



Lesson Objectives

On completion of this lesson, you will be able to file GSTR-1 by:

- Generating JSON file
- Using the GST Offline Tool
- Filing Returns directly on GST Portal



File GSTR-1

With Tally.ERP 9, you can file GSTR-1 in three easy ways: by generating JSON from Tally.ERP 9, by using the GST Offline tool, or by filing directly on the GST portal.

GSTR-1 includes the details of all outward supplies made in a given period.

Check the following video for details on filing GSTR-1 using JSON created from Tally.ERP 9:

File GSTR-1 in either of the following three methods:

- By generating JSON from Tally.ERP 9
- By using the GST Offline tool
- By filing your returns directly on the GST portal

Prerequisites for filing GSTR-1

- Internet connectivity: This is required for uploading the JSON file, downloading the offline tool, and filing returns.
- Microsoft Office: For exporting data to MS Excel, GSTN recommends MS Excel 2007 or later (if you are using the GST Offline Tool and MS Excel for filing returns).
- To comply with GST rules and file accurate returns, ensure that the tax values of sales are equal to or greater than the computed values.

Tax liability on advance receipts

- For businesses with an annual turnover of up to Rs. 1.5 crores, there is no need to pay tax on advance receipts from customers. To support this, the calculation of tax liability on advance receipts has been disabled by default from Release 6.1.1.

- The values of tax liabilities on advance receipt from customers will not be included in the GSTR-1 returns by default. Such transactions will appear under **Not relevant for returns** in the **GSTR-1** report.
- For businesses with turnovers above Rs. 1.5 crores, you can enable the option **Enable tax liability on advance receipts** in the **Company GST Details** screen.

METHOD 1: BY GENERATING JSON FROM TALLY.ERP 9

Generate GSTR-1 returns in the JSON format

1. Go to **Gateway of Tally > Display > Statutory Reports > GST > GSTR-1** .
2. **F2: Period:** Select the period for which returns need to be filed.
3. **F12: Configure:** To view the export options for HSN/SAC details, enable **Show HSN/SAC Summary?**
4. Press **Ctrl+E** .
5. Select **JSON (Data Interchange)** as the **Format** .

Exporting GSTR-1	
(1-Nov-2017 to 30-Nov-2017)	
Language	: Default (All Languages)
Format	: JSON (Data Interchange)
Export Location	: D:\Tally.ERP9
Output File Name	: GSTR.1_33 128_November_2017.18.json
Open Exported File	? Yes
Export HSN/SAC details even if UQC is not available?	No
Export HSN/SAC details not included for other reasons?	No
Export document summary	? No
Allow Export of	: All Vouchers

Note:
* Resolve all the exceptions for the period to file complete returns.

Accept ?

Yes or No

- **Export HSN/SAC details even if UQC is not available? - Yes** , to export transactions where UQCs are not available. For such transactions, you have to map the units of measurement of the stock items to related UQCs in the MS Excel or CSV file.
- **Export HSN/SAC details not included for other reasons? - Yes** , to export transactions that are not included in the **HSN/SAC Summary** due to various reasons. You have to enter this data directly on the portal.

Note: The options **Export HSN/SAC details even if UQC is not available?** and **Export HSN/SAC details not included for other reasons?** will appear only when the option **Show HSN/SAC Summary?** is set to **Yes** in the **GSTR-1** report.

If the data is exported without enabling the option **Show HSN/SAC summary?** in the configuration screen of the **GSTR-1** report, the HSN summary of the exported output file will be blank.

● **Allow Export of:**

- o **All Vouchers:** Select this option to export all the transactions that have been already filed on the GST portal.
 - o **Only New Vouchers:** Select this option to export the transactions that are not filed on GSTN portal.
6. Press **Enter** to export.

Upload the JSON file generated from Tally.ERP 9 to the portal for filing returns.

Upload of GSTR-1 JSON file fails when HSN summary has negative quantity

If the HSN summary of GSTR-1 has negative quantity, the upload of JSON generated from offline tool or from Tally.ERP 9 is failing. Until the issue is resolved by GSTN, you can do the following:

1. Open the JSON generated from Tally.ERP 9. You can open it in Notepad.
2. Go to the section "**hsn**".
3. Go to the tag "**qty**" and remove the negative sign. Repeat this for each "**qty**" that has a negative sign for taxable value and tax amount.
4. Save the JSON.
5. Upload it to portal.
6. In the portal, go the section **HSN Summary**.
7. Add the negative sign against each of the quantities that has taxable value and tax amount (which was removed from JSON).

File GSTR-1 returns

1. Press **Ctrl+O** from **GSTR-1** report.
2. Log in to the GST portal.

The screenshot shows the 'Goods and Services Tax' portal. The top navigation bar includes 'Home', 'Services', 'GST Law', 'Downloads', 'Search Taxpayer', and 'Help'. The 'Services' menu is expanded, showing 'Login'. The login form has fields for 'Username' and 'Password', both marked as mandatory. A 'LOGIN' button is present, along with links for 'Forgot Username' and 'Forgot Password'. A note at the bottom states: 'First time login: If you are logging in for the first time, click [here](#) to log in.'

3. Click **Services > Returns > Returns Dashboard** .

The screenshot shows the 'Returns Dashboard' page. The top navigation bar includes 'Dashboard', 'Services', 'GST Law', 'Search Taxpayer', and 'Help'. The 'Services' menu is expanded, showing 'Registration', 'Ledgers', 'Returns', 'Payments', 'User Services', and 'Refunds'. The 'Returns' menu is expanded, showing 'Returns Dashboard' (highlighted with a red box) and 'Transition Forms'. Below the navigation panel, there is a message: 'You can navigate to your chosen page through navigation panel given below'. Three buttons are visible: 'RETURN DASHBOARD >', 'CREATE CHALLAN >', and 'VIEW NOTICE(S) AND ORDER(S) >'.

4. Select the **Return Filing Period** , and click **Search** .

Goods and Services Tax

Dashboard Services GST Law Search Taxpayer Help

Dashboard Returns

File Returns
to 30th Sep 2017.

Financial Year* 2017-18 Return Filing Period* November SEARCH

Option Form for Quarterly Return filing by Normal Taxpayer

Whether your aggregate turnover during FY 2016-2017 was upto Rs. 1.5Crores?
If you have registered after 1st July 2017, do you expect your aggregate turnover during FY 2017-2018 to be upto Rs. 1.5Crores?

Yes No

Would you like to opt for quarterly filing of tax return:

Yes No SUBMIT

5. Select **Yes** or **No** based on your turnover to file **Monthly** or **Quarterly** returns. If you want to opt for quarterly returns, then set the 2nd option to **Yes** .
6. Click **SUBMIT** .
7. Click **PREPARE OFFLINE** .

Dashboard Services GST Law Search Taxpayer Help English

Dashboard Returns

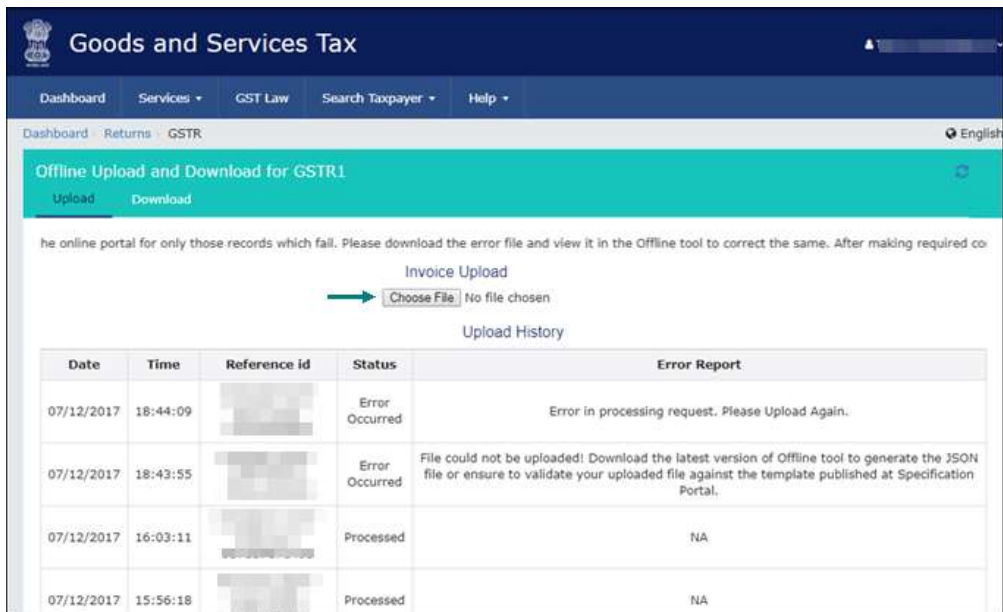
File Returns
ted out from the composition scheme by filing intimation in Form GST CMP-04 stating the effective date of withdrawal between 1st July to 30th Sep 2017.

Financial Year* 2017-18 Return Filing Period* November SEARCH

* Indicates Mandatory Fields

<p>Details of outward supplies of goods or services GSTR1</p> <p>PREPARE ONLINE PREPARE OFFLINE</p>	<p>Table 6A of FORM GSTR1</p> <p>PREPARE ONLINE PREPARE OFFLINE</p>	<p>Auto Drafted details (For view only) GSTR2A</p> <p>VIEW DOWNLOAD</p>
<p>Monthly Return GSTR3B</p> <p>PREPARE ONLINE PREPARE OFFLINE</p>		

8. Click **Choose File** to import the JSON file generated from Tally.ERP 9 or the offline tool.

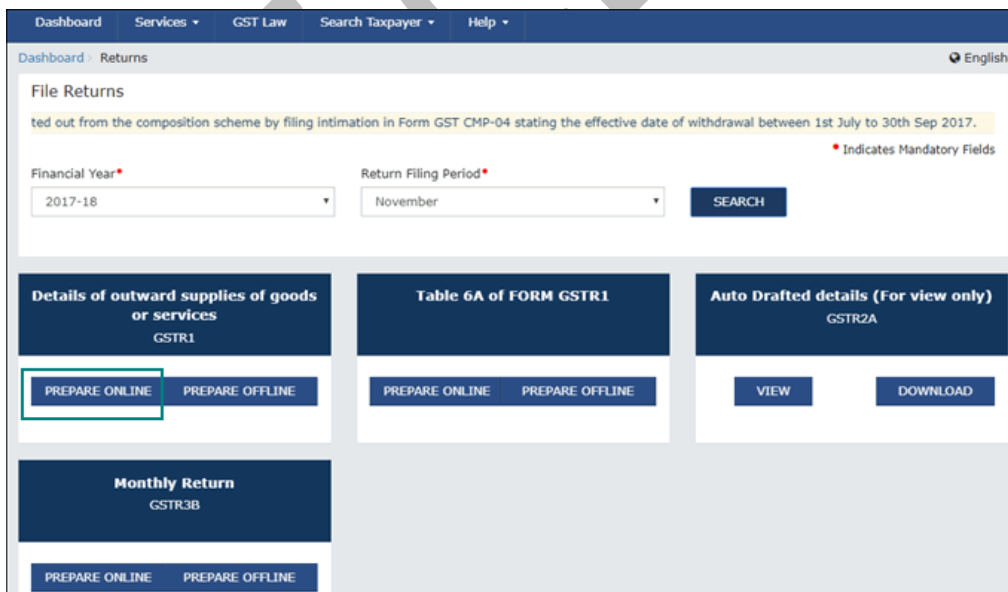


Once your JSON file is uploaded successfully, you will be notified by a message.

9. Verify the uploaded details after the time specified in the **GSTR** screen.

You have to manually enter the details for **Nil Rated Supplies and Documents Issued** by referring to the table-wise format of [GSTR-1](#), because these details do not get directly uploaded to the portal.

10. Go to **Services > Returns > Returns Dashboard**, and click **Prepare Online**.



11. Go to the **8A, 8B, 8C, 8D - Nil Rated Supplies** page, and enter the details.

Goods and Services Tax

Dashboard Services GST Law Search Taxpayer Help

Dashboard Returns GSTR-1 NIL-RATED English

8A, 8B, 8C, 8D - Nil Rated Supplies

Item Details

Description	Nil Rated Supplies (₹)	Exempted(Other than Nil rated/non-GST supply) (₹)	Non-GST Supplies (₹)
Intra-state supplies to registered person	₹0.00		₹0.00
Intra-state supplies to unregistered person	₹0.00	₹0.00	₹0.00
Inter-state supplies to registered person	₹0.00	₹0.00	₹0.00
Inter-state supplies to unregistered person	₹0.00	₹0.00	₹0.00

BACK SAVE

12. Go to the **13 - Documents Issued** page, and enter the details.

13 - Documents Issued 1

Total Docs	Cancelled Docs
1	0
Net Issued Docs	
1	

13. Submit your returns and e-sign.

METHOD 2: BY USING THE GST OFFLINE TOOL

Check the below video for details on filing GSTR-1 using offline tool after exporting data from Tally.ERP 9:

Export GSTR-1 returns in the MS Excel or CSV

1. Go to **Gateway of Tally > Display > Statutory Reports > GST > GSTR-1** .
2. **F2: Period:** Select the period for which returns need to be filed.
3. **F12: Configure:** To view the export options for HSN/SAC details, enable **Show HSN/SAC Summary?**

4. Press **Ctrl+E** .

5. Select **Excel (Spreadsheet)** or **CSV (Comma delimited)** as the **Format** .

Exporting GSTR-1
(1-Nov-2017 to 30-Nov-2017)

Language	: Default (All Languages)
Format	: Excel (Spreadsheet)
Export Location	: D:\Tally.ERP9
Output File Name	: GSTR-1_33_120_November_2017-18.xls
Open Exported File	? Yes
Export HSN/SAC details even if UQC is not available?	No
Export HSN/SAC details not included for other reasons?	No
Export document summary	? No
Allow Export of	: All Vouchers

Note:
* Resolve all the exceptions for the period to file complete returns.

Accept ?
Yes or No

- **Export HSN/SAC details even if UQC is not available? - Yes** , to export transactions where UQCs are not available. For such transactions, you have to map the units of measurement of the stock items to related UQCs in the MS Excel or CSV file. For more details, click [here](#) .
- **Export HSN/SAC details not included for other reasons? - Yes** , to export transactions that are not included in the **HSN/SAC Summary** due to various reasons. You have to enter this data directly on the portal.
- **Allow Export of :**
 - o **All Vouchers:** Select this option to export all the transactions that have been already filed on the GST portal.
 - o **Only New Vouchers:** Select this option to export the transactions that are not filed on GSTN portal. To avoid overwriting the existing files with the new transactions, use a different MS Excel file name.

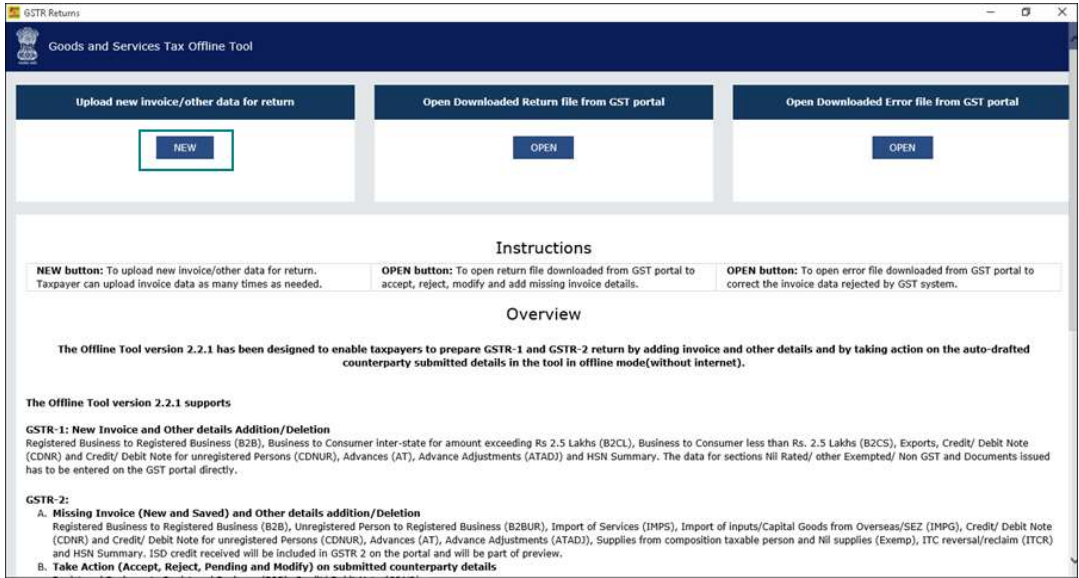
6. Press **Enter** to export.

If you have selected the CSV format, Tally.ERP 9 will create separate CSV files for each table in GSTR-1. These files need to be imported into the **GST Offline Tool** .

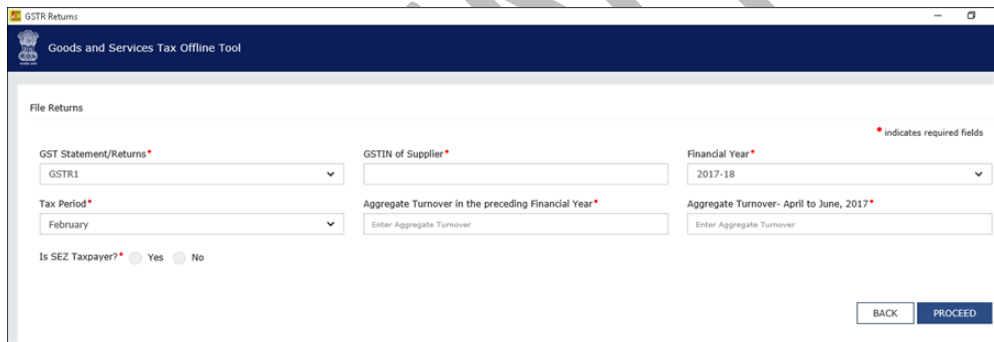
Import data and generate the JSON file

1. Open the **GST Offline Tool** . Ensure that you download and install the latest version of the GST Offline Tool.

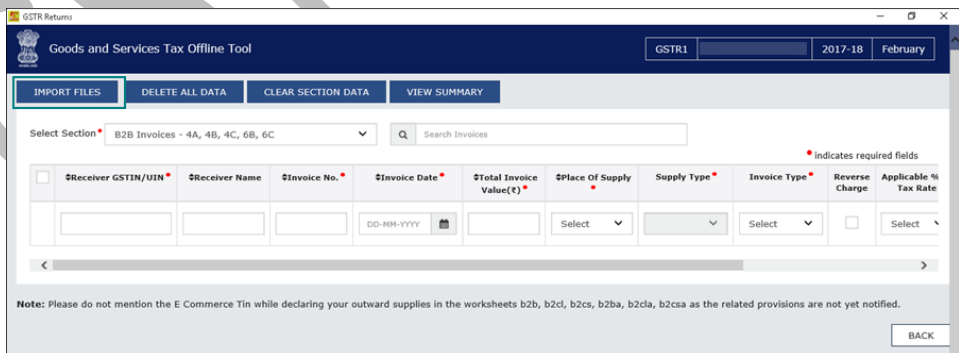
2. Click **NEW** .



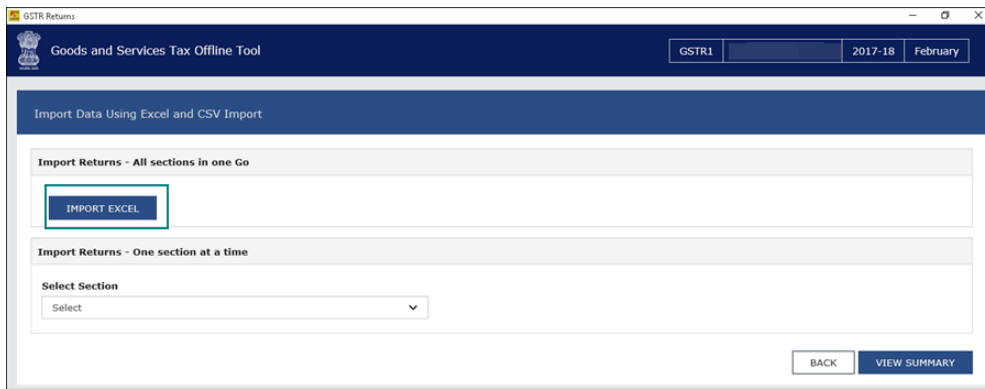
3. Provide the required details, and click **PROCEED** .



4. Click **IMPORT FILES** .



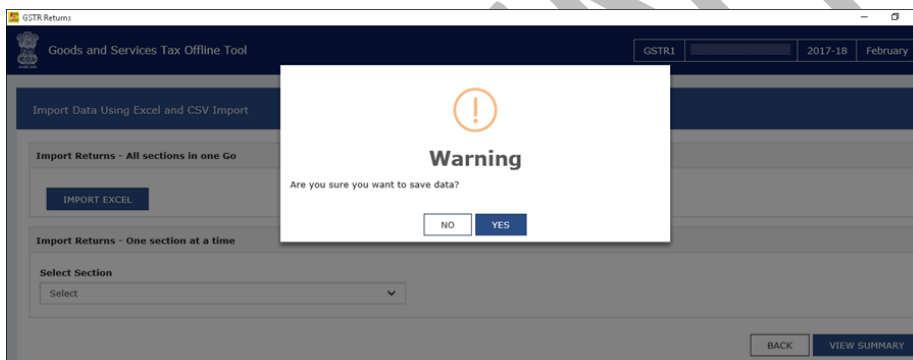
5. Click **IMPORT EXCEL** , and select your file.



Note: If the tool shows a warning that some invoices contain invalid input, you can ignore it and proceed. This happens when you do not have transactions in the given sections.

To export the return details in the CSV format, select the name of the table in **Select Section** under **Return Import - One section at a time**, and click **Import CSV**. You have to individually import files for each section.

6. Click **YES** on the warning message, and click **VIEW SUMMARY**.



7. Click **GENERATE FILE**.

The screenshot shows the 'Summary' table in the 'GSTR Returns' tool. The table has the following columns: Section Name, No. of Sections, Total Central Tax Amount (₹), Total State/UT Tax Amount (₹), Total Integrated Tax Amount (₹), and Total CGST/IGST. The data is as follows:

Section Name	No. of Sections	Total Central Tax Amount (₹)	Total State/UT Tax Amount (₹)	Total Integrated Tax Amount (₹)	Total CGST/IGST
Bill Exemption - AA, AB, AC, BA, BB, BC	0	0.00	0.00	0.00	0.00
IGST (Large) Exemption - SA, SB	1	0.00	0.00	98,688.00	20,784.00
IGST (Small) Exemption - T	0	0.00	0.00	0.00	0.00
Credit/Debit - Taxa/Programme - 99	0	-12,108.00	-12,108.00	-4,800.00	-288.00
Credit/Debit - Hwp/Programme - 99	0	0.00	0.00	-4,872.50	0.00
Export Exemption - SA	0	0.00	0.00	26,148.00	0.00
Tax Credit/Advance Refund - TAC/TRA/TTC	0	0.00	0.00	13,896.00	12,720.00
Adjustment of Advances - TAC/TRA/TTC	0	0.00	0.00	9,840.00	4,368.00
IGST - Gross Summary of Demand Supplies - SA	0	0.00	11,775.00	3,547.00	5,483.00

At the bottom of the table, there is a note: 'Note: Summary doesn't capture for sections 'IGST (Large) Exemption' and 'Taxa/Programme' (except for 'TAC/TRA/TTC' is applicable for it). However generated the would consist of data saved in these sections.' There are 'BACK' and 'GENERATE FILE' buttons at the bottom right.

The offline tool generates a JSON file that has to be uploaded on the GST portal.

[Log in to the GST portal and file your GSTR-1 returns.](#)

For e-commerce operators

The GST department has not issued GSTIN/UIN for e-commerce operators. Currently, when data is exported from Tally.ERP 9 to MS Excel or CSV files, the GSTIN/UIN entered in the e-commerce party ledger is captured as **E-Commerce GSTIN** in **b2b** , **b2cl** , and **b2cs** worksheets. After exporting data to MS Excel or CSV files:

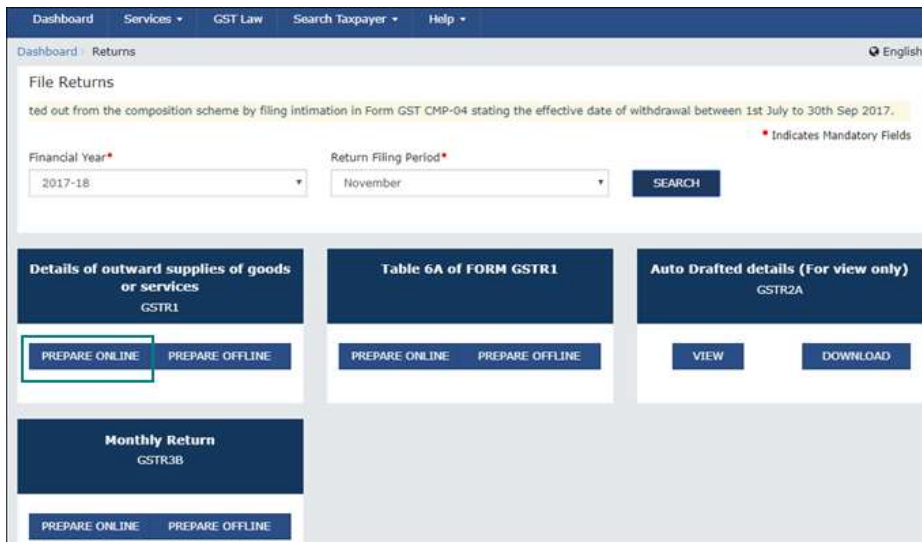
1. Delete the GSTIN/UIN captured in the column **E-Commerce GSTIN** .
2. Set the **Type** as **OE** in the **b2cs** worksheet.
3. Generate the JSON file.

METHOD 3: BY FILING YOUR RETURNS DIRECTLY ON THE GST PORTAL

1. Log in to the [GST portal](#).
2. Select the **Return Filing Period**, and click **Search** .

The screenshot shows the GST portal interface. At the top, there's a navigation bar with 'Dashboard', 'Services', 'GST Law', 'Search Taxpayer', and 'Help'. Below this, the 'Returns' section is active, showing 'File Returns to 30th Sep 2017'. There are two dropdown menus: 'Financial Year' set to '2017-18' and 'Return Filing Period' set to 'November'. A 'SEARCH' button is to the right. Below the search form, a box contains the 'Option Form for Quarterly Return filing by Normal Taxpayer'. It has two questions: 'Whether your aggregate turnover during FY 2016-2017 was upto Rs. 1.5Crores?' and 'If you have registered after 1st July 2017, do you expect your aggregate turnover during FY 2017-2018 to be upto Rs. 1.5Crores?'. Both have 'Yes' selected. A second question asks 'Would you like to opt for quarterly filing of tax return:' with 'Yes' selected. A 'SUBMIT' button is at the bottom right.

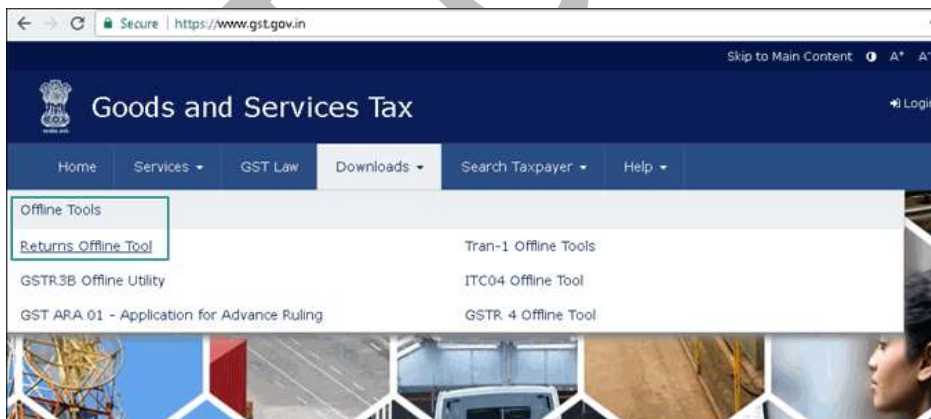
3. Select **Yes** or **No** based on your turnover to file **Monthly** or **Quarterly** returns. If you want to opt for quarterly returns, then set the 2nd option to **Yes** .
4. Click **SUBMIT** .
5. Click **PREPARE ONLINE** .



6. Open each GSTR-1 table, read or copy data from Tally.ERP 9, and fill the tables.
7. Submit your returns and e-sign.

Download and Install the GST Offline Tool

1. Go to the [GST portal](#) > **Downloads**.
2. Click **Returns Offline Tool**. A .zip file containing the **GST Offline Tool** will be downloaded. This zip file also contains a detailed document on using the offline tool. Some important information about the tool, and the system requirements for using the tool are also available on the [download page](#).



3. Extract the offline tool from the .zip file and install it.

Installing the latest version of the GST Offline Tool

If you are using an older version of the **GST Offline Tool**, you have to uninstall it and install the latest version.

Uninstall the GST Offline Tool

1. On your computer, go to **Control Panel > Programs and Features** .
2. Right click **GST Offline Tool** , and click **Uninstall** and proceed.
3. Similarly, uninstall the **Node.js** application.
4. Delete the installation folder of the older version.
5. Restart your computer. Now you can [download](#) and install the latest version of the **GST Offline Tool** .

Note: You can use the GST Offline Tool either on the same computer where Tally.ERP 9 runs, or on a different computer.

Mapping the unit of measurement (UOM) when the UQC is not available

The list of Unit Quantity Code (UQC) provided by the department does not have the representative code for brass, carats, litres, running foot, and so on. To handle this situation:

1. Based on your business requirement, map the unit to the related UQC and export it to MS Excel or CSV files. For example, you can map litres to KLR-KILOLITRE.
2. In the **hsn** worksheet of the template or CSV file, convert the quantity as per the mapped UQC. For example, if litre is mapped to KLR-KILOLITRE, multiply the quantity by 0.001 in the **hsn** worksheet of the template or CSV file to convert litre to kilolitre.
3. Upload the modified MS Excel template or CSV file to the GST Offline tool.
4. Generate the JSON file.

Examples of mapping units to the related UQCs with the conversion factors are given below:

Unit of Measure	Nearest UQC	Conversion of Quantity in Template
Litres	KLR-KILOLITRE	Multiply by 0.001
	MLT-MILILITRE	Multiply by 1000
Carat	KGS-KILOGRAMS	Multiply by 0.0002

	GMS-GRAMMES	Multiply by 0.2
Brass	SQF-SQUARE FEET	Multiply by 100
	CBM-CUBIC METERS	Multiply by 2.835
Running foot	MTR-METERS	Multiply by 0.3048
Cubic inches	MLT-MILILITRE	Multiply by 16.3871
Hanks	YDS-YARDS	For cotton, multiply by 840
		For woolen, multiply by 560
Inches	MTR-METERS	Multiply by 0.0254
	CMS-CENTIMETERS	Multiply by 2.54
Pounds	TON-TONNES	Multiply by 0.000453592
	KGS-KILOGRAMS	Multiply by 0.453592
	GMS-GRAMMES	Multiply by 453.592
Lots	TON-TONNES	Multiply by 0.0000128
	KGS-KILOGRAMS	Multiply by 0.0128
	GMS-GRAMMES	Multiply by 12.8
Milligrams	GMS-GRAMMES	Multiply by 0.001
Decameter square	SQY-SQUARE YARDS	Multiply by 119.599
	SQF-SQUARE FEET	Multiply by 1076.39

Square inches	SQM-SQUARE METERS	Multiply by 0.00064516
	SQY-SQUARE YARDS	Multiply by 0.000771605
	SQF-SQUARE FEET	Multiply by 0.00694444
Tola	GMS-GRAMMES	Multiply by 11.6638125

Note: The e-Return file has the provision to capture the taxable value and tax rate but not the tax amount. Hence, the tax amount is not exported to the e-Return file. The tax value is automatically calculated after upload to the portal based on rate, taxable value, and place of supply.

**** Chapter End ****

GST CENTRE