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1. Advisory about Invoice Upload in GSTR 2

Information on rejection of invoices on upload of Portal prepared by using Offline Tool

1. It is observed that a large number of invoices, prepared using offline tool, on upload by the taxpayers on the portal, are rejected.
2. One key reason is that the taxpayers are using excel template to prepare and upload the details of invoices, which are (actually) auto-populated and available in his Form GSTR 2/2A, from a submitted Form GSTR 1 of a supplier taxpayer.
3. It should be noted that the excel template provided, has to be used only for adding missing invoice details, which have not been uploaded by the suppliers in his (submitted) Form GSTR 1.
4. Auto-populated invoice details of (submitted) Form GSTR 1 of supplier taxpayer, have to be necessarily downloaded from the portal and then one of the actions of Accept/Reject/Pending/Modifying has to be taken in the java offline tool by the receiver taxpayer. Please note that these invoices should not be added by receiver taxpayer by using facility of add Missing invoice functionality.
5. The JSON file should then be generated in the offline tool and uploaded to the portal.

2. Advisory about accepting missed invoices in GSTR 1A and paying the liability in the same month.

Suppliers forget to upload invoices issued to a Registered Recipient

- In case a supplier fails to upload few invoice(s) for supplies to registered persons in his GSTR1 and has filed his GSTR1, there is no need for undue concern for the recipient (buyer).
- Though, no invoices can be added to a GSTR 1 once it is filed, there are, yet two ways in which the recipient can claim credit and the supplier can discharge his liability on such invoices.
- These are,
 - The recipient can add such invoices in his GSTR 2. These added invoices would be auto-drafted in the GSTR 1A of the supplier and they can accept them and file their acceptance to the GST portal before filing their GSTR 3 of the month. These invoices will form a part of that month's return and the supplier would be able to discharge his liability without any interest. The recipient will also be entitled to credit, if eligible, on such invoices in that very month.
 - If the recipient also fails to add these invoices in his GSTR 2 of the month, the supplier can add these invoices in his next month return and pay his liability with due interest. These invoices will be auto populated in the GSTR 2 of the recipient and he can claim credit, if eligible, in this month.

3. Advisory on discrepancy between summary in offline tool and at GST portal

Advisory for Discrepancy between summary shown in Offline Tool and that in the Tile, on the Form GSTR-1 at the GST Portal after uploading of JSON file

- a. The JSON file created by Offline Tool is uploaded by the taxpayer on GST Portal. Sometimes discrepancy is noticed by the taxpayer, in summary displayed in the Offline tool and that on the GST portal, after upload of JSON file.
- b. This may happen on account of data discrepancy on one or more of following validation checks performed at the GST portal:
 - i. Correctness of GSTIN of buyers (whether GSTIN is active or not). If GSTIN is not active then invoice will be rejected on uploading on portal.
 - ii. Duplicate invoice number, with respect to data uploaded earlier on the portal by the taxpayer.
 - iii. Whether the Invoice Number, mentioned in the Credit Note/Debit Note already exists in the GST portal or not.
 - iv. In Export shipping bill number and date is checked. Moreover, date of shipping bill must be on or after Invoice Date.
- c. The invoices that fail on account of above validations are put in error report which can be generated and downloaded from the portal.
- d. On account of this the number of accepted invoices and credit/debit notes goes down which is shown on the Tiles on the portal.
- e. Thus, the taxpayers are advised to ensure that data being uploaded by them is in accordance with criteria given above.
- f. Sometimes the discrepancy may also arise if the tiles on GSTR-1 page are not updated. One has to click “Generate GSTR 1 Summary” button at the bottom left part of the GSTR 1 page, to update the summary.

4. Advisory on discrepancies noticed between summaries in Excel template and the Offline Tool while preparing GSTR 1 using the Excel template.

- A. While preparing data for GSTR 1 using Excel template discrepancies may be noticed by the taxpayers in summary of invoices and other details displayed in the Offline tool and that shown in the excel sheet:
- a. This arises because of validation checks performed by the offline tool, after data from Excel sheet is imported into it.
 - b. The invoices and other data that fail checks/validations, are rejected by the offline tool and hence the number of invoices shown in Offline Tool are less than that was originally entered in the Excel Sheet by the taxpayer.
 - c. Rejection while importing excel or csv file in Offline Tool happens on account of following reasons:
 - i. Incorrect date format is entered in excel. The date format should be ddmm-yy only (e.g. 01-Jul-2017).
 - ii. Incorrect invoice format entered in excel. Invoice number should be maximum 16 digits and alphanumeric. Special characters allowed are / (forward slash) and – (hyphen) only. There should not be any duplicate entry of invoices.
 - iii. Incorrect GSTN format entered in excel. GSTIN entered should be of 15 character & alphanumeric with no blanks or special character in between.
 - iv. Incorrect data entered after decimal. Only two digits need to be entered after decimal.
 - d. It has been noticed that many taxpayers are entering data in excel sheet. But they are not using excel template provided by GSTN. Sometimes excel template, being used by taxpayers, has same format as provided by GSTN. However, in many

cases these excels, used by taxpayers, do not have any validations, as put in the excel template provided by GSTN, given as part of Offline Tool. Use of different format of excel template, without validations leads to rejection of data on import to Offline Tool.

- e. Thus taxpayers are advised to use Excel Sheet template provided by GSTN, as part of free Offline Tool, to avoid such mistakes and rejection of data, on import to Offline Tool and later on JSON upload to GST Portal.

1. For any clarification or Help

- a) To learn about GST Portal through Quick Videos, FAQ, step by Step user manual, visit <https://www.gst.gov.in/help/helpmodules/>

- b) For assistance, please contact us at Email helpdesk@gst.gov.in or Call at GST Helpdesk on 0120-4888999.

- c) To watch webinars on various aspects of GST Portal, visit our you tube channel
https://www.youtube.com/channel/UCFYpOk92qurlO5t-Z_y-boQ

5. Advisory for claiming credit in TRAN 1 in respect of Registrations under earlier laws

- It has been observed that taxpayers are facing problem in claiming transitional credit in respect of existing registration under earlier laws of Central Excise, Service Tax and VAT.
- When these registrations are mentioned in the TRAN 1 form in different tables, and transitional credit claimed against them, the tax payers gets the message of “processed with error” when they save such details. This happens because the application validates the furnished registration number under existing laws in TRAN 1 with the registration number mentioned in the registration/enrolment application.
- Hence, to claim transitional credit in respect of earlier registrations one must first include them in his enrolment/registration details using the non-core amendment facility and then file TRAN 1.
- While filing the application of non-core registration amendment, following care must be taken at the relevant places of application:
 - One should not use special characters (-, /) while adding Service Tax No. /Central Excise No./VAT/TIN on the Business details Tab.
 - One should ensure that no Duplicate e-mail or Phone No. has been given for promoters/ partners or Authorized Signatories.
 - One should ensure that all the mandatory fields have required data including the Service/Commodity Codes.
 - One should ensure that the STD code is entered correctly in the field provided and it is not entered in the field for entering the local Telephone no.

6. Advisory for Taxpayers Filing of Quarterly Returns

FORM GSTR1

- Taxpayers opting for quarterly filing of return will have to select the last month of the quarter from the drop down menu. However, for the month of July 2017, GSTR-1 has to be filed separately by all taxpayers, as option to file quarterly returns is applicable for returns from August 2017 onwards.
- If a taxpayer opts to file quarterly return, and their annual turnover is less than Rs 1.5 Cr (on basis of their turnover in previous financial year or in case of new registration obtained after 1st July 2017, expected turnover for current financial year), then in such cases GSTR-1 of August, 2017 is disabled and he can file details for August and September, 2017 in GSTR 1 of September, 2017 and so on.
- Thus, taxpayers who opt for quarterly return filing will have to file GSTR-1 of the various tax periods in the following manner:
 - For July: Monthly (by choosing July from drop down menu)
 - For 2nd Quarter (August and Sept): Quarterly, by choosing Sept
 - For 3rd Quarter (Oct-Dec): Quarterly, by choosing December
- Taxpayer who has already filed GSTR 1 for July 2017, will not be able to revise the same. However, amendment relating to invoices and other relevant document of July 2017 can be made through amendment Table (Table 9).
- Once taxpayer has chosen the option 'Quarterly', they cannot change this option in the remaining part of the financial year 2017-18. Thus, they will be required to file Quarterly returns and they cannot opt for Monthly filing of returns during current financial year.