

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

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

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'

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)).

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.

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.

Click here for User Manual & FAQ

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