

Using Offline Tool to prepare Form GSTR-4 Annual Return by Composition Taxpayers

06/08/2020

An EXCEL based offline tool has been provided on GST portal for composition taxpayers to prepare their GSTR-4 Annual Return.

1. Steps to use the offline tool:

| Whether step is Online or Offline | Step to be taken |
|--|---|
| Offline | Navigate to Downloads - Offline Tools - GSTR-4 Annual Return Offline Tool to download the tool. |
| Online | Login and download the details of Annual Return as a JSON file by navigating to Services - Returns - Annual Return - GSTR-4 `Upload/Download JSON` This step is optional. |
| Offline | Prepare Form GSTR-4 in offline tool in following steps: <ul style="list-style-type: none">• Fill up the details in the various tables of the tool• Add/ edit/ modify details in user input table(s) Click on `Generate JSON File to Upload` it on GST Portal |
| Online | Login to the GST Portal and upload generated JSON File by navigating to Services - Returns - Annual Return - GSTR-4 `Upload/Download JSON` |

2. Details which can be entered in Offline Tool: Users can enter details in various Tables like Table 3 (a) (Aggregate turnover for previous FY), 4A (Inward supplies from registered suppliers), 4B & 4C (Inward supplies received from a registered/ unregistered supplier on RCM basis), 4D (Import of services) & 6 (only Row 12 to 16: Tax rate wise details of outward supplies during the year (Net of advances, credit/debit notes/adjustments)).

3. Details which are un-editable in Offline Tool: Details in Table 5 (Summary of self-assessed liability as per FORM GST CMP-08), 6 (Row 1 to 11: Tax liability on RCM basis auto-populated from Table 4B, 4C & 4D) & 7 (TDS/TCS Credit received) are non-editable.

4. Some important points related to using offline tool are:

- Click on `Validate` button, to validate data in each worksheet in offline tool, after all details have been filled in that sheet.
- In case of validation failure of details on uploading JSON file, an error file will be generated with status as `Processed with Error`. This file can be downloaded, open in offline too, corrected and can be up loaded again by creating a JSON file again.
- Upon upload of this JSON file, these records will get incrementally added to the records uploaded earlier. If there are pre-existing records on the Portal, against same PAN/GSTIN, those details will get replaced/updated.
- Payment of Taxes can be made only online after logging into the GST Portal.

5. Click here for User Manual &

FAQ: <https://tutorial.gst.gov.in/downloads/gstr4annualofflineutility.pdf>

Thanking you,
Team GSTN