

Advisory for uploading invoice level data in GSTR 1 using Offline Tool

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- A. While uploading data in GSTR 1, by the taxpayers there are discrepancy in number of invoices and other details, which are filled in in excel and uploaded and which are finally accepted on the Portal. The differences arises at two stages as given below:
1. Discrepancy in summary of invoices and other details displayed in the Offline tool and that shown in the excel sheet
 2. Discrepancy between summary shown in Offline Tool and that in the Tile on the Form GSTR-1 at the Portal
- B. The detail reasons of the same are analysed below:
1. **Discrepancy 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 dd-mmm-yyyy only (eg 01-Jul-2017).
 - ii. Incorrect invoice format entered in excel. Invoice number should be maximum 16 digit 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.
 2. **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.

3. 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/UCFYpOk92qurIO5t-Z_y-bOQ