

A close-up photograph of a network switch or patch panel. Numerous blue Ethernet cables are plugged into the ports, and many of the ports are illuminated with a bright yellow-green light, indicating active connections. The background is dark, making the glowing lights stand out.

# **GSTR-1 & Its preparation using Offline Tool**

Presentation By:

Shri Shashi Bhushan, VP , GSTN

Shri Rajesh Kumar, VP GSTN

Shri Bhagwan Patil, VP, GSTN

Venue: GSTN  
August 02, 2017



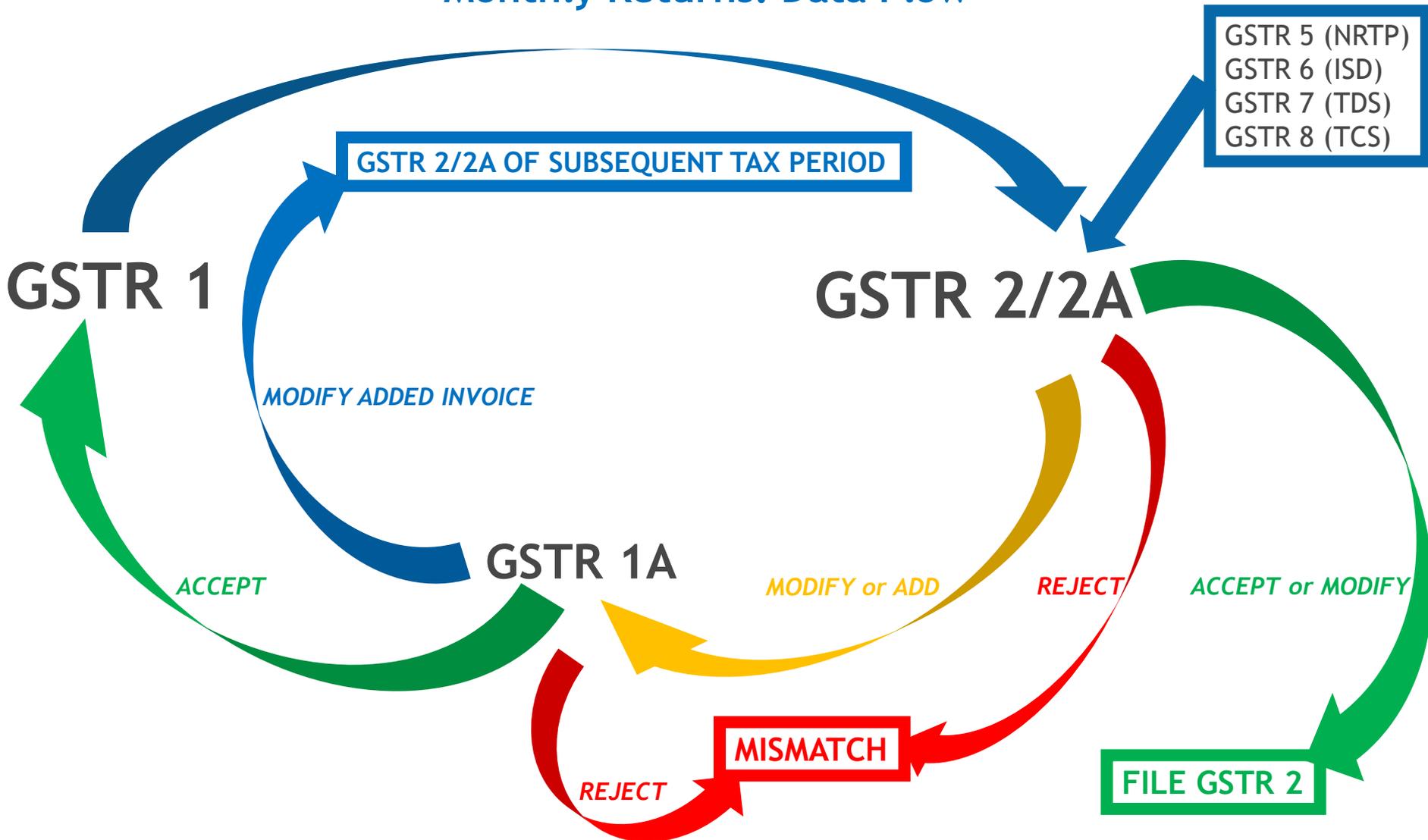
## Agenda

- Overview of Returns and **GSTR 1**
- **Ways and Modes of Filing**
- Information to be furnished in **GSTR 1**
- Key Benefits of regular Invoice upload
- Demo of download of offline tool, preparation of **GSTR 1** data file and upload
- Error file and correction of errors.
- Question and Answers





## Monthly Returns: Data Flow





## GSTR 1, GSTR 2, & GSTR 3: Due Date for Filing

### GSTR 1

10<sup>th</sup> of every month

### GSTR 2

15<sup>th</sup> of every month

### GSTR 3

20<sup>th</sup> of every month

S. No.	Month	GSTR 3B	GSTR 1	GSTR 2
1	July, 2017	20th Aug,2017	1st to 5th September 2017	6th to 10th September 2017
2	Aug, 2017	20th Sept,2017	16th to 20th September 2017	21st to 25th September 2017

**Please note: The tax period for the monthly deadlines is the previous calendar month**



## Who can file GST Returns?

**Taxpayer**

**GST Practitioner**



## How can I prepare & file GST Returns? It has to be filed Electronically in three ways

**GST Portal**

[www.gst.gov.in](http://www.gst.gov.in)

**Through a GSP**

GST Suvidha Provider

**GST Offline Tool  
Software**



## GSTR 1: Statement for Outward Supplies

### A. Invoice Level Details

- B2B invoice Level details ( registered Tax payers)
- B2CL invoice Level ( Interstate Supplies) of value more than 2.5 lacs.
- Export invoices
- Credit/debit note details related to above invoices
- Amendment to the above details



## GSTR 1: Statement for Outward Supplies

### B. Summary details

- B2CS supplies
- Advance tax paid and adjusted details
- Exempted, Nil Rated and Non GST Supplies
- HSN Summary
- Document Issued



## Key Benefits of Regular Invoice data Upload

- Regular upload of invoice details advisable as to
  - Avoid last minute rush
  - The uploaded data is in draft form and can be corrected before final submission
  - The invoices uploaded in GSTR 1 by supplier will be auto populated in GSTR 2A of the receiver and will be available for view to the receiver. This will help your buyer reconcile his purchases and communicate mistakes if any.



## Key Benefits of Offline Tool

- The GSTR 1 Excel worksheet can be used to prepare data for GSTR 1 without connecting to Internet in offline mode
- Taxpayer can upload invoices in GSTR 1, more than once, at any time during the day/week/month.
- Offline tool also performs certain computations and validation to minimize errors in Return preparation
- Can fill in invoices data up to 19, 000 line items using excel utility in offline mode.

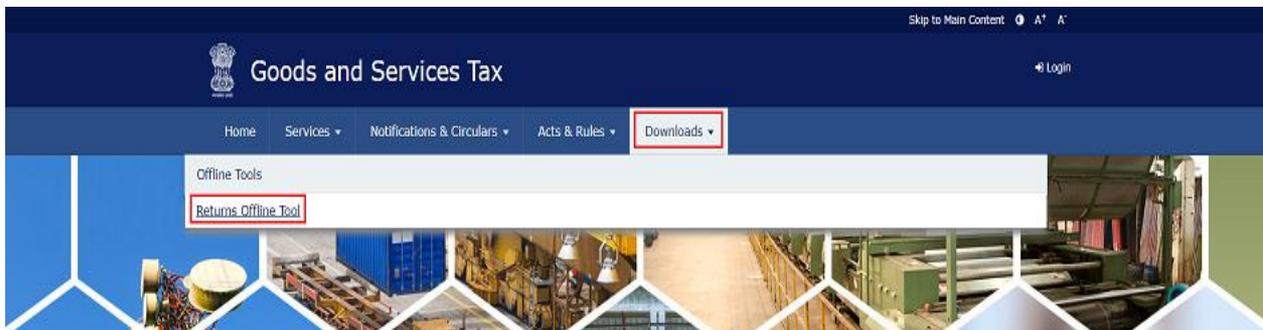


## Downloading & Installing the Offline Tool

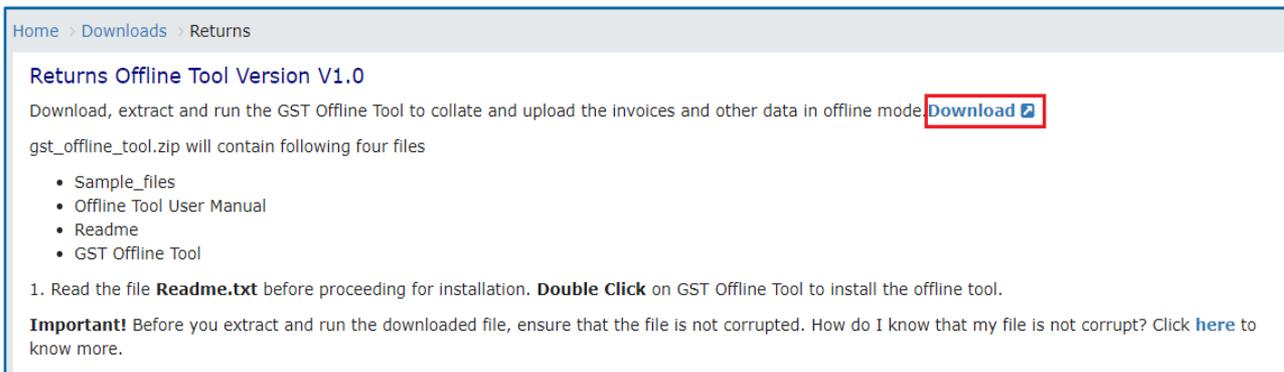
### System Requirements

- ✓ Microsoft Windows OS 7 & above and Internet Explorer 10 and above
- ✓ Microsoft Office Excel 2007 & above, if you plan to use Excel to enter data first and then import the same in the Tool. If you can import data in .csv format from another accounting software, as given along with the Offline Tool in the Zip file of Tool, you do NOT need Excel.
- ✓ Administrator Rights on your computer
- ✓ Unzip tool like WinZip etc.

## Downloading & Installing the Offline Tool

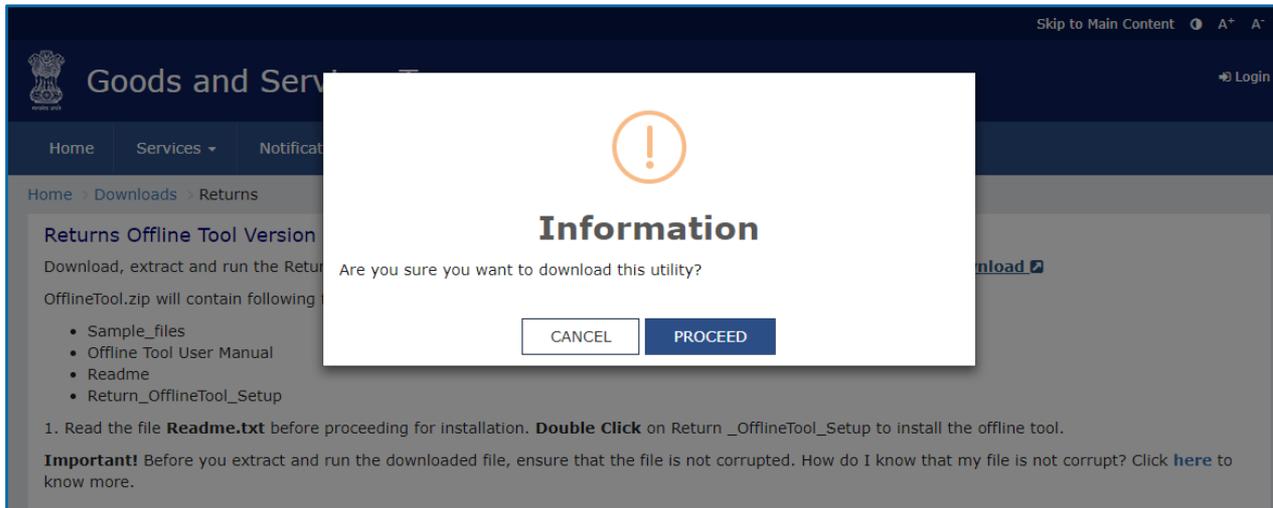


Log on to [www.gst.gov.in](http://www.gst.gov.in), click on downloads, and click on the Returns Offline Tool under Offline Tool.

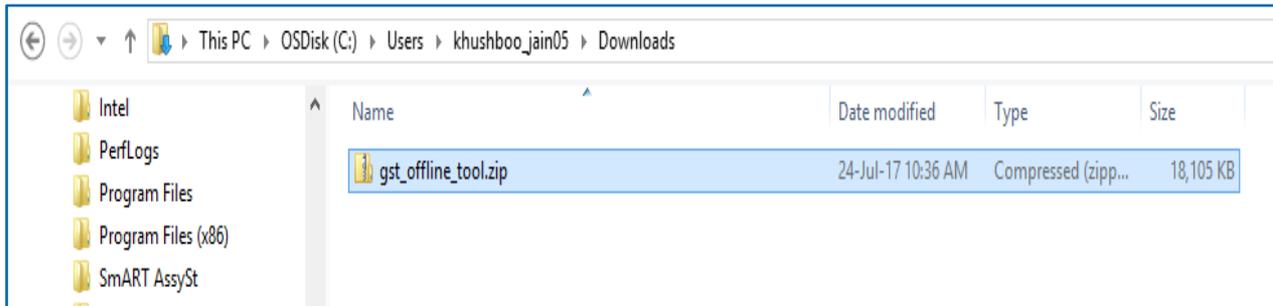


You will be directed to the download page. Click on the download button and a pop-up will appear asking you to CANCEL or PROCEED.

## Downloading & Installing the Offline Tool



Click **PROCEED** and the Offline Tool will get downloaded to your computer.



The tool will get downloaded as a ZIP file. Unzip the folder using WinZip or a similar software.



## Downloading & Installing the Offline Tool

Name	Date modified	Type	Size
Section_wise_CSV_files	24-Jul-17 10:41 AM	File folder	
GST Offline Tool.exe	24-Jul-17 10:41 AM	Application	14,776 KB
GSTR1_Excel_Workbook_Template-V1.1.xlsx	24-Jul-17 10:41 AM	Microsoft Excel W...	3,171 KB
Invoice Upload Offline Tool User Manual_V1.0.pdf	24-Jul-17 10:41 AM	Adobe Acrobat D...	2,456 KB
Readme.txt	24-Jul-17 10:41 AM	Text Document	3 KB

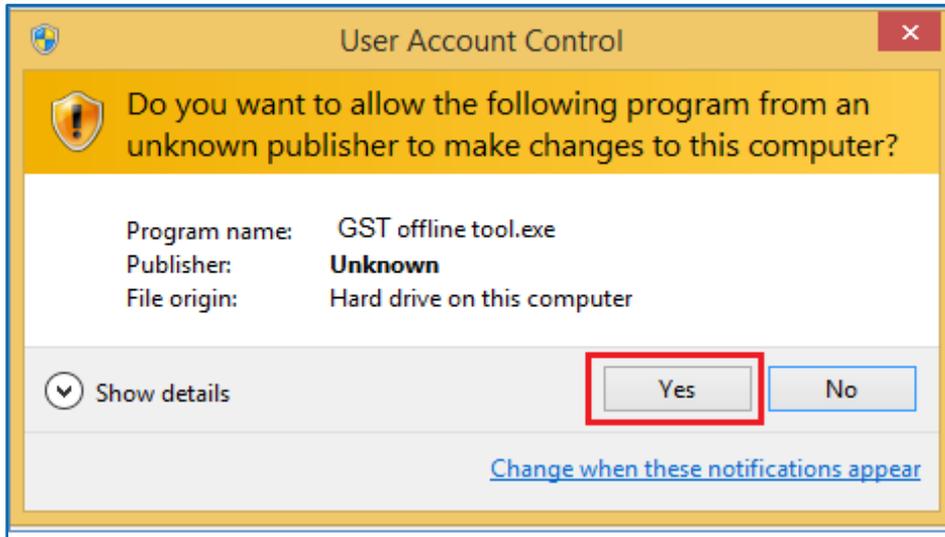
After unzipping the folder, you will be able to access the downloaded files. Open the Readme.txt file to get more information on the installation process.

Name	Date modified	Type	Size
Section_wise_CSV_files	24-Jul-17 10:41 AM	File folder	
GST Offline Tool.exe	24-Jul-17 10:41 AM	Application	14,776 KB
GSTR1_Excel_Workbook_Template-V1.1.xlsx	24-Jul-17 10:41 AM	Microsoft Excel W...	3,171 KB
Invoice Upload Offline Tool User Manual_V1.0.pdf	24-Jul-17 10:41 AM	Adobe Acrobat D...	2,456 KB
Readme.txt	24-Jul-17 10:41 AM	Text Document	3 KB

Double click on GST Offline Tool.exe file to begin installation.



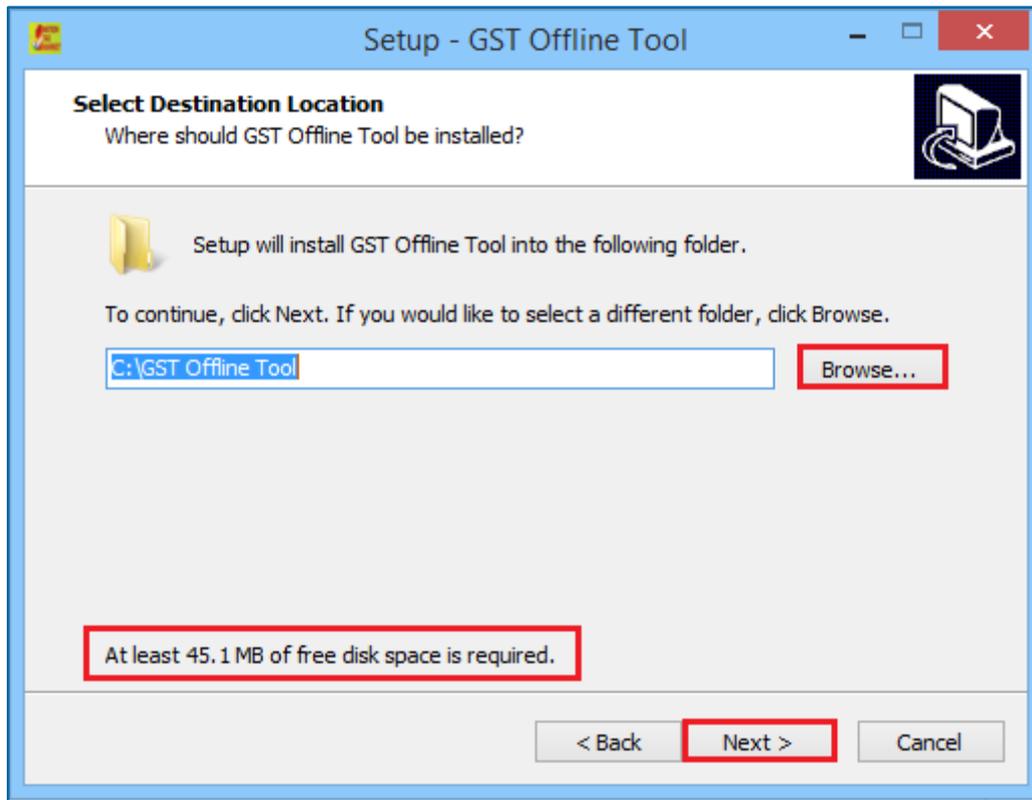
## Downloading & Installing the Offline Tool



A pop will appear as shown.  
Select Yes.

Click Next.

## Downloading & Installing the Offline Tool

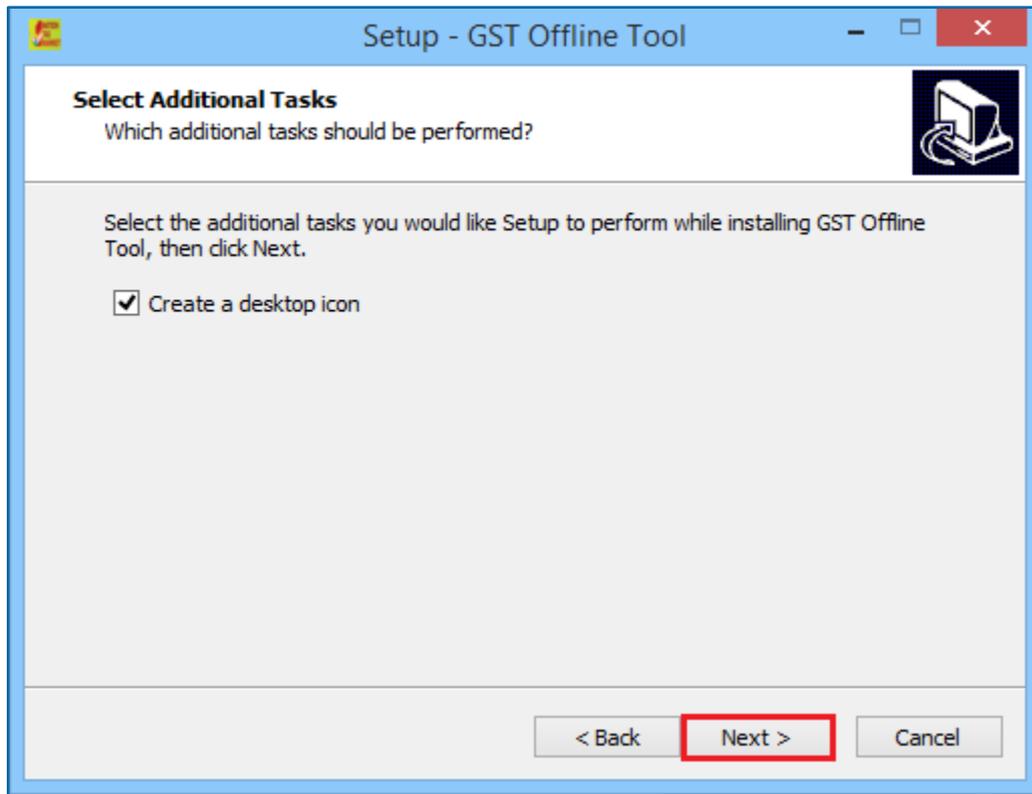


Click Browse to select the location for download and click Next.

Remember, you require a minimum of 45.0 MB of free disk space to install the Offline Tool



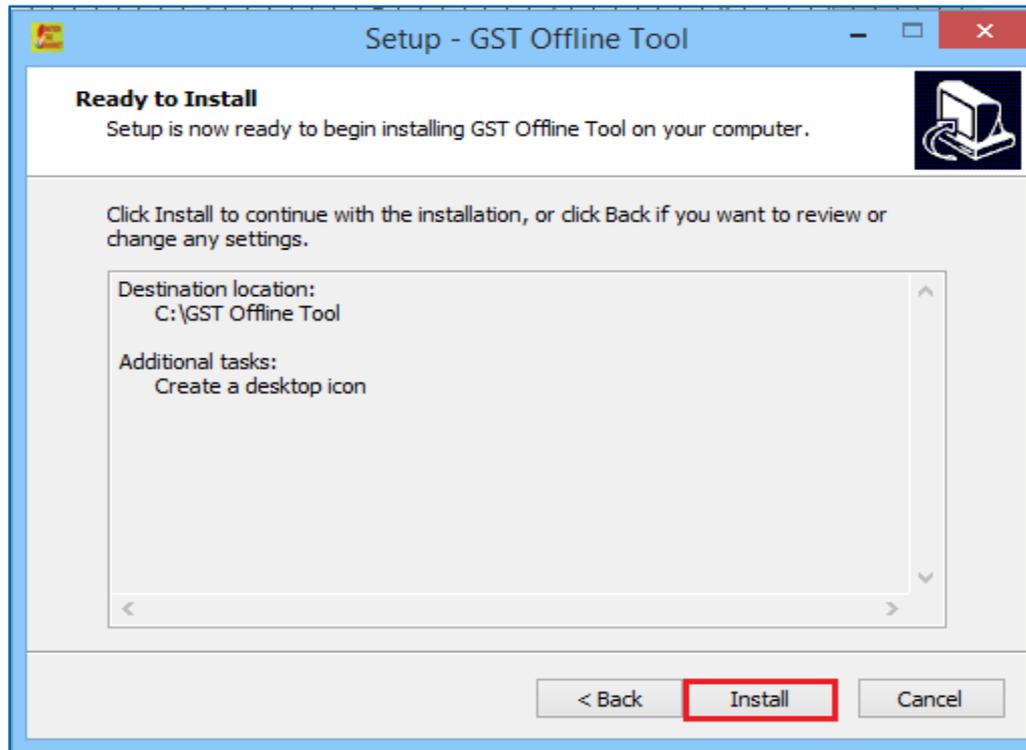
## Downloading & Installing the Offline Tool



Click the checkbox to create a desktop icon.

Click Next.

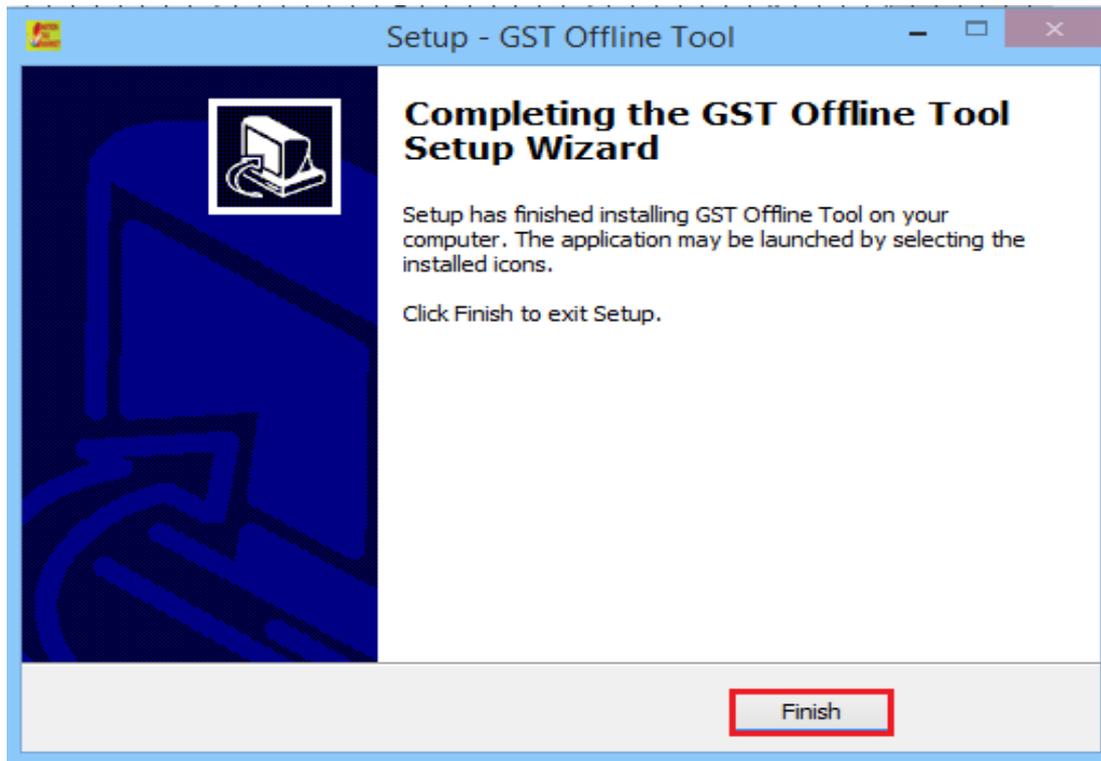
## Downloading & Installing the Offline Tool



The Offline Tool is now ready  
for installation.

Click Install.

## Downloading & Installing the Offline Tool



Offline Tool set up is completed. Click the **Finish** button. A desktop icon for the tool is created on the desktop



## Opening the Offline Tool



Double Click



The screenshot shows the 'Goods and Services Tax Offline Tool' window. The title bar reads 'GSTR Returns'. The main header contains the text 'Goods and Services Tax Offline Tool'. Below the header, there are three main sections:

- Upload new invoice/other data for return**: Contains a 'NEW' button.
- Open Downloaded Return file from GST portal**: Contains an 'OPEN' button.
- Open Downloaded Error file from GST portal**: Contains an 'OPEN' button.

Below these sections is an 'Instructions' section with three columns:

- 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.

Below the instructions is an 'Overview' section:

**The Offline Tool version 1.0 has been designed to enable taxpayers to upload invoice data and other data by collating that in the tool in offline mode (without internet).**

The Offline Tool version 1.0 includes Business to Business (B2B), Business to Consumer inter-state for amount exceeding Rs 2.5 Lakhs (B2CL), Business to Consumer less than Rs 2.5 Lakhs (B2CS), Exports, Credit/ Debit Note (CDNR) and Credit/ Debit Note for unregistered Persons (CDNUR), Advances, Advance Adjustments and HSN.

**Main features of Offline Tool:**

- Data entry of invoice data and other data in the tool as required under GST Law under various categories like Business to Business (b2b), Business to Consumer Large Inter-state (b2cl), Business to Consumer Small (b2cs), Exports, Imports, Credit/Debit Note etc. into the tool.
- The tool has functionality to check duplicate records in file created for the lot.
- Taxpayer can input data of invoices by entering the details manually or use Excel Workbook (\*.xlsx/xls) with separated worksheets for each section of return for inputting invoice data and import the same into the tool.



## Entering Invoices in the Offline Tool

There are four ways to enter data into the Returns Offline Tool:

1. Manual entry of invoice data
2. Importing Excel Workbook
3. Copy & Paste from Excel
4. Import sections of GSTR 1 from CSV section files

To know more about each of these methods, please refer to the user manual complete with screenshots and a step-by-step guide for each method.



## Important Info:

1. Return Help: <https://www.gst.gov.in/help/returns>
2. Offline Tool Help: <https://www.gst.gov.in/help/offlineutility>
3. Offline tool Download: <https://www.gst.gov.in/download/returns>
4. Help Desk Mail Id: [helpdesk@gst.gov.in](mailto:helpdesk@gst.gov.in)
5. Help Desk No: 0120-4888999

# Questions & Answers



**THANK YOU!**