



केन्द्रीय शुल्क, केन्द्रीय उत्पाद शुल्क व सेवा कर के आयुक्त का कार्यालय  
OFFICE OF THE COMMISSIONER OF CENTRAL TAX, CENTRAL EXCISE AND SERVICE TAX  
मेडचल आयुक्तलाय, बशीरबाग, हैदराबाद - 500 004  
MEDCHAL COMMISSIONERATE, BASHEERBAGH:: HYDERABAD 500 004

C.No:IV/16/37/2017-Tech

Date: 10.11.2017

**Trade Facility No. 25/2017-GST**

Sub: - Functionalities enabled and made available on GST portal - Reg.

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As on date the following functionalities are enabled and made available to stakeholders on GST portal. You are requested to avail the functionalities.

#	Module / Area	FORM	FORM Components/Details
1	Registration	GST REG-14	Amendments of Core fields
2	Registration	GST REG-12	Suo Moto Registration and Payment option by Govt. department
			1) ID creation
			2) Create Challan
			3) Making Payment
3	Composition	GST CMP-01	Intimation to pay tax under section 10 (composition levy)
			(Only for persons registered under the existing law migrating on the appointed day)
4	Composition	GST CMP-02	Intimation to pay tax under section 10 (composition levy)
			(For persons registered under the Act)
5	Registration	GST REG-01	Application for Registration
6	Registration	GST REG-02	Acknowledgment
7	Registration	GST REG-03	Notice for Seeking Additional Information
8	Registration	GST REG-04	Clarification/ additional information/ document for Registration / Amendment/ Cancellation
9	Registration	GST REG-05	Order of Rejection of Application for <Registration / Amendment / Cancellation/>
10	Registration	GST REG-06	Registration Certificate
11	Registration	GST REG-25	Certificate of Provisional Registration
12	Registration	GST REG-26	Application for Enrolment of Existing Taxpayer
13	Returns	GSTR-1	Details of outward supplies of goods or services

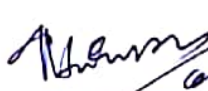
14	Returns	GSTR-3B	Monthly return ( before GSTR-3B in case of extension)
15	Payments	GST PMT-01	Electronic Liability Register of Registered Person
16	Payments	GST PMT-05	Electronic Cash Ledger
17	Payments	GST PMT-06	Challan for deposit of goods and services tax
18	Transitional Forms	GST TRAN-01	Transitional ITC / Stock Statement
19	Transitional Forms	GST TRAN-03	Credit distribution
20	Composition	GST CMP-04	To opt out of the composition scheme
21	Return	To Download Form GSTR 3B in PDF format	Taxpayer is now provided with functionality, to download the filed return of GSTR3B in PDF format, containing all the GSTR3B details. (Download filed return button would be enabled once the taxpayers files the return).
22	Return	GSTR-2 Offline	Creation and submission of Form GSTR 2 using Offline Utility (without xls download from tool) <a href="https://www.gst.gov.in/download/returns">https://www.gst.gov.in/download/returns</a>
23	Return	GSTR-3B offline	Creation and submission of Return GSTR 3B using Offline Utility <a href="https://www.gst.gov.in/download/gstr3b">https://www.gst.gov.in/download/gstr3b</a>
24	GST Practioner Registration	Processing of Form GST PCT 01 and issuance of GST PCT 02	Processing of the registration application of GST Practioners by the Tax Official
25	Offline utility	GSTR-2	Creation and submission of Returns in Offline Utility for GSTR-2, with option to export data in Excel feature  After exporting data in excel taxpayer can take action (Accept/Reject/modify/pending) on the submitted invoices ( given by supplier in his submitted GSTR 1) and add invoices which are reflected as saved invoices ( saved by supplier but GSTR 1 not submitted)  Enable capturing of data for adadj section (Adjustment of Advances) while preparing GSTR 2 in offline utility
26	Registration	GST REG-29	Application for cancellation of provisional registration by the migrated taxpayer, who is not liable for registration under GST. Taxpayer can Login with credentials, click on link "Cancellation of Provisional Registration" at the Dashboard (under view profile), mention reason, sign and Submit. The cancellation will be effective from appointed date.

27	Payment	Form GST PMT 07	"PMT-07 Grievance for payment", application for intimating discrepancy relating to payment. This functionality is meant for the taxpayer, where the amount is debited from his account, but their Electronic Credit Ledger is not updated.
28	Advance ruling work-around for taxpayer	User Services	<p>Facility to make payment of fee for filing Advance Ruling is also available now. The person has to fill his details using "Generate User ID for Advance Ruling" under "User Services". After entering email id and mobile number an OTP is sent to these IDs. Upon submission of OTP, System will generate Temporary ID and send it to notified email and mobile number of the person.</p> <p>On the basis of this ID, the person can make payment of Fee of Rs. 5,000/- each under CGST and SGST Act against the User ID. Then he has to Download and print copy of challan and file the Application for Advance Ruling with appropriate authority. Refer link below</p> <p><a href="https://reg.gst.gov.in/registration/advanceruling">https://reg.gst.gov.in/registration/advanceruling</a></p>
29	ITC	For GST ITC 04	Quarterly Statement to be furnished by taxpayer having details of Goods/capital goods sent to job worker and received back.
30	Miscellaneous Issues faced by taxpayers	-	<p>Following issues faced by taxpayers is fixed</p> <p>Stuck In Progress Issue: While uploading Bulk invoices through offline utility it gets stuck In progress.</p> <p>Submission in progress issue</p> <p>Returns: GSTR1: System was displaying incorrect "Total invoice value", "Total taxable value", "Total tax liability" on B2B/CDNR tiles in GSTR1, when action is being taken on the Invoices added by receiver.</p> <p>Returns: GSTR1: System was calculating Integrated tax while creating CDNR against B2B invoice which has created for SEZ developer with selecting option SEZ supplies without payment</p> <p>Returns : GSTR1: System was truncating "Total invoice value" and "Total taxable value" on B2B tile.</p>

31	Composition	Form GST CMP 02	Opt for composition scheme from the first day of the next month (as per Notification No 45/2017 - Central Tax dt 13-10-2017)
32	Composition	Form GST CMP 03	Form for intimation of details of stock on date of opting for composition levy (only for persons registered under the existing law migrating on the appointed day).
33	Return	Table 6A of Form GSTR 1	Taxpayer has been provided with facility to file their export data, Table 6A of Form GSTR 1, from the month of August, 2017 onwards, to enable validation and sanction of refund. This data once filed, need not be filed by taxpayer again at the time of filing returns, of the relevant months.
34	Return	View of Table 6A	Input Service Distributors can now view Table 6A ie auto drafted details of inward supplies made to them by their suppliers
35	Return/Offline utility	GSTR-4	<p>An Excel based GSTR-4 Offline tool has been provided to taxpayers, to prepare their GSTR-4 return offline. <b>Step by Step procedure for filing GSTR-4 using offline tool is attached for your information please.</b></p> <p>This tool can be used for generation of JSON file, for upload of data on GST Portal and for correction of downloaded GSTR-4 error file &amp; for regeneration of JSON file for upload.</p>
36	Transitional Forms	Revision to Form GST TRAN-01	<p>Facility to revise Form GST TRAN-1 has been enabled for Taxpayers who had already filed it.</p> <p>If revision is resulting in downward credit, Taxpayer should be able to file only if he has sufficient balance in his credit ledger.</p> <p>Taxpayers who are filing it for the first time will not be able to revise it immediately.</p> <p>Functionality to revise the TRAN-1 for those who do not fulfill the above criteria shall be enabled shortly.</p>

2. All the Trade associations are requested to bring the contents of the Trade Facility to all concerned.

Encl: Step by step procedure for filing GSTR-4.

  
(M.SRINIVAS)  
COMMISSIONER

Copy Submitted to:

The Chief Commissioner of Customs, Central Tax, Central Excise & Service Tax,  
Hyderabad Zone.

Copy to:

1. The Federation of Telangana & Andhra Pradesh Chamber of Commerce and Industry, Federation House, 11-6-841, Red Hills, Hyderabad-500 004.
2. The Deputy/Assistant Commissioner, Medchal, Malkajgiri, Jeedimetla, Kukatpally, Sangareddy, Karimnagar, Nizamabad, Mancherial Divisions.
3. Superintendent (Computers) for uploading on official website <http://cexhyd1.nic.in/>
4. As per Distribution list.

### Step By Step Filing of GSTR 4

1. Download the GSTR 4 Offline tool from the download tab on GST portal and save at a suitable location. It is downloaded as a zipped file which needs extraction.
2. Ensure that the minimum system requirements of Windows 7 and MS Excel 2007 is met.
3. Extract the GSTR 4 offline tool. And open the GSTR 4 Offline tool .xlsx file by double clicking on it.
4. Enter the required details in the different worksheets of the Offline tool.
5. Inward supplies from registered taxpayers, and amendment tables are not required to be entered in the July to September quarter return and these worksheets are not provided in the Ver. 1 of the tool.
6. The following details are required to be furnished.
  - a. Inward supplies received from a registered supplier (attracting reverse charge): Excel Worksheet 4B (B2B).
  - b. Inward supplies received from unregistered supplier subject to reverse charge: Excel Worksheet 4C (B2BUR).
  - c. Import of service subject to reverse charge: Excel Worksheet 4D (IMPS).
  - d. Debit Notes/Credit Note (Registered): Excel Worksheet 5B (CDNR)
  - e. Debit Notes/Credit Note (Unregistered): Excel Worksheet 5B (CDNUR)
  - f. Tax on outward supplies made under composition scheme (Net of advance and goods returned): 6 (TXOS).
  - g. Advance amount paid for reverse charge supplies in the tax period: 8A (AT).
  - h. Advance amount on which tax was paid in earlier period but invoice has been received in current period: 8B (ATADJ).
7. Validate the entered details by pressing the "Validate tab" on each worksheet
8. In case certain details fail validation check, they would be highlighted in red and an error message would also be visible in the column **Sheet Validation Error'**
9. Validation errors need to be corrected before upload. After each worksheet is successfully validated, click on 'Get Summary' to update the summary on Home tab.
10. If the summary is satisfactory and matches with your accounting records, Click on 'Generate JSON File to upload' to generate JSON file for upload of GSTR-4 return details prepared offline on GST portal. Save the JSON file at an appropriate location.
11. Login on the GST portal and navigate to the GSTR 4 tab clicking Return>Return Dashboard>Selecting the Tax period.
12. Click on Prepare Offline button on the GSTR 4 Tile.

13. Click on Choose File and select the JSON file generated by the GSTR 4 offline tool for that tax period.
14. The uploaded JSON file would be validated and processed. Upon success validation and processing the details entered would be populated in respective Tables.
15. It is possible to upload JSON multiple times on GST portal till submission. However, earlier uploaded data would be overwritten. Tables and Preview would reflect only the last data uploaded.
16. In case of validation failure of one or more details upon processing of uploaded JSON file on the GST portal, status will be updated as 'Processed with Error'
17. Click the link to Generate error report. Report generation may take some time to get generated.
18. Once the report is generated, click link to Download to download the error report.
19. Error report is downloaded in .zip file. Save error report on your system.
20. Unzip the files from .zip folder. To unzip the files, right click on the .zip folder downloaded, and select "**Extract All**"
21. The Unzipped folder contains two JSON files
  - a. (returns\_<Date>\_R4\_<GSTIN>\_offline.json) with records processed successfully on GST Portal
  - b. ( returns\_<Date>\_R4\_<GSTIN>error Report.json ) with records processed with error on GST Portal
22. Select both the files there and click on open i.e both the error file and the records processed successfully file have to be selected together and opened together.
23. Both the successfully processed as well as error records would be visible in the different worksheets. Correct the errors as mentioned in the column "GST Portal Validation Errors" in each sheet.
24. After making the corrections, Validate the sheets. After each worksheet is successfully validated, click on 'Get Summary' to update the summary on Home tab.
25. If the summary is satisfactory Click on 'Generate JSON File to upload' to generate JSON file for upload of GSTR-4 return details prepared offline on GST portal.
26. One can also download the earlier uploaded file and open it in the Offline tool using "**Open Downloaded GSTR-4 JSON File**" and modify, delete or correct the earlier declared values and again generate the JSON file and upload to the GST portal.
27. For filing the GSTR 4 on the portal Click **INITIATE FILING.**, declare the aggregate turnover values of last financial year and the first quarter of this financial year.
28. Click "preview" to view the pdf summary of the uploaded details. It can also be downloaded for verification.
29. If the preview is satisfactory, check the declaration box and submit. Once submitted no change can be made in the uploaded data.

30. After successful Submit, Tax, Interest and Late fee payable and paid tile gets enabled. Tax, Interest and Late fee applicable for tax period would be auto-populated. The taxpayer needs to click the utilize cash button to make payment of all liabilities in a single go. Please ensure sufficient cash balance in cash ledger for successful payment

31. The details of the debit entries in the cash ledger can be seen by clicking the debit entries tiles.

After successful discharge of the liabilities the taxpayer has to click "File Return" select authorized signatory and file with DSC/EVC as applicable.