)	Cess (₹)
+ 37APWCD7391FGZO	B2B	5,000.00	1,580.00	0.00	540.00	540.00	500.00
+ 34BOGPS8935H6ZB	B2B	-30,500.00	471.00	0.00	164.50	164.50	142.00
+ 34BOGPS8935H6ZB	DE	28,905.00	6,470.50	0.00	2,239.75	2,239.75	1,991.00

BACK

18. Click the **Supplier wise** tab to view purchase register records on the basis of suppliers.

19. Click the **Document wise** tab to view purchase register records on the basis of documents.

Supplier wise

Document wise

Search :

Records Per Page : 10

Select Columns To Display/Hide: +10

GSTIN of supplier	Type of inward supply	Document type	Document number	Document date	Taxable value (₹)	Total tax (₹)	Integrated tax (₹)	Central tax (₹)	State/ UT tax (₹)	Cess (₹)
37APWCD7391FGZO	B2B	Invoice	1000	01/12/2018	3,000.00	1,240.00	0.00	420.00	420.00	400.00
34BOGPS8935H6ZB	B2B	Invoice	2bup3	03/12/2018	3,000.00	217.00	0.00	75.00	75.00	67.00
34BOGPS8935H6ZB	B2B	Credit Note	2bcn1	05/12/2018	41,000.00	510.00	0.00	187.50	187.50	135.00
34BOGPS8935H6ZB	B2B	Invoice	2bup1	09/12/2018	2,000.00	124.00	0.00	52.00	52.00	20.00
34BOGPS8935H6ZB	B2B	Debit Note	2bcnup1	10/12/2018	4,500.00	570.00	0.00	200.00	200.00	170.00
34BOGPS8935H6ZB	DE	Credit Note	2bdbup1	11/12/2018	3,000.00	325.00	0.00	112.50	112.50	100.00
34BOGPS8935H6ZB	DE	Invoice	3b12	01/02/2019	4,000.00	814.50	0.00	281.25	281.25	252.00
34BOGPS8935H6ZB	DE	Invoice	3bup1	03/02/2019	4,600.00	884.50	0.00	303.75	303.75	277.00
34BOGPS8935H6ZB	DE	Debit Note	3bcb1	18/02/2019	5,400.00	1,093.00	0.00	379.50	379.50	334.00
34BOGPS8935H6ZB	DE	Debit Note	3bcb2	20/02/2019	9,800.00	1,938.00	0.00	669.00	669.00	600.00

< Previous 1 2 Next >

BACK

20. Click the **Next** and **Back** buttons to navigate through document wise details of the purchase register.

The sorting and filter buttons are available along with each column header to sort and filter table data. Use the buttons to display records in ascending or descending order or filter details in a column.

10.8.4 Match Results

21. To match results of Form GSTR-2B details with the purchase register, click the **MATCH** button.

The summary and details of the match result is displayed in different sections.

Details of matching result				
Supplies from registered persons (B2B) Export to CSV				
Matching result	Match type	No. of documents	Taxable value (₹)	Total tax amount (₹)
Match	M1 Exact match	1	4,500.00	570.00
	M2 Partial match	1	-4,000.00	-510.00
	M3 Probable match	0	0.00	0.00
	Sub-total	2	500.00	60.00
Mismatch	M4(1) Unmatched	0	0.00	0.00
	M4(2) In GSTR-2B not in PR	7	28,500.00	4,530.00
	M4(3) In PR not in GSTR-2B	5	11,000.00	1,991.00
	Sub-total	12	39,500.00	6,521.00
TOTAL		14	40,000.00	6,581.00

Deemed Exports (DE)				
Matching result	Match type	No. of documents	Taxable value (₹)	Total tax amount (₹)
Match	M1 Exact match	1	-3,000.00	-325.00
	M2 Partial match	0	0.00	0.00
	M3 Probable match	0	0.00	0.00
	Sub-total	1	-3,000.00	-325.00
Mismatch	M4(1) Unmatched	2	15,400.00	3,009.00
	M4(2) In GSTR-2B not in PR	8	15,200.00	4,134.00
	M4(3) In PR not in GSTR-2B	3	16,705.00	3,764.50
	Sub-total	13	47,305.00	10,907.50
TOTAL		14	44,305.00	10,582.50

[BACK](#)

The Summary section displays details under the following columns:

- Matching result:** Displays the types of match such as:
 - o **Exact Match** (All 7 parameters match): where all the parameters match in records of both Form GSTR-2B and purchase register. The parameters include:
 - GSTIN
 - Document type

- Document number
- Document date
- Taxable value
- Total tax amount
- Integrated tax
- Central tax
- State/UT tax
- Cess

o Partial match: Records match partially

o Probable match: Mismatch in between GSTIN and Document type and complete match in all other parameters

o Mismatch (Few parameters do not match or record does not exist in Form GSTR-2B or Purchase register

o Unmatched: Two or more parameters do not match

o in GSTR-2B not in Purchaser register

o in Purchase register not in GSTR-2B

No. of documents: Displays the number of documents matched or mismatched.

Total taxable value: Displays the value of tax on match or mismatch of respective tables

Below the summary, details of the matching result are displayed as per the matches made for example: **Supplies from registered person (B2B), Deemed exports (DE).**

22. To view the details of matching results, click the text that appears in blue, such as **Match 1 Exact Match**. The following screen is displayed.

Select Table		Matching Result		Match Type						
Supplies from registered persons (B2B)		Match		All						
Search: <input type="text"/>		Records Per Page: 10	Select Columns To Display/Hide: +12							
<input type="checkbox"/> GSTIN GSTR-2B records <input checked="" type="checkbox"/> GSTIN Purchase Register(PR) records		Export to CSV: Select								
GSTIN of supplier	Document type	Document number	Document date	Taxable value (₹)	Total tax (₹)	Integrated tax (₹)	Central tax (₹)	State/ UT tax (₹)	Cess (₹)	ITC Availability
34BOGFS8935H6ZB	Credit Note	2bcn1	05/12/2018	4,000.00	510.00	0.00	187.50	187.50	135.00	No
34BOGFS8935H6ZB	Credit Note	2bcn1	05/12/2018	4,000.00	510.00	0.00	187.50	187.50	135.00	
34BOGFS8935H6ZB	Debit Note	2bcnup1	10/12/2018	4,500.00	570.00	0.00	200.00	200.00	170.00	No
34BOGFS8935H6ZB	Debit Note	2bcnup1	10/12/2018	4,500.00	570.00	0.00	200.00	200.00	170.00	
34BOGFS8935H6ZB	Invoice	2bup1	07/12/2018	2,000.00	120.00	0.00	50.00	50.00	20.00	No
34BOGFS8935H6ZB	Invoice	2bup1	07/12/2018	2,000.00	120.00	0.00	50.00	50.00	20.00	
34BOGFS8935H6ZB	Invoice	2bup2	03/12/2018	3,000.00	215.00	0.00	75.00	75.00	65.00	No
34BOGFS8935H6ZB	Invoice	2bup2	03/12/2018	3,000.00	215.00	0.00	75.00	75.00	65.00	

You can download the details of matching results in CSV/ Excel format using **Export to CSV** option.

23. Select the option from the **Export to CSV** drop-down to download the results in an excel file.

Matching result - Details

Select Table: Supplies from registered persons (B2B) | Matching Result: Match | Match Type: All

Search: | Records Per Page: 10 | Select Columns To Display/Hide: +12

GSTIN: GSTR-2B records | GSTIN: Purchase Register(PR) records

Export to CSV: **Select** (highlighted) | Details of Matching result

GSTIN of supplier	Document type	Document number	Document date	Taxable value (₹)	Total tax (₹)	Integrated tax (₹)	Central tax (₹)	State/ UT tax (₹)	Cess (₹)	ITC Availability
34BOGPS8935H6ZB	Credit Note	2bcn1	05/12/2018	4,000.00	510.00	0.00	187.50	187.50	135.00	No
34BOGPS8935H6ZB	Credit Note	2bcn1	05/12/2018	4,000.00	510.00	0.00	187.50	187.50	135.00	No
34BOGPS8935H6ZB	Debit Note	2bcnup1	10/12/2018	4,500.00	570.00	0.00	200.00	200.00	170.00	No
34BOGPS8935H6ZB	Debit Note	2bcnup1	10/12/2018	4,500.00	570.00	0.00	200.00	200.00	170.00	No
34BOGPS8935H6ZB	Invoice	2bup1	07/12/2018	2,000.00	120.00	0.00	50.00	50.00	20.00	No
34BOGPS8935H6ZB	Invoice	2bup1	07/12/2018	2,000.00	120.00	0.00	50.00	50.00	20.00	No
34BOGPS8935H6ZB	Invoice	2bup1	07/12/2018	2,000.00	120.00	0.00	50.00	50.00	20.00	No

Do you want to save Jul_2020-21_34BOGPS8935H7ZA_All.csv (1.41 KB) from localhost? | Save | Cancel

The file downloaded appears in the tool bar at the bottom of the screen

24. Click **Save as** option to save the file on your machine.

Matching result - Details

Select Table: Supplies from registered persons (B2B) | Matching Result: Match | Match Type: All

Search: | Records Per Page: 10 | Select Columns To Display/Hide: +12

GSTIN: GSTR-2B records | GSTIN: Purchase Register(PR) records

Export to CSV: Select

GSTIN of supplier	Document type	Document number	Document date	Taxable value (₹)	Total tax (₹)	Integrated tax (₹)	Central tax (₹)	State/ UT tax (₹)	Cess (₹)	ITC Availability
34BOGPS8935H6ZB	Credit Note	2bcn1	05/12/2018	4,000.00	510.00	0.00	187.50	187.50	135.00	No
34BOGPS8935H6ZB	Credit Note	2bcn1	05/12/2018	4,000.00	510.00	0.00	187.50	187.50	135.00	No
34BOGPS8935H6ZB	Debit Note	2bcnup1	10/12/2018	4,500.00	570.00	0.00	200.00	200.00	170.00	No
34BOGPS8935H6ZB	Debit Note	2bcnup1	10/12/2018	4,500.00	570.00	0.00	200.00	200.00	170.00	No
34BOGPS8935H6ZB	Invoice	2bup1	07/12/2018	2,000.00	120.00	0.00	50.00	50.00	20.00	No
34BOGPS8935H6ZB	Invoice	2bup1	07/12/2018	2,000.00	120.00	0.00	50.00	50.00	20.00	No
34BOGPS8935H6ZB	Invoice	2bup1	07/12/2018	2,000.00	120.00	0.00	50.00	50.00	20.00	No

Do you want to save Jul_2020-21_34BOGPS8935H7ZA_All.csv (1.41 KB) from localhost? | Save | Save as | Save and open | Cancel

The results appear in an excel in the following format.

1	GSTIN of	Trade/Leg	Financial	Tax period	Table Nan	Matching	Match Type													
2	34BOGPE	GSTN	2020-21	Jul-20	Supplies f	Match	All													
4	GSTIN of	Trade/Leg	Document	Document	Document	Taxable v	Total tax	(Integrate	Central	to State/	UT	Cess (%)	ITC avail	Supply att	Amended	Match typ	Reason	Remarks	Type of inward supply	
5	34BOGPE	GSTN	Credit No	2bcn1	05/12/20	4000	510	0	187.5	187.5	135	No	No	No	No	Exact match		GSTR-2B Record		
6	34BOGPE	GSTN	Credit No	2bcn1	05/12/20	4000	510	0	187.5	187.5	135	No	No	No	No	Exact match		Purchase (B2B		
7	34BOGPE	GSTN	Debit No	2bcnup1	10/12/20	4500	570	0	200	200	170	No	No	Yes	Yes	Exact match		GSTR-2B Record		
8	34BOGPE	GSTN	Debit No	2bcnup1	10/12/20	4500	570	0	200	200	170	No	No	Yes	Yes	Exact match		Purchase (B2B		
9	34BOGPE	GSTN	Invoice	2bup1	07/12/20	2000	120	0	50	50	20	No	No	Yes	Yes	Exact match		GSTR-2B Record		
10	34BOGPE	GSTN	Invoice	2bup1	07/12/20	2000	120	0	50	50	20	No	No	Yes	Yes	Exact match		Purchase (B2B		
11	34BOGPE	GSTN	Invoice	2bup2	03/12/20	3000	215	0	75	75	65	No	No	Yes	Yes	Exact match		GSTR-2B Record		
12	34BOGPE	GSTN	Invoice	2bup2	03/12/20	3000	215	0	75	75	65	No	No	Yes	Yes	Exact match		Purchase (B2B		

25. To view details of match present in GSTR-2B and not in PR (PURCHASE REGISTER) and in PR not in GSTR-2B, click the options available in blue text under the Details of matching results section.

Matching result	Match type	No. of documents	Taxable value (₹)	Total tax amount (₹)
Match	M1 Exact match	4	5,500.00	395.00
	M2 Partial match	0	0.00	0.00
	M3 Probable match	0	0.00	0.00
	Sub-total	4	5,500.00	395.00
Mismatch	Click here to navigate to view details of documents in GSTR-2B not in PR. match type for B2B table.	0	0.00	0.00
	M4(2) In GSTR-2B not in PR	5	23,500.00	4,195.00
	M4(3) In PR not in GSTR-2B	3	6,000.00	1,650.00
	Sub-total	8	29,500.00	5,845.00
TOTAL		12	35,000.00	6,240.00

The screenshot below displays match results for records in GSTR-2B not in PR.

(PR)

Matching result - Details

Select Table: Supplies from registered persons (B2B) | Matching Result: Mismatch | Match Type: M4(2) In GSTR-2B not in PR

Search: | Records Per Page: 10 | Select Columns To Display/Hide: +10

GSTR-2B records | Purchase Register(PR) records | Export to CSV: Select

GSTIN of supplier	Document type	Document number	Document date	Taxable value (₹)	Total tax (₹)	Integrated tax (₹)	Central tax (₹)	State/ UT tax (₹)	Cess (₹)	ITC Availability
34BOGPS8935H6ZB	Invoice	1000	01/12/2018	6,000.00	1,650.00	0.00	565.00	565.00	520.00	No
34BOGPS8935H6ZB	Invoice	2b1	02/12/2018	2,000.00	120.00	0.00	50.00	50.00	20.00	No
34BOGPS8935H6ZB	Invoice	2b2	03/12/2018	3,000.00	220.00	0.00	75.00	75.00	70.00	No
34BOGPS8935H6ZB	Debit Note	2bdb1	06/12/2018	2,500.00	277.50	0.00	93.75	93.75	90.00	No
34BOGPS8935H6ZB	Invoice	3b4	04/02/2019	10,000.00	1,927.50	0.00	663.75	663.75	600.00	No

26. To view records, present **in PR not in GSTR-2B**, click the **Match Type** drop-down and select the option.

Matching result - Details

Select Table: Supplies from registered persons (B2B) | Matching Result: Mismatch | Match Type: M4(2) In GSTR-2B not in PR

Search: | Records Per Page: 10 | Select Columns To Display/Hide: +10

GSTR-2B records | Purchase Register(PR) records | Export to CSV: Select

GSTIN of supplier	Document type	Document number	Document date	Taxable value (₹)	Total tax (₹)	Integrated tax (₹)	Central tax (₹)	State/ UT tax (₹)	Cess (₹)	ITC Availability
34BOGPS8935H6ZB	Invoice	1000	01/12/2018	6,000.00	1,650.00	0.00	565.00	565.00	520.00	No
34BOGPS8935H6ZB	Invoice	2b1	02/12/2018	2,000.00	120.00	0.00	50.00	50.00	20.00	No
34BOGPS8935H6ZB	Invoice	2b2	03/12/2018	3,000.00	220.00	0.00	75.00	75.00	70.00	No
34BOGPS8935H6ZB	Debit Note	2bdb1	06/12/2018	2,500.00	277.50	0.00	93.75	93.75	90.00	No
34BOGPS8935H6ZB	Invoice	3b4	04/02/2019	10,000.00	1,927.50	0.00	663.75	663.75	600.00	No

The result is displayed.

(PR)

Matching result - Details

Select Table: Supplies from registered persons (B2B) ▾ Matching Result: Mismatch ▾ Match Type: M4(3) In PR not in GSTR-2B ▾

Search: Records Per Page: 10 ▾ Select Columns To Display/Hide: +0 ▾

[GSTIN] GSTR-2B records [GSTIN] Purchase Register(PR) records Export to CSV: Select ▾

GSTIN of supplier	Document type	Document number	Document date	Taxable value (₹)	Total tax (₹)	Integrated tax (₹)	Central tax (₹)	State/ UT tax (₹)	Cess (₹)
34BOGPS8935H6ZB	Invoice	1000	01/07/2020	1,000.00	70.00	0.00	25.00	25.00	
37APWCD7391FGZO	Invoice	1000	01/12/2018	3,000.00	1,240.00	0.00	420.00	420.00	4
37APWCD7391FGZO	Invoice	1000	01/07/2020	2,000.00	340.00	0.00	120.00	120.00	1

BACK

The **Export to CSV** option enables you to download details of Matching result and Purchase Register in separate excel sheets.

Matching result - Details

Select Table: Supplies from registered persons (B2B) ▾ Matching Result: Mismatch ▾ Match Type: M4(2) In GSTR-2B not in PR ▾

Search: Records Per Page: 10 ▾ Select Columns To Display/Hide: +10 ▾

[GSTIN] GSTR-2B records [GSTIN] Purchase Register(PR) records Export to CSV: Select ▾

GSTIN of supplier	Document type	Document number	Document date	Taxable value (₹)	Total tax (₹)	Integrated tax (₹)	Central tax (₹)	State/ UT tax (₹)	Cess (₹)	Availability
34BOGPS8935H6ZB	Invoice	1000	01/12/2018	6,000.00	1,650.00	0.00	565.00	565.00	520.00	No
34BOGPS8935H6ZB	Invoice	2b1	02/12/2018	2,000.00	120.00	0.00	50.00	50.00	20.00	No
34BOGPS8935H6ZB	Invoice	2b2	03/12/2018	3,000.00	220.00	0.00	75.00	75.00	70.00	No
34BOGPS8935H6ZB	Debit Note	2bdb1	06/12/2018	2,500.00	277.50	0.00	93.75	93.75	90.00	No
34BOGPS8935H6ZB	Invoice	3b4	04/02/2019	10,000.00	1,927.50	0.00	663.75	663.75	600.00	No

The screenshot below displays **Details of Matching Result** in an excel format.

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	GSTIN of f	Trade/Leg	Financial	Tax period	Table Nan	Matching	Match Type							
2	34BOGPSE	GSTN	2020-21	Jul-20	Supplies f	Mismatch 2)	In GSTR-2B not in PR							
3														
4	GSTIN of s	Trade/Leg	Document	Document	Document	Taxable va	Total tax (Integratec	Central ta	State/ UT	Cess (₹)	Match typ	Remarks	
5	34BOGPSE	GSTN	Invoice	1000	01/12/201	6000	1650	0	565	565	520	In GSTR-2f	GSTR-2B record	
6	34BOGPSE	GSTN	Invoice	2b1	02/12/201	2000	120	0	50	50	20	In GSTR-2f	GSTR-2B record	
7	34BOGPSE	GSTN	Invoice	2b2	03/12/201	3000	220	0	75	75	70	In GSTR-2f	GSTR-2B record	
8	34BOGPSE	GSTN	Debit Not	2bdb1	06/12/201	2500	277.5	0	93.75	93.75	90	In GSTR-2f	GSTR-2B record	
9	34BOGPSE	GSTN	Invoice	3b4	04/02/201	10000	1927.5	0	663.75	663.75	600	In GSTR-2f	GSTR-2B record	
10														

The screenshot below displays **Details of Purchase Register** in an excel format.

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	GSTIN of F	34BOGPSE	Financial	2020-2021										
2	Trade/Leg	GSTN	Tax period	Jul										
3														
4	GSTIN of s	Trade/Leg	Type of in	Document	Document	Document	Taxable va	Integratec	Central ta	State/ UT	Cess (₹)			
5	34BOGPSE	GSTN	B2B	Invoice	1000	01/12/201	6000	0	565	565	520			
6	34BOGPSE	GSTN	B2B	Invoice	2b1	02/12/201	2000	0	50	50	20			
7	34BOGPSE	GSTN	B2B	Invoice	2b2	03/12/201	3000	0	75	75	70			
8	34BOGPSE	GSTN	B2B	Debit Not	2bdb1	06/12/201	2500	0	93.75	93.75	90			
9	34BOGPSE	GSTN	B2B	Invoice	3b4	04/02/201	10000	0	663.75	663.75	600			
10														

27. Click **Export to CSV** link to export the results in an excel.

In PR not in GSTR-2B	0	3	6,000.00	1,650.00
TOTAL	20	13	62,600.00	13,058.00

Details of matching result

Supplies from registered persons (B2B)

[Export to CSV](#)

Matching result	Match type	No. of documents	Taxable value (₹)	Total tax amount (₹)
Match	M1 Exact match	4	5,500.00	395.00
	M2 Partial match	0	0.00	0.00
	M3 Probable match	0	0.00	0.00
	Sub-total	4	5,500.00	395.00
Mismatch	M4(1) Unmatched	0	0.00	0.00
	M4(2) In GSTR-2B not in PR	5	23,500.00	4,195.00
	M4(3) In PR not in GSTR-2B	3	6,000.00	1,650.00
	Sub-total	8	29,500.00	5,845.00
TOTAL		12	35,000.00	6,240.00

Deemed Exports (DE)

28. Save and open the excel file from the local drive of your machine.

1	A	B	C	D	E	F	G	H	I	J	K	L	M
1	GSTIN of Recipient	Trade/Legal r	Financial ye	tax period	Table Name	Matching Result	Match Type						
2	34BOGPS8935H7ZA	GSTN	2020-21	Jul-20	Supplies from registered persons	Mismatch	2) In GSTR-2B not in PR						
3													
4	GSTIN of supplier	Trade/Legal r	Document t	Document	Document date	Taxable value (₹)	Total tax (₹)	Integrated tax (₹)	Central ta	State/ UT	Cess (₹)	Match typ	Remarks
5	34BOGPS8935H6ZB	GSTN	Invoice	1000	01/12/2018	6000	1650	0	565	565	520	In GSTR-2I	GSTR-2B re
6	34BOGPS8935H6ZB	GSTN	Invoice	2b1	02/12/2018	2000	120	0	50	50	20	In GSTR-2I	GSTR-2B re
7	34BOGPS8935H6ZB	GSTN	Invoice	2b2	03/12/2018	3000	220	0	75	75	70	In GSTR-2I	GSTR-2B re
8	34BOGPS8935H6ZB	GSTN	Debit Note	2bdb1	06/12/2018	2500	277.5	0	93.75	93.75	90	In GSTR-2I	GSTR-2B re
9	34BOGPS8935H6ZB	GSTN	Invoice	3b4	04/02/2019	10000	1927.5	0	663.75	663.75	600	In GSTR-2I	GSTR-2B re

10.8.5 Refine Matching Results

The REFINE MATCHING RESULT option enables you to refine the match results by altering the tolerance value for Integrated, Central, State/UT tax or Cess.

1. To refine match results, click the **REFINE MATCHING RESULTS** button on the match result page. The REFINE MATCHING RESULTS window is displayed.

REFINE MATCHING RESULT

Set tolerance for individual tax amount (Integrated tax, Central tax, State/UT tax and Cess) ₹

Apply approximation for matching on document number

APPLY & RE-MATCH

	GSTR-2B	Purchase regis	axable value (₹)	Total tax amount (₹)
Exact match (All 7 parameters match)	2		1,500.00	245.00
Partial match	1	1	-4,000.00	-510.00
Probable match	0	0	0.00	0.00
Mismatch (Few parameters do not match or record do not exist in GSTR-2B/PR)	17	10	86,805.00	17,428.50
• Unmatched (2 or more parameters not match)	2	2	15,400.00	3,009.00
• In GSTR-2B not in PR	15	0	43,700.00	8,664.00
• In PR not in GSTR-2B	0	8	27,705.00	5,755.50
TOTAL	20	13	84,305.00	17,163.50

2. Click **select** to set tolerance value for individual tax amount.

REFINE MATCHING RESULT

Set tolerance for individual tax amount (Integrated tax, Central tax, State/UT tax and Cess) ₹

Apply approximation for matching on document number Yes

APPLY & RE-MATCH

3. Select the **Yes** option to apply approximation for matching on document number, and then click the **APPLY & RE-MATCH** button to display the results.

REFINE MATCHING RESULT

Summary of GSTR-2B and Purchase Register (PR)

Matching result	No. of documents		Total taxable value (₹)	Total tax amount (₹)
	GSTR-2B	Purchase register		
Exact match (All 7 parameters match) ?	2	2	1,500.00	245.00
Partial match ?	4	4	5,000.00	637.50
Probable match ?	0	0	0.00	0.00
Mismatch (Few parameters do not match or record do not exist in GSTR-2B/PR) ?	14	7	68,805.00	15,125.50
• Unmatched (2 or more parameters not match) ?	2	2	15,400.00	3,009.00
• In GSTR-2B not in PR ?	12	0	34,700.00	7,516.50
• In PR not in GSTR-2B ?	0	5	18,705.00	4,500.00
TOTAL	20	13	75,305.00	16,008.00

Details of matching result

Supplies from registered persons (B2B)

[Export to CSV](#)

Matching result	Match type	No. of documents	Taxable value (₹)	Total tax amount (₹)
Match	M1(1) Exact match	1	4,500.00	570.00
	M1(2) Match with tolerance	0	0.00	0.00
	M1(3) Match with approximation	0	0.00	0.00
	Sub-total	1	4,500.00	570.00
	M2(1) Partial match	1	-4,000.00	-510.00
	M2(2) Partial match with tolerance	2	5,000.00	335.00
	M2(3) Partial match with approximation	0	0.00	0.00
	Sub-total	3	1,000.00	-175.00
	M3(1) Probable match	0	0.00	0.00
	M3(2) Probable match with tolerance	0	0.00	0.00
	M3(3) Probable match with approximation	0	0.00	0.00
	Sub-total	0	0.00	0.00
Mismatch	M4(1) Unmatched	0	0.00	0.00
	M4(2) In GSTR-2B not in PR	5	23,500.00	4,195.00
	M4(3) In PR not in GSTR-2B	3	6,000.00	1,550.00

Sub-total	8	29,500.00	5,845.00
TOTAL	12	35,000.00	6,240.00

Deemed Exports (DE)

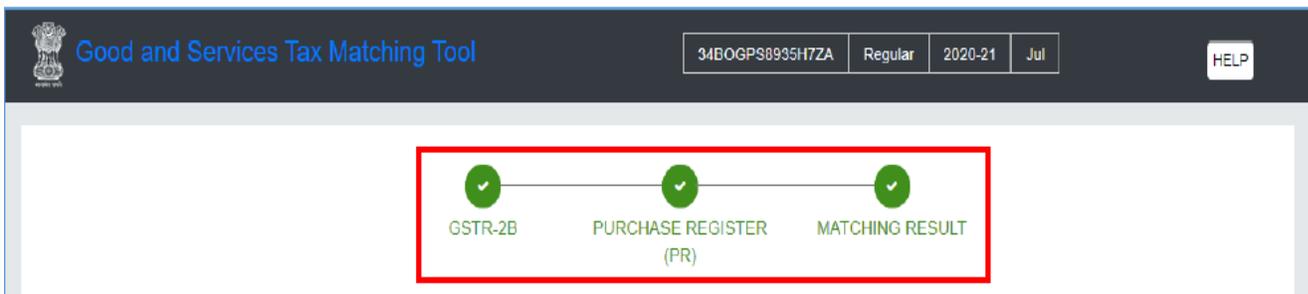
Matching result	Match type	No. of documents	Taxable value (₹)	Total tax amount (₹)
Match	M1(1) Exact match	1	-3,000.00	-325.00
	M1(2) Match with tolerance	0	0.00	0.00
	M1(3) Match with approximation	0	0.00	0.00
	Sub-total	1	-3,000.00	-325.00
	M2(1) Partial match	0	0.00	0.00
	M2(2) Partial match with tolerance	1	4,000.00	812.50
	M2(3) Partial match with approximation	0	0.00	0.00
	Sub-total	1	4,000.00	812.50
	M3(1) Probable match	0	0.00	0.00
	M3(2) Probable match with tolerance	0	0.00	0.00
	M3(3) Probable match with approximation	0	0.00	0.00
	Sub-total	0	0.00	0.00

Mismatch	M4(1) Unmatched	2	15,400.00	3,009.00
	M4(2) In GSTR-2B not in PR	7	11,200.00	3,321.50
	M4(3) In PR not in GSTR-2B	2	12,705.00	2,950.00
Sub-total	11	39,305.00	9,280.50	
TOTAL	13	40,305.00	9,768.00	

BACK

4. The matching results with tolerance and approximation selected are displayed in the summary and details section.

Once the matching results are generated and displayed, all the three buttons for **GSTR-2B**, **PURCHASE REGISTER**, and **MATCHING RESULT** turn green with check marks.



10.9 Let Sum up

Under taxation laws, reconciliation holds prominence because it can give rise to tax short paid or not paid or excess paid as well. Until 31st Dec 2021, variances were there in the provisional credit as claimed under CGST Rule 36(4) and the actual credit that is claimable as per GSTR-2B across return periods. Differences between ITC values available in GSTR-2B versus ITC available in books of accounts. This has led to rigorous vendor follow-ups especially from 1st Jan 2022 after removing provisional ITC by virtue of Section 16(2) aa.

Under GST, the process of reconciliation has grown importance as the availment of the of the input tax credit utilised by businesses is thoroughly and frequently supervised by the GST authorities with the help of the online tax administration system. It is compulsory to claim correct Input Tax Credit (ITC) and to avoid GST registration being suspended due to any major mismatches between returns. The return filing and processing are semantically automated and the GST Returns are inter-linked. With effect from 1st January 2022 onwards, registered person under GST Act must claim Input Tax Credit (ITC) that only appears in GSTR-2B. With this, Rule 36(4) of the CGST Rules loses its purpose while the new clause (aa) under Section 16(2) comes into force. Section 16(2) aa states that the details of the invoice or debit note referred to in clause (a) has been furnished by the supplier in the statement of outward supplies and such details have been communicated to the recipient of such invoice or debit note in the manner specified under section 37.

The newly additional condition allows the registered person to claim ITC only if your supplier declares that invoice or debit note in their corresponding GSTR-1 or Invoice Furnishing Facility (IFF). It must finally be found in the returns auto-generated under Section 38, such as GSTR 2B. So it is required that ITC available at the portal must be matched with the ITC in the books of accounts to find out the variances. For finding the differences number of packaged softwares available in the market for filing the GST Returns. Also these software provides the utility to match the ITC available in books and at portal. GST Matching Offline Tool which is available free of cost at the GST portal is a versatile utility for matching the ITC.

10.10 Test your Knowledge

1. Why it is necessary to match ITC from the portal vis-a-vis books?
2. What are the latest amendments for claiming the ITC?
3. How to import purchase register in Matching offline tool and steps to match ITC?
4. How results are matched in the Offline tool.?
5. What do you mean by the term Refine Matching Results and how it is completed?