

# TAX INFO

Dated: 09.08.2020

Latest update on GST Law: Information regarding **GSTR-4 Offline Utility** based on the **FAQs released by GSTN** dated 06.08.2020

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Form GSTR-4 (Annual Return) is an yearly return to be filed once, for each financial year, by the taxpayers who have opted for composition scheme during the financial year, or were in Composition scheme for any period, during the said financial year, from 1st April, 2019 onwards.

Such taxpayers are required to furnish details regarding summary of outward supplies, Inward supplies, import of services and supplies attracting reverse charge etc. in this form.

There are 8 worksheet-tabs in Form GSTR-4 (Annual Return) Offline Utility. These are:

1. **Read Me:** Contains Introduction and help instructions for you to read and use them to easily fill up data in Form GSTR-4 (Annual Return) Offline Utility
2. **Home:** The Home sheet is the main page of the utility which includes basic details of taxpayer, tab related to generation of JSON file, Import and open Error JSON File etc.
3. **4A. B2B:** Contains tax rate wise consolidated details of inward supplies received from a registered supplier (other than reverse charge)
4. **4B. B2BRC:** Contains tax rate wise consolidated details of inward supplies received from a registered supplier (reverse charge)
5. **4C. URP:** Contains tax rate wise consolidated details of inward supplies received from an unregistered supplier.
6. **4D. IMPS:** Contains tax rate wise consolidated details of import of service.
7. **CMP-08:** Used to view auto-drafted details provided in filed Form CMP-08 for the financial year.
8. **Inward outward supplies:** The details of inward supplies shall be auto-drafted from table 4B, 4C and 4D for each tax rate wise on click of 'Compute' button (Row 1 to 11). Contains tax rate wise details of outward supplies during the financial year. (Row 12 to 16)
9. **TDS TCS Credit received:** Used to view details related to TDS/TCS credit received during the year.

Details which are un-editable in Offline Tool:

Details in Table 5 (Summary of self-assessed liability as per FORM GST CMP-08), 6 (Row 1 to 11: Tax liability on RCM basis auto-populated from Table 4B, 4C & 4D) & 7 (TDS/TCS Credit received) are non-editable

Once return is prepared using offline utility, it is to be uploaded on GST Portal by creating a JSON file and then you can make payment of late fees, if any, sign it through DSC or verify through EVC and file it.

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