

FAQs and User Manual – ITC-04 Offline Utility

Goods and Services Tax Network

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FAQs of ITC-04 Offline Utility

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About Form GST ITC-04 Offline Utility

1. What is Form GST ITC-04 Offline Utility?

Form GST ITC-04 Offline utility is an Excel-based tool to help taxpayers to prepare their Form GST ITC-04 declaration offline. Taxpayers may use the offline utility to furnish details of goods/capital goods sent to job worker and received back etc. in every Quarter.

2. Who needs to file GST ITC-04 Offline Utility?

A registered person (Principal) is required to file a declaration in 'Form GST ITC-04' every quarter, within the prescribed time, if the principal is sending any inputs or capital goods to a job worker (both registered and unregistered) without payment of tax and receives it back or sends it out to another job worker or supplies from premises of job worker to customer directly.

3. What are the features of Form GST ITC-04 Offline Utility?

The Key Features of Form GST ITC-04 Offline Utility are given below:

- Details of Table 4, 5A, 5B and 5C can be prepared offline with no connection to Internet.
- Most of the data entry and business validations are inbuilt in the offline utility reducing chances of errors upon upload to GST Portal.

4. Can I file Form ITC-04 using Offline Utility?

No. Filing can take place only online on the GST Portal. Using Offline Utility, you will be able to prepare details of Table 4, 5A, 5B and 5C of Form GST ITC-04. Once, you have uploaded the prepared details on the GST Portal, you must file return on the portal with your Login credentials.

5. What details in Form GST ITC-04 can be entered by taxpayer using the Offline Utility?

Details for following Tables of Form GST ITC-04 can be entered by taxpayer using the offline Tool:

- **Table 4:** Details of inputs/capital goods sent for job -work
- **Table 5A:** Details of inputs/ capital goods received back from job worker to whom such goods were sent for job work; and losses and wastes
- **Table 5B:** Details of inputs / capital goods received back from job worker other than the job worker to whom such goods were originally sent for job work; and losses and wastes
- **Table 5C:** Details of inputs/ Capital goods sent to job worker and subsequently supplied from premises of job worker; and losses and wastes

Download Form GST ITC-04 Offline Utility

6. From where can I download and use the Form GST ITC-04 Offline Utility in my system?

To download and open the Form GST ITC-04 Offline Utility in your system from the GST Portal, perform following steps:

1. Access the GST Portal: www.gst.gov.in.
2. Go to **Downloads > Offline Tools > ITC-04 Offline Tool** option and click on it.
3. Unzip the downloaded Zip file which contain **ITC_04_Offline.xls** excel sheet.
4. Open the **ITC_04_Offline.xls** excel sheet by double clicking on it.
5. Read the 'Instruction_sheet' instructions on excel sheet and then fill the worksheet accordingly.

Note: Downloading the ITC-04 Offline utility is a one-time activity. However, the utility may get updated in future. So, always use the latest version available on the GST Portal.

7. Do I need to login to GST Portal to download Form GST ITC-04 Offline Utility?

No. You can download the Form GST ITC-04 Offline Utility under 'Downloads' section, without logging in to the GST Portal.

8. What are the basic system requirements/configurations required to use Form GST ITC-04 Offline Tool?

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

9. Is Offline utility mobile compatible?

As of now, Form GST ITC-04 Offline utility cannot be used on mobile. It can only be used on desktop/laptops.

10. I am getting error message as “Compilation error in module due to incompatibility with the version, platform or architecture” while opening the offline tool. What to do now?

While Opening the Excel sheet, if you see error message box like: "Compilation error in module due to incompatibility with the version, platform or architecture" please ignore this message and see if excel sheet works or not. In case it does not work, you need to use latest MS Office for successful export of your data.

Worksheet Tabs in Form GST ITC-04 Offline Utility

11. How many worksheet-tabs are there in Form GST ITC-04 Offline Utility?

There are 6 worksheet-tabs in ITC-04 Offline Utility. These are:

1. Instruction_Sheet
2. Home
3. Table 4
4. Table 5A
5. Table 5B
6. Table 5C

12. What is the use of “Instruction_Sheet” worksheet-tab?

The “**Instruction_Sheet**” sheet contains Introduction and help instructions for you to read and use them to easily fill data in Form GST ITC-04 Offline Utility.

13. What is “Home” button?

On click of 'Home', offline utility navigates to the Home sheet.

14. What is "Validate Sheet" button?

After entering the data in each sheet, you must click on '**Validate Sheet**' button to validate the records. If there are any errors, then those errors will be displayed in 'Sheet validation errors' column. You must correct these errors before you move to next sheet or generate JSON file to upload.

15. What is the use of "Home" worksheet-tab?

The **Home** sheet is the main page of the utility. It is used to perform following 4 functions:

1. Enter mandatory details - **GSTIN** of Principal, **SEZ Unit/Developer**, **Financial Year** and **Return Period** - Without entering these details, you will not be able to validate the data which you entered in various worksheets and also you will not be able to generate the JSON file.
2. Generate JSON file, for upload of Form GST ITC-04 return details, prepared offline on GST portal, using **Generate JSON File to upload** button.
3. Import and open Error JSON File downloaded from GST portal using **Open Downloaded ITC-04 JSON/Error File** button.

16. What is the use of 'Table 4' worksheet-tab?

The **Table 4** sheet is used to perform following 3 functions:

1. Enter details of inputs/capital goods sent for job-work.
2. Validate the entered details using the **Validate Sheet** button.
3. Navigate to the Home page by clicking on the **Home** button or navigate to the next sheet.

17. What is the use of 'Table 5A' worksheet-tab?

The **Table 5A** sheet is used to perform following 3 functions:

1. Enter details of inputs/ capital goods received back from job worker to whom such goods were sent for job work; and losses and wastes.
2. Validate the entered details using the **Validate Sheet** button.
3. Navigate to the Home page by clicking on the **Home** button or navigate to the next sheet

18. What is the use of 'Table 5B' worksheet-tab?

The **Table 5B** sheet is used to perform following 3 functions:

1. Enter details of inputs / capital goods received back from job worker other than the job worker to whom such goods were originally sent for job work; and losses and wastes.

2. Validate the entered details using the **Validate Sheet** button.
3. Navigate to the Home page by clicking on the **Home** button or navigate to the next sheet

19. What is the use of 'Table 5C' worksheet-tab?

The **Table 5C** sheet is used to perform following 3 functions:

1. Enter details of inputs/ Capital goods sent to job worker and subsequently supplied from premises of job worker; and losses and wastes.
2. Validate the entered details using the **Validate Sheet** button.
3. Navigate to the Home page by clicking on the **Home** button or navigate to the next sheet

Entering Details in Offline Utility

20. How can I prepare details in Offline Utility?

For preparing details in Offline Utility, download the utility from GST Portal and fill up required details, create JSON file and then upload it on the GST Portal.

21.Can the offline utility populate name of the taxpayer based on GSTIN in "Home" Sheet?

No, the offline utility cannot populate name of the taxpayer based on GSTIN, as details will not be there to fetch name of the taxpayer in Excel/offline utility. However, it can validate structure of GSTIN when GSTIN is entered in "Home" sheet of Offline utility.

22. Can I enter negative or decimal amounts in the offline utility?

You cannot enter any negative values in the offline utility. However, you can enter values upto two decimal point.

23. Can the offline utility validate all details entered in it?

No, the offline utility will not be able to validate all the details as it would have no connection with GST portal at the time of data entry. Only limited validations would be available in the offline utility tool, namely: GSTIN structure, type of tax etc.

24.After clicking "Validate Sheet" button, I can see cells highlighted in red and "Sheet Validation" column only shows "Error in row". How I can know details about the error?

Point your mouse-cursor on each of the red-highlighted cells to read the error description of each cell. A yellow description box will appear. Correct the errors as mentioned in the description box. Alternatively, click **Review > Show All Comments** link in the ribbon-tab of the excel to view all the comments together.

25. When will I be able to validate all details entered in the offline utility?

Most of the validations are made available in the offline tool itself on click of “Validate Sheet” button. The validations that have dependency of online connectivity like GSTIN validation would be done at the time of upload of JSON File created using offline tool.

Upload the Generated JSON File

26. Do I need to login to GST Portal to upload the generated JSON file using Form GST ITC-04 Offline Utility?

Yes. You must login in to the GST Portal to upload the generated JSON file using Form GST ITC-04 Offline Utility.

27. I am uploading Form GST ITC-04 JSON File again, after making changes. What will happen to details of the previous upload?

If some details do not exist from previous upload, all new details will be added as new entries. In case, some details exist from previous upload, it will be updated with latest uploaded details.

28. Can I generate the JSON file from the offline utility without entering any details in any sheet?

No. You can't generate nil JSON file.

Download Error JSON File

29. What will the error report contain?

Error Report will contain only those entries that failed validation checks on the GST portal. The successfully-validated entries can be previewed online.

30. Does the downloaded Error JSON File contain all the entries I have uploaded on the GST Portal?

No, the downloaded Error JSON File contains only those entries, of that specific table that has failed validation during upload on the GST portal.

31.I've uploaded Form GST ITC-04 JSON File and it was processed without error. Do I need to download the generated file?

No, it is not necessary for you to download the ITC-04 JSON File processed without error. You need to download it only if you want to view or update the details added previously.

32.Is there a list of key Do's and Don'ts we need to keep in mind while making entries in the utility?

Yes. Please refer to the following list of Do's and Don'ts for your easy reference:

Before Generating JSON File...	
Do's	Don'ts
Enter a valid GSTIN very carefully. Verify GSTIN from the GST portal: Home > Search Taxpayer > Search by GSTIN/UIN , and make sure the GSTIN registration is active	Don't type the alphabet 'O' in place of the number '0'.
You can use the Copy/Paste (Ctrl+C/Ctrl+V) keyboard functions while entering data in the utility.	Don't use the Cut (Ctrl+X) keyboard function while entering data in the utility.
-----	Don't forget to click Validate Sheet button after making changes in any of the sheets.
You may change the file name and location of the generated JSON file.	Don't change the extension (.json) of the generated JSON file.
Enter the challan number in every row. The row is valid only if there is any challan number. File generation will not read the details after the row where challan number is not given.	-----
You need to start writing data from ROW 7. JSON creation won't read any data entered after skipping any row. So, please fill your invoice details in continuous manner.	DO NOT SKIP any row.

You need to empty the sheet(s) before importing any file.	-----
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Manual of ITC-04 Offline Utility

ITC-04 Offline Utility Overview

ITC-04 Offline utility is an Excel-based tool to help taxpayers to prepare his Form GST ITC-04 declaration offline. Taxpayers may use the offline utility to furnish details of goods/capital goods sent to job worker and received back in every Quarter as per CGST Rules.

Details for following tables of Form GST ITC-04 can be entered by taxpayer using the offline Tool:

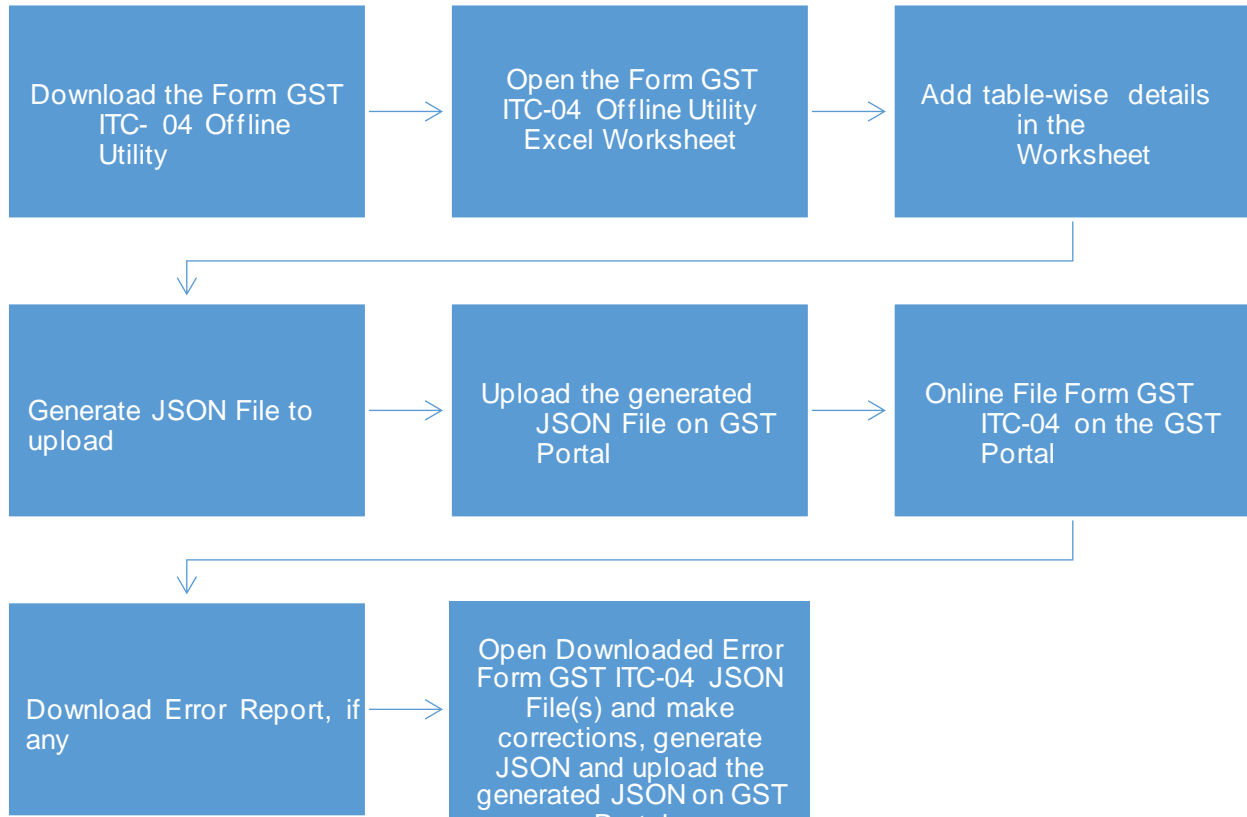
- **Table 4:** Details of inputs/capital goods sent for job-work
- **Table 5A:** Details of inputs/ capital goods received back from job worker to whom such goods were sent for job work; and losses and wastes
- **Table 5B:** Details of inputs / capital goods received back from job worker other than the job worker to whom such goods were originally sent for job work; and losses and wastes
- **Table 5C:** Details of inputs/ Capital goods sent to job worker and subsequently supplied from premises of job worker; and losses and wastes

Once return is prepared using offline utility, it is to be uploaded on GST Portal by creating a JSON file and then you can file Form GST ITC-04.

To Prepare Return in Form ITC-04 using offline utility, perform following steps:

- [Download the Form GST ITC-04 Offline Utility](#)
- [Open the Form GST ITC-04 Offline Utility Excel Worksheet](#)
- [Add table-wise details in the Worksheet](#)
- [Generate JSON File to upload](#)
- [Upload the generated JSON File on GST Portal](#)
- [File Form GST ITC-04 on the GST Portal](#)
- [Download Error Report, if any](#)
- [Open Downloaded Error Form GST ITC-04 JSON File\(s\)](#)
- [Download ITC-04 JSON file, if any](#)

Flow chart for using Form GST ITC-04 Offline Tool



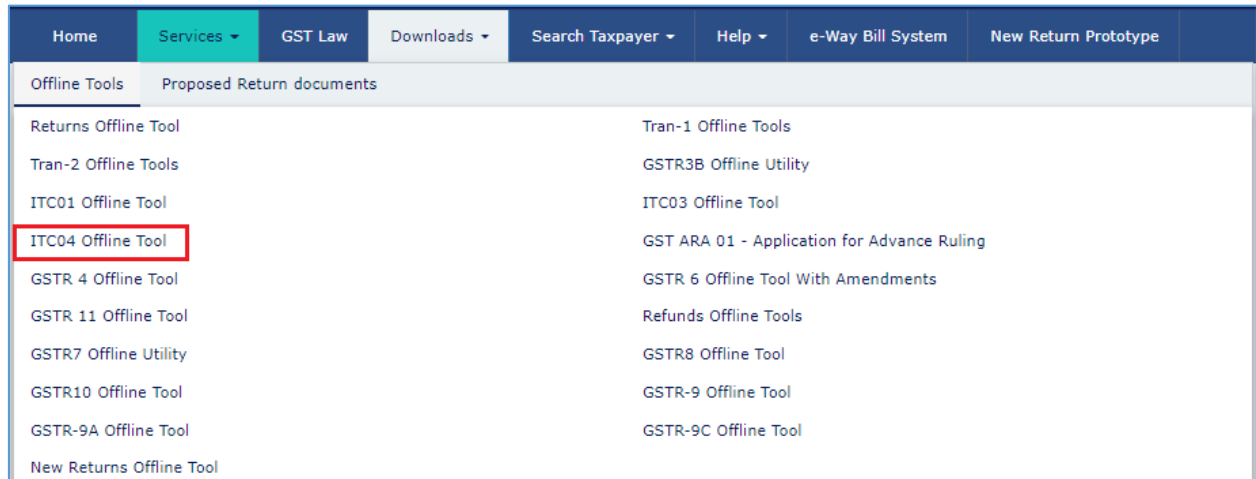
A. Download the Form GST ITC-04 Offline Utility

To download the Form GST ITC-04 Offline Utility, perform following steps:



Downloading the Form GST ITC-04 Offline utility is a one-time activity. However, the utility may get updated in future. So, always use the latest version available on the GST Portal.

1. Access the www.gst.gov.in URL. The GST Home page is displayed.
2. Click the **Downloads > Offline Tools > ITC-04 Offline Tool** option.

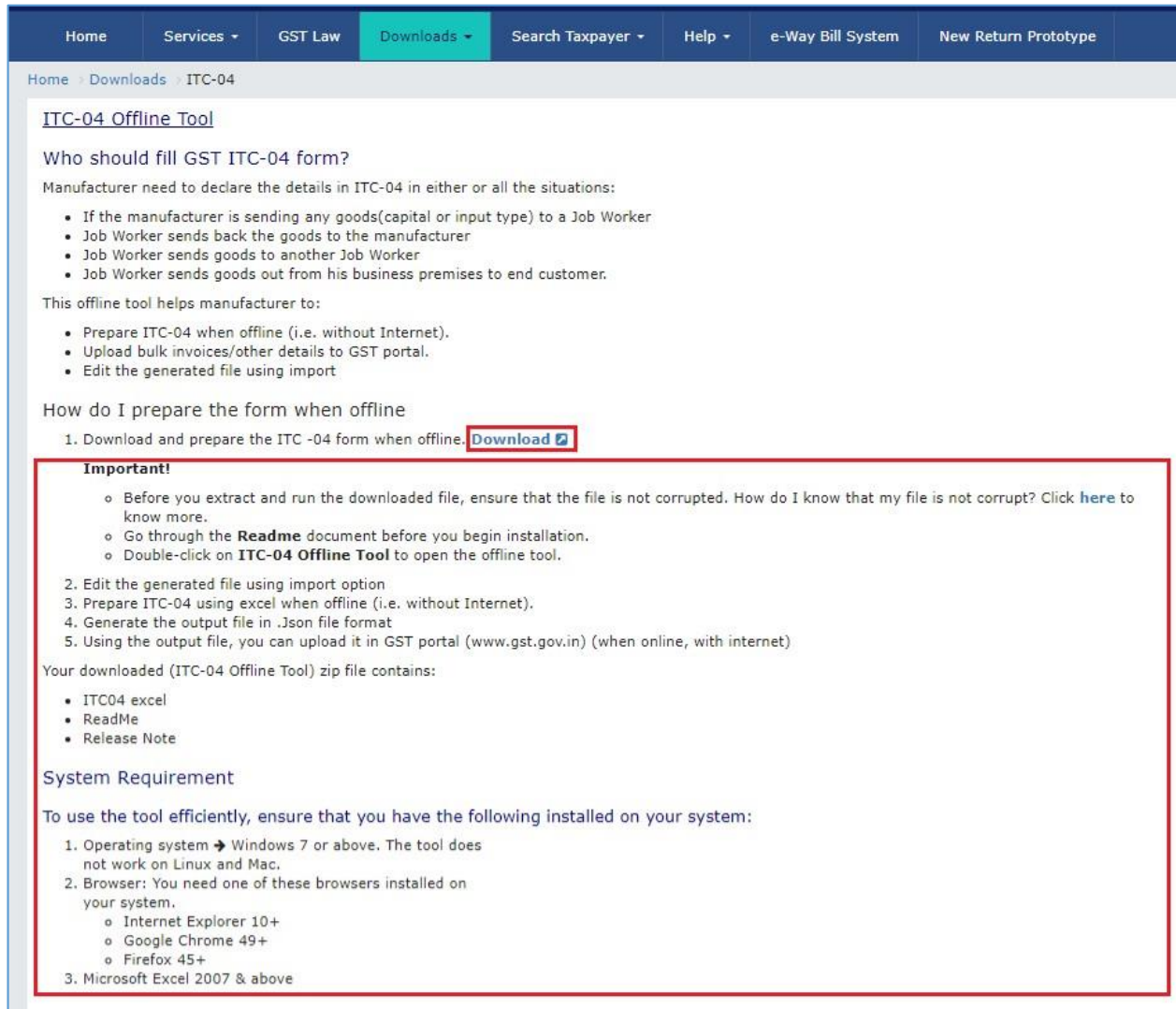


You can download the ITC-04 Offline Utility from the Portal without logging in to the GST Portal.

3. **ITC-04 Offline Tool** page is displayed. Click the **Download** hyperlink.



Make sure you carefully read the Important message and System Requirement details displayed on the page.



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Home Downloads ITC-04

[ITC-04 Offline Tool](#)

Who should fill GST ITC-04 form?

Manufacturer need to declare the details in ITC-04 in either or all the situations:

- If the manufacturer is sending any goods(capital or input type) to a Job Worker
- Job Worker sends back the goods to the manufacturer
- Job Worker sends goods to another Job Worker
- Job Worker sends goods out from his business premises to end customer.

This offline tool helps manufacturer to:

- Prepare ITC-04 when offline (i.e. without Internet).
- Upload bulk invoices/other details to GST portal.
- Edit the generated file using import

How do I prepare the form when offline

1. Download and prepare the ITC -04 form when offline. [Download](#)

Important!

- Before you extract and run the downloaded file, ensure that the file is not corrupted. How do I know that my file is not corrupt? Click [here](#) to know more.
- Go through the **Readme** document before you begin installation.
- Double-click on **ITC-04 Offline Tool** to open the offline tool.

2. Edit the generated file using import option
3. Prepare ITC-04 using excel when offline (i.e. without Internet).
4. Generate the output file in .Json file format
5. Using the output file, you can upload it in GST portal (www.gst.gov.in) (when online, with internet)

Your downloaded (ITC-04 Offline Tool) zip file contains:

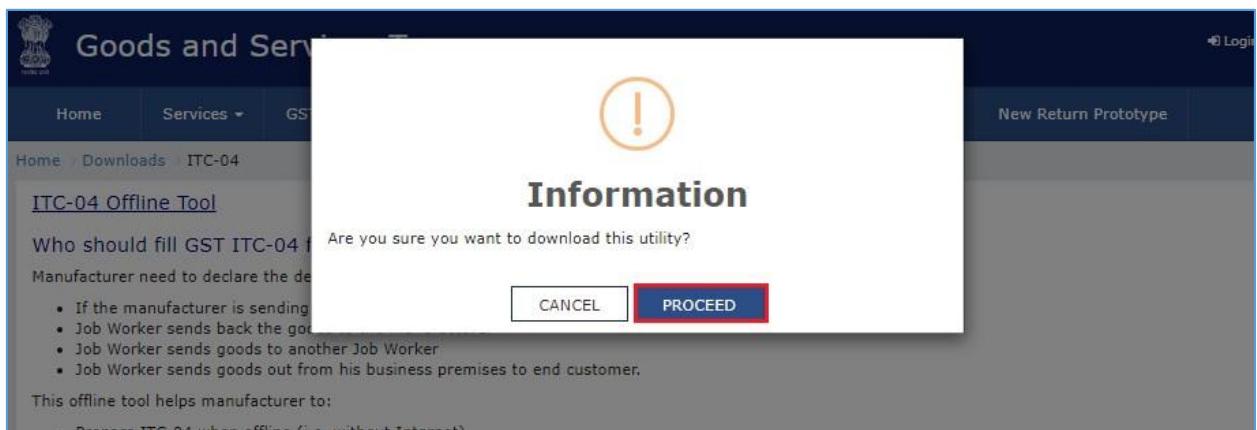
- ITC04 excel
- ReadMe
- Release Note

System Requirement

To use the tool efficiently, ensure that you have the following installed on your system:

1. Operating system → Windows 7 or above. The tool does not work on Linux and Mac.
2. Browser: You need one of these browsers installed on your system.
 - Internet Explorer 10+
 - Google Chrome 49+
 - Firefox 45+
3. Microsoft Excel 2007 & above

4. An Information popup opens. Click **PROCEED**.



Goods and Services Tax Network

Home Services GST New Return Prototype

Home Downloads ITC-04

[ITC-04 Offline Tool](#)

Who should fill GST ITC-04 form?

Manufacturer need to declare the de

• If the manufacturer is sending
• Job Worker sends back the go
• Job Worker sends goods to another Job Worker
• Job Worker sends goods out from his business premises to end customer.

This offline tool helps manufacturer to:

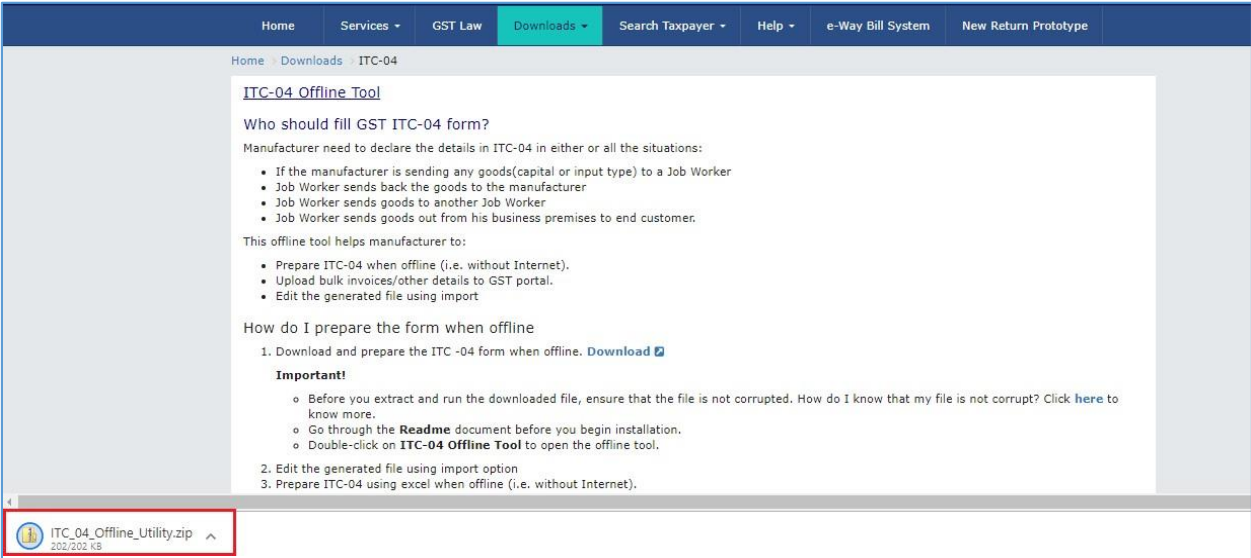
• Prepare ITC-04 when offline (i.e. without Internet)

Information

Are you sure you want to download this utility?

CANCEL PROCEED

5. Zipped **ITC-04 Offline Utility** folder gets downloaded.



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Home Downloads ITC-04

ITC-04 Offline Tool

Who should fill GST ITC-04 form?

Manufacturer need to declare the details in ITC-04 in either or all the situations:

- If the manufacturer is sending any goods(capital or input type) to a Job Worker
- Job Worker sends back the goods to the manufacturer
- Job Worker sends goods to another Job Worker
- Job Worker sends goods out from his business premises to end customer.

This offline tool helps manufacturer to:

- Prepare ITC-04 when offline (i.e. without Internet).
- Upload bulk invoices/other details to GST portal.
- Edit the generated file using import

How do I prepare the form when offline

1. Download and prepare the ITC -04 form when offline. [Download](#)

Important!

- Before you extract and run the downloaded file, ensure that the file is not corrupted. How do I know that my file is not corrupt? Click [here](#) to know more.
- Go through the **Readme** document before you begin installation.
- Double-click on **ITC-04 Offline Tool** to open the offline tool.

2. Edit the generated file using import option
3. Prepare ITC-04 using excel when offline (i.e. without Internet).

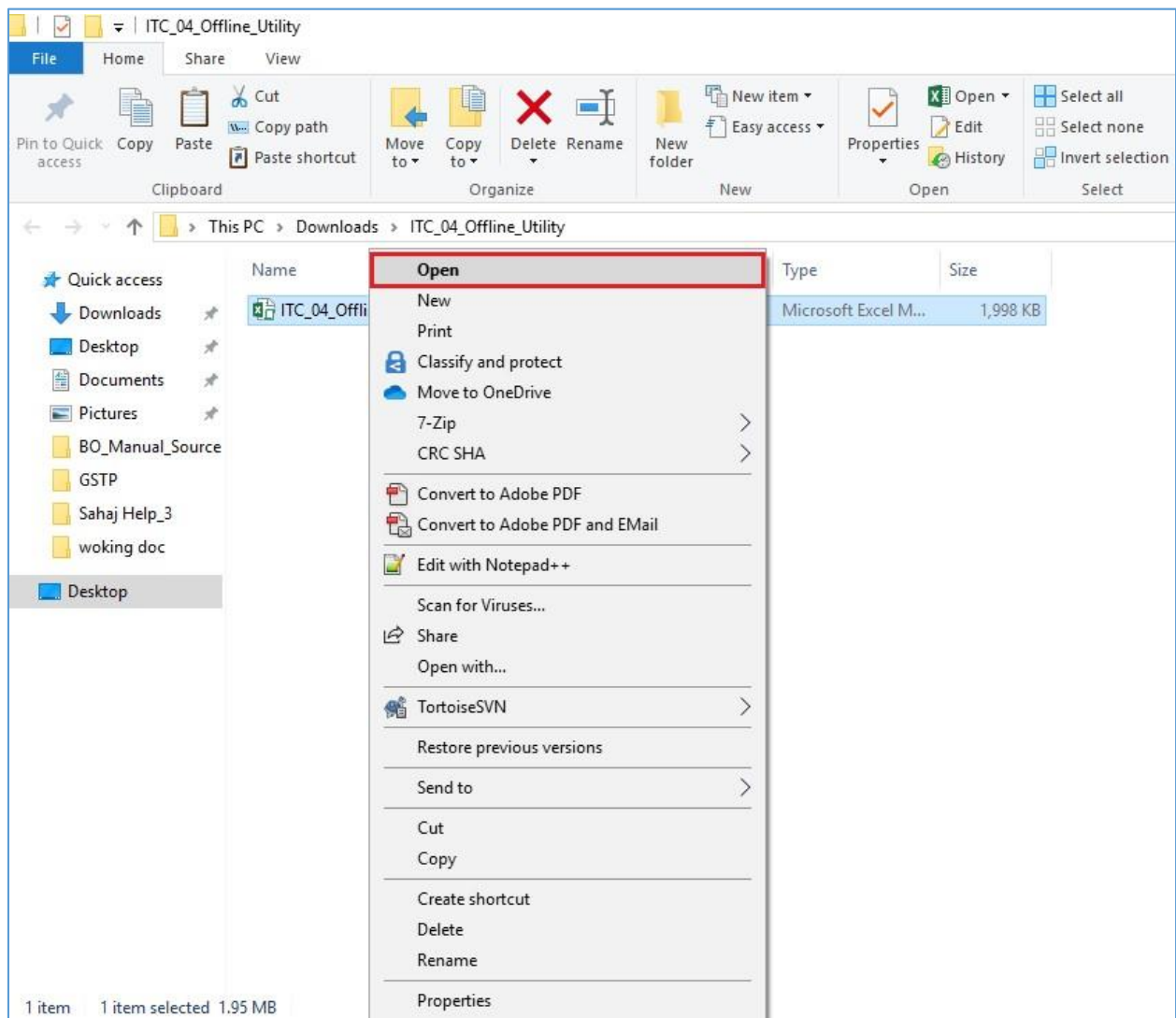
ITC_04_Offline_UTILITY.zip 202/202 KB

[Go back to the Main Menu](#)

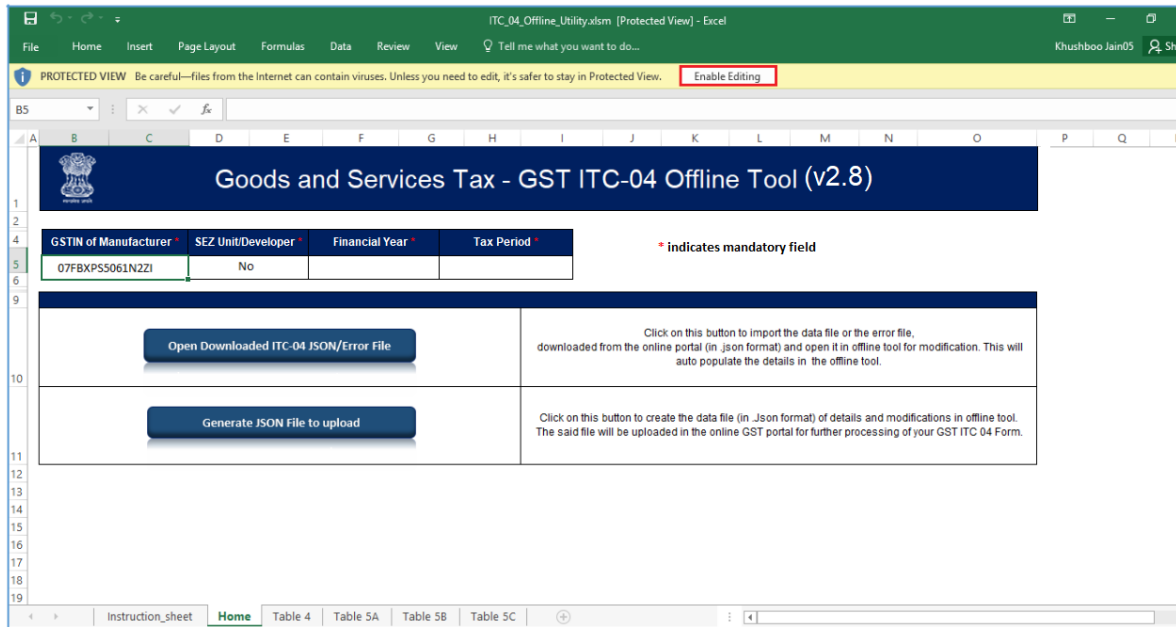
B. Open the Form GST ITC-04 Offline Utility Excel Worksheet

To open the downloaded Form GST ITC-04 Offline Utility Excel Worksheet, perform following steps:

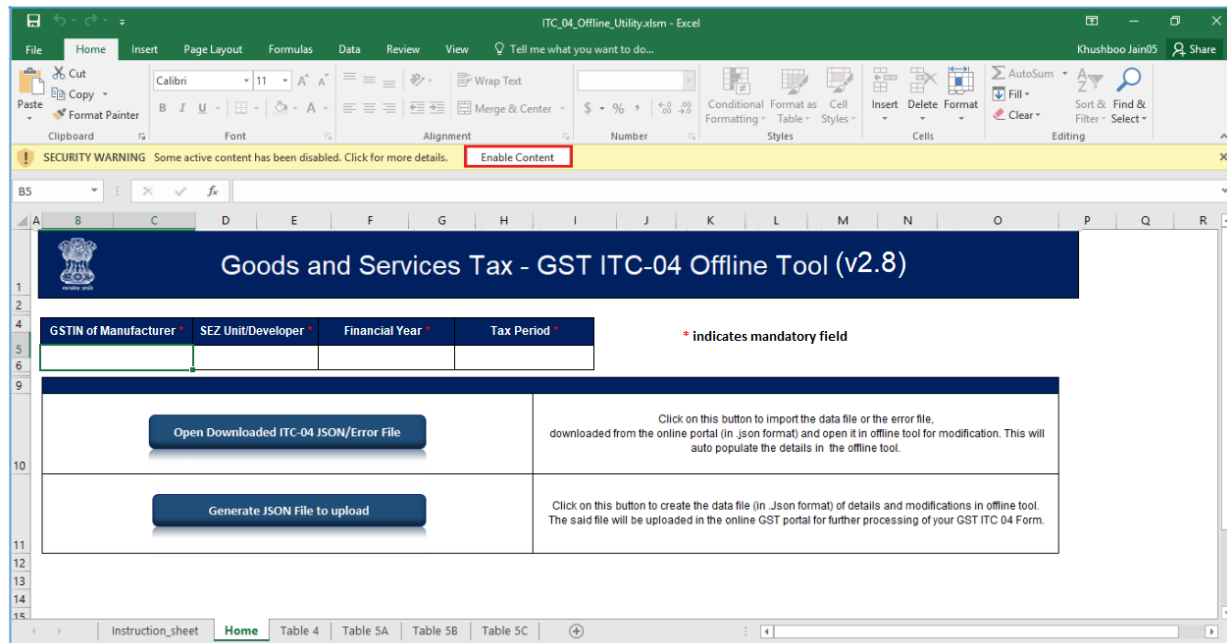
1. Extract the files from the downloaded zipped folder ITC_04_Offline_Utility.zip and you will see **ITC_04_Offline** excel file in the unzipped folder. Right-click and click **Open**.



2. Click **Enable Editing**. Without Enabling editing, no entry can be made in excel sheet.

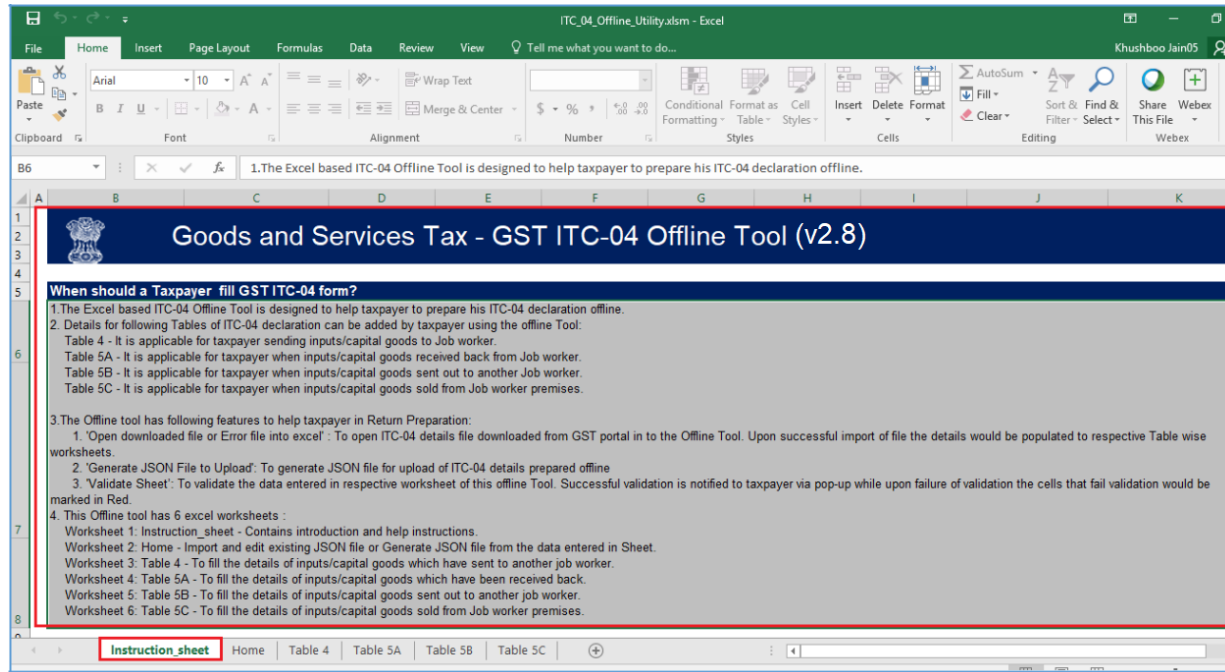


3. Click **Enable Content**. Then, click the **Instruction Sheet** tab.



The Worksheet comprises of 6 tabs—**Instruction Sheet, Home, Table 4A, Table 5A, Table 5B and Table 5C.**

4. **Instruction Sheet** page is displayed. It contains introduction and help instructions. Scroll down to read all the instructions carefully. Once you have completed your reading, you can now proceed to enter details in the worksheet.




[Go back to the Main Menu](#)

C. Add table-wise details in the Worksheet

To add table-wise details in the Worksheet, perform following steps:

1. Go to the **Home** tab.
2. In the **GSTIN of Manufacturer** field, enter your GSTIN.
3. In case, you are a SEZ Unit/ Developer, select **Yes** from SEZ Unit/Developer drop-down list. Or else, select **No**.
4. Select the applicable **Financial Year** from the drop-down list.
5. Select the applicable **Return Period** for which Form GST ITC-04 is filed, from the drop-down list.


Goods and Services Tax - GST ITC-04 Offline Tool (v2.8)

GSTIN of Manufacturer *	SEZ Unit/Developer *	Financial Year *	Tax Period *
07FBXP55061N2ZI	No	FY2021 22	Oct-Mar

* indicates mandatory field

Open Downloaded ITC-04 JSON/Error File

Generate JSON File to upload

Click on this button to import the data file or the error file, downloaded from the online portal (in .json format) and open it in offline tool for modification. This will auto populate the details in the offline tool.

Click on this button to create the data file (in .json format) of details and modifications in offline tool. The said file will be uploaded in the online GST portal for further processing of your GST ITC 04 Form.

Note:

Open Downloaded ITC-04 JSON/ Error File: To import the data file or the error file, downloaded from the GST Portal (in .json format) and open it in Offline tool for modification. Import will auto populate the details in the Offline tool.

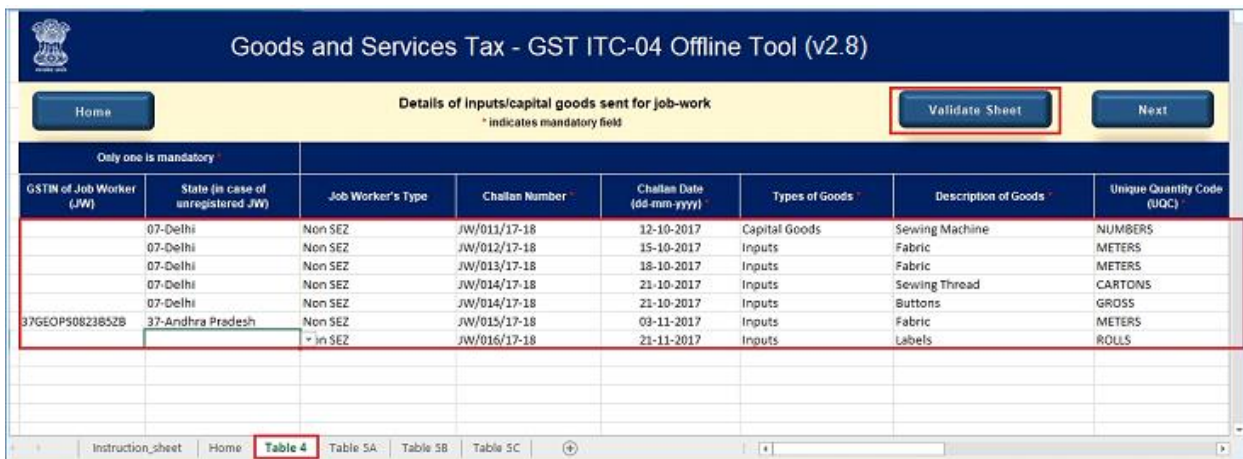
Generate JSON File to upload: To create the data file (in .json format) of details and modifications as done in Offline tool. The JSON file can be uploaded on the GST Portal after logging in.

6. Go to the **Table 4** tab and enter details of inputs/ capital goods sent for job-work.

Note: The table below provides the worksheet name, table name and detailed description for this worksheet.

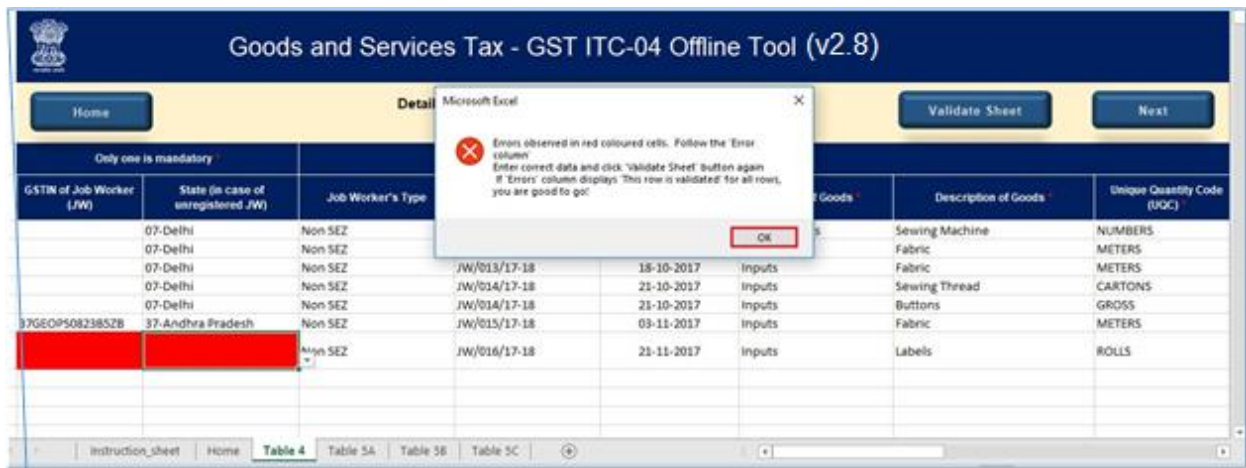
Table 4	Registered person enters into Composition/taxable supplied become exempt	GSTIN of Job Worker (JW)	Enter the GSTIN of Job worker as applicable.
		State (in case of unregistered JW)	Enter the State code for unregistered Job worker.
		Job Worker's Type	Where the Job worker belong to SEZ or Non SEZ dropdown is available:- SEZ
		Challan Number *	Enter the Challan number issued to Job worker. Ensure that the format is alpha-numeric with allowed special characters of slash(/) and dash(-). The total number of characters should not be more than 16.
		Challan Date (dd-mm-yyyy)	Enter the Challan date. Challan date should not be prior to 01-Jul-2017.
		Goods Type *	Select from drop down (1)Inputs (2)Capital goods
		Description of goods	Alphanumeric characters, with allowed special characters of slash(/), dash(-) and whitespace and restricted to maximum length 50.
		UQC*	Dropdown available as per master data.
		Quantity	Restricted to 13 number and 2 decimal places.
		Taxable Value	Enter the total value mentioned in the challan of the received goods or services- with 2 decimal Digits.
		Supplier's Type *	Mention whether supplier belongs to SEZ (Special Economic Zone). By default it is Non-SEZ which means, if left blank, it will be treated as Non-SEZ.
		Tax Rate%	Depends on place of supply if it is Intra state CGST & SGST will come into picture and if it is Inter state IGST will come into picture. Note:-1)CGST and SGST rate should be same
		Cess	Enter the total Cess amount.
		Action	Value from this column determines whether user wants to add or delete that challan detail in database. If value from this cell is "Add", system will treat challan from that row as new data and will add in database. By default, even if left blank, system will assume it is new challan and will send the challan with "Add" value, so user can leave this column empty for large number of data. If value from this cell is "Delete", challan from that row will be deleted from database after upload.
Sheet validation Error(s)	If any row has some error after validation, the erroneous cell from that row becomes red and this field will show error message "There is some error in this row". Please check the cell with red color in corresponding row. User can use filter, given at the column header to get all the rows which has error(s).		
GST Portal validation error(s)	After downloading and importing the error report from GST portal, cell from this column will show error message and corresponding to that row detail. User can use filter, to filter error(s). After correction, user can re-upload the updated details.		

7. Once the details are entered, click the **Validate Sheet** button.

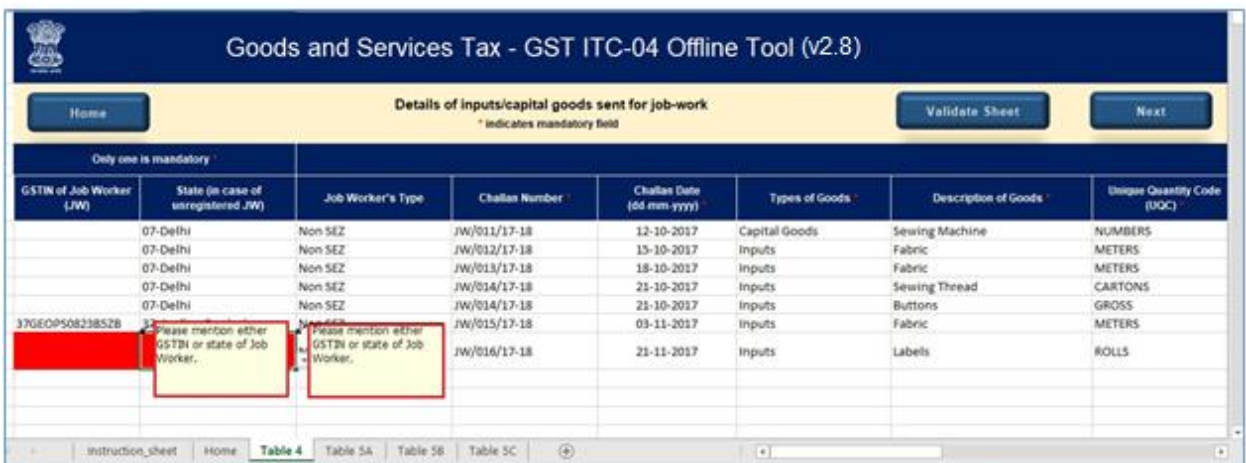


Only one is mandatory *							
GSTIN of Job Worker (JW)	State (in case of unregistered JW)	Job Worker's Type	Challan Number *	Challan Date (dd-mm-yyyy)	Types of Goods *	Description of Goods *	Unique Quantity Code (UQC)
	07-Delhi	Non SEZ	JW/011/17-18	12-10-2017	Capital Goods	Sewing Machine	NUMBERS
	07-Delhi	Non SEZ	JW/012/17-18	15-10-2017	Inputs	Fabric	METERS
	07-Delhi	Non SEZ	JW/013/17-18	18-10-2017	Inputs	Fabric	METERS
	07-Delhi	Non SEZ	JW/014/17-18	21-10-2017	Inputs	Sewing Thread	CARTONS
	07-Delhi	Non SEZ	JW/014/17-18	21-10-2017	Inputs	Buttons	GROSS
37GEOP508238528	37-Andhra Pradesh	Non SEZ	JW/015/17-18	03-11-2017	Inputs	Fabric	METERS
		* in SEZ	JW/016/17-18	21-11-2017	Inputs	Labels	ROLLS

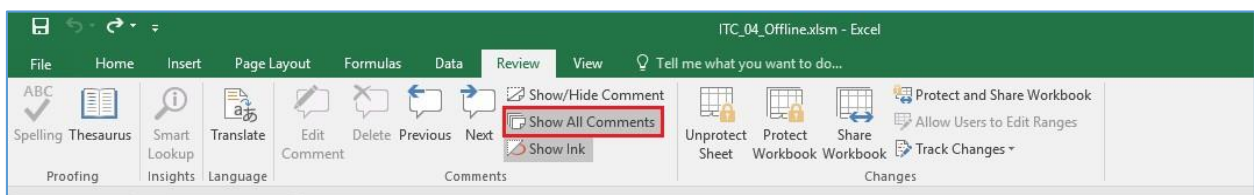
8. In case of unsuccessful validation, error-intimation popup will appear and the cells with error will be highlighted. Close the popup by clicking **OK**.



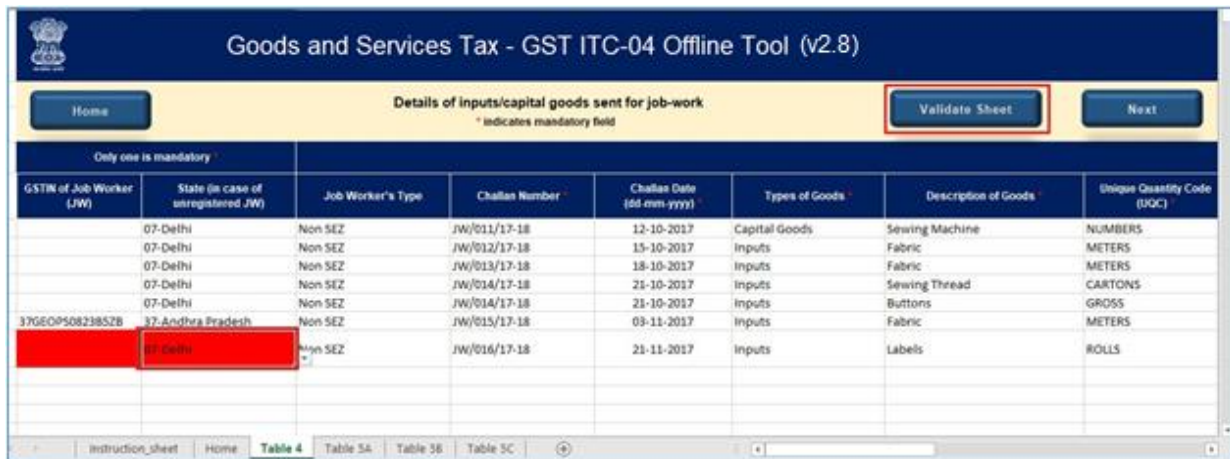
- The comment box for each cell, that has errors, will show the error message. The user can read the error description of each cell and correct the errors as mentioned in the description box.



Note: Alternatively, click the **Review** ribbon-tab > **Show All Comments** link to view the comments for fields with errors.

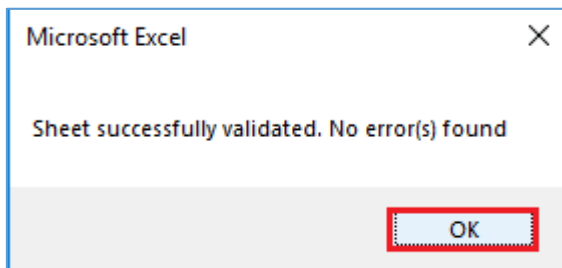


- After you have corrected all the errors, again click the **Validate Sheet** button.



Only one is mandatory *							
GSTIN of Job Worker (JW)	State (in case of unregistered JW)	Job Worker's Type	Chalan Number *	Chalan Date (dd-mm-yyyy)	Types of Goods	Description of Goods	Unique Quantity Code (UQC)
	07-Delhi	Non SEZ	JW/011/17-18	12-10-2017	Capital Goods	Sewing Machine	NUMBERS
	07-Delhi	Non SEZ	JW/012/17-18	15-10-2017	Inputs	Fabric	METERS
	07-Delhi	Non SEZ	JW/013/17-18	18-10-2017	Inputs	Fabric	METERS
	07-Delhi	Non SEZ	JW/014/17-18	21-10-2017	Inputs	Sewing Thread	CARTONS
	07-Delhi	Non SEZ	JW/014/17-18	21-10-2017	Inputs	Buttons	GROSS
37GEO950823852B	37-Andhra Pradesh	Non SEZ	JW/015/17-18	03-11-2017	Inputs	Fabric	METERS
	07-Delhi	Non SEZ	JW/016/17-18	21-11-2017	Inputs	Labels	ROLLS

11. A popup Message box appears “Sheet successfully validated. No error(s) found”. Click **OK**.

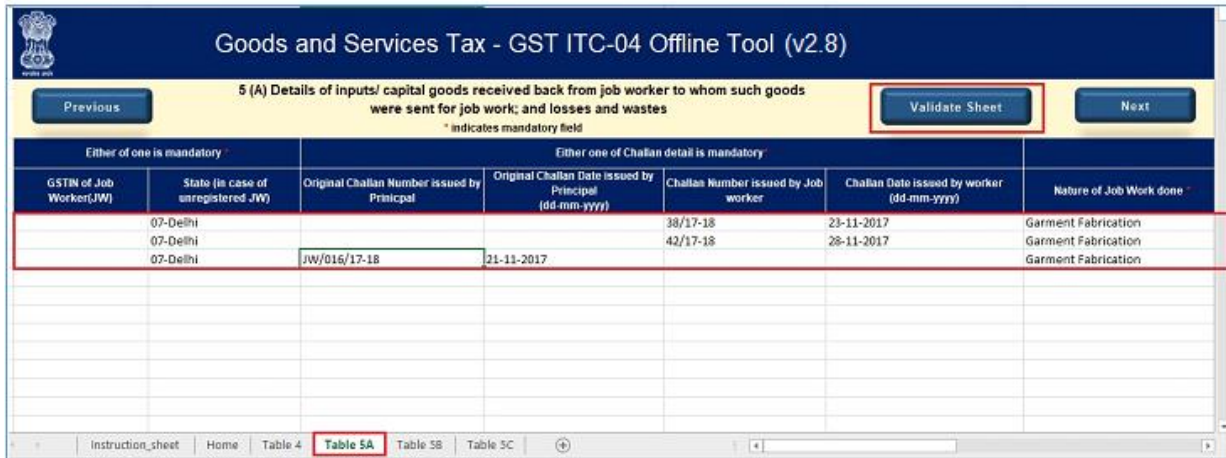


12. Go to the **Table 5A** tab and enter details of inputs/ capital goods received back from job worker to whom such goods were sent for job work; and losses and wastes.

Note: The table below provides the worksheet name, table name and detailed description for this worksheet.

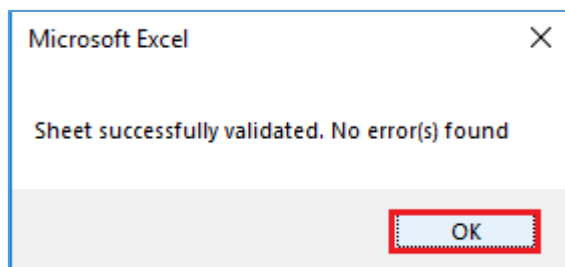
Table 5A	Details of inputs/ capital goods received back from job worker to whom such goods were sent for job work; and losses and wastes	GSTIN of Job Worker (JW)	Enter the GSTIN of Job worker as applicable.
		State (in case of unregistered JW)	Enter the State code for unregistered Job worker.
		Original Challan Number Issued by Principal	Enter the Challan number issued to Job worker. Ensure that the format is alpha-numeric with allowed special characters of slash(/) and dash(-).The total number of characters should not be more than 16.
		Original Challan Date issued by Principal (dd-mm-yyyy)	Enter the Challan date. Challan date should not be prior to 01-Jul-2017.
		Challan Number issued by Job worker	Enter the challan number issued by job work. Ensure that the format is alpha-numeric with allowed special characters of slash(/) and dash(-). The total number of characters should not be more than 16.
		Challan Date issued by worker (dd-mm-yyyy)	Enter challan date issued by job worker.
		Nature of Job Work done	Alphanumeric characters, with allowed special characters of slash(/), dash(-) and whitespace and restricted to maximum length 70.
		Description of Goods	Alphanumeric characters, with allowed special characters of slash(/), dash(-) and whitespace and restricted to maximum length 70.
		UQC*	Dropdown available as per master data.
		Quantity	Restricted to 13 number and 2 decimal places.
		UQC (Losses and wastes)	Dropdown available as per master data.
		Quantity (Losses and wastes)	Restricted to 13 number and 2 decimal places.
		Action	Value from this column determines whether user wants to add or delete that challan detail in database. If value from this cell is "Add", system will treat challan from that row as new data and will add in database. By default, even if left blank, system will assume it is new challan and will send the challan with "Add" value, so user can leave this column empty for large number of data. If value from this cell is "Delete", challan from that row will be deleted from database after upload.
		Sheet validation Error(s)	If any row has some error after validation, the erroneous cell from that row becomes red and this field will show error message "There is some error in this row". Please check the cell with red color in corresponding row. User can use filter, given at the column header to get all the rows which has error(s).
		GST Portal validation error(s)	After downloading and importing the error report from GST portal, cell from this column will shows error message and corresponding to that row detail. User can use filter, to filter error(s). After correction, user can re-upload the updated details.

13. Once the details are entered, click the **Validate Sheet** button. In case of any errors, follow the steps as mentioned earlier to correct the errors.



Either of one is mandatory		Either one of Challan detail is mandatory				
GSTIN of Job Worker (JW)	State (in case of unregistered JW)	Original Challan Number issued by Principal	Original Challan Date issued by Principal (dd-mm-yyyy)	Challan Number issued by Job worker	Challan Date issued by worker (dd-mm-yyyy)	Nature of Job Work done
	07-Delhi			38/17-18	23-11-2017	Garment Fabrication
	07-Delhi			42/17-18	28-11-2017	Garment Fabrication
	07-Delhi	JW/016/17-18	21-11-2017			Garment Fabrication

14. A popup Message box appears "Sheet Successfully Validated. No error(s) found. Click **OK**.

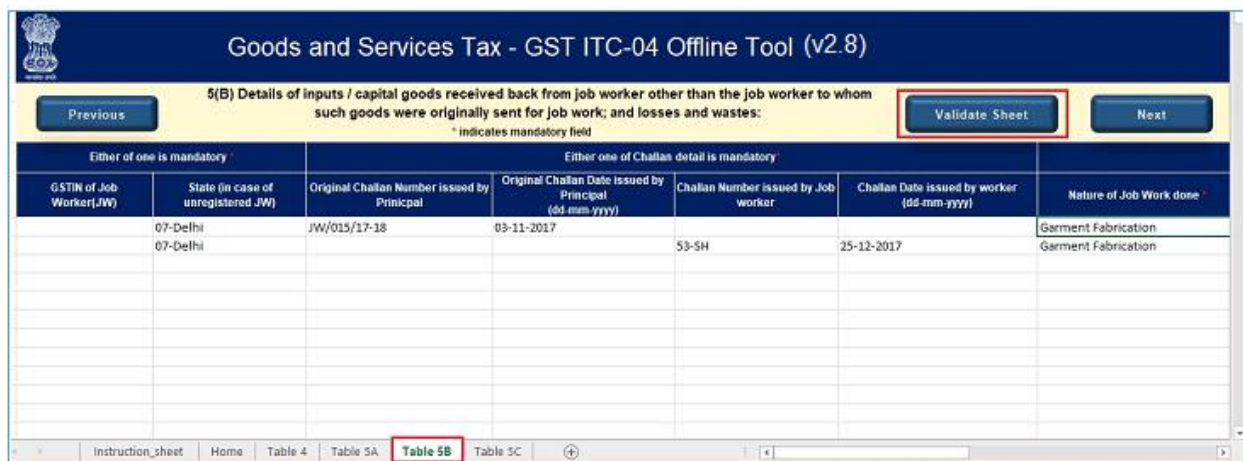


15. Go to the **Table 5B** tab and enter details of inputs / capital goods received back from job worker other than the job worker to whom such goods were originally sent for job work; and losses and wastes.

Note: The table below provides the worksheet name, table name and detailed description for this worksheet.

Table 5B	Details of inputs / capital goods received back from job worker other than the job worker to whom such goods were originally sent for job work; and losses and wastes	GSTIN of Job Worker (JW)	Enter the GSTIN of Job worker as applicable.
		State (in case of unregistered JW)	Enter the State code for unregistered Job worker .
		Original Challan Number issued by Principal	Enter the Challan number issued to Job worker. Ensure that the format is alpha-numeric with allowed special characters of slash(/) and dash(-). The total number of characters should not be more than 16.
		Original Challan Date issued by Principal (dd-mm-yyyy)	Enter the Challan date. Challan date should not be prior to 01-Jul-2017.
		Challan Number issued by Job worker	Enter the challan number issued by job work. Ensure that the format is alpha-numeric with allowed special characters of slash(/) and dash(-). The total number of characters should not be more than 16.
		Challan Date issued by worker (dd-mm-yyyy)	Enter challan date issued by job worker.
		Nature of Job Work done	Alphanumeric characters, with allowed special characters of slash(/), dash(-) and whitespace and restricted to maximum length 70.
		Description of Goods	Alphanumeric characters, with allowed special characters of slash(/), dash(-) and whitespace and restricted to maximum length 70.
		UQC	Dropdown available as per master data.
		Quantity	Restricted to 13 number and 2 decimal places.
		UQC (Losses and wastes)	Dropdown available as per master data.
		Quantity (Losses and wastes)	Restricted to 13 number and 2 decimal places.
		Action	Value from this column determines whether user wants to add or delete that challan detail in database. If value from this cell is "Add", system will treat challan from that row as new data and will add in database. By default, even if left blank, system will assume it is new challan and will send the challan with "Add" value, so user can leave this column empty for large number of data. If value from this cell is "Delete", challan from that row will be deleted from database after upload.
Sheet validation Error(s)	If any row has some error after validation, the erroneous cell from that row becomes red and this field will show error message "There is some error in this row". Please check the cell with red color in corresponding row. User can use filter, given at the column header to get all the rows which has error(s).		
GST Portal validation error(s)	After downloading and importing the error report from GST portal, cell from this column will show error message and corresponding to that row detail. User can use filter, to filter error(s). After correction, user can re-upload the updated details.		

16. Once the details are entered, click the **Validate Sheet** button. In case of any errors, follow the steps as mentioned earlier to correct the errors.



Goods and Services Tax - GST ITC-04 Offline Tool (v2.8)

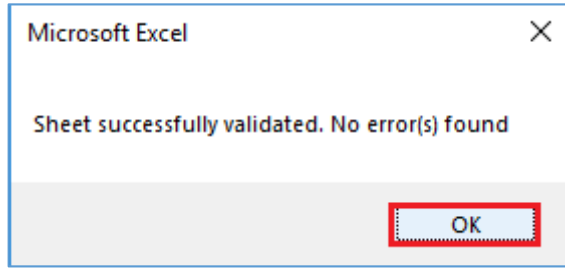
5(B) Details of inputs / capital goods received back from job worker other than the job worker to whom such goods were originally sent for job work; and losses and wastes:
* indicates mandatory field

Previous Validate Sheet Next

Either of one is mandatory		Either one of Challan detail is mandatory				
GSTIN of Job Worker(JW)	State (in case of unregistered JW)	Original Challan Number issued by Principal	Original Challan Date issued by Principal (dd-mm-yyyy)	Challan Number issued by Job worker	Challan Date issued by worker (dd-mm-yyyy)	Nature of Job Work done
	07-Delhi	JW/015/17-18	03-11-2017			Garment Fabrication
	07-Delhi			53-SH	25-12-2017	Garment Fabrication

Instruction_sheet Home Table 4 Table 5A Table 5B Table 5C

17. A popup Message box appears "Sheet Successfully Validated. No error(s) found. Click **OK**.

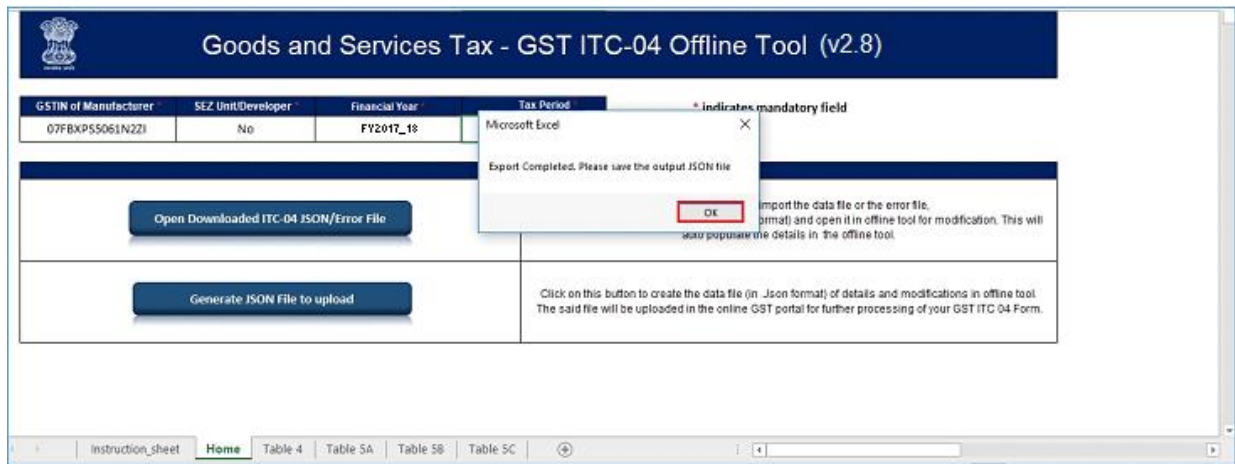


18. Go to the **Table 5C** tab and enter details of inputs/ Capital goods sent to job worker and subsequently supplied from premises of job worker; and losses and wastes.

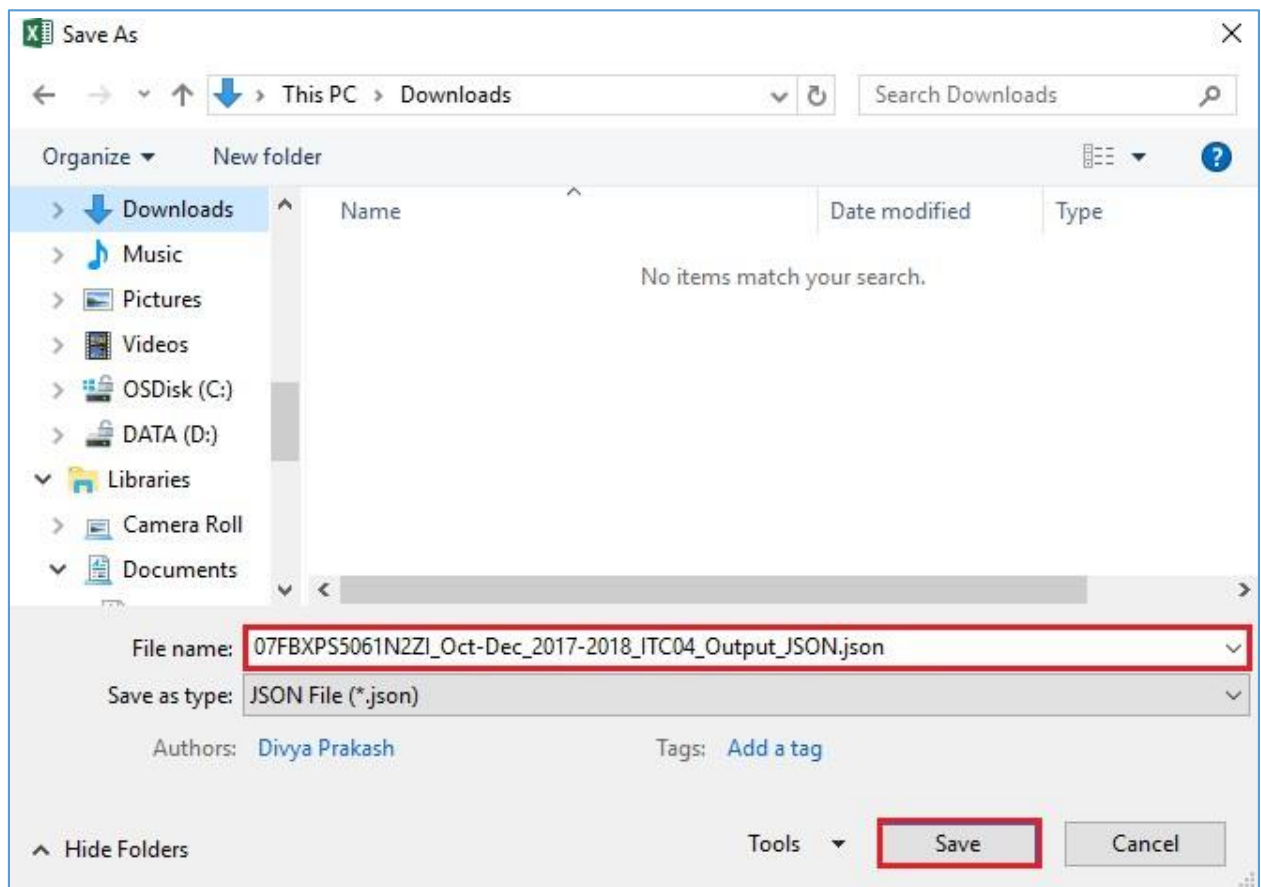
Note: The table below provides the worksheet name, table name and detailed description for this worksheet.

Table 5C	5(C) Details of inputs/ Capital goods sent to job worker and subsequently supplied from premises of job worker; and losses and wastes	GSTIN of Job Worker (JW)	Enter the GSTIN of Job worker as applicable.
		State (in case of unregistered JW)	Enter the State code for unregistered Job worker .
		Original Challan Number issued by Principal	Enter the Challan number issued to Job worker. Ensure that the format is alpha-numeric with allowed special characters of slash(/) and dash(-).The total number of characters should not be more than 16.
		Original Challan Date issued by Principal (dd-mm-yyyy)	Enter the Challan date. Challan date should not be prior to 01-Jul-2017.
		Invoice Number issued by Principal	Enter the challan number issued by job work. Ensure that the format is alpha-numeric with allowed special characters of slash(/) and dash(-). The total number of characters should not be more than 16.
		Invoice Date issued by Principal (dd-mm-yyyy)	Enter challan date issued by job worker.
		Nature of Job Work done	Alphanumeric characters, with allowed special characters of slash(/), dash(-) and whitespace and restricted to maximum length 70.
		Description of Goods	Alphanumeric characters, with allowed special characters of slash(/), dash(-) and whitespace and restricted to maximum length 70.
		UQC	Dropdown available as per master data.
		Quantity	Restricted to 13 number and 2 decimal places.
		UQC (Losses and wastes)	Dropdown available as per master data.
		Quantity (Losses and wastes)	Restricted to 13 number and 2 decimal places.
		Action	Value from this column determines whether user wants to add or delete that challan detail in database. If value from this cell is "Add", system will treat challan from that row as new data and will add in database. By default, even if left blank, system will assume it is new challan and will send the challan with "Add" value, so user can leave this column empty for large number of data. If value from this cell is "Delete", challan from that row will be deleted from database after upload.
		Sheet validation Error(s)	If any row has some error after validation, the erroneous cell from that row becomes red and this field will show error message "There is some error in this row". Please check the cell with red color in corresponding row. User can use filter, given at the column header to get all the rows which has error(s).
GST Portal validation error(s)	After downloading and importing the error report from GST portal, cell from this column will shows error message and corresponding to that row detail. User can use filter, to filter error(s). After correction, user can re-upload the updated details.		

19. Once the details are entered, click the **Validate Sheet** button. In case of any errors, follow the steps as mentioned earlier to correct the errors.



4. A **Save As** pop-up window appears. Select the location where you want to save the JSON file, enter the file name and click the **SAVE** button.

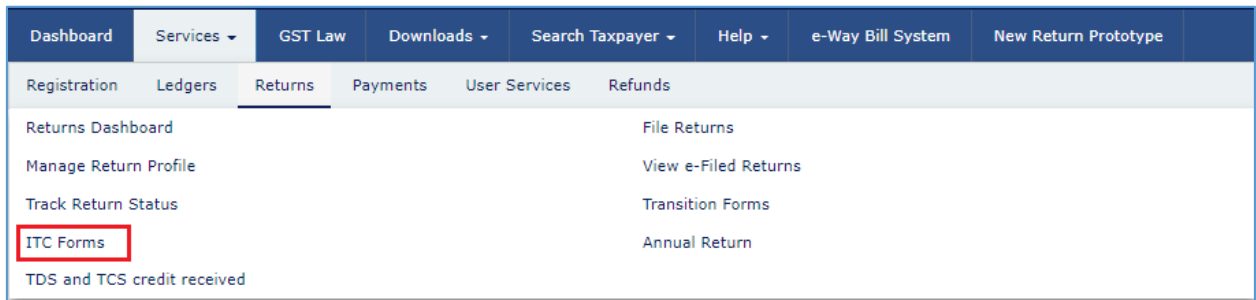


[Go back to the Main Menu](#)

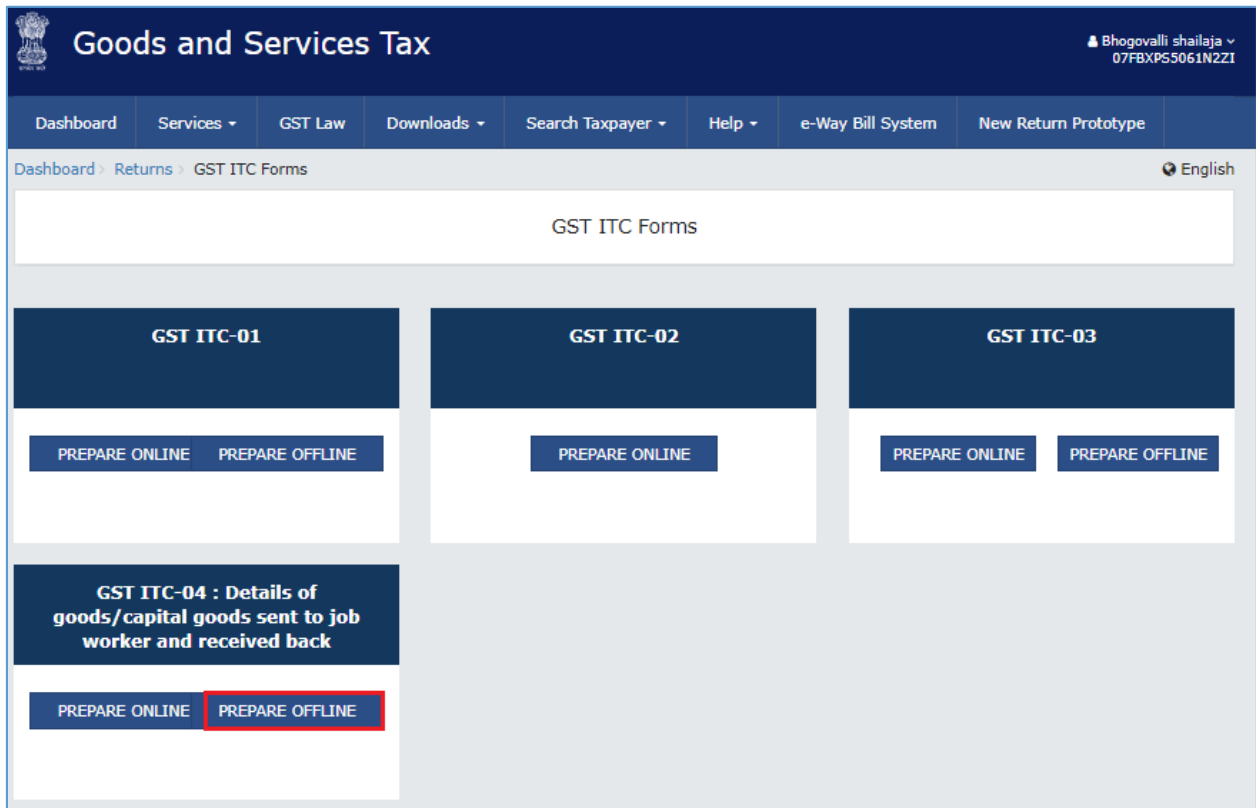
E. Upload the generated JSON File on GST Portal

To upload the generated JSON File on the GST Portal, perform following steps:

1. Access the www.gst.gov.in URL. The GST Home page is displayed.
2. Login to the portal with valid credentials.
3. Click the **Services > Returns > ITC Forms** option.

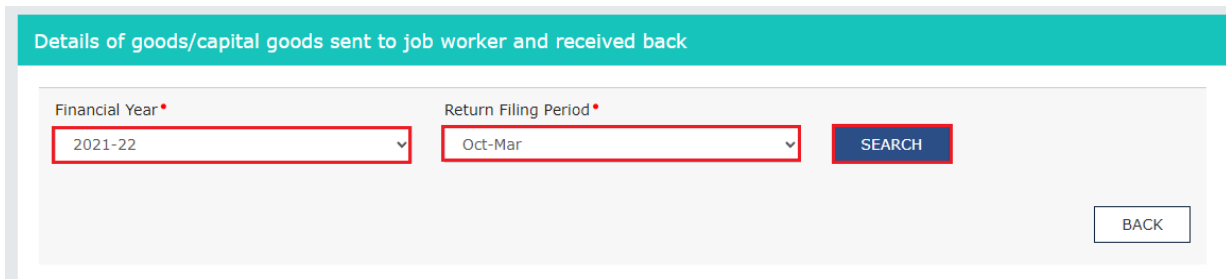


4. The **GST ITC Forms** page is displayed.
5. In the GST ITC-04 tile, click the **PREPARE OFFLINE** button.

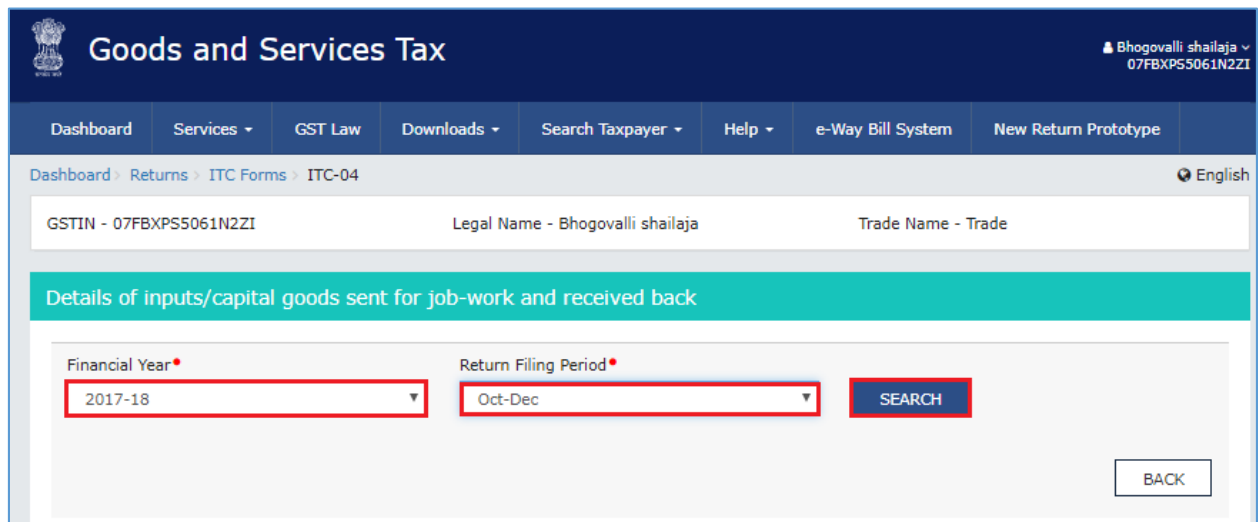


Form GST ITC-04 is required to be filed on a quarterly basis for tax periods until September 2021. However, with effect from 1st October 2021, it is required to be filed on half yearly or annual basis depending upon the aggregate turnover of preceding financial year:

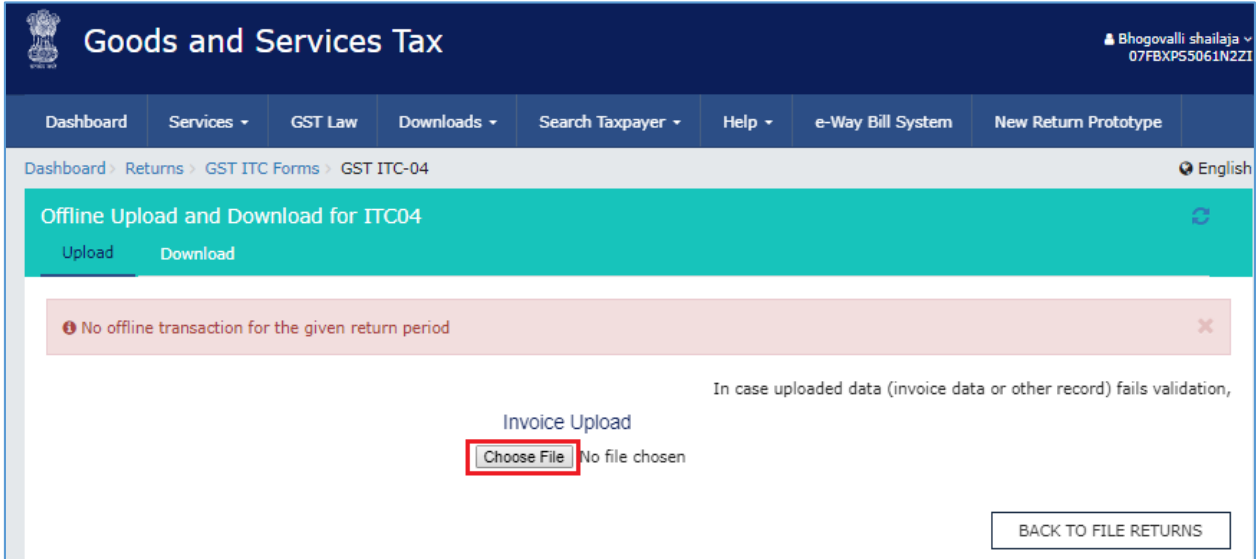
- (1) Those with an annual aggregate turnover of more than Rs.5 crore – Half-yearly from April-September- and October-March.
- (2) Those with an annual aggregate turnover of up to Rs.5 crore – Yearly from FY 2022-23.



6. Select the **Financial year** and **Return Filing Period** from the drop-down list.
7. Click the **SEARCH** button.

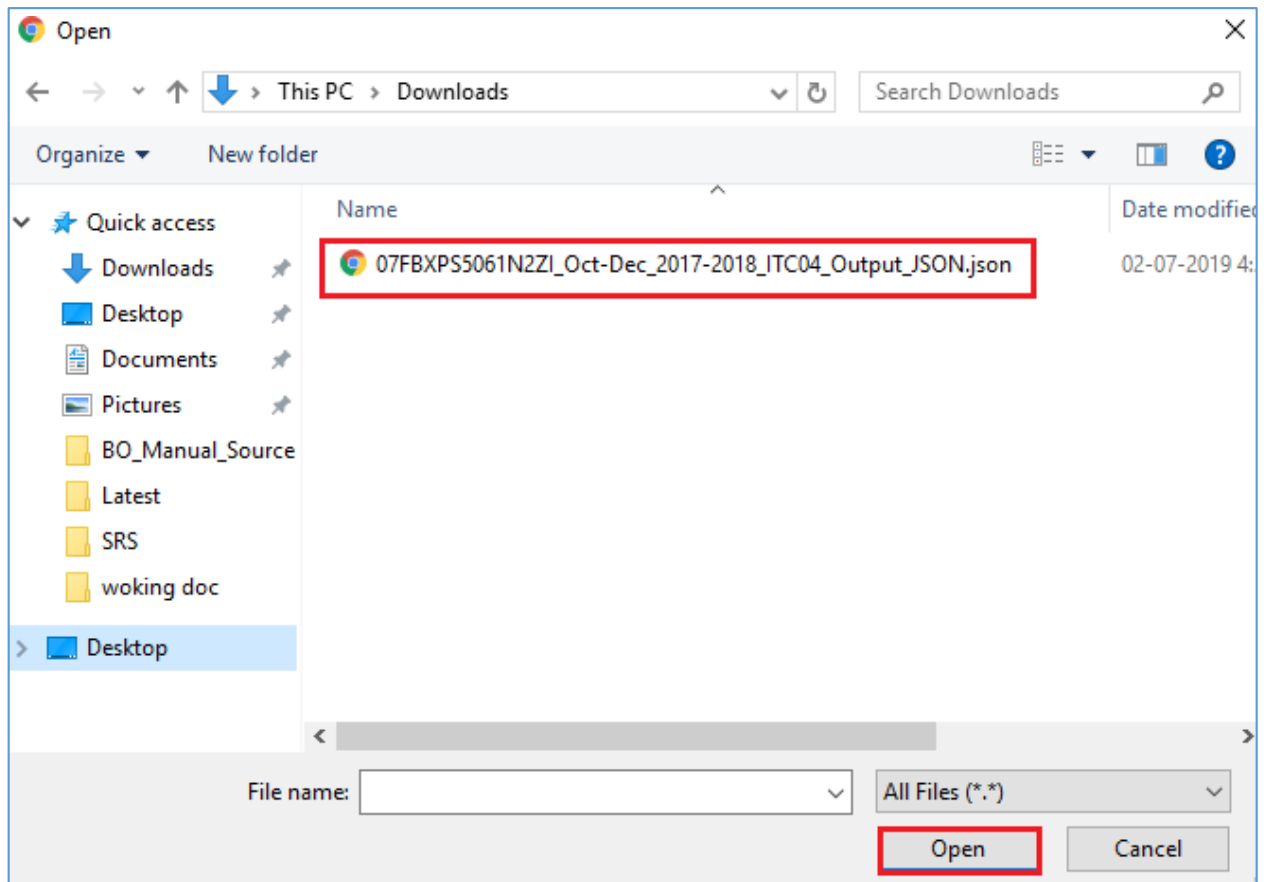


8. The **Upload** section of the **Offline Upload and Download for ITC 04** page is displayed. Click the **Choose File** button.



The screenshot displays the 'Goods and Services Tax' portal interface. The top navigation bar includes 'Dashboard', 'Services', 'GST Law', 'Downloads', 'Search Taxpayer', 'Help', 'e-Way Bill System', and 'New Return Prototype'. The user profile 'Bhogovalli shailaja' with ID '07FBXP55061N2Z1' is visible in the top right. The breadcrumb trail is 'Dashboard > Returns > GST ITC Forms > GST ITC-04'. The main heading is 'Offline Upload and Download for ITC04'. Below this, there are 'Upload' and 'Download' tabs. A red error message states: 'No offline transaction for the given return period'. Under the 'Invoice Upload' section, there is a 'Choose File' button (highlighted with a red box) and the text 'No file chosen'. A note reads: 'In case uploaded data (invoice data or other record) fails validation,'. A 'BACK TO FILE RETURNS' button is located at the bottom right.

9. Browse and navigate the JSON file to be uploaded from your computer. Click the **Open** button.



10. The Upload section page is displayed. A green message appears confirming successful upload and asking you to wait while the GST Portal validates the uploaded data. And, below the message, is the **Upload History** table showing Status of the JSON file uploaded so far.

Dashboard > Returns > GST ITC Forms > GST ITC-04 English

Offline Upload and Download for ITC04

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 .

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

Invoice Upload

No file chosen

Upload History

Date	Time	Reference id	Status	Error Report
03/07/2019	12:04:30	ITC_797a21d8-0c84-46f4-802a-5305ae6b	Processed	NA

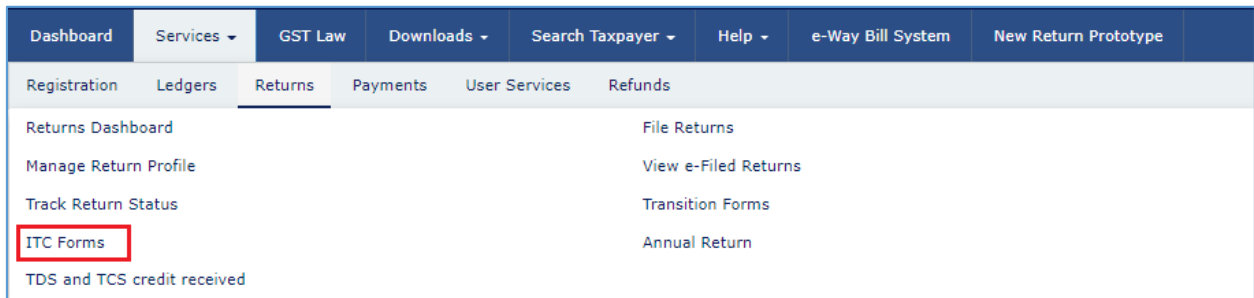
11. In case, there was some error in data uploaded, like Invalid GSTIN etc., then the Upload History table will show the Status of the JSON file as “Error Occurred”. Rectify the error and upload the JSON file again by following the steps mentioned in the hyperlink to download error report, if any: [Download Error Report, If any](#)

[Go back to the Main Menu](#)

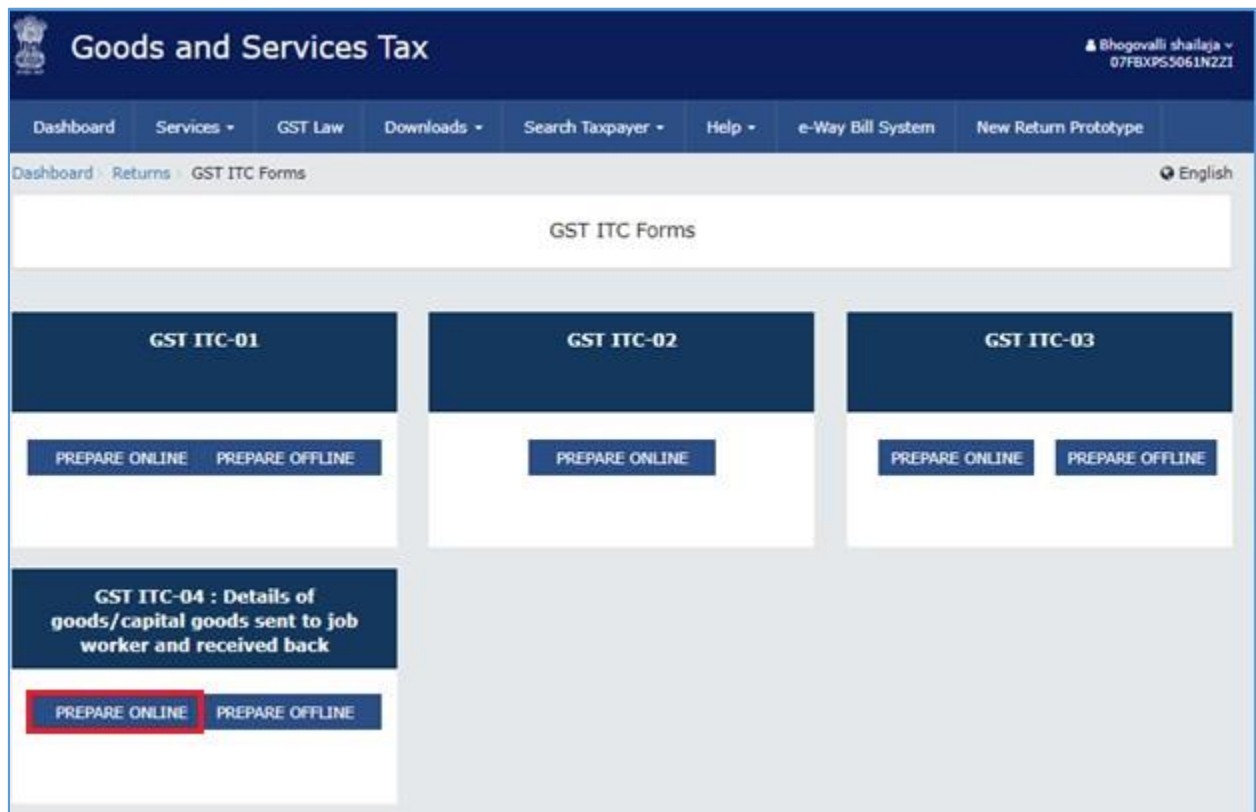
F. File Form GST ITC-04 on the GST Portal

To file Form ITC-04 on the GST Portal, perform following steps:

1. Access the www.gst.gov.in URL. The GST Home page is displayed.
2. Login to the portal with valid credentials.
3. Click the **Services > Returns > ITC Forms** command.



4. The **GST ITC Forms** page is displayed.
5. In the GST ITC-04 tile, click the **PREPARE ONLINE** button.



6. Select the **Financial year** and **Return Period** from the drop-down list.
7. Click the **SEARCH** button.

Details of goods/capital goods sent to job worker and received back

Financial Year *	Return Filing Period *	SEARCH	BACK
2020-21	Oct-Dec		

Form GST ITC-04 is required to be filed on a quarterly basis for tax periods until September 2021. However, with effect from 1st October 2021, it is required to be filed on half yearly and or annual basis depending upon based on the aggregate turnover of preceding financial year:

- (1) Those with an annual aggregate turnover of more than Rs.5 crore – Half-yearly from April-September- and October-March.
 - (2) Those with an annual aggregate turnover of up to Rs.5 crore – Yearly from FY 2022-23.
8. Details for the selected Tax period are displayed. You can also edit or delete the details before filing the return.
 9. Click **FILE RETURN** button.

Dashboard > Returns > ITC Forms > ITC-04 English

GSTIN - 27CMNPV1135B1Z2 Legal Name - ZAPP ELECTRO LTD Trade Name - GSTN
 FY - 2020-21 Tax Period - Jan-Mar Filing Status - Not Filed

Details of goods/capital goods sent to job worker and received back

<p style="background-color: #1a3d4d; color: white; padding: 5px; text-align: center;">4. Details of inputs/capital goods sent for job work (includes inputs/capital goods directly sent to place of business /premises of job worker)</p> <p style="text-align: center;">Total Taxable Value ₹ 80,000.00</p> <p style="text-align: center;">No. of Records- 1</p>	<p style="background-color: #1a3d4d; color: white; padding: 5px; text-align: center;">5A. Details of inputs/ capital goods received back from job worker to whom such goods were sent for job work; and losses and wastes:</p> <p style="text-align: center;">No. of Records- 2</p>	<p style="background-color: #1a3d4d; color: white; padding: 5px; text-align: center;">5B. Details of inputs / capital goods received back from job worker other than the job worker to whom such goods were originally sent for job work; and losses and wastes:</p> <p style="text-align: center;">No. of Records- 2</p>
<p style="background-color: #1a3d4d; color: white; padding: 5px; text-align: center;">5C. Details of inputs/ Capital goods sent to job worker and subsequently supplied from premises of job worker; and losses and wastes:</p> <p style="text-align: center;">No. of Records- 1</p>		

10. Select the checkbox.
11. Select the Authorized signatory from the drop-down list.
12. Click the **FILE WITH DSC** or **FILE WITH EVC** button.

Dashboard > Returns > GST ITC Forms > GST ITC-04 English

GSTIN - 27CMNPV1135B1Z2 Legal Name - ZAPP ELECTRO LTD Trade Name - GSTN
 FY - 2020-21 Tax Period - Jan-Mar Filing Status - Not Filed

• Indicates Mandatory Fields

Returns Filing for GST ITC04 ↻

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

Authorised Signatory *

ANGAD ARORA

13. Once the Verification is completed, ARN will be generated and status is changed to Filed.

Dashboard > Returns > GST ITC Forms > GST ITC-04 English

✔ ITC04 of GSTIN - 27CMNPV1135B1Z2 for the Return Period - 'Jan-Mar - 2020' has been successfully filed. The Acknowledgment Reference Number is **AA2716200000035**. The ITC04 can be viewed on your Dashboard Login=>Taxpayer Dashboard=>Returns. This message is sent to your registered Email ID and Mobile Number.

GSTIN - 27CMNPV1135B1Z2 FY - 2020-21	Legal Name - ZAPP ELECTRO LTD Tax Period - Jan-Mar	Trade Name - GSTN Filing Status - Not Filed
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• Indicates Mandatory Fields

Returns Filing for GST ITC04 ↻

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

Authorised Signatory *

ANGAD ARORA ▼

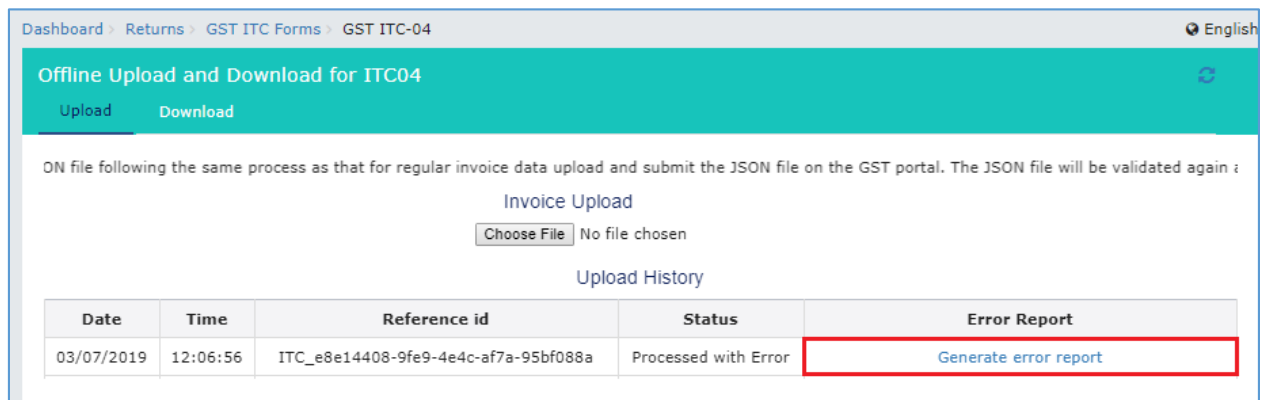
BACK FILE WITH DSC FILE WITH EVC

[Go back to the Main Menu](#)

G. Download Error Report, if any

To download the Error report, if any, while uploading ITC-04 JSON File for correcting entries, that failed validation on the GST portal, perform following steps:

1. Error Report will contain only those entries that failed validation checks on the GST Portal. The successfully-validated entries can be previewed online. Click **Generate error report** hyperlink.



Dashboard > Returns > GST ITC Forms > GST ITC-04 English

Offline Upload and Download for ITC04

Upload Download

ON file following the same process as that for regular invoice data upload and submit the JSON file on the GST portal. The JSON file will be validated again :

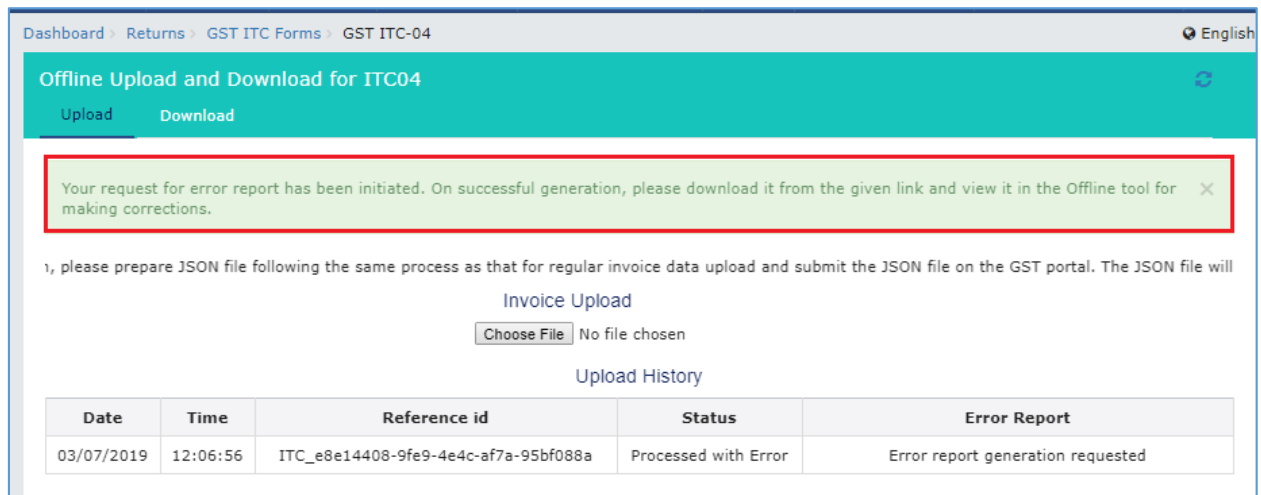
Invoice Upload

No file chosen

Upload History

Date	Time	Reference id	Status	Error Report
03/07/2019	12:06:56	ITC_e8e14408-9fe9-4e4c-af7a-95bf088a	Processed with Error	Generate error report

2. A confirmation-message is displayed and Columns Status and Error Report change as shown below.



Dashboard > Returns > GST ITC Forms > GST ITC-04 English

Offline Upload and Download for ITC04

Upload Download

Your request for error report has been initiated. On successful generation, please download it from the given link and view it in the Offline tool for making corrections. X

1, please prepare JSON file following the same process as that for regular invoice data upload and submit the JSON file on the GST portal. The JSON file will

Invoice Upload

No file chosen

Upload History

Date	Time	Reference id	Status	Error Report
03/07/2019	12:06:56	ITC_e8e14408-9fe9-4e4c-af7a-95bf088a	Processed with Error	Error report generation requested

3. Once the error report is generated, Download error report link is displayed in the Column Error Report. Click the **Download error report** link to download the zipped error report.

Dashboard > Returns > GST ITC Forms > GST ITC-04 English

Offline Upload and Download for ITC04

Upload Download

r record) fails validation, an Error File will be created on the online portal for only those records which fail. Please download the error file and view it in the

Invoice Upload

Choose File No file chosen

Upload History

Date	Time	Reference id	Status	Error Report
03/07/2019	12:06:56	ITC_e8e14408-9fe9-4e4c-af7a-95bf088a	Processed with Error	Download error report

- The error JSON File is downloaded on your machine. Error Report will contain only those entries that failed validation checks on the GST portal.

Dashboard > Returns > GST ITC Forms > GST ITC-04 English

Offline Upload and Download for ITC04

Upload Download

validated again and will be taken in by the system if found OK.

Invoice Upload

Choose File No file chosen

Upload History

Date	Time	Reference id	Status	Error Report
03/07/2019	12:06:56	ITC_e8e14408-9fe9-4e4c-af7a-95bf088a	Processed with Error	Download error report

returns_03072019_...zip

- Unzip and save the JSON File in your machine.

This PC > Downloads > returns_03072019_ITC04_07FBXPS5061N2ZI_errorReport

Name	Date modified	Type	Size
returns_03072019_ITC04_07FBXPS5061N2ZI_errorReport.json	03-07-2019 12:11 ...	JSON File	1 KB

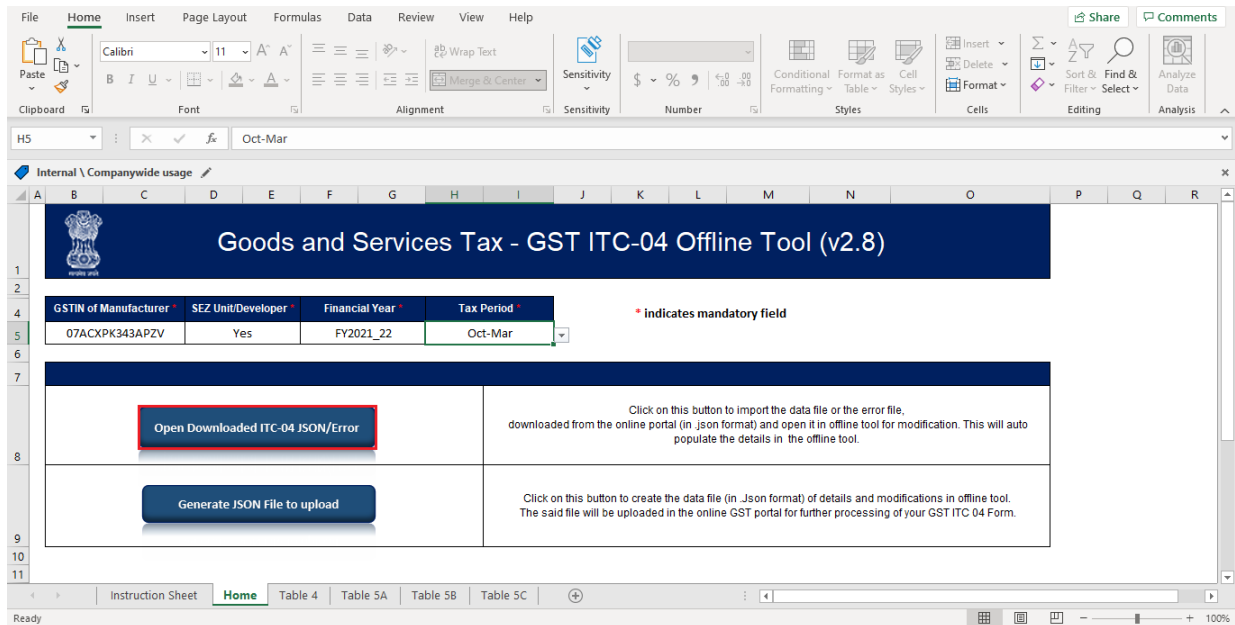
- Import the JSON file into the offline utility and make updates as necessary, as explained below. [Open Downloaded ITC-04/ Error ITC-04 JSON File\(s\)](#)

[Go back to the Main Menu](#)

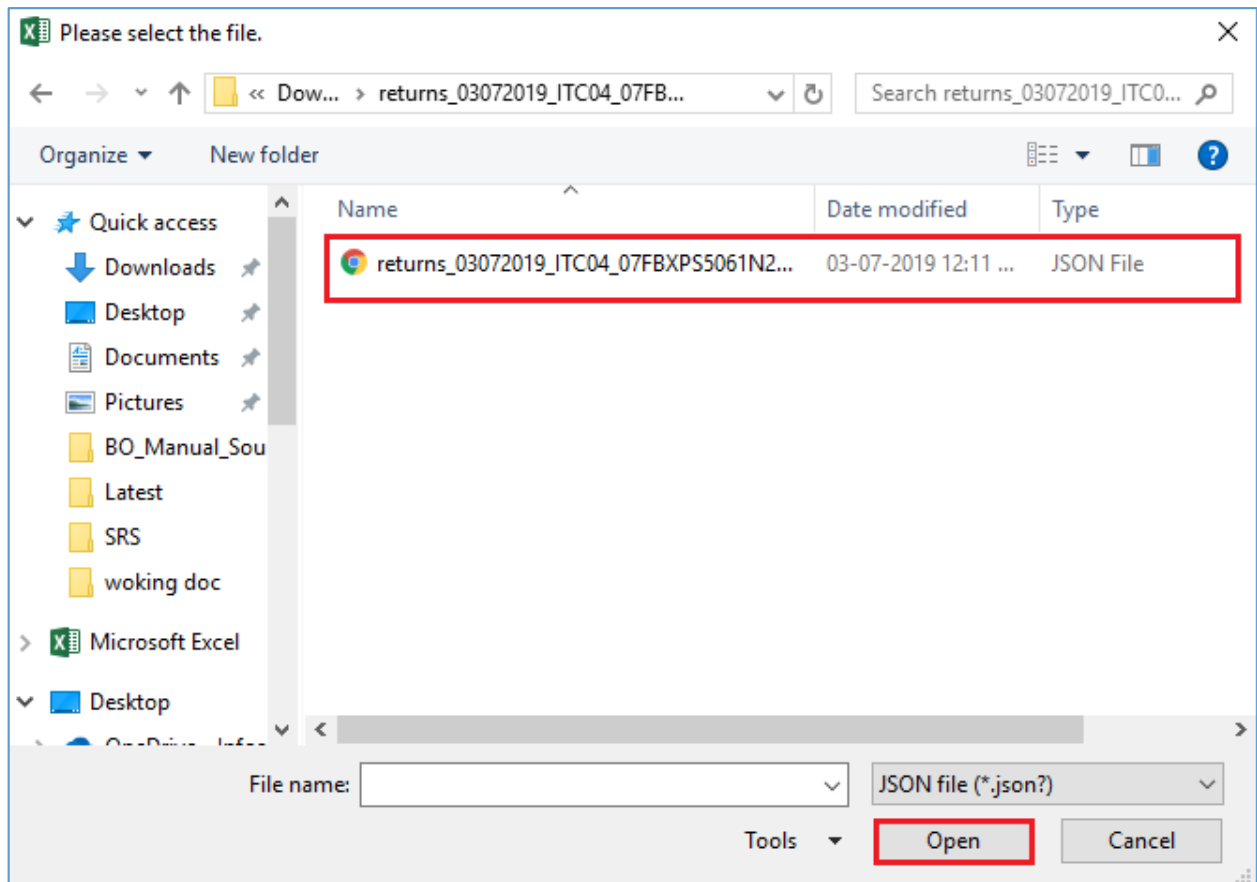
H. Open Downloaded ITC-04/ Error ITC-04 JSON File(s)

To open the downloaded ITC-04/ Error ITC-04 JSON File to make any changes to data or for correcting entries that failed validation on the GST portal, perform following steps:

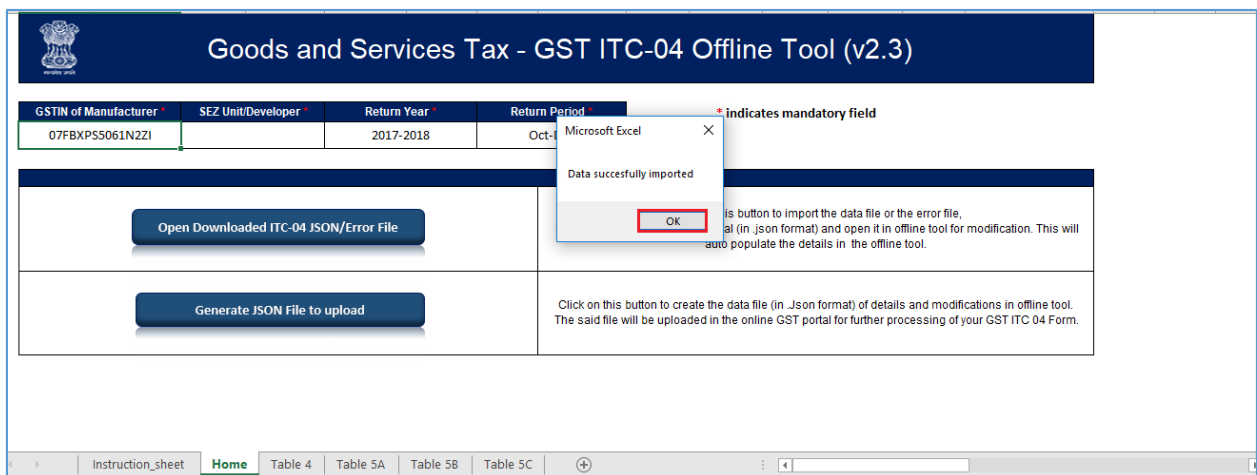
1. Open ITC-04 Offline Utility and go to the **Home** tab. Click the **Open Downloaded ITC-04 JSON/Error** button.



2. A file dialog box will open. Navigate to extracted error file. Select the file and click the **Open** button.



3. Success message will be displayed. Click the **OK** button to proceed.



4. Navigate to **individual** sheets. Correct the errors, as mentioned in the column "GST Portal Validation Errors" in each sheet.

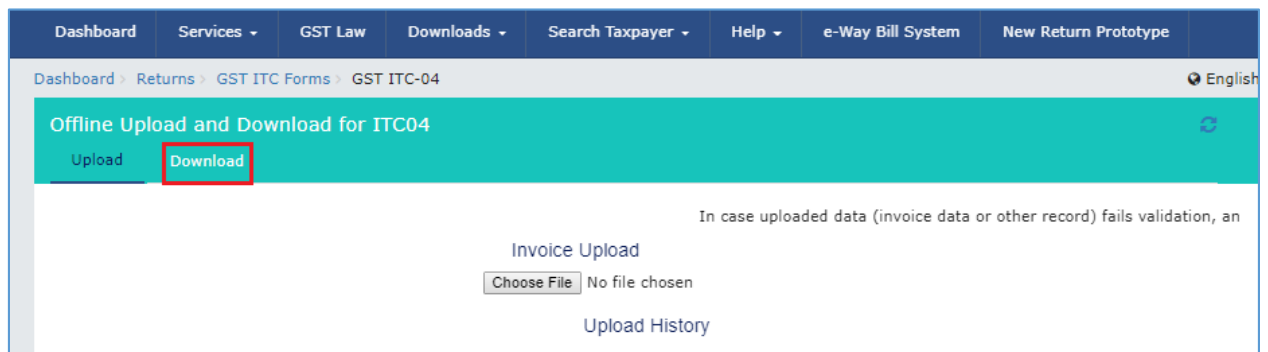
I. **Download ITC-04 JSON file, if any**

To download the ITC-04 JSON file, to make any updates in the Offline tool, perform following steps:

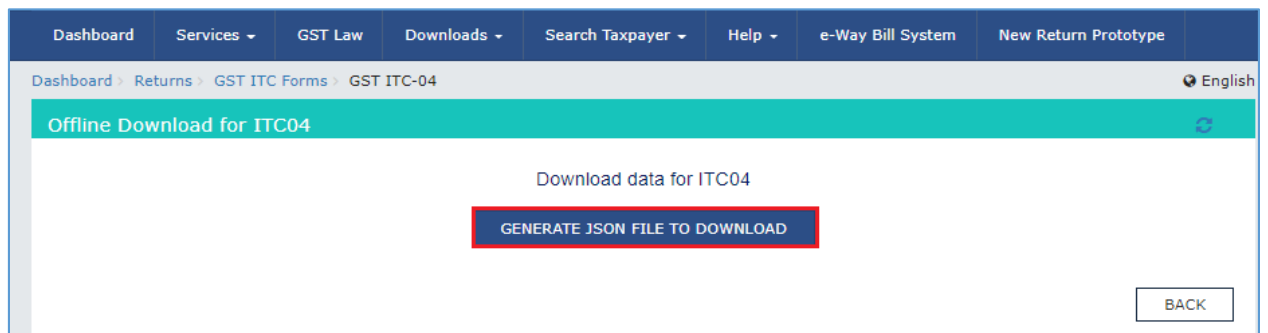
Note:

If some details do not exist from previous upload, all new details will be added as new entries. In case, some details exist from previous upload, it will be updated with latest uploaded details.

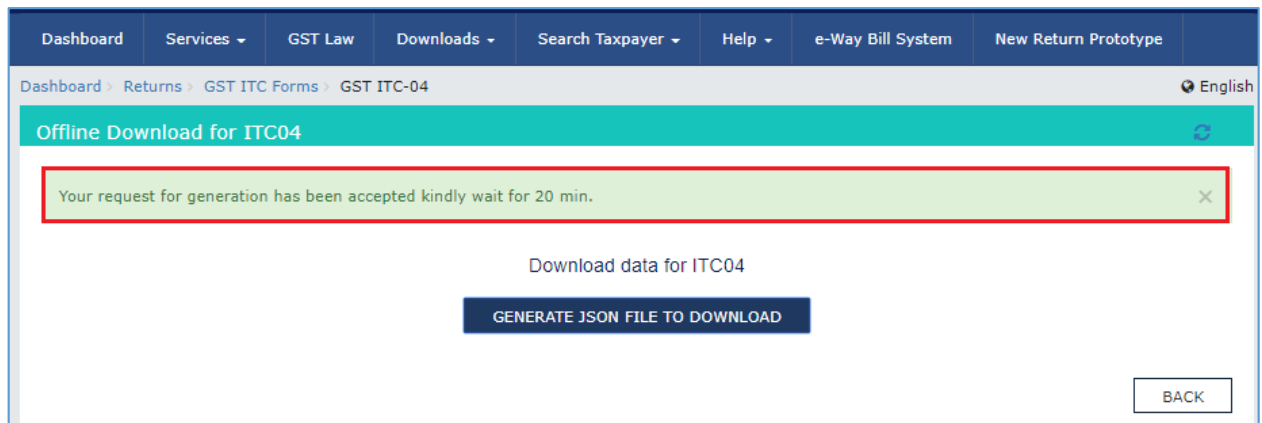
1. Click **Download** tab.



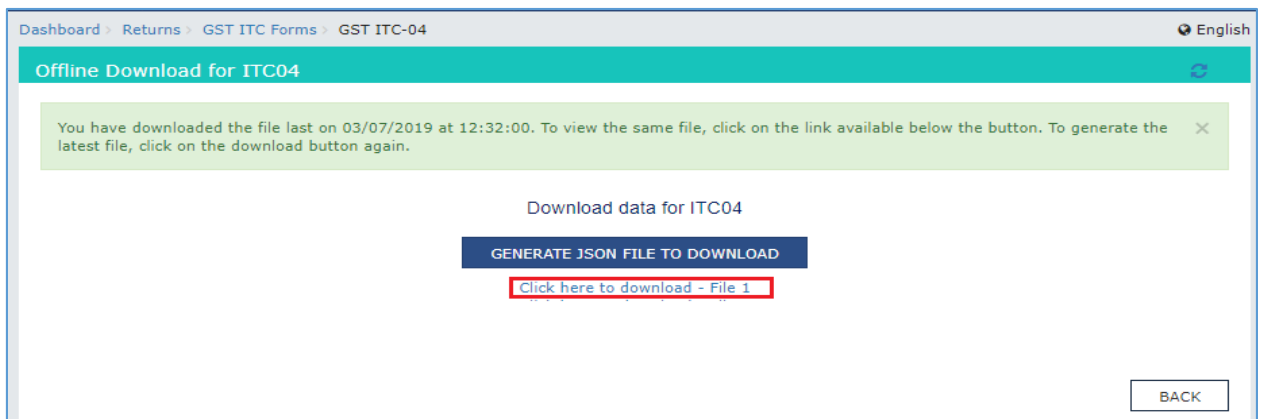
2. Click **GENERATE JSON FILE TO DOWNLOAD** hyperlink.



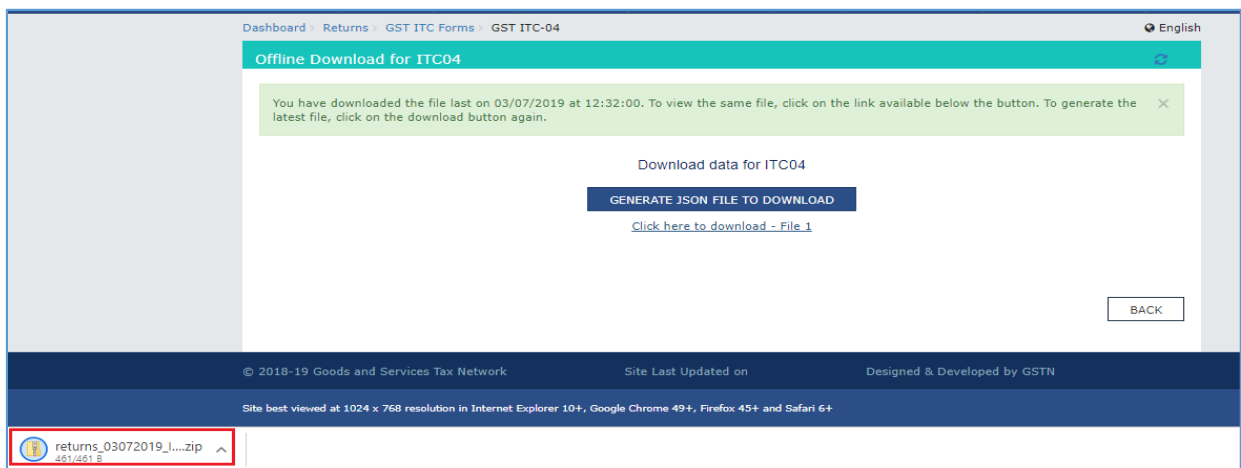
3. A confirmation-message is displayed as shown.



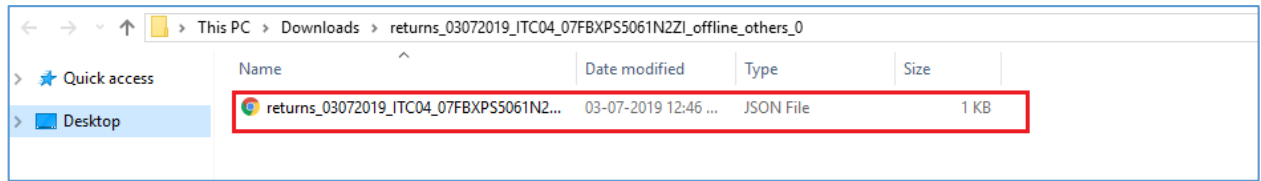
4. Click the link as shown below to download the JSON file.



5. The JSON File is downloaded on your machine.



6. Unzip and save the JSON File in your machine.



7. Import the JSON file into the offline utility and make updates as necessary, as explained below. [Open Downloaded ITC-04/ Error ITC-04 JSON File\(s\)](#)

[Go back to the Main Menu](#)