

## Steps to resolve the error “Invalid Summary Payload” in GSTR-10

In these article we will see the resolution to resolved the error of “Invalid Summary Payload”. The steps to resolved the error are:

### **What is Form GSTR-10?**

Ans. A taxable person whose GST registration is cancelled or surrendered has to file a return in Form GSTR-10 called as Final Return. This is statement of stocks held by such taxpayer on day immediately preceding the date from which cancellation is made effective. **This return should be filed within three months of the date of cancellation or date of order of cancellation, whichever is later.**

### **Who needs to file Form GSTR-10?**

Ans. Form GSTR-10 is required to be filed by every taxpayer except:

- (i) Input Service Distributor
- (ii) Non-resident taxable persons
- (iii) Persons required to deduct tax at source (TDS) under section 51
- (iv) Persons paying tax under section 10 (Composition Taxpayer)
- (v) Persons required to collect tax at source (TCS) under section 52

### **What is the difference between Final Return and Annual Return?**

Ans. **Annual return** has to be filed by every registered person under GST. Annual return is to be filed once a year in Form GSTR-9.

**Final return** is required to be filed by the persons whose registration has been cancelled or surrendered in Form GSTR-10.

## Procedure:

**Login > Services > Returns > Final Return.**



2. **After clicking on Final Return, the below mentioned window will be appearing:**

# Final Return GSTR 10

Due Date - 19/12/2018

PREPARE ONLINE

PREPARE OFFLINE

**After clicking on Final Return > Prepare Online, the following window will be appeared:**

Steps to prepare your GSTR-10 return online

1. Provide the 'Address for future correspondence' and click on Save.
2. Click on 'Table 8A, 8B & 8C' or 'Table 8d' box whichever is applicable and add relevant details.
3. Summary of added details would be available on the relevant box.
4. Click on '**Preview Draft GSTR-10**' button to view summary of added details in PDF format.
5. After adding and confirming the details, follow filing process as indicated at the bottom of this page.

[Help Manual](#)

[Click here to see the errors in Proceed to File](#)

Address for future correspondence Help ? ▾

CA Certificate Help ? ▾

8A, 8B & 8C - Goods Details With Invoices	8D - Goods Details Without Invoices	9 & 10 - Amount of tax payable and paid																												
No. of Records - 0	No. of Records - 0																													
<table style="width: 100%; border-collapse: collapse;"> <tr><td colspan="2">Total Value</td></tr> <tr><td>₹0.00</td><td></td></tr> <tr><td>Integrated Tax</td><td style="text-align: right;">Central Tax</td></tr> <tr><td>₹0.00</td><td style="text-align: right;">₹0.00</td></tr> <tr><td>State/UT Tax</td><td style="text-align: right;">CESS</td></tr> <tr><td>₹0.00</td><td style="text-align: right;">₹0.00</td></tr> </table>	Total Value		₹0.00		Integrated Tax	Central Tax	₹0.00	₹0.00	State/UT Tax	CESS	₹0.00	₹0.00	<table style="width: 100%; border-collapse: collapse;"> <tr><td colspan="2">Total Value</td></tr> <tr><td>₹0.00</td><td></td></tr> <tr><td>Integrated Tax</td><td style="text-align: right;">Central Tax</td></tr> <tr><td>₹0.00</td><td style="text-align: right;">₹0.00</td></tr> <tr><td>State/UT Tax</td><td style="text-align: right;">CESS</td></tr> <tr><td>₹0.00</td><td style="text-align: right;">₹0.00</td></tr> </table>	Total Value		₹0.00		Integrated Tax	Central Tax	₹0.00	₹0.00	State/UT Tax	CESS	₹0.00	₹0.00	<table style="width: 100%; border-collapse: collapse;"> <tr><td colspan="2">Total Liability</td></tr> <tr><td colspan="2">₹0</td></tr> </table>	Total Liability		₹0	
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Click on “Address for future correspondence”, then the address will auto-populated. The address would be an editable format, the same would be edited. If the address details are not auto-populated, kindly provide the details as required. Click on ‘Save’ after adding the required details.

Address for future correspondence [Help](#)

Building No. / Flat No. <sup>*</sup> Enter Building No. / Flat No.	Floor No. Enter Floor No.	Name of the Premises / Building Enter Name of the Premises / Building
Road / Street <sup>*</sup> GALI NO-2	City / Town / Locality / Village <sup>*</sup> Enter City / Town / Locality / Village	
State <sup>*</sup> Delhi	District <sup>*</sup> East Delhi	PIN Code <sup>*</sup> Enter PIN Code
Latitude Enter Latitude	Longitude Enter Longitude	Mobile Number <sup>*</sup> +91 Enter Mobile Number
Telephone Number (with STD Code) STD Enter Telephone Number	Email Address <sup>*</sup> Enter Email Address	FAX Number (with STD Code) STD Enter FAX Number

**SAVE**

Click on “PROCEED TO FILE” button and refresh the page.

8A, 8B & 8C - Goods Details With Invoices No. of Records - 2	8D - Goods Details Without Invoices No. of Records - 3	9 & 10 - Amount of tax payable and paid
Total Value ₹2,000.00	Total Value ₹12,245.00	Total Liability ₹0
Integrated Tax ₹0.00	Integrated Tax ₹100.00	
Central Tax ₹600.00	Central Tax ₹1,654.00	
State / UT Tax ₹600.00	State / UT Tax ₹10.00	
CESS ₹0.00	CESS ₹0.00	

**Steps to file your GSTR-10 return.**

1. Click on "Proceed to File"; for computation of tax, interest and late fee, if any
2. "Proceed to File" button would be disabled once liabilities are computed and reflected in Table 9 & 10 box.
3. Click on "Table 9 & 10" to pay liabilities and file the return
4. Additional details can be added even after clicking on 'Proceed to file' button, then you would be required to follow steps 1 to 3 again to file the return
5. Click on 'Download Filed GSTR-10 (PDF)' button to view summary of filed details in PDF format.

BACK
PREVIEW DRAFT GSTR-10
**PROCEED TO FILE**

6. The following message is displayed on the top page of the screen that Proceed to file request has been received. Please check the status in sometime. Click on Refresh button.

Help Manual ⓘ

Proceed to file request has been received, please check the status in sometime. ✕

Address for future correspondence Help ⓘ ▾

CA Certificate Help ⓘ ▾

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BACK
PREVIEW DRAFT GSTR-10
PROCEED TO FILE

7. Once the status of Form GSTR-10 is Ready to File, 9 & 10 - Amount of tax payable and paid tile gets enabled. Click on 9 & 10 - Amount of tax payable and paid tile.

Help Manual

Ready to file as on 17/09/2018.

Address for future correspondence Help

CA Certificate Help

8A, 8B & 8C - Goods Details With Invoices		8D - Goods Details Without Invoices		9 & 10 - Amount of tax payable and paid	
No. of Records - 2		No. of Records - 3			
Total Value ₹2,000.00		Total Value ₹12,245.00		Total Liability ₹11,648.00	
Integrated Tax ₹0.00	Central Tax ₹600.00	Integrated Tax ₹100.00	Central Tax ₹1,654.00		
State / UT Tax ₹600.00	CESS ₹0.00	State / UT Tax ₹1,654.00	CESS ₹10.00		

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BACK
PREVIEW DRAFT GSTR-10
PROCEED TO FILE

**Click on declaration box, select the authorised signatory then “File Form GSTR-10 with DSC/ EVC” will enable.**

### Cash and Credit Ledger Balance

Description	Cash Ledger Balance					Credit Ledger Balance		
	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)	Total (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)
Tax	₹43,400	₹40,600	₹45,600	₹50,400	₹1,80,000	₹75,056	₹0	₹0
Interest	₹0	₹24	₹24	₹0	₹48			
Late Fees		₹4,800	₹4,800		₹9,600			

### Tax, Interest, Late fee payable and paid

(₹)		Tax to be paid in Cash(₹)	Interest Payable(₹)	Interest to be paid in Cash(₹)	Late Fee Payable(₹)	Late Fee to be paid in Cash(₹)	Utilizable Cash Balance(₹)	Additional Cash Required(₹)
/UT Tax (₹)	CESS (₹)							
₹0		₹0	₹0	₹0			₹0	₹0
		₹0	₹24	₹24	₹4,800	₹4,800	₹4,824	₹0
₹0		₹0	₹24	₹24	₹4,800	₹4,800	₹4,824	₹0
	₹0	₹0	₹0	₹0			₹0	₹0

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

Authorised Signatory\*

ANGAD ARORA

BACK

CREATE CHALLAN


PREVIEW DRAFT GSTR-10

FILE GSTR-10

The **Submit Application** page is displayed. Click the **FILE WITH DSC** or **FILE WITH EVC** button.

Dashboard > Submit Application English

Return Type	Return Period	GSTIN/UIN/Temporary ID
Form GSTR-10		37DERPK3419F1Z9



### Warning

Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

- ❗ DSC is compulsory for Companies & LLP
- ❗ Facing problem using DSC? [Click here for help](#)

FILE WITH DSC FILE WITH EVC

**The success message is displayed and ARN is displayed after filing the return.**

Dashboard > Returns > File English

GSTIN - 37DERPK3419F1Z9 FY - 2018-19	Legal Name - KIRAN KUMAR KOTHA Return Period -	Trade Name - KOTHA Traders Status - Filed
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✔ GSTR-10 of GSTIN has been successfully filed. The Acknowledgment Reference Number: is AA370818000150L. The GSTR 10 can be viewed on your Dashboard Login=>Taxpayer Dashboard=>Returns=>Final Return. This message is sent to your registered Email ID and Mobile Number

BACK

I hope you all like my article. For any clarification mail me @shashank.kothiyal9@gmail.com . Please share your valuable comments and feedback.