



New GST Return Offline Tool (Trial)

--/---/2019

Presented By

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GSTN

in collaboration with

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- Proposed New Return System
- Demo
 - ☐ GST ANX 1
 - Process Flow of GST ANX 1
 - Creating GST ANX 1 in Offline Tool
 - Uploading GST ANX-1 JSON file on Portal
 - Downloading GST ANX-1 JSON from Portal
 - Correcting GST ANX-1 Errors
 - ☐ GST ANX 2
 - Process Flow of GST ANX-2
 - Downloading GST ANX-2 from Portal
 - Matching Tool
 - Taking Actions in GST ANX 2
 - Uploading GST ANX-2 JSON file on Portal
- Q & A



Proposed New Return System



- Current Returns - GSTR-1, GSTR-2A (Auto-populated, for view only) & GSTR-3B
- Future Return Landscape for various taxpayers – **one Return**
 - GST RET-1 (Normal)
 - GST RET-2 (Sahaj)
 - GST RET- 3 (Sugam)
- Only GST ANX-1 need to be uploaded (i.e. preparation is offline & upload is online)
 - GST ANX-2 is **auto-populated** (Action to be taken)
 - Followed by GST RET-1/2/3 filing
- Staggered filing (**different** filing dates):
 - **20th** for **Monthly** filers &
 - **25th** for **Quarterly** filers



NAME	FORM	QUARTERLY *	MONTHLY
NORMAL	GST RET-1	YES	YES
SAHAJ	GST RET-2	YES	—
SUGAM	GST RET-3	YES	—

** If aggregate turnover is upto Rs 5 Cr, PAN wise*



Supplies and Return Type

TRANSACTION/ACTIVITY	SAHAJ	SUGAM	NORMAL
B2C Outward Supply	YES	YES	YES
Inward Supplies Attracting Reverse Charge	YES	YES	YES
Nil rated, exempted or Non-GST supplies <i>(To be Declared in RET-1 only)</i>	YES (in annual return)	YES (in annual return)	YES
B2B Outward Supply	X	YES	YES
Supplies Through E-commerce Operators On Which TCS Is Required	X	X	YES
Taking Credit On Missing Invoices <i>(provisional credit through RET-1)</i>	X	X	YES
All Other Types Of Inward or Outward Supplies	X	X	YES

- Change in periodicity of return filing can be opted for, **only once**, before filing the **first return of the year** by a taxpayer.
- The periodicity will remain **unchanged** during the **next** financial year **unless** changed **before filing** the first return of **that** year.
- The taxpayers, **opting** to file **quarterly return** can **choose** to file **any** of the quarterly return namely – Sahaj, Sugam or Quarterly (Normal).



At the **beginning** of any quarter-

- Taxpayers filing return as **Quarterly (Normal)** can **switch over** to Sugam or Sahaj return **only once** in a financial year.
- Taxpayers filing return as **Sugam** can **switch over** to Sahaj return **only once** in a financial year.
- Taxpayers filing return as **Sahaj** can switch over to **Sugam or Quarterly (Normal)** return **more than once** in a financial year at the **beginning** of any **quarter**.
- Taxpayers filing return as **Sugam** can **switch over** to Quarterly (Normal) return **more than once** in a financial year at the **beginning** of any **quarter**.

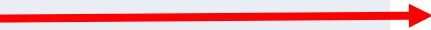


Taxpayers are required to:

- Prepare & Upload **Annexure of Supplies (GST ANX-1)** for their tax liabilities; and
- Take action on **Annexure of Inward Supplies (GST ANX-2)**.
 - GST ANX-2 contains details of **inward** supplies **auto-populated** from the suppliers' GST ANX-1, Form GSTR-5 and Form GSTR-6.
 - Actions include **accepting/ rejecting/** keep documents **pending**.



Supplies made to unregistered persons and consumers

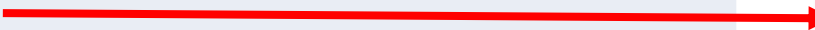
Supplies made to registered persons  **Recipient GSTIN available**

Exports (with payment of tax)

Exports (without payment of tax)

Supplies to SEZ developer/unit (with payment of tax)  **Recipient**

Supplies to SEZ developer/unit (without payment of tax)  **GSTIN**


Deemed Exports  **available**

Inward Supplies attracting Reverse Charge

Import of Services

Import of Goods

Import of Goods from SEZ on Bill of Entry

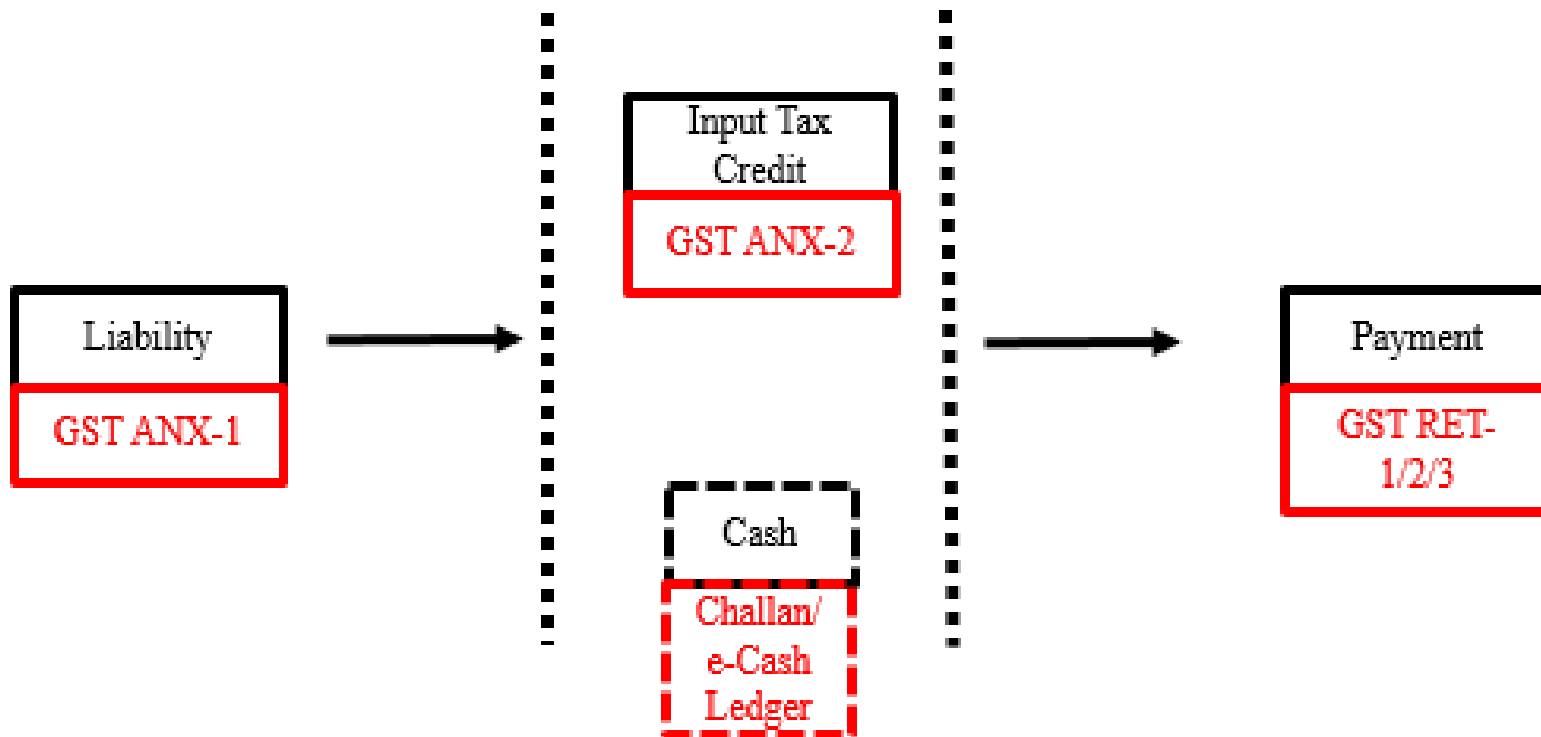
Credit availed on documents not uploaded by Supplier/Seller 

for Reporting only



<p>Documents auto-populated from suppliers' GST ANX-1, Form GSTR 5 & 6</p>	
<p>Import of Goods on Bill of Entry <i>(later on after Integration with ICEGATE system)</i></p>	<p>Accept or Reject or Pending</p>
<p>Import of Goods (from SEZ units/developers) on Bill of Entry <i>(later on after Integration with ICEGATE system)</i></p>	





- Auto-population of liabilities from **GST ANX-1**
 - Uploading can be done **throughout** the month
 - Documents uploaded in GST ANX 1, till date of filing
 - ITC entitlement to recipient's GST ANX-2 - would **stop** if **two consecutive returns** are **NOT** filed in case of monthly filer and **one** return in case of **quarterly** filer.
- Auto-population of ITC by action (of A/R/P) in **GST ANX-2**
 - Documents **auto-populated till 10th of next month**
 - Deemed action is **acceptance** of Invoices
- Payment of liability using ITC & Cash in **GST RET-1/2/3**
 - Claiming ITC and Payment (on **self assessment**) by *quarterly* filers in first two month of the quarter is through **GST PMT-08**



- Auto-population of key details in returns
- HSN is captured at Invoice level
- Unidirectional flow of Invoices- Supplier only can edit Document details
- Consolidated Credit/Debit Notes
- Credit/Debit Notes are treated as independent 'documents' for the purpose of uploading
- Facility to file NIL return through SMS will be available
- No separate filing of GST ANX-1 & GST ANX-2. They are **deemed** to be filed on filing of GST RET-1/2/3



- Consolidated reporting of B2C transactions (net of Credit/Debit Notes)
 - No separate reporting of B2CS and B2CL transactions
- HSN is captured at Invoice level for B2B transactions.
 - Better sectoral analysis possible.
 - In GSTR-1, HSN reported on consolidated basis in Table-12
- Consolidated reporting of Credit/Debit Notes
 - In GSTR-1, individual correlation of Credit/Debit Notes with the Invoice(s)
- Capturing Place of Supply at document level
 - ensuring smooth Settlement of IGST



- Provision of Amendment of Return
- Correlation between the Outward Supplies and Return Form via auto population of data
 - This will avoid errors like the Negative Balance Error in Refunds
- Measurable difference between auto-populated Credit and provisional Credit claimed by the recipient
- Informing the return filing status to the recipient in GST ANX-2
 - Regarding non-filers of return
- Break-up of reversal of Credit
- Document wise reporting of Import of Goods for claiming Credit



New Return Offline Tool Trial



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News | Updates | Events

02/07/2019

2 Years of GST Implementation

29/06/2019

Issues reported in filing Form GSTR 9C by the taxpayers:
Steps to be taken

*Developed and Designed
by GSTN*

Popular help topics

➔ [How do I import details from E-Way Bill System to Form GSTR1?](#)

➔ [How do I file intimation about voluntary payment?](#)

➔ [How can I use the Returns Offline tool?](#)

➔ [How to file an appeal?](#)



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New Return (Trial) ▾

Offline Tools

Proposed Return documents

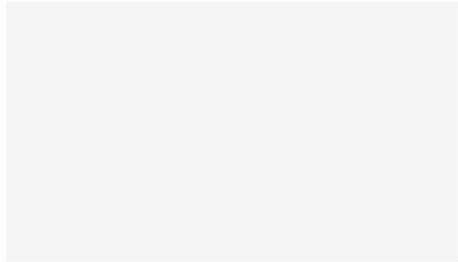
New GST Return - Normal

New GST Return - Sahaj

New GST Return - Sugam



News | Updates | Events



Popular help topics

- How do I import details from E-Way Bill System to Form GSTR1?
- How do I file intimation about voluntary payment?
- How can I use the Returns Offline tool?
- How to file an appeal?
- How do I apply for refund?
- How do I register with GST?

GST on Youtube

Taxpayers (Normal/TDS/TCS)

Register Now

Find a GST Practitioner

GST Practitioners

Important dates

GSTR-3B(May, 2019)	Jun 20th, 2019	CMP-08(Apr-Jun, 2019)	Jul 18th, 2019
GSTR-5(May, 2019)	Jun 20th, 2019	GSTR-5A(May, 2019)	Jun 20th, 2019
GSTR-6(May, 2019)	Jun 20th, 2019	GSTR-7(May, 2019)	Jun 20th, 2019



GST Portal – Download of Offline Tool (Trial)

The screenshot shows the GST Portal website in a browser window. The address bar displays <https://www.gst.gov.in/>. The page title is "Goods and Services Tax". The navigation menu includes "Home", "Services", "GST Law", "Downloads", "Search Taxpayer", "Help", "e-Way Bill System", and "New Return (Trial)". The "Downloads" menu is expanded, showing a list of offline tools:

- Offline Tools
- Proposed Return documents
- [New Return Offline Tool \(Beta\)](#)
- Tran-1 Offline Tools
- GSTR3B Offline Utility
- ITC03 Offline Tool
- GST ARA 01 - Application for Advance Ruling
- GSTR 6 Offline Tool With Amendments
- GSTR7 Offline Utility
- GSTR10 Offline Tool
- GSTR-9A Offline Tool
- Returns Offline Tool
- Tran-2 Offline Tools
- ITC01 Offline Tool
- ITC04 Offline Tool
- GSTR 4 Offline Tool
- GSTR 11 Offline Tool
- GSTR8 Offline Tool
- GSTR-9 Offline Tool
- GSTR-9C Offline Tool

At the bottom of the page, there are sections for "News | Updates | Events" and "Popular help topics". The "Popular help topics" section includes links for "How do I import details from E-Way Bill System to Form GSTR1?" and "How do I file intimation about voluntary payment?". The system tray at the bottom shows the date and time as 10:46 on 10-08-2019.



i No profile added. Please create profile of a taxpayer by clicking on 'Manage profile' option.

Manage Profile

Add Profile

Modify Profile

GSTIN *:

Trade/Legal Name:

Return Type:

Financial Year *:

Tax Period *:

Proceed



- To **familiarize** stakeholders with tool's **functionalities**
- To get their **feedback/suggestions** to **improve** the tool further before its actual deployment.



- **Trial/ Beta** version of the Tool has:
 - ANX-1 Workbook Template
 - Offline Application
 - HSN codes
 - Purchase Register Template
 - FAQs & UM
- Offline tool available on GST Portal under [Download](#) section.



- **Preparation of GST ANX-1 by directly filling data or by using Excel/CSV template**
- **Creation of JSON File of GST ANX-1 for upload on the Portal**
- **Opening the, ANX-2 JSON downloaded from the Portal, in the tool**



- **Importing Purchase Register** for **matching** with GST ANX-2 downloaded from the Portal.
- **Comparing GST ANX 2** with details in the **Purchase Register** using the Matching Tool.
- Take actions of Accept/Reject/Pending on documents of GST ANX-2.
- **Creating JSON file** of final GST ANX-2 and **uploading** the same on GST Portal.



- Generation of **Error file** on import of excel/CSV file to prepare ANX-1
- Facility to **delete records** in ANX-1, uploaded earlier on Portal, using '**Mark for Delete**' in offline tool
- **Error file** on upload of ANX-2 JSON file on GST portal, though generated, can't be **opened** in the tool
- Flow of rejected documents from ANX-2 **uploaded by recipient to supplier**
- **HSN code validation** (except structure validation)
- **Online version** of ANX-1 and ANX-2



- Data uploaded on GST Portal do **not** create any tax liability
- This data visible only to taxpayers and their respective buyers
- Taxpayers to **continue filing GSTR-1/ GSTR-3B** during this period
- Data of GST ANX-1/2 uploaded on the Portal to be **completely erased** after trial period is over



- Give feedback on the Grievance Redressal Portal by clicking on <https://selfservice.gstsystem.in/>
 - Attach screenshots and other relevant material while giving feedback.
 - Suggest inclusion of any feature (with details) to make the Tool more useful for the end-users.
- **Feedback** will be used for **making changes/ enhancements** in the tool.



Demo of the Offline Tool



FACEBOOK

Goods and Services Tax Network
@gstsystemsindia

<https://www.facebook.com/gstsystemsindia/>

YOUTUBE

Goods and Services Tax Network
6,734 subscribers

https://www.youtube.com/channel/UCFYpOk92qurlO5t-Z_ybOQ/about

TWITTER

Goods and Services Tax Network

Tweets	Following	Followers	Likes	Lists	Moments
21.1K	40	75.4K	234	0	1

GST Tech @askGSTech
Official twitter handle for IT related queries on GST. Tweets for educational

<https://twitter.com/askGSTech>



Thank You!



Issues Reported & Resolutions



Issue Reported	Resolution
Where to enter Advances Received?	Advances can be reported in Table-3C of Form GST RET-1/2/3.
Will there be any online facility for invoice checking (ANX2) for small taxpayers having less than 20 purchase invoices per month?	Yes, the Online facility will also be provided to the taxpayers in the subsequent release(s).
Where to enter transportation RCM in ANX1 Excel template?	Liability on account of inward supplies attracting reverse charge may be reported in Table-3H of Form GST ANX-1.



Issue Reported	Resolution
The user is unable to upload the B2B CSV file in offline utility. Following error is coming. 'Schema validation has failed for excel import. Please retry after correction'?	CSV format is not supported in this release of the GST New Returns offline tool. It would be made available in the subsequent release.
Can a Taxpayer amend the actions taken in GST ANX-2 after its upload on portal?	Till the filing of Return, he/she can amend the actions taken.



Issue Reported	Resolution
<p>Unable to Upload JSON file of ANX-1 on portal. Error message shows that Profile is not matched. What are the possible reasons?</p>	<p>One possible reason could be that the profile created in Offline Tool is not the same profile which is on the Portal. Both should be identical for successful upload.</p>
<p>An error occurred while importing data from excel into the offline tool for GST ANX1. Message reads `Schema validation has failed for Excel Import! Please retry after correction`. What are the possible reasons?</p>	<p>One possible reason could be that EXCEL Template in which data for GST ANX-1 has been created is not the template as provided by GSTN (which is in the zipped folder as downloaded from the portal).</p> <p>In addition, some taxpayers are also trying to import the data in GST ANX-1 offline tool using the template provided for Form GSTR-1 which is not compatible with New Return Tool.</p>



Present Vs New Proposed Returns



Present Return	New Return
Taxpayers are considered small, if turnover is upto Rs 1.5 crore in preceding FY - for the purpose of quarterly filing of GSTR-1	Taxpayers considered small, for filing Return on quarterly basis, if turnover is upto Rs 5 crore in the preceding FY
Formats of GSTR-1 & 3B (with many tables) are common to all taxpayers	Taxpayer will choose a return type based on his nature of business (with limited/relevant tables)
GSTR-3B (with many details) is used for declaring liability and payment of tax on monthly basis	For quarterly filers, a short & simple form PMT-08 will be used for payment for 1 st & 2 nd month of the quarter.



Present Return	New Return
GSTR-1 needs to be 'FILED' (with DSC/EVC)	Supply details in ANX-1 to be just 'uploaded' (No need of DSC/EVC)
Details auto-populated in GSTR-2A, but are available for 'VIEW ONLY'	ANX-2 gets auto-populated , details can be matched with purchase register & 'action' can be taken
Input tax credit is claimed on self-declaration basis through GSTR-3B	Only eligible Input tax credit can be claimed based on invoices uploaded by supplier and accepted by receiver ; Provisional credit can be taken on missing invoices for 02 Tax periods by monthly filers & 01 tax period by quarterly filers.



Present Return	New Return
<p>GSTIN-wise, invoice-wise details need to be given for B2C interstate supplies > Rs. 2.5 Lakhs</p>	<p>For B2C supplies (irrespective of value), no need to give GSTIN-wise, invoice-wise details; Only consolidated summary to be given based on PoS</p>
<p>I.r.o supplies to SEZ, no option to indicate the choice of claiming refund</p>	<p>The option of claiming refund in GST ANX-1 is available to the Suppliers making supplies to SEZ and also for supplies made by Deemed Exporters</p>



Present Return	New Return
<p>Nil-rated/Exempt/Non-GST supplies are to be given in GSTR-1 & GSTR-3B</p>	<p>Nil-rated/Exempt/Non-GST supplies to be given only in annual return for SAHAJ & SUGAM filers and in RET-1 by Monthly/Qty filers (consolidated entry)</p>
<p>Outward supplies attracting reverse charge – Invoice-wise details to be given in GSTR-1 by supplier</p>	<p>Outward supplies attracting reverse charge – only consolidated entry to be given in RETURN by supplier</p>
<p>No facility to indicate missing supply invoices in Return</p>	<p>Facility to give GSTIN-wise, invoice-wise details of supplies not uploaded by supplier</p>



Q & A



- To start the implementation of New Return from April next year.
- Do not impose the condition that, “ ITC entitlement to recipient’s GST ANX-2 - would stop if two consecutive returns are NOT filed in case of monthly filer and one return in case of quarterly filer.”
- Include a drop down in Table 3C and 3D of GST ANX-1 for the taxpayer to choose whether it is export of Goods or Services. If it is export of goods, the port code and Shipping Bill No. should become mandatory.
- In all Table in Section 3 of GST ANX-1 write ‘including supplies made through E-Com’.
- An END button may be provided in the tool to close the tool & exit .



Q 1. Is login to GST Portal required to download the GST New Return Offline Tool?

Ans. No, the GST New Return Offline Tool can be downloaded from 'Downloads' section without logging in to the GST Portal.

Q 2. Is any special access required to download the GST New Return Offline Tool?

Ans. Yes, you require admin access on your machine to download the GST New Return Offline Tool.

Q 3. What are the basic system requirements/configurations required to use GST New Return Offline Tool?

Ans. The offline functions work best on Windows 7 and above and MS EXCEL 2007 and above.



Q 4. Is GST New Return Offline Tool mobile compatible?

Ans. As of now, GST New Return Offline Tool cannot be used on mobile. It can only be used on desktop/laptops.

Q 5. Does the GST New Return Offline Tool contains Help section?

Ans. Once you open the tool, you will notice detailed instructions (Contextual to that page) to use the tool using 'HELP' link on the top-right corner of the tool.

Q 6. Can one access Offline tool without creating profile in Offline tool?

Ans. No, you cannot access Offline tool without creating profile in Offline tool.



Q 7. Can one add multiple profiles in GST New Return Offline Tool?

Ans. Yes, you can add multiple profiles in GST New Return Offline Tool. However, profile for each GSTIN must be unique.

Q 8. How can one edit the previously saved profile in GST New Return Offline Tool?

Ans. To edit the previously saved profile in GST New Return Offline Tool, navigate to **Manage Profile** at landing page of **New Returns GST Offline Tool > Modify Profile**.



Q 1. Can one delete data for all tables in GST ANX-1 in one go?

Ans. Yes, you can delete data in all tables in one go using “REMOVE DATA IN ALL TABLES” button.

Q 2. How to reuse the previously added data in Offline Tool, if one has changed the Return type in Offline Tool?

Ans. Export the data you have filled up in the old profile in to EXCEL using offline tool and then import the same to Tool after changing the profile.

Q 3. Can the JSON file be generated from the offline tool without entering any details in any sheet ?

Ans. No, JSON file can't be generate from the offline utility without entering any details in any sheet.



Q 4. Can the JSON file be generated from the offline tool without entering data in any of the tables?

Ans. No.

Q 5. Is login to GST Portal required to upload the generated JSON file using New Returns GST Offline Tool?

Ans. Yes.

Q 6. What will happen to details of the previous upload if one uploads JSON file again, after making changes?

Ans. If some details exist from previous upload, they will be updated with latest uploaded details.



Q 7. Does the downloaded Error JSON File contain all the entries uploaded on the GST Portal?

Ans. No, the downloaded Error JSON File contains only those entries which have failed validation during upload on the GST portal.



Q 1. What are the different tables on which action in Form GST ANX-2 can be taken in Offline Tool?

Ans. Action can be taken in Table 3A only, in Form GST ANX-2 Offline Tool. Table 4 and 5 are for view only.

Q 2. Can action be taken on auto-populated data in an EXCEL file and then import in Form GST ANX-2 Offline Tool?

Ans. No, action on auto-populated data in Form GST ANX-2 can be taken in Offline tool only. It cannot be taken in a separate EXCEL/csv file and then imported into Offline tool.



Q 3. Can details in Form GST ANX-2 Offline Tool be edited?

Ans. No.

Q 4. In case of a large number of inward supplies, how can one view the details in Form GST ANX-2

Ans. One can view the Supplier wise or Document wise details in Form GST ANX-2. Search, select/hide column, sort and filter facilities are also provided to view the data as per one's convenience. The details can also be downloaded in EXCEL or csv format.

Q 5. Can the actions taken on details in Form GST ANX-2 Offline Tool be changed later?

Ans. Yes, action already taken can be changed any number of times till the return is filed on the GST Portal.



Q 6. Can the summary of actions taken be viewed later?

Ans. Yes, the inward supplies summary, auto updated based on the action taken, can be viewed by clicking on the tab **View Summary of GST ANX-2**. The summary can be viewed for any of the status - All Actions, Accepted, Rejected or Pending.

Q 7. Can the details of GST ANX-2 be saved in Excel?

Ans. Yes, the details available in GST ANX-2 be saved in an Excel file by using the option Export to Excel.

Q 8. From where the Purchase Register template be downloaded?

Ans. Purchase Register template can be downloaded along with the New Returns Offline tool and is available in the zipped folder.

Q 9. Is it mandatory to take action on all documents appearing in Form GST ANX-2?

Ans. No, one may choose to either accept, reject or keep the document pending by selecting the appropriate button. However, if no action is taken, the document will be treated as deemed accepted on filing of return.

Q 10. What would happen if the Purchase Register is maintained in a format other than the one provided on GST portal?

Ans. If the Purchase register is maintained in a format other than the template provided as part of New Returns offline tool, the data can not be imported into the offline tool.



- GSTN Team
 - Prakash Kumar, Kajal Singh,
 - Vashishtha, Jagmal Singh, Veer Singh, Sarthak Saxena, Sanjay Sharma, Ranjeet, Satheswaran, Pankaj Arora, Neera Tamta, Rekha



Additional Slides



- **Download** the tool from 'Downloads' section of GST Portal.
- **Install** the tool on your machine
- System specifications:
 - *OS: Windows 7 or above. (does not work on Linux and Mac)*
 - *Browser: Google Chrome 7+ only*
 - *Microsoft Excel 2007 & above*
 - *200 MB of free disk space in your machine for the Tool*
- **Create a profile** in it by entering your GSTIN and other details.
*Note: **Multiple** profiles can be created in the tool so that one tool can be used for preparing and retaining data of multiple taxpayers.*



- **Prepare** outward and certain inward supplies (e.g. reverse charge) data in Form GST ANX-1,
 - **directly** by inputting data or
 - by **importing** the same from an Excel file or CSV, in the **template** provided with the Tool.
- **Log on** the GST portal using your **current** User ID and Password. **Go to Return** under **Services** and select **‘New Return Trial’** tab.
- Select **period** and **‘Upload/Download of JSON file’** option on the dashboard and **upload** the JSON file created by the Tool.

*Note: This data will **appear** in the Form GST ANX-2 of the respective **recipient** taxpayers.*



- As recipient taxpayer, **download ANX-2 auto-drafted** by GST System.
- **Open** the same in the Offline Tool to take actions of Accept, Reject or keep Pending.

*Note: In case, of **only few** number of documents (invoices/Credit Note/Debit Note etc.), take action of accept/reject etc. **without** running the matching tool. In case, of **more** invoices, you can **first import purchase register in the Offline Tool and then run the Matching Tool.***



Using the Offline Tool

- Matching Tool will show invoices/documents which are **exact match/ partial match/ probable match/ unmatched**.
- **After matching, take action** by **clicking** on Accept, Reject or Pending tabs against each row.
- In case of **partially matched or unmatched invoices/CN/DN**, data as per ANX-2 and that as per purchase register will be displayed in 02 **consecutive rows**, with **different background** and document **not matching in red colour**.
- **After completing** the accept/reject/ pending exercise, **create JSON** file using the Offline Tool and then **upload** the same on GST Portal.
- Use the tool to enter data in various permutations/ combinations from the **month of July, 2019 onwards** for testing the tool.



- Taxpayers can use User Manual and FAQ **downloaded** with the GST New Return Offline Tool, during the Trial Run.
- The taxpayers can also go through the detailed guidelines for using the tool as provided in the Help, on **top right corner** of each page of the tool.
- Computer Based Tutorial (CBTs) will be made available to taxpayers **soon** under the Help section of the GST Portal.



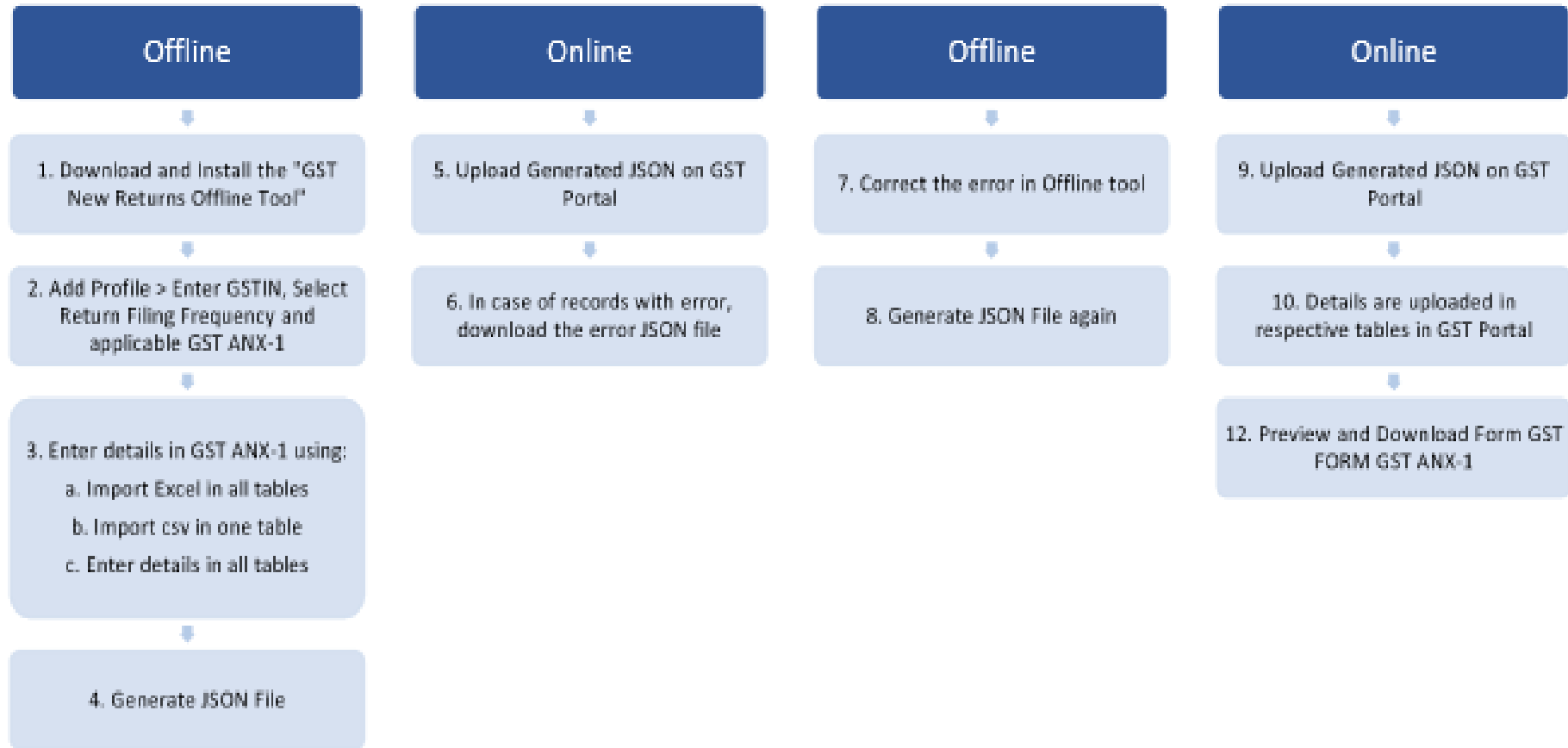
Process Flow of GST ANX-1



- 3A- Supplies to unregistered persons/consumers (B2C)
- 3B- Supplies to registered persons (B2B)
- 3C & 3D- Exports with/without payment of tax (EXP)
- 3E & 3F- Supplies to SEZ with/without payment of tax (SEZ)
- 3G- Deemed exports (DE)
- 3H- Inward supplies attracting reverse charge (RCM)
- 3I- Import of goods (IMPG)
- 3J- Import of services (IMPS)
- 3K- Import of goods from SEZ units/developers (IMPG SEZ)
- 4- Supplies made through e-commerce operators



Process Flow for GST ANX-1 Offline Utility



Prepare Annexure in Form GST ANX-1 Offline Utility

Steps	Mode of Performing Steps
A. Download and Install "GST New Returns Offline Tool"	ON GST PORTAL
B. Open the "GST New Returns Offline Tool" to:	
I. Add Profile	OFF GST PORTAL
II. Modify Profile	OFF GST PORTAL
III. Opening the "Home" screen and Preparing GST ANX-1	OFF GST PORTAL
IV. Import Excel/ CSV File	OFF GST PORTAL
V. Prepare Table-wise Details	OFF GST PORTAL
VI. Generate GST ANX-1 JSON	OFF GST PORTAL
VII. Upload the generated JSON File on GST Portal	ON GST PORTAL
VIII. Download Error JSON File	ON GST PORTAL
IX. Open Error JSON File	OFF GST PORTAL
X. Download JSON File	ON GST PORTAL
XI. Open Downloaded JSON File	OFF GST PORTAL
C. Preview and Download FORM GST ANX-1	ON GST PORTAL



Creating GST ANX-1 in Offline Tool





Add Profile

* Indicates mandatory fields

GSTIN of Taxpayer *	Trade/Legal Name	SEZ unit/developer*	Filing Frequency *	Return Type *	Action
<input type="text" value="10ABCDE1234H1Z0"/>	<input type="text" value="ABC Traders"/>	<input type="text" value="No"/>	<input type="text" value="Monthly Filer"/>	<input type="text" value="GST RET-1 Monthly Return"/>	<input type="button" value="+"/>

[BACK](#)[SAVE](#)



Annexure of Supplies (GST ANX-1)

Prepare Offline

Open Downloaded JSON File

Open Error JSON File

Annexure of Inward Supplies (GST ANX-2)

Open Downloaded JSON File

Take Action

Open Error JSON File

BACK

View Summary of GST ANX-1

IMPORT EXCEL/CSV FILES

OPEN DOWNLOADED JSON FILE

REMOVE DATA IN ALL TABLES

GENERATE JSON FILE TO UPLOAD

50% − + Reset
EXPORT TO EXCEL

Select Table to Add Details

VIEW CONSOLIDATED SUMMARY ▲

VIEW DRAFT RETURN

Document Type

S.No.	Outward/Inward Supply Type	Number of Records	Taxable Value (₹)	Tax amount (₹)			
				Integrated Tax	Central Tax	State/UT Tax	Cess
1	3A- Supplies to unregistered persons/consumers (B2C)	2	7,00,000.00	28,000.00	21,250.00	21,250.00	0.00
2	3B- Supplies to registered persons (B2B)	20	13,00,348.00	1,26,054.88	51,360.71	51,360.71	0.00
3	3C & 3D- Exports with/without payment of tax (EXP)	1	1,00,000.00	7,500.00			0.00
4	3E & 3F- Supplies to SEZ with/without payment of tax (SEZ)	0	0.00	0.00			0.00
5	3G- Deemed exports (DE)	0	0.00	0.00	0.00	0.00	0.00
6	Total Outward supplies (1 to 6)	23	21,00,348.00	1,81,664.88	72,610.71	72,610.71	0.00
7	3H- Inward supplies attracting reverse charge (RCM)	2	1,00,000.00	1,800.00	2,250.00	2,250.00	0.00
8	3I- Import of services (IMPB)	0	0.00	0.00			0.00
9	3J- Import of goods (IMPG)	0	0.00	0.00			0.00
10	3K- Import of goods from SEZ units/developers (IMPG SEZ)	0	0.00	0.00			0.00
11	3L - Missing documents/provisional credit availed	0	0.00	0.00	0.00	0.00	0.00
12	Total Liability excluding amendments, if any (6+7+8)	25	22,00,348.00	1,83,464.88	74,860.71	74,860.71	0.00
13	4 - Supplies made through e - commerce operators	0		0.00	0.00	0.00	0.00
14	3B Amendment regular - registered persons(B2BA)	0	0.00	0.00	0.00	0.00	0.00
15	3B Amendment(others) - registered persons(B2BAO)	0	0.00	0.00	0.00	0.00	0.00
16	3E & 3F Amendment - Supplies to SEZ with/without payment of tax (SEZA)	0	0.00	0.00			0.00
17	3G Amendment - Deemed exports(DEA)	0	0.00	0.00	0.00	0.00	0.00
18	Total Liability including amendments, if any (12+14+15+16+17)	25	22,00,348.00	1,83,464.88	74,860.71	74,860.71	0.00

BACK



IMPORT EXCEL/CSV FILES

OPEN DOWNLOADED JSON FILE

REMOVE DATA IN ALL TABLES

GENERATE JSON FILE TO UPLOAD

EXPORT TO EXCEL

Select Table to Add Details

JSON file is generated successfully and is saved in your default downloads folder/location.

[VIEW CONSOLIDATED SUMMARY ^](#)

[VIEW DRAFT RETURN](#)

Document Type

S.No.	Outward/Inward Supply Type	Number of Records	Taxable Value (₹)	Tax amount (₹)			
				Integrated Tax	Central Tax	State/UT Tax	Cess
1	3A- Supplies to unregistered persons/consumers (B2C)	2	7,00,000.00	28,000.00	21,250.00	21,250.00	0.00
2	3B- Supplies to registered persons (B2B)	20	13,00,349.00	1,26,054.88	51,350.71	51,350.71	0.00
3	3C & 3D- Exports with/without payment of tax (EXP)	1	1,00,000.00	7,500.00			0.00
4	3E & 3F- Supplies to SEZ with/without payment of tax (SEZ)	0	0.00	0.00			0.00
5	3G- Deemed exports (DE)	0	0.00	0.00	0.00	0.00	0.00
6	Total Outward supplies (1 to 5)	23	21,00,349.00	1,61,554.88	72,600.71	72,600.71	0.00





JSON file of GST ANX-1 generation message

Downloads

File Home Share View

← → ▾ ↑ This PC ▸ Downloads ▸

Name	Date modified	Type	Size
JUL_2019-20_10ABCDE1234H1Z0_ANX1.json	8/2/2019 9:57 AM	JSON File	19 KB
RQM 14958.zip	8/1/2019 3:22 PM	Compressed (zipp...	1,445 KB
GSTR_9_Offline_Utility (2).zip	8/1/2019 2:53 PM	Compressed (zipp...	1,174 KB
quickzip51.msi	8/1/2019 12:50 PM	Windows Installer ...	4,341 KB
JUL_2019-20_20AQNPG3627J1ZZ_ANX2.json	7/31/2019 5:55 PM	JSON File	4 KB

★ Favorites

- Desktop
- Downloads
- Recent places
- This PC

Uploading GST ANX-1 JSON file on Portal





Login and create profile online

Dashboard Services ▾ GST Law Downloads ▾ Search Taxpayer ▾ Help ▾ e-Way Bill System New Return (Trial) ▾

Registration Ledgers Returns Payments User Services Refunds

Returns Dashboard

New Return (Trial)

Manage Return Profile (Trial)

View e-Filed Returns

Track Return Status

Transition Forms

ITC Forms

Annual Return

TDS and TCS credit received

Please provide answers to following questions to prepare your dashboard. If you need help to select your return [Click Here](#)

Sr. No.	Description	Options
1	Was your aggregate turnover during preceding financial year upto rupees 5.00 Cr?	<input checked="" type="radio"/> YES <input type="radio"/> NO
2	If reply is 'Yes' at Sr. No. 1, do you intend to file return on quarterly basis?	<input checked="" type="radio"/> YES <input type="radio"/> NO
3	If reply is 'Yes' at Sr. No. 2, choose your return -	
	(i) SAHAJ ⓘ	<input type="checkbox"/>
	(ii) SUGAM ⓘ	<input type="checkbox"/>
	(iii) Quarterly (Normal) ⓘ	<input type="checkbox"/>

BACK

SUBMIT

Warning:

Quarterly filing frequency can be opted only by the taxpayer having aggregate turnover upto Rs. 5 cr in the preceding financial year.



[Dashboard](#) [Services ▾](#) [GST Law](#) [Downloads ▾](#) [Search Taxpayer ▾](#) [Help ▾](#) [e-Way Bill System](#) [New Return Prototype](#)

[Dashboard](#) > [Returns](#) > [File Returns](#)

English

File Returns

• Indicate mandatory fields

Financial Year*

Return Filling Period*

Form/Return*

Preparation Mode*

2019-20 ▾

July ▾

GST ANX-1: Annexure of supplies ▾

Upload/Download ▾

BACK

PROCEED

Offline Upload and Download for ANX1



Upload

Download

JSON Upload

Choose File No file chosen



BACK TO FILE RETURNS

PROCEED TO ANX1



Select File

Open

← → ▾ ↑ This PC > Downloads > Downloads ▾ ↻ Search Downloads 🔍

Organize ▾ New folder

Quick access

Desktop

Name	Date modified	Type
JUL_2019-20_07AEFPA4963B1ZY_ANX1.json	26-07-2019 8:41 PM	JSON File

File name: All Files (*.*)

Open Cancel

Skip to Main Content

Goods and Services Tax

Ramachandran Ananth ▾
20AACPP8620K1ZT

Dashboard Services ▾ GST Law Downloads ▾ Search Taxpayer ▾ Help ▾ e-Way Bill System New Return Prototype

Dashboard > Returns > File Returns > ANX1-Summary
English

GSTIN : 20AACPP8620K1ZT	Legal Name : Ramachandran Ananthan Pothi	Trade Name : TEST47
FY : 2019-20	Return Period : July	Last Updated : 02/08/2019 11:12

An updated summary is available. Please click [here](#) to request for updated summary.

Select Table to Add Details Select table to add details ▾

VIEW SUMMARY ▲				ADD/REMOVE TABLES			
Sl.No.	Outward/Inward Supply Type	Number of records	Taxable value (₹)	Tax amount (₹)			
				Integrated tax	Central tax	State/UT tax	Cess
1	3A- Supplies made to consumers and un-registered persons (Net of debit / credit notes) (B2C)	2	7,00,000.00	42,500.00	14,000.00	14,000.00	0.00
2	3B- Supplies made to registered persons (other than those attracting reverse charge) (B2B)	30 ▾	15,80,539.00	1,36,875.59	63,027.44	63,027.44	2,220.00
Recipient wise summary ▾							
3	3C- Exports with payment of tax (EXPWP)	1 ▾	1,00,000.00	7,500.00			0.00
4	3D- Exports without payment of tax (EXPWOP)	0 ▾	0.00	0.00			0.00
5	3E- Supplies to SEZ units/developers with payment of tax (SEZWP)	13 ▾	2,59,200.00	33,122.50			3,123.00
Recipient wise summary ▾							
6	3F- Supplies to SEZ units/developers without payment of tax (SEZWOP)	10 ▾	2,52,500.00	0.00			0.00
Recipient wise summary ▾							
7	3G- Deemed exports (including edit/amendment) (DE)	9 ▾	1,71,000.00	19,625.00	-2,430.00	-2,430.00	1,614.00
Recipient wise summary ▾							
8	Total outward supplies (1 to 7)	65	30.63.239.00	2.39.623.09	74.597.44	74.597.44	6.957.00

BACK DOWNLOAD GST ANX-1 SUMMARY (PDF) DOWNLOAD GST ANX-1 DETAILS (EXCEL)

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Site best viewed at 1024 x 768 resolution in Internet Explorer 10+, Google Chrome 49+, Firefox 45+ and Safari 6+

Top



Downloading GST ANX-1 from Portal



Offline Upload and Download for ANX1

Upload Download

Note: JSON can be downloaded by clicking on 'GENERATE JSON FILE TO DOWNLOAD' without selecting any of the Table from the dropdown.

Download data from ANX1

Select Table to Download Details

Select table to download details ▾

Uploaded From

DD/MM/YYYY

Uploaded Till

26/07/2019

GENERATE JSON FILE TO DOWNLOAD

BACK TO FILE RETURNS

PROCEED TO ANX1

Offline Upload and Download for ANX1

Upload Download

Note: JSON can be downloaded by clicking on 'GENERATE JSON FILE TO DOWNLOAD' without selecting any of the Table from the dropdown.

Download data from ANX1

Select Table to Download Details

Uploaded From

Uploaded Till

Select table to download details

01/07/2019

26/07/2019

GENERATE JSON FILE TO DOWNLOAD

File Details

Sl. No.	File Available for Download
1	Click here to download - File1

BACK TO FILE RETURNS

PROCEED TO ANX1

The screenshot shows the Windows File Explorer interface for the Downloads folder. The ribbon includes 'Compressed Folder Tools' with an 'Extract' button. The address bar shows the path: This PC > OSDisk (C:) > Users > khushboo_jain05 > Downloads. The file list contains the following items:

Name	Date modified	Type	Size
07AEFPA4963B1ZY_Jul_Import Excel.xlsx	26-07-2019 7:29 PM	Microsoft Excel W...	382 KB
07AEFPA4963B1ZY_July_2019-20error_report.json	26-07-2019 9:31 PM	JSON File	3 KB
B2C_Jul_2019_07AEFPA4963B1ZY_ANX1_Offline_26072019.csv	26-07-2019 9:46 PM	Microsoft Excel C...	1 KB
Jul_2019_07AEFPA4963B1ZY_ANX1_Offline_26072019.xlsx	26-07-2019 9:42 PM	Microsoft Excel W...	47 KB
JUL_2019-20_07AEFPA4963B1ZY_ANX1.json	26-07-2019 9:27 PM	JSON File	21 KB
returns_26072019_AX1_07AEFPA4963B1ZY_offline_others_0.zip	27-07-2019 12:04 ...	Compressed (zipp...	3 KB

Unzip the folder

The screenshot shows a Windows File Explorer window. The address bar indicates the current location is 'This PC > Downloads > Downloads > returns_26072019_AX1_07AEFPA4963B1ZY_offline_others_0'. The ribbon menu is visible with tabs for File, Home, Share, and View. The ribbon contains several groups of icons: Clipboard (Pin to Quick access, Copy, Paste, Copy path, Paste shortcut), Organize (Move to, Copy to, Delete, Rename), New (New item, Easy access, New folder), Open (Properties, Open, Edit, History), and Select (Select all, Select none, Invert selection). The main pane shows a table of files with columns for Name, Date modified, Type, and Size. A single file is listed, highlighted with a red border:

Name	Date modified	Type	Size
returns_26072019_AX1_07AEFPA4963B1ZY_offline_others_0.json	27-07-2019 12:07 ...	JSON File	8 KB

Correcting GST ANX-1 Errors



Offline Upload and Download for ANX1

Upload Download

I and submit the JSON file on the GST portal. The JSON file will be validated again and will be taken in by the system if found OK.

JSON Upload

No file chosen

Upload History

Date	Time	Reference id	Status	Error Report
26/07/2019	20:47:24	88c9976e-a84a-4952-a779-2e07f68c59ad	Processed with Error	Download error report

Offline Upload and Download for ANX1

Upload Download

✔ Your Error log file has been Downloaded

JSON Upload

Choose File No file chosen

Upload History

Date	Time	Reference id	Status	Error Report
26/07/2019	20:47:24	88c9976e-a84a-4952-a779-2e07f68c59ad	Processed with Error	Download error report

BACK TO FILE RETURNS

PROCEED TO ANX1



Annexure of Supplies (GST ANX-1)

Prepare Offline

Open Downloaded JSON File

Open Error JSON File



Annexure of Inward Supplies (GST ANX-2)

Open Downloaded JSON File

Take Action

Open Error JSON File

BACK



INFORMATION

Click on 'New' button to import the new Error JSON file or click on 'Continue' button to view the imported error records, if any.

New **Continue**



Open

Open

This PC > Downloads > Downloads

Search Downloads

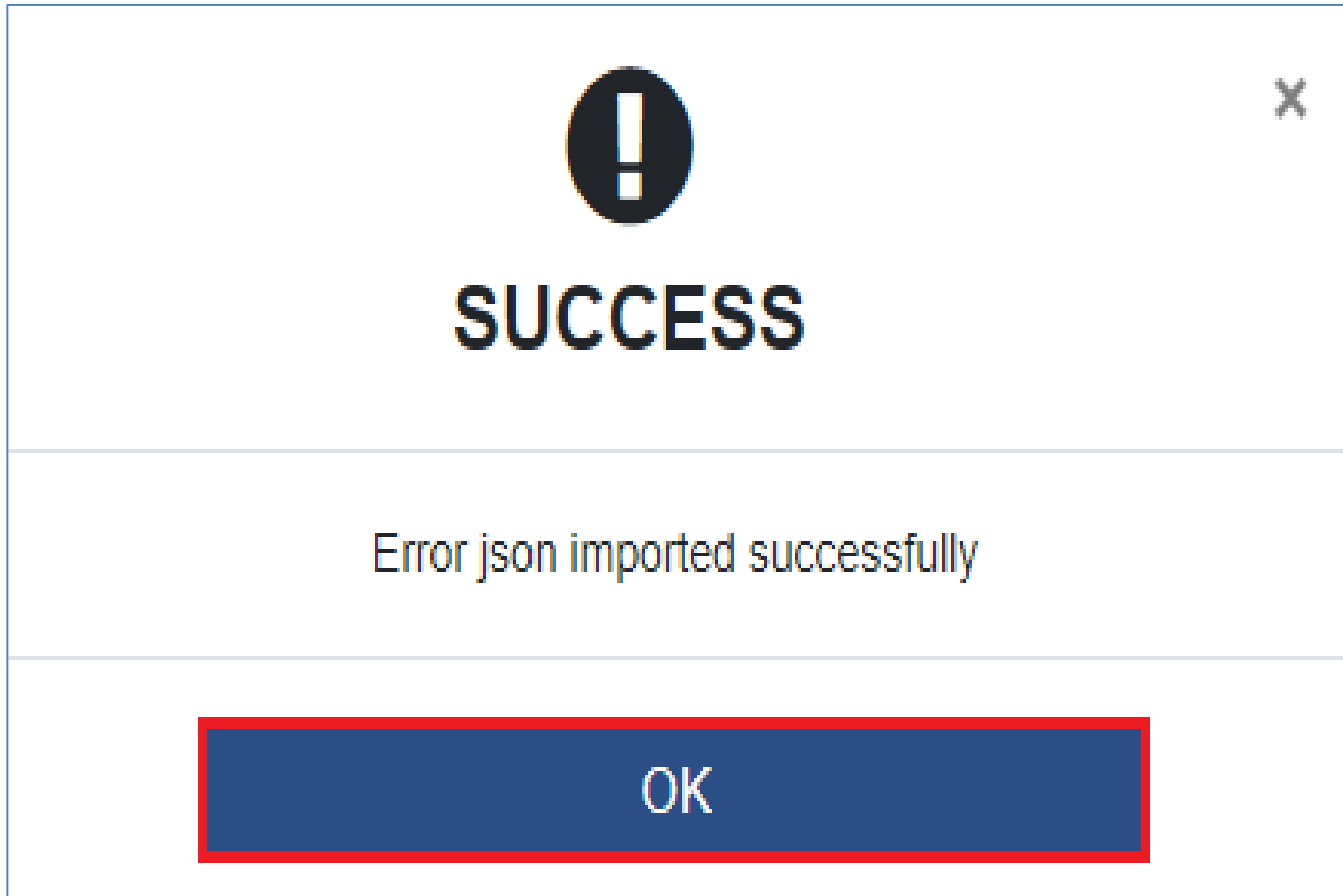
Organize New folder

Name	Date modified	Type
JUL_2019-20_07AEFPA4963B1ZY_ANX1.json	26-07-2019 8:41 PM	JSON File
07AEFPA4963B1ZY_July_2019-20error_rep...	26-07-2019 8:47 PM	JSON File

File name: 07AEFPA4963B1ZY_July_2019-20error_report.j

All Files (*.*)

Open Cancel



A dialog box with a white background and a blue border. At the top center is a large black circle containing a white exclamation mark. To the right of this circle is a small grey 'x' icon. Below the circle, the word "SUCCESS" is written in large, bold, black capital letters. Underneath "SUCCESS" is the text "Error json imported successfully" in a smaller, grey font. At the bottom of the dialog box is a dark blue rectangular button with a red border, containing the text "OK" in white capital letters.





REMOVE DATA IN SELECTED TABLE



CONSOLIDATED SUMMARY



EXPORT TO CSV

Select Table to Edit Details

3C & 3D- Exports with/without payment of tax (EXP)

3C & 3D. Exports with/without payment of tax

DOCUMENTS ADDED

Search :



Records Per Page :

10

Select Columns To Display/Hide:

+6

Invoice bill Date/ Export Date YYYY	Document Value (₹)	Supply type	Taxable value (₹)	Tax amount(₹)		Date of Upload	Status	GST portal validation errors	Action
				Integrated Tax	Cess				
	20,000.00	Inter-State	20,000.00	0.00	0.00	26/07/2019		HSN of some items (999200) are invalid	
	1,00,000.00	Inter-State	1,00,000.00	0.00	0.00	26/07/2019		HSN of some items (998500) are invalid	
	1,80,000.00	Inter-State	1,80,000.00	32,400.00	0.00	26/07/2019		HSN of some items (999300) are invalid	
	46,89,974.40	Inter-State	46,89,974.40	8,44,195.39	0.00	26/07/2019		HSN of some items (999200) are invalid	

« Previous **1** Next »

REMOVE

BACK

Process Flow GST ANX-2



Offline

1. Download and Install the "GST New Returns Offline Tool"

2. Enter GSTIN, Financial Year and Tax Period

3. Open Downloaded Form GST ANX-2 JSON from GST Portal in Offline Tool

4. Take action on auto-populated details in Table 3A

5. Generate JSON File

Online

6. Upload Generated JSON on GST Portal

7. In case of records with error, download the error JSON file

Offline

8. Correct the error in Offline tool

9. Generate JSON File again

Online

10. Upload Generated JSON on GST Portal

11. Actions are populated against respective tables in GST Portal

12. Preview and Download Form GST FORM GST ANX-2

Steps	Mode of Performing Steps
A. Download and Install "GST New Returns Offline Tool"	ON GST PORTAL
B. Open the "GST New Returns Offline Tool" to:	
I. Add Profile	OFF GST PORTAL
II. Modify Profile	OFF GST PORTAL
III. Open the "Home" screen of the Offline Tool	OFF GST PORTAL
IV. Download JSON from GST Portal	ON GST PORTAL
V. Open Downloaded JSON File	OFF GST PORTAL
VI. Import and View Purchase Register	OFF GST PORTAL
VII. Match Purchase Register with the entries of GST ANX-2	OFF GST PORTAL
VIII. Take Actions in GST ANX-2	OFF GST PORTAL
IX. View Summary of GST ANX-2	OFF GST PORTAL
X. View Table 4 of GST ANX-2	OFF GST PORTAL
XI. View Draft Return	OFF GST PORTAL
XII. Generate JSON to Upload	OFF GST PORTAL
XIII. Open Error JSON File	OFF GST PORTAL
C. Upload JSON on GST Portal	ON GST PORTAL



Downloading GST ANX-2 from Portal





Download JSON ANX 2 from GST Portal

- Dashboard
- Services ▾
- GST Law
- Downloads ▾
- Search Taxpayer ▾
- Help ▾
- e-Way Bill System
- New Return (Trial) ▾

- Registration
- Ledgers
- Returns**
- Payments
- User Services
- Refunds

- Returns Dashboard
- Manage Return Profile (Trial)
- Track Return Status
- ITC Forms
- TDS and TCS credit received
- New Return (Trial)
- View e-Filed Returns**
- Transition Forms
- Annual Return





Dashboard Services ▾ GST Law Downloads ▾ Search Taxpayer ▾ Help ▾ e-Way Bill System New Return Prototype

Dashboard > Returns > Manage Return Profile (Trial)

English

New Return (Trial)

• Indicate mandatory fields

Financial Year*

Return Filling Period*

Form/Return*

Preparation Mode*

2019-20 ▾

July ▾

GST ANX-2: Annexure of inward supplies ▾

Upload/Download JSON ▾

BACK

PROCEED

Offline Upload and Download for ANX2

Upload Download

Note: JSON file can be downloaded by clicking on 'GENERATE JSON FILE TO DOWNLOAD' without selecting any of the Table or Date range from the dropdown.

Download data from ANX2

Select Table to Download Details

Uploaded From

Uploaded Till

GENERATE JSON FILE TO DOWNLOAD

BACK TO FILE RETURNS

PROCEED TO ANX2

Offline Upload and Download for ANX2

Upload Download

✔ JSON Downloaded Successfully

Note: JSON file can be downloaded by clicking on 'GENERATE JSON FILE TO DOWNLOAD' without selecting any of the Table or Date range from the dropdown.

Download data from ANX2

Select Table to Download Details

Select table to download details

Uploaded From

01/07/2019

Uploaded Till

29/07/2019

GENERATE JSON FILE TO DOWNLOAD

BACK TO FILE RETURNS

PROCEED TO ANX2

33AHLPP8362B7Z...json

The screenshot shows a Windows File Explorer window titled 'Downloads'. The address bar indicates the current location is 'This PC > Downloads >'. The left sidebar shows 'Quick access' and 'Desktop'. The main pane displays a list of files:

- Jul_2019-20_33AHLPP8362B7Z5_ANX2_Offline (1).xlsx
- Jul_2019-20_33AHLPP8362B7Z5_ANX2_Offline_B2B.csv
- Jul_2019-20_33AHLPP8362B7Z5_ANX2_Offline.xlsx
- 33AHLPP8362B7Z5_July_2019-20.json** (highlighted with a red box)
- NewReturns_Offline_Tool (1).zip
- 24AAACD2391F5ZX_July_2019-20error_report.json
- JUL_2019-20_24AAACD2391F5ZX_ANX1.json

Matching Tool



Categories of matching results	Matching Parameters
Exact match (All 7 parameters match)	<ol style="list-style-type: none"> 1. GSTIN 2. Document type 3. Document number 4. Document date 5. Total taxable value 6. Total tax amount <Sum of IGST+CGST+SGST+CESS> 7. Tax amount head wise
Partial match (6 out of 7 parameters match)	<p>Partial Match is where GSTIN and Document type match and there is mismatch in only one parameter among the following listed parameters in GST ANX-2 and PR:</p> <ol style="list-style-type: none"> 1. Document number 2. Document date 3. Total taxable value 4. Total tax amount <Sum of IGST+CGST+SGST+CESS> 5. Tax amount head wise

Categories of matching results	Matching Parameters
<p>Probable match (6 out of 7 parameters match)</p>	<p>Probable Match, if there is mismatch in one parameter among the parameters listed at Sr. no. 1 & 2. However, parameters 3 to 7 are matching in GST ANX-2 and PR:</p> <ol style="list-style-type: none"> 1. GSTIN 2. Document type 3. Document number 4. Document date 5. Total taxable value 6. Total tax amount <Sum of IGST+CGST+SGST+CESS> 7. Tax amount head wise

Categories of matching results	Matching Parameters
<p>Unmatched</p>	<p>A record is said to be Unmatched, with a score of 4/7 or 5/7, if the following parameters match:</p> <ul style="list-style-type: none"> • GSTIN • Document type • Document number <Including approximation logic, if any> • Document date <p>BUT there is a mismatch on one or more of following parameters, beyond the tolerance limit set:</p> <ul style="list-style-type: none"> • Total taxable value • Total tax amount <Sum of IGST+CGST+SGST+CESS> • Tax amount head wise • Integrated tax • Central tax • State/UT tax • CESS

Un-Matched Results Category

Categories of matching results	Matching Parameters
<p>In GST ANX-2 but not in PR</p>	<p>All documents that exist in GST ANX-2, but could not be found in PR, (i.e. not classified in any of the Categories of matching results above), will be classified in this category.</p>
<p>In PR but not in GST ANX-2</p>	<p>All documents that exist in PR, but could not be found in ANX-2, (i.e. not classified in any of the Categories of matching results above), will be classified in this category.</p>



- Click the **REFINE MATCHING RESULT** button, to further refine matching results for tax amount and/ or document number.
 - Tolerance limit in **monetary value (from INR 1 to INR 10)** can be set, for matching the tax amount. For example, if invoice value in your Purchase Register is INR 101 and the document uploaded by supplier is showing INR 100 and if tolerance limit is defined as > 1 , the documents will match 100%.
 - Similarly, select **Yes** to apply **approximation logic on document number**. In case, approximation logic is selected YES, the following will be ignored for match document numbers:
 - Special characters are not present ('/' or '-'); or
 - Prefix or suffix as 'zero'
- Click APPLY & REMATCH and results will be **matched again** based on the refined matching parameters. APPLY & REMATCH will show results of match with tolerance limits selected.

inward supplies)

REFINE MATCHING RESULT

Summary of GST ANX-2 (Annexure of inward supplies) and Purchase Register (PR)

Matching result	No. of documents		Total taxable value (₹)	Total tax amount (₹)
	GST ANX-2	Purchase register		
Exact match (All 7 parameters match) ⓘ	10	10	5,00,192.00	1,40,053.76
Partial match (6 out of 7 parameters match) ⓘ	1	1	50,017.00	14,004.76
Probable match (6 out of 7 parameters match) ⓘ	0	0	0.00	0.00
Mismatch (Few parameters not match or record not exist in ANX-2/PR) ⓘ	27	2	12,36,355.00	1,40,252.67
• Unmatched (2 or more parameters not match) ⓘ	1	1	5,50,088.00	38,183.74
• In GST ANX-2 not in PR ⓘ	26	0	6,36,242.00	88,062.21
• In PR not in GST ANX-2 ⓘ	0	1	50,025.00	14,006.72
TOTAL	38	13	17,86,564.00	2,94,311.19

Details of matching result

3A - (3B) - Supplies from registered persons (B2B) - (From table 3B of ANX-1)

Download

Matching result	Match type	No. of documents	Taxable value (₹)	Total tax amount (₹)
	B1 Exact match	10	5,00,192.00	1,40,053.76

JUL_2019-20_10A...json ^

Show all

X

Match	B1 Exact match	10	5,00,192.00	1,40,053.76
	B2 Partial match	1	50,017.00	14,004.76
	B3 Probable match	0	0.00	0.00
	Sub-total	11	5,50,209.00	1,54,058.52
Mismatch	B4(1) Unmatched	1	5,50,088.00	38,183.74
	B4(2) In GST ANX-2 not in PR	18	4,80,242.00	72,908.20
	B4(3) In PR not in GST ANX-2	1	50,025.00	14,006.72
	Sub-total	20	10,80,355.00	1,25,098.66
TOTAL		31	16,30,564.00	2,79,157.18

3A - (3G) - Deemed Exports (DE) - (From table 3G of ANX-1)

Matching result	Match type	No. of documents	Taxable value (₹)	Total tax amount (₹)
Match	B1 Exact match	0	0.00	0.00
	B2 Partial match	0	0.00	0.00
	B3 Probable match	0	0.00	0.00
	Sub-total	0	0.00	0.00
Mismatch	B4(1) Unmatched	0	0.00	0.00
	B4(2) In GST ANX-2 not in PR	8	1,56,000.00	15,154.00
	B4(3) In PR not in GST ANX-2	0	0.00	0.00
	Sub-total	8	1,56,000.00	15,154.00

Matching result - Details

Select Table: 3A - (3B) - Supplies from registered persons

Matching Result: Match

Match Type: B2(1) Partial match

Search:

Records Per Page: 10

Select Columns To Display/Hide:

GSTIN: GST ANX-2 records GSTIN: Purchase Register(PR) records

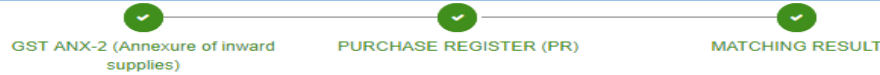
GSTIN of supplier	Document type	Document number	Document date	Taxable value (₹)	Total tax (₹)	Integrated tax (₹)	Central tax (₹)	State/ UT tax (₹)	Cess (₹)	ITC entitlement	Reason	Action (Select All)			Action taken
												<input type="radio"/> Accept	<input type="radio"/> Reject	<input type="radio"/> Pending	
20AACPP8620K1ZT	Invoice	INV-07/017	19/07/2019	50,017.00	14,004.76	14,004.76	0.00	0.00	0.00	No	Taxable value mismatch	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
20AACPP8620K1ZT	Invoice	INV-07/017	19/07/2019	50,019.00	14,004.76	14,004.76	0.00	0.00	0.00			<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	

Taking Action in GST ANX-2



- Accept – If the details in GST ANX-2 are **correct** and can be accepted.
- Reject – If the details in GST ANX-2 are **not correct** and cannot be accepted.
Note: Documents with the ‘Rejected’ status will flow to supplier’s GST ANX-1 on filing of return by the recipient.
- Pending – If the details as visible in GST ANX-2, but the same are **not confirmed** as yet and hence marked as ‘Pending’. Documents with the ‘Pending’ status will continue to appear in GST ANX-2 in the next period.
- Document that has **not been marked** as Accept, Reject or Pending will be **deemed** to be **marked** as **Accepted** on filing of return.

Taking Actions in GST ANX 2



Matching result - Details

Select Table: 3A - (3B) - Supplies from registered persons

Matching Result: Match

Match Type: All

Search: Search

Records Per Page: 10

Select Columns To Display/Hide: +14

GSTIN: GST ANX-2 records GSTIN: Purchase Register(PR) records

GSTIN of supplier	Document type	Document number	Document date	Taxable value (₹)	Total tax (₹)	Integrated tax (₹)	Central tax (₹)	State/ UT tax (₹)	Cess (₹)	ITC entitlement	Match Type	Reason	Action (Select All)			Action taken
													Accept	Reject	Pending	
33AHLPP8362B6Z6	Invoice	GST10	26/07/2019	1,000.00	1,015.00	15.00	0.00	0.00	1,000.00	No	Exact match		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
33AHLPP8362B6Z6	Invoice	GST10	26/07/2019	1,000.00	1,015.00	15.00	0.00	0.00	1,000.00				<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
33AHLPP8362B6Z6	Debit Note	GST11	26/07/2019	1,000.00	2,000.00	1,000.00	0.00	0.00	1,000.00	No	Exact match		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
33AHLPP8362B6Z6	Debit Note	GST11	26/07/2019	1,000.00	2,000.00	1,000.00	0.00	0.00	1,000.00				<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
33AHLPP8362B6Z6	Invoice	GST13	26/07/2019	1,000.00	1,015.00	15.00	0.00	0.00	1,000.00	No	Exact match		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
33AHLPP8362B6Z6	Invoice	GST13	26/07/2019	1,000.00	1,015.00	15.00	0.00	0.00	1,000.00				<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
33AHLPP8362B6Z6	Debit Note	GST14	26/07/2019	1,000.00	2,000.00	1,000.00	0.00	0.00	1,000.00	No	Exact match		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
33AHLPP8362B6Z6	Debit Note	GST14	26/07/2019	1,000.00	2,000.00	1,000.00	0.00	0.00	1,000.00				<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
33AHLPP8362B6Z6	Credit Note	GST15	26/07/2019	1,000.00	2,000.00	1,000.00	0.00	0.00	1,000.00	No	Exact match		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
33AHLPP8362B6Z6	Credit Note	GST15	26/07/2019	1,000.00	2,000.00	1,000.00	0.00	0.00	1,000.00				<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
33AHLPP8362B6Z6	Invoice	GST16	26/07/2019	1,000.00	1,015.00	15.00	0.00	0.00	1,000.00	No	Exact match		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
33AHLPP8362B6Z6	Invoice	GST16	26/07/2019	1,000.00	1,015.00	15.00	0.00	0.00	1,000.00				<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
33AHLPP8362B6Z6	Debit Note	GST17	26/07/2019	1,000.00	2,000.00	1,000.00	0.00	0.00	1,000.00	No	Exact match		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
33AHLPP8362B6Z6	Debit Note	GST17	26/07/2019	1,000.00	2,000.00	1,000.00	0.00	0.00	1,000.00				<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
33AHLPP8362B6Z6	Credit Note	GST18	26/07/2019	1,000.00	2,000.00	1,000.00	0.00	0.00	1,000.00	No	Exact match		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
33AHLPP8362B6Z6	Credit Note	GST18	26/07/2019	1,000.00	2,000.00	1,000.00	0.00	0.00	1,000.00				<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
33AHLPP8362B6Z6	Invoice	GST19	26/07/2019	1,000.00	1,015.00	15.00	0.00	0.00	1,000.00	No	Exact match		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
33AHLPP8362B6Z6	Invoice	GST19	26/07/2019	1,000.00	1,015.00	15.00	0.00	0.00	1,000.00				<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	

Uploading GST ANX-2 JSON file



Upload Generated ANX-2 JSON File

Dashboard Services ▾ GST Law Downloads ▾ Search Taxpayer ▾ Help ▾ e-Way Bill System New Return (Trial) ▾

Registration Ledgers **Returns** Payments User Services Refunds

Returns Dashboard	New Return (Trial)
Manage Return Profile (Trial)	View e-Filed Returns
Track Return Status	Transition Forms
ITC Forms	Annual Return
TDS and TCS credit received	



Dashboard Services ▾ GST Law Downloads ▾ Search Taxpayer ▾ Help ▾ e-Way Bill System New Return Prototype

Dashboard > Returns > Manage Return Profile (Trial)

English

New Return (Trial)

Indicate mandatory fields

Financial Year*

Return Filling Period*

Form/Return*

Preparation Mode*

2019-20 ▾

July ▾

GST ANX-2: Annexure of inward supplies ▾

Upload/Download JSON ▾

BACK

PROCEED

Offline Upload and Download for ANX2



Upload

Download

The ANX-2 JSON File uploaded here shall be p

JSON Upload

No file chosen

BACK TO FILE RETURNS

PROCEED TO ANX2

Click Open

The screenshot shows a Windows File Explorer window titled "Open" with the address bar set to "This PC > Downloads". The left sidebar shows the "Downloads" folder selected. The main pane displays a list of files with columns for Name, Date modified, and Type. The file "JUL_2019-20_33AHLPP8362B7Z5_ANX2.json" is selected and highlighted with a red box. At the bottom, the "File name" field contains the selected file name, and the "Open" button is highlighted with a red box.

Name	Date modified	Type
24AAACD2391F5ZX_July_2019-20error_report.json	27-07-2019 5:54 PM	JSON File
33AHLPP8362B7Z5_July_2019-20.json	29-07-2019 11:18 ...	JSON File
Copy of PurchaseRegister_Template V3 0.xlsx	29-07-2019 11:42 ...	Microsoft Excel
JUL_2019-20_24AAACD2391F5ZX_ANX1.json	27-07-2019 5:44 PM	JSON File
JUL_2019-20_33AHLPP8362B7Z5_ANX2.json	29-07-2019 12:15 ...	JSON File
Jul_2019-20_33AHLPP8362B7Z5_ANX2_Offline (1).xlsx	29-07-2019 10:31 ...	Microsoft Excel
Jul_2019-20_33AHLPP8362B7Z5_ANX2_Offline.xlsx	29-07-2019 10:14 ...	Microsoft Excel
Jul_2019-20_33AHLPP8362B7Z5_ANX2_Offline_B2B.csv	29-07-2019 10:26 ...	Microsoft CSV
NewReturns_Offline_Tool (1).zip	29-07-2019 10:07 ...	Compressed Folder
PurchaseRegister_33AHLPP8362B7Z5_July_2019-20.xlsx	29-07-2019 11:28 ...	Microsoft Excel

Offline Upload and Download for ANX2



Upload

Download

✔ Your JSON file has been uploaded successfully. It may take up to 15 minutes to do validation. Please come back after 15 minutes . ✕

The

JSON Upload

Choose File No file chosen

Upload History

Date	Time	Reference id	Status	Error Report
29/07/2019	12:19:56	44c928fb-adb5-45b0-b89e-06df6acc11f5	In-Processing	NA

Note :

- **In Processing:** Records present in uploaded JSON file are being validated.
- **Processed successfully:** All records in uploaded JSON File have been validated successfully.
- **Could not be processed:** Validation of complete uploaded JSON file has failed. (This can happen in cases such as JSON file has been tampered, invalid file format, profile yet to be created on GST portal, profile is not matching with the online, etc.) Please take corrective action in Offline tool and upload JSON file again.
- **Processed with error:** Some records part of uploaded JSON have been validated successfully while few records have one or more errors. To correct records error file can be downloaded by clicking on hyperlink [Download error report](#).

Offline Upload and Download for ANX2

Upload Download

ssed (validated).The records processed (validated) successfully shall be uploaded in your ANX-2. For records processed with errors an error file shall be gen

JSON Upload

Choose File No file chosen

Upload History

Date	Time	Reference id	Status	Error Report
29/07/2019	12:19:56	44c928fb-adb5-45b0-b89e-06df6acc11f5	Processed successfully	NA

Note :

- **In Processing:** Records present in uploaded JSON file are being validated.
- **Processed successfully:** All records in uploaded JSON File have been validated successfully.
- **Could not be processed:** Validation of complete uploaded JSON file has failed. (This can happen in cases such as JSON file has been tampered, invalid file format, profile yet to be created on GST portal, profile is not matching with the online, etc.) Please take corrective action in Offline tool and upload JSON file again.
- **Processed with error:** Some records part of uploaded JSON have been validated successfully while few records have one or more errors. To correct records error file can be downloaded by clicking on hyperlink [Download error report](#).

BACK TO FILE RETURNS PROCEED TO ANX2

- Taxpayers to choose between:
 - **FORM GST RET-1** (Normal/Monthly) – taxpayers with turnover over Rs 5 Cr.
 - **FORM GST RET-1** (Normal/Qtrly) – taxpayers with turnover up to Rs 5 Cr.
 - **FORM GST RET-2** (Sahaj/Qtrly) - taxpayers with turnover up to Rs 5 Cr making B2C supplies & receiving supplies on RCM
 - **FORM GST RET-3** (Sugam/Qtrly) - taxpayers with turnover up to Rs 5 Cr making B2C, B2B supplies & receiving supplies on RCM