GST Refund Preparer

Guide, release notes and error codes

Version 1.0.18 | Released 6 November 2026 | Techmin Wealth Partners

What is new in Version 1.0.18

- Registration with Google Apps Script (server/google-apps-script): the verification code and sign-in codes are emailed from admin@techmincsc.in; every registration (reference, date and time, name, firm, profession, mobile, email, city, app version) is emailed to vinodnkunni@gmail.com and listed in a Google Sheet (Users). Set "Blocked" in the sheet to stop a user. Free; set up once in 10 minutes (README in that folder).
- Feedback form (Feedback in the top strip, and on the Help page): type, area of the software, star rating, message and permission to contact. With the Apps Script service it is delivered at once with a ticket number (FB-…), emailed to vinodnkunni@gmail.com and kept in the Feedback sheet; otherwise it opens a ready email. Messages containing a GSTIN are stopped, so no client data is sent.
- User guide rewritten in very simple language, step by step, with small examples: 22 chapters from registration to upload on the portal, including what to do when something goes wrong.
- Error codes: new codes for registration, sign-in and feedback (E951–E973) and for letters without an addressee (W107). Messages on the sign-in and feedback screens show the code, and every code is explained in Help → Error codes in plain words.
- Letters are addressed to the officer you enter in the Document centre ("Letters are addressed to": designation, office / jurisdiction, address — one line each). It is used in the covering letter, every explanation letter, the additional submission and the undertaking. These cannot be downloaded until it is filled in; the change is recorded in the audit log.
- The blank "Date: ____ Place: …" line under the signature is no longer printed on any document.
- Techmin Wealth Partners logo in the top bar, on the sign-in and registration screens and as the browser tab icon (the screens use the logo colours). Taxpayer documents stay on the taxpayer's own letterhead.
- User registration: full name, firm, profession, mobile, email and city, with consent. Without a sign-in server, the first launch asks the user to register, the details are kept on that computer, and "Email registration to Techmin" opens the user's email app addressed to the administrator with the details filled in. "My profile" in the user bar edits them.
- With the sign-in server: Register verifies the email with a 6-digit code and emails the administrator the details with signed Approve / Reject links (or makes the user active at once when REGISTRATION_MODE is "open"). Unregistered, pending and rejected users cannot sign in; approved users get an email. Users registered earlier continue to sign in.

1. Purpose

- This tool helps a registered person claim a refund of input tax credit (ITC) that piles up because the GST rate on purchases is higher than the rate on sales (inverted tax structure, section 54(3)(ii) of the CGST Act, rule 89(5)).
- It prepares Statement 1A and Annexure B, checks them, calculates the refund by the rule 89(5) formula, makes the JSON files for the GST portal, and prints the letters, declarations and statements on the taxpayer’s letterhead. It does not file the refund. You upload the files on the GST portal and file the application there.
- All GST data stays in your browser. Only your own name and contact details are sent to Techmin when you register, and the words you write in feedback.

2. Before you start

- The GSTIN, legal name, trade name and address of the taxpayer, and the refund months (from and to).
- Purchase bills (invoice number, date, GSTIN of supplier, HSN, value and tax) and sales bills for those months; Excel is easiest.
- GSTR-2B Excel files and GSTR-3B PDFs for each month, downloaded from the GST portal.
- The designation, office and address of the officer the letters are addressed to, and a picture of the signatory’s signature (optional).

3. Steps

1. Register once: name, mobile and email. A 6-digit code comes from admin@techmincsc.in. Type it to finish.

2 Dashboard → New project. Taxpayer & period: GSTIN, names, address, months (mmyyyy). Upload the signature if you want it printed.

3 Annexure B: add the purchase bills by hand or with the Excel template. Split a bill that has more than one HSN. Add reversals, if any.

4 Statement 1A: use Assisted transfer for inward bills, add outward bills, and combine B2C-Small into one row (B2COTH, 01-07-2017).

5 GSTR-2B reconciliation: upload the 2B files and check the colours. Correct red rows or keep a reason.

6 Return data: upload the GSTR-3B PDFs. Refund calculation: check the figures; copy "Figures to enter on the GST portal".

7 Reconciliation reports: explain each difference. Document centre: enter "Letters are addressed to", confirm declarations, download PDF or Word.

8 Press VALIDATE and fix every red error. File generation: make the Annexure B and Statement 1A JSON. Do not rename the files.

9 On the GST portal: upload the JSON files, fill Statement 1, attach the PDFs and file with DSC or EVC.

4. Keep your data safe

- Press SAVE often (Auto-save is on by default). Press EXPORT at the end of each day and keep the backup file safely.
- The audit log (Excel templates & import) lists every change, import and download with date and time.

5. Error codes and solutions

Codes starting with E are errors and must be fixed. Codes starting with W are warnings: read them and fix them or keep a reason. The same list is in the software under Help → Error codes.

Code	Where	What it means	How to fix it
E001	Taxpayer	**GSTIN missing or invalid.** The applicant GSTIN must be 15 characters in the format used by the GSTN utilities (2-digit state code, PAN, entity code, Z/check characters).	Enter the GSTIN exactly as on the registration certificate, in capital letters.
E002	Taxpayer	**From return period invalid.** The From period must be in mmyyyy format, not before 07-2017 and not in the future.	Enter, for example, 042025 for April 2025.
E003	Taxpayer	**To return period invalid.** The To period must be in mmyyyy format, not in the future and not earlier than the From period.	Correct the To period.
E004	Taxpayer	**Legal name missing.** The legal name is used in letters and declarations.	Enter the legal name as per GST registration in Project → Taxpayer.
E005	Taxpayer	**Filing date missing.** The RFD-01 filing date decides which Rule 89(5) formula version applies.	Enter the actual or planned filing date.
E006	Taxpayer	**Refund period longer than a financial year.** Refund under Rule 89(5) is normally claimed for a tax period or a set of consecutive tax periods within the same financial year.	Check the From/To periods. Split the claim by financial year if required.
E101	Statement 1A	**Type of inward supply.** A dropdown value from the official Statement 1A list is required for every inward document.	Select one of the five official values.
E102	Statement 1A	**Supplier GSTIN.** Registered and ISD inward supplies need a valid supplier GSTIN different from the applicant. Imports and RCM rows automatically carry the applicant's own GSTIN.	Enter the supplier GSTIN.
E103	Statement 1A	**Type of document.** Invoice/Bill of Entry, Debit Note or Credit Note is required. Import of goods allows only Invoice/Bill of Entry.	Select the document type.
E104	Statement 1A	**Inward document number.** Up to 16 characters: letters, digits, "/" and "-" only; cannot be 0.	Correct the document number.
E105	Statement 1A	**Inward document date.** dd-mm-yyyy, a real date, from 01-07-2017, not future, not after the To period.	Correct the date.

Code	Where	What it means	How to fix it
E106	Statement 1A	**Port code.** Import of goods / SEZ rows need a 6-character alphanumeric port code.	Enter the port code shown on the Bill of Entry.
E107	Statement 1A	**Inward taxable value.** Mandatory, non-negative, up to 15 digits with 2 decimals.	Enter the taxable value.
E108	Statement 1A	**Inward tax heads.** Imports: IGST only. Others: IGST, or CGST and SGST — not both.	Enter tax in the correct heads.
E109	Statement 1A	**Inward tax exceeds taxable value.** The utility rejects rows where tax is more than the taxable value.	Check whether the invoice value was entered instead of the taxable value or tax was keyed in the wrong column.
E110	Statement 1A	**Duplicate inward document.** Same supplier GSTIN and document number within the same month (financial-year adjusted).	Remove the duplicate or correct the number.
E111	Statement 1A	**Type of outward supply.** B2B, B2C-Large or B2C-Small is required.	Select the outward supply type.
E112	Statement 1A	**Outward document type.** Invoice/Bill of Entry, Debit Note or Credit Note. The utility needs a document type, number and date even for B2C-Small; a B2C-Small total without a document cannot be uploaded.	Select the document type. For B2C-Small summaries, enter each invoice (or the consolidated document number and date you report) instead of a bare total.
E113	Statement 1A	**Outward document number.** Up to 16 characters, letters/digits/"/"/"-"; cannot be 0.	Correct the number.
E114	Statement 1A	**Outward document date.** dd-mm-yyyy, real, not future, not after the To period.	Correct the date.
E115	Statement 1A	**Outward taxable value.** Mandatory, non-negative, 2 decimals.	Enter the taxable value.
E116	Statement 1A	**Outward tax heads.** IGST, or CGST and SGST — not both (not checked for B2C-Small).	Correct the tax columns.
E117	Statement 1A	**Duplicate outward document.** Same type, document number and month already reported.	Remove the duplicate.
E118	Statement 1A	**Outward tax exceeds taxable value.** Tax is more than the taxable value.	Check columns.
E119	Statement 1A	**More than 10,000 rows.** One Statement 1A utility file takes up to 10,000 rows.	Split the statement into more than one upload; upload error rows only on re-upload.
E121	Statement 1A	**More than one B2C-Small entry.** The GST portal accepts only one B2C-Small outward entry per Statement 1A. A file with several is rejected on upload with "The uploaded JSON file which was created via offline utility has invalid data format". The official Excel utility does not check this.	Use Statement 1A → Outward supplies → Combine B2C-Small. It adds all B2C-Small invoices and debit notes, subtracts credit notes, and keeps one entry.
E120	Statement 1A	**Statement 1A is empty.** No inward or outward documents have been entered.	Enter documents or use Assisted transfer from Annexure B.
E201	Annexure B	**No invoice lines.** Annexure B needs at least one invoice line.	Enter or import inward invoice lines.
E202	Annexure B	**More than 25 files needed.** GSTN allows up to 25 utility files (2,50,000 lines) per refund application.	Invoices beyond the limit should be submitted as a PDF supporting document as advised by GSTN.
E203	Annexure B	**Consolidated Net ITC negative.** Total reversals exceed total ITC on invoices across all files.	Check reversal amounts and whether all invoices have been included.
E204	Annexure B	**Final file shows negative Net ITC.** Because reversals are placed only in the final file, its own Net ITC can be negative. GSTN says this is by design; the consolidated figure is what matters.	No correction needed if the consolidated Net ITC is right. Review the summary table on the portal before submitting.
E205	Annexure B	**Split invoice no longer reconciles.** Lines created by the split wizard were edited and no longer add up to the original invoice.	Open the split group and rebalance the lines, or re-run the split wizard.
E301	Invoices	**Type of inward supply.** Select one of the eight official Annexure B values.	Choose from the dropdown; pasted values must match exactly with no extra spaces.

Code	Where	What it means	How to fix it
E302	Invoices	**Type of document.** Invoice/Bill of Entry, Credit Note or Debit Note. Import of goods allows only Invoice/Bill of Entry.	Select the correct type.
E303	Invoices	**Supplier GSTIN.** Mandatory except for Import of Goods, Import of Services and RCM (unregistered). Must be valid and different from the applicant.	Enter the supplier GSTIN from the invoice.
E304	Invoices	**Supplier name.** Mandatory, up to 100 characters.	Enter the supplier name.
E305	Invoices	**Document / Bill of Entry number.** Bill of Entry: 3–7 digits. Other documents: up to 16 characters of letters, digits, "/" and "-".	Correct the number. Remove spaces and other special characters.
E306	Invoices	**Document date.** dd-mm-yyyy, real date, on/after 01-07-2017, not future, not after the To return period.	Correct the date.
E307	Invoices	**Port code.** Import of goods needs a 6-character alphanumeric port code.	Enter the port code from the Bill of Entry.
E308	Invoices	**Document value.** Mandatory (except ISD), non-negative, up to 15 digits with 2 decimals.	Enter the value of the line.
E309	Invoices	**Category of input supplies.** Inputs, Input Services or Capital Goods. One line = one category.	Select the category. Use Split invoice for mixed invoices.
E310	Invoices	**HSN/SAC.** Mandatory; 4, 6 or 8 digits. One line = one HSN/SAC code.	Enter the HSN/SAC. Use Split invoice for multiple codes.
E311	Invoices	**Duplicate line.** Same inward type, document type, GSTIN, number, date, category and HSN/SAC already exists.	Keep one line; merge values if they belong to the same HSN/category.
E312	Invoices	**Tax amount format.** Tax amounts must be non-negative with at most 2 decimals.	Correct the amount.
E313	Invoices	**IGST vs CGST/SGST.** Either IGST must be blank or CGST and SGST must be blank. Imports allow IGST only.	Move the tax to the correct head(s). Enter 0 in IGST for nil-tax lines.
E314	Invoices	**Character not allowed in name.** The official utility writes text without escaping; a double quote or backslash breaks the JSON on the portal.	Remove the character from the supplier name.
E401	ITC	**Section 17(5) indicator missing.** Whether ITC is blocked under section 17(5) must be Yes, No or Partially.	Select a value.
E402	ITC	**Eligible for ITC missing.** Eligible for ITC must be Yes, No or Partially (locked to No when blocked = Yes).	Select a value.
E403	ITC	**Eligible ITC amount.** Mandatory; enter 0 if nothing is eligible.	Enter the eligible ITC.
E404	ITC	**Ineligible ITC amount.** Mandatory; enter 0 if nothing is ineligible.	Enter the ineligible ITC.
E405	ITC	**Eligible + ineligible ≠ total ITC.** Column 19 + column 20 must equal column 16 (total of all tax heads).	Recompute the split between eligible and ineligible ITC.
E406	ITC	**Blocked credit marked eligible.** When section 17(5) = Yes, the utility forces Eligible = No.	Set Eligible to No and move the amount to ineligible ITC.
E407	ITC	**GSTR-2B return period.** mm-yyyy required except for Import of Services, Import of Services (SEZ) and RCM (unregistered).	Enter the GSTR-2B period in which the document appeared.
E501	Reversals	**Reversal month outside refund period.** Reversal entries should relate to months within the refund period.	Correct the month or remove the entry.
E502	Reversals	**Negative reversal.** Reversal amounts cannot be negative.	Enter the amount reversed as a positive figure.

Code	Where	What it means	How to fix it
E503	Reversals	**GSTR-3B return period missing.** Each reversal should name the GSTR-3B return period in which it was reported.	Enter the return period (mmyyyy).
E504	Reversals	**Reversals in a non-final file.** GSTN requires reversals only in the final utility file; earlier files must show zero.	Techmin allocates reversals to the final file automatically. If you prepare files elsewhere, set the reversal grid to 0 in all but the last file.
E601	Refund calculation	**Turnover of inverted rated supply (T) missing.** T is required for Rule 89(5).	Enter T in Refund calculation.
E602	Refund calculation	**Adjusted Total Turnover (A) missing or zero.** A is the denominator; it cannot be zero.	Enter A as defined in Rule 89(4)(E).
E603	Refund calculation	**Tax payable on inverted rated supply (P) missing.** P is required.	Enter the tax payable on the inverted rated supplies.
E604	Refund calculation	**ITC on inputs and input services (I) zero.** Under the amended formula P × N ÷ I needs I greater than zero.	Check the eligible ITC or override with reasons.
E605	Refund calculation	**Proposed refund above maximum.** The amount claimed cannot exceed the maximum refund amount computed under Rule 89(5).	Reduce the proposed refund.
E606	Refund calculation	**T greater than A.** Turnover of inverted rated supply cannot exceed Adjusted Total Turnover.	Check both figures.
E607	Refund calculation	**N greater than I.** Net ITC on inputs cannot exceed ITC on inputs and input services.	Check overrides or reversals.
E608	Refund calculation	**Override without reason.** N or I has been overridden but no reason was recorded.	Record the reason; it is printed in the calculation statement.
E701	GSTR-2B	**Invalid GSTR-2B row.** An uploaded GSTR-2B row has a missing GSTIN, document number or period.	Fix the source file and re-upload.
E801	Excel import	**Unsupported file.** Only .xlsx and .csv are read. Old .xls and binary .xlsb are not read in the browser; macros and formulas are never executed.	Save the file as .xlsx (Excel Workbook) and upload again.
E802	Excel import	**Mandatory column not mapped.** A required column was not found in the uploaded sheet.	Use the column mapping step to choose the right column.
E803	Excel import	**Invalid value in row.** A value could not be read (wrong number or date format, or a value not in the dropdown list).	Correct the cell in your file using the rejected-record report and re-upload just those rows.
E804	Excel import	**Duplicate record from earlier upload.** An identical record already exists in the project, usually because the same file was uploaded twice.	No action needed — the row was skipped. Delete project records first if you intend to replace them.
E805	Excel import	**Same file uploaded again.** This exact file content was already imported into this project.	Confirm whether you really want to import it again.
E901	JSON	**Validation errors exist.** GSTN-compatible JSON is generated only from data with zero validation errors.	Open Validation, fix each error, and validate again.
E902	JSON	**Validation out of date.** Data changed after the last successful validation.	Run VALIDATE again.
E903	JSON	**File name not allowed.** Use letters, digits, "_" and "-" only, up to 80 characters.	Change the base file name.
E904	JSON	**JSON self-check failed.** The generated file could not be parsed back. This indicates a program fault.	Report this to Techmin support with the project backup.
W001	General	**Validation is stale.** Data changed since the last validation.	Run VALIDATE again.
W002	Invoices	**Non-English characters in text.** The official Excel utility writes files in ANSI; Hindi or other Unicode characters may be replaced with "?" by Excel. Techmin writes UTF-8.	Prefer English spellings of supplier names.

Code	Where	What it means	How to fix it
W003	ITC	**Eligible = Yes but ineligible amount entered.** Eligible for ITC says Yes but part of the ITC is shown as ineligible.	Set Eligible to "Partially" or move the amount to eligible.
W004	ITC	**Eligible = No but eligible amount entered.** Eligible for ITC says No but an eligible amount is shown.	Correct the dropdown or the amount.
W005	Statement 1A	**Statement 1A inward differs from Annexure B.** Statement 1A inward taxable value or tax differs from the corresponding Annexure B lines.	Use Assisted transfer, or explain why the statements differ.
W006	Reversals	**Reversals differ from GSTR-3B.** Table 1 reversal totals differ from the GSTR-3B figures entered.	Match the reversals to GSTR-3B 4(B)(1)/(2) or explain the difference.
W007	Refund calculation	**Refund exceeds credit ledger balance.** The proposed refund is more than the electronic credit ledger balance entered.	Refund is restricted to the balance in the electronic credit ledger at the time of filing.
W009	Refund calculation	**Adjusted Total Turnover is an estimate.** A was calculated without complete GSTR-3B turnover (taken as equal to T, or some months missing).	Upload GSTR-3B turnover for every month of the refund period, or type the adjusted total turnover on the Refund calculation screen.
W008	Refund calculation	**Proposed refund not entered.** The amount you intend to claim has not been entered.	Enter the proposed refund (it may be lower than the maximum).
W101	GSTR-2B	**Document not found in GSTR-2B.** The document (2B period Nov-2024 onwards) was not found in the uploaded GSTR-2B. GSTN will likely list it in the Invalid documents report.	Check the supplier's GSTR-1 filing, the document number and the 2B period.
W102	GSTR-2B	**Amounts differ from GSTR-2B.** Taxable value, tax, date or document type differs from the uploaded GSTR-2B.	Correct the line or keep evidence of why it differs.
W103	GSTR-2B	**Needs review against GSTR-2B.** Matched with differences in format or period.	Review the matched record.
W104	GSTR-2B	**Not validated by GSTN (up to Oct-2024).** For 2B periods up to October 2024 GSTN does not perform GSTR-2B validation and shows a generic "not validated" message. This is not an error.	No action needed.
W105	Documents	**Declaration not confirmed.** A selected declaration has not been confirmed by the taxpayer.	Read the declaration and tick the confirmation only if it is true.
W107	Documents	**Letters have no addressee.** Letters, explanations and the undertaking are addressed to the officer you enter. That box is still empty.	Open Document centre and fill in "Letters are addressed to": the officer's designation, the office and the address, one on each line. Letters cannot be downloaded until this is filled in.
E951	Registration	**Email not registered.** You tried to sign in with an email address that has not been registered.	Press "New user – Register", fill in your details and confirm your email with the code. Or check the spelling of the email.
E952	Registration	**Email already registered.** This email address is already registered, so it cannot be registered again.	Press "Already registered – Sign in" and enter the same email. A sign-in code will be emailed to you.
E953	Registration	**Wrong code.** The 6-digit code you typed is not the one in the email.	Open the newest email from admin@techmincsc.in and type the code again. Older codes stop working when a new one is sent.
E954	Registration	**Code expired.** A code works for 10 minutes and only once.	Press "Resend code" and use the new code within 10 minutes.
E955	Registration	**Too many wrong codes.** After 5 wrong tries the code is cancelled, to keep your account safe.	Press "Resend code" to get a new code.
E956	Registration	**Please wait.** Only one code can be sent each minute, and five each hour, for one email address.	Wait one minute (or one hour if you asked many times) and press "Resend code".
E957	Registration	**No internet / service not reachable.** The software could not reach the Techmin registration service.	Check that the computer is connected to the internet and try again. Your GST work in the software is not affected.

Code	Where	What it means	How to fix it
E958	Registration	**Account stopped.** Techmin has stopped this account.	Contact Techmin Wealth Partners (admin@techmincsc.in).
E959	Registration	**Details missing.** Name, a 10-digit mobile number, a valid email address and the agreement tick are needed to register.	Fill in the boxes marked * and tick "I agree".
E960	Registration	**Signed out.** Your sign-in on this computer has ended (after 30 days, or because you signed out).	Sign in again with your email address and the emailed code.
E961	Registration	**Email limit reached for today.** Google allows only a limited number of emails each day. That limit has been reached.	Try again tomorrow, or tell Techmin Wealth Partners.
E971	Feedback	**GSTIN in feedback.** Feedback must not contain client GST data. A GSTIN was found in your message.	Remove the GSTIN (and any invoice numbers or amounts). Write the error code and the screen name instead.
E972	Feedback	**Feedback too short.** The message has fewer than 10 letters.	Write a little more: what you did, what happened, and what you expected.
E973	Feedback	**Too much feedback in one hour.** Up to 10 messages can be sent in one hour.	Try again after an hour, or write everything in one message.
W106	Annexure B	**Lines entered but no reversals.** All reversal amounts are zero. This is valid if no reversals were reported in GSTR-3B.	Confirm the reversals are genuinely nil.

6. Earlier versions

Version 1.0.17 (06-11-2026)

- Documents are printed on the taxpayer's letterhead: trade name (or legal name), legal name, address, GSTIN, phone and email at the top of every page of every PDF and Word document, and a footer with the trade name, GSTIN, title and page number. The software's name no longer appears on any document or report.
- Signature of the authorised signatory: upload a PNG or JPG on Taxpayer & period → Letterhead and signature. It is affixed in the signature block of PDF and Word documents (it can be switched off) and is never placed on a declaration still marked DRAFT. The image is kept in the project only.
- Letters and declarations are printed without a document-type title such as "Covering letter": the date is given at the top, below the letterhead, and is not asked for again in the signature block. Statements keep their titles.
- Audit log (Excel templates & import, below the import history): every change with date and time — taxpayer details, rows added, edited or deleted with the document number, refund figures (before → after), explanations, confirmations, imports, validations and downloads. Filter by area, search, and download as Excel. It is kept in the project and its backups.

Version 1.0.16 (06-11-2026)

- Reconciliation reports: every difference can be explained. Click "Explain ✎" on the row, write the reason (or "Use suggested explanation" where Techmin can draft it from the data, e.g. the list of ineligible / blocked Annexure B documents) and Save; the row then shows "Explained". Explanations are saved with the project and printed under "Explanation of differences" in the ITC and turnover reconciliation statements in the Document centre.

Version 1.0.15 (06-11-2026)

- GSTR-2B reconciliation: every row can be edited in place. Uploaded GSTR-2B records: GSTIN, document number, date, type, 2B period, taxable value, IGST, CGST, SGST, cess and ITC available; "+ Add record" for a document by hand. Annexure B vs GSTR-2B: document number, date and 2B period (all lines of the document) and the value of single-line documents, written straight into Annexure B. A cell is saved when you press Enter or leave it; Escape undoes; a wrong format is marked red.
- "Use 2B period / date" on a row, and "Use GSTR-2B period for all" to copy the GSTR-2B period into every Annexure B line that differs.
- Corrected comparison: the Annexure B value (usually the invoice value) agrees when it equals the GSTR-2B taxable value or the taxable value plus tax; other differences are shown for review, not as a mismatch. Tax amounts are compared as before. The table shows the Annexure B value and the GSTR-2B taxable value side by side.
- Auto-save is shown in the toolbar (Saving… / Saved with the time) with an Auto-save switch; if the browser blocks storage the toolbar says so.

Version 1.0.14 (06-11-2026)

- Return data: "Upload GSTR-3B PDFs". Choose the GSTR-3B PDFs downloaded from the GST portal — all months at once — and the month-wise table fills itself: Table 3.1(a), (b), (c), (e) and tax, 4(A) ITC available (all five rows added), 4(B)(1) and 4(B)(2). Each return is checked (4(A) − 4(B) must equal the 4(C) printed on it); returns of another GSTIN or outside the refund period are not imported; uploading a month again replaces it. The PDFs are read in the browser and are not sent anywhere.

Version 1.0.13 (06-11-2026)

- Refund calculation: new box "Figures to enter on the GST portal" with columns (1)–(5) of Statement 1 exactly as the portal asks for them. Column (2) is P × N ÷ I, not the plain tax payable, and column (4) is the Net ITC on inputs that replaces the portal's pre-filled ITC on inputs and input services.

Version 1.0.12 (06-11-2026)

- Refund calculation fills itself in: T and P from Statement 1A outward supplies, A from GSTR-3B Table 3.1(a)+(b) (taken as equal to T, marked estimate, when no GSTR-3B turnover is uploaded), N and I from Annexure B eligible ITC, reversals 0, and the proposed refund equal to the maximum or the credit ledger balance if lower. Each field shows where its figure comes from; type over any figure to change it (marked Edited, with the calculated figure still shown) and use "Use calculated" to put it back.
- New warning W009 when A is an estimate.

Version 1.0.11 (05-11-2026)

- Assisted transfer Annexure B → Statement 1A now gives the taxable value Statement 1A needs: taken from the uploaded GSTR-2B when the document is there (marked 2B), otherwise the Annexure B value less tax (marked check). Reverse-charge invoices from registered suppliers keep their value, as they carry no GST. A choice states whether the Annexure B value includes tax.
- Verified against files accepted by the GST portal: Techmin reproduces the accepted Annexure B (95 lines with reversals) and the accepted Statement 1A character for character (automated tests).
- All three categories (inputs, input services, capital goods) are selected for transfer by default, as in Statement 1A files accepted by the portal. Tested against the taxpayer's accepted Statement 1A: all 84 documents match.

Version 1.0.10 (05-11-2026)

- Check a JSON before upload (Annexure B): a possible day/month swap is no longer suggested when the GSTR-2B period rules it out (for example 07-01-2025 in the 2B of 06-2025 cannot be 01-07-2025).

Version 1.0.9 (05-11-2026)

- Statement 1A follows the layout of a file accepted by the GST portal: the single B2C-Small entry is written in row 1, and the suggested reference for it is B2COTH dated 01-07-2017. Combining B2C-Small entries uses this reference; a single entry with another number or date shows "Use B2COTH / 01-07-2017". Techmin reproduces the accepted file byte for byte (automated test).
- Check a JSON before upload: a B2C-Small entry dated 01-07-2017 is no longer reported as an error. Outward dates are errors only if after the period or before 01-07-2017; other dates before the period are warnings.

Version 1.0.8 (05-11-2026)

- Annexure B Excel for the official utility: Amount of Eligible ITC and Amount of Ineligible ITC (columns S and T) are written as text with exactly two decimals (149.50, 0.90, 0.00). The utility checks the stored value, so 149.5 was rejected with "Amount of Eligible ITC can take only numeric value followed by 2 decimal value" even though it was displayed as 149.50.

Version 1.0.7 (05-11-2026)

- Excel for the official utility: "Download Excel" on the Annexure B and Statement 1A screens, and in the File generation centre. The workbook follows the utility's columns (Annexure B A–U, one sheet per file; Statement 1A A–S) with dates and document numbers as text, and a "How to paste" sheet that names the target cells (GSTIN, periods, reversals L12:O13, data at A20 / A11). Paste with Paste Special → Values and let the utility create the JSON.
- Check a JSON before upload: any Statement 1A or Annexure B JSON, including one made by the official utility, can be downloaded as Excel in the same layout.

Version 1.0.6 (05-11-2026)

- File generation centre: new "Check a JSON before upload". Pick any Statement 1A or Annexure B JSON (from Techmin, the official utility or elsewhere) and it reports what the portal would reject: an Annexure B file name that differs from the name stored inside (portal: "Invalid filename"), Annexure B wording in a Statement 1A file, dates outside the period or with day and month swapped, more than one B2C-Small entry, outward-only rows ahead of inward rows, numbers typed as text (7.50), wrong file kind for the screen. The file is read in the browser only.

Version 1.0.5 (05-11-2026)

- State / UT is a dropdown of all States and Union Territories with their GST codes, filled automatically from the GSTIN; a state that does not match the GSTIN is flagged. Older projects with typed names (e.g. "KERALA") are converted.
- GSTR-2B screen: new "Uploaded GSTR-2B records" tab lists every uploaded record with a period summary, search, period filter and delete — visible even before Annexure B has lines. New "In GSTR-2B, not in Annexure B" tab.
- Portal GSTR-2B Excel: two-row headings are read, the tax period is taken from the file, and all document sheets (B2B, B2B-CDNR …) can be imported in one go. The 2B period must be known before importing.
- Re-uploading a GSTR-2B file skips documents already present (same supplier GSTIN, document number and period) and says so, instead of appearing to do nothing.

Version 1.0.4 (05-11-2026)

- Clearing data now also clears validation errors and warnings, the error count in the menu, the toolbar validation badge and the generated-file history. An empty project shows "No data to validate" instead of running checks.
- Clear data can also remove the taxpayer details, refund period, filing date and ledger balance, so "Select all" empties the project completely. "All except taxpayer" keeps them.

Version 1.0.3 (05-11-2026)

- Clear data: Taxpayer & period → Clear data… (and the Dashboard) lets you tick any of Annexure B lines, reversals, Statement 1A inward/outward, GSTR-2B, GSTR-3B/turnover, GSTR-1, ITC summary, refund inputs, document edits and import history. Taxpayer details are kept; clearing everything needs CLEAR typed; a backup can be downloaded first.
- Clear buttons on Annexure B (Clear all lines), Reversals, and Statement 1A (Clear inward, Clear outward, Clear Statement 1A).
- Import: "Replace existing data" option removes the current records of that kind before importing, so a corrected file can be uploaded again without duplicates.

Version 1.0.2 (05-11-2026)

- Statement 1A: the GST portal accepts only one B2C-Small entry. Several B2C-Small rows caused "The uploaded JSON file which was created via offline utility has invalid data format". Validation now flags this (E121), JSON generation is blocked until fixed, and Outward supplies → Combine B2C-Small merges them (invoices and debit notes added, credit notes subtracted).

Version 1.0.1 (05-11-2026)

- Upload section reworked for the working-file formats in use: Annexure B sheet (columns A–U incl. Sr. No. and Total ITC, headings in row 5) and Statement 1A sheet (inward B–K and outward L–S on one row).
- The data sheet and heading row are found automatically (a Read Me sheet is skipped); a file uploaded under the wrong template is recognised and switched.
- Values converted to the official utility format, each change listed in an Adjustments report: Statement 1A wording in Annexure B, dd/mm/yyyy dates, Excel dates in the 2B period, negative credit notes, 0 in unused tax columns, 2B period for RCM (Unregistered).
- Rows with a missing mandatory value are imported and flagged by validation for correction on screen, instead of being rejected.
- Every upload button now opens the file chooser directly; a file picked on Annexure B, Statement 1A, Reversals, GSTR-2B or Return data opens straight into the import.
- Button styles rewritten: text stays readable on hover in light and dark themes; every toolbar button and common action shows a tooltip describing what it does.
- Templates rebuilt in the same layout as the working files (Read Me sheet, title rows, headings in row 5, dropdown lists).

Version 1.0.0 (05-11-2026)

- Annexure B (utility v1.0) and Statement 1A (utility v2.0) data entry, import and JSON generation; structure verified by automated byte-for-byte tests against a transcription of the official utilities' macro code.
- Official validation rules ported from the utilities, plus Techmin checks (JSON-unsafe characters, split reconciliation, consistency between statements).
- Invoice split wizard with paise-exact proportional allocation; duplicate review using GSTN criteria.
- Multiple Annexure B files (10,000 lines each, up to 25) with reversals placed only in the final file.
- Rule 89(5) calculation – historical and amended (05-07-2022) formulae with all steps shown.
- GSTR-2B offline comparison with the Oct-2024 period rule; GSTR-3B, GSTR-1, turnover and ITC reconciliations.
- 10 Excel templates with dropdowns, column mapping, rejected-record reports and duplicate-upload detection.
- Document centre: 17 statements, declarations and letters in PDF and DOCX.
- Full-report validation with an error library (E001–E999, W-codes) and automatic invalidation on change.
- Browser storage (IndexedDB) with autosave, save-as, duplicate, restore, JSON/TXT backup.
- Email OTP sign-in server (Cloudflare Worker) supplied as source; off in local mode until deployed.

Disclaimer

This software is a working aid provided by Techmin Wealth Partners. It is not a product of GSTN or the Government. The GST portal checks the uploaded files, and the proper officer decides the refund. It is not legal or tax advice; check the figures with the records before filing.