



**SYNOPSIS ON INPUT TAX CREDIT
PROVISIONS IN GST LAWS**

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INPUT TAX CREDIT

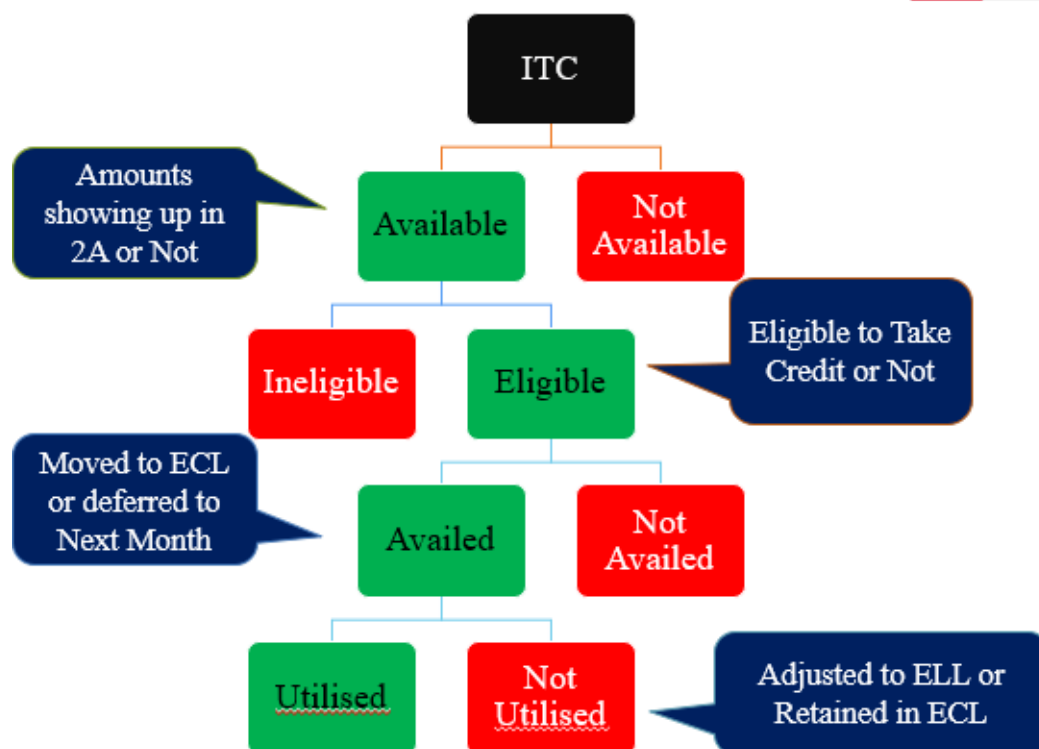
ICMAI GST COURSE

INPUT TAX CREDIT UNDER GST

1. Concept of Input Tax Credit:

- "Input tax" means IGST (including that on import of goods), CGST, SGST and UTGST;
- Charged on any supply of goods or services and;
- Includes the tax payable under sub-section (3) and (4) of section 9,
- Includes the tax payable under sub-section (3) and (4) of section 5 of IGST Act,
- Includes the tax payable under sub-section (3) and (4) of section 9 of SGST Act,
- Includes the tax payable under sub-section (3) and (4) of section 7 of UTGST Act, excludes the tax paid under section 10 (composition levy)

2. Understanding the flow of Input Tax Credit:



3. Eligibility for availing ITC:

A registered person shall be able to avail the input tax credit of GST paid both under the state act as well as GST paid under the central act i.e. input tax credit of SGST/ UGST, CGST & IGST shall be available. Though some restrictions have been placed as regards inter-head

adjustments of input tax credits, but apart from few exceptions, proper care has been taken to allow the seamless flow of credits across all goods & services.

4. Time limit to claim to ITC:

Input tax credit cannot be claimed after:

- The due date of furnishing of the return for the month of September following the end of financial year to which such credit relates; or
- the due date of furnishing of the relevant annual return,

whichever is earlier.

5. Clarification in respect of utilization of ITC under GST - Circular No 98/17/2019 – GST dated 23rd April, 2019

Section 49 was amended and Section 49A and Section 49B were inserted vide CGST Tax (Amendment) Act, 2018 with effect from 1st February 2019.

Based on the representations received from the trade and industry regarding challenges being faced by taxpayers due to bringing into force of section 49A of the CGST Act, 2017, that this is resulting in accumulation of input tax credit for one kind of tax (say State tax) in electronic credit ledger and discharge of liability for the other kind of tax (say Central tax) through electronic cash ledger in certain scenarios.

ITC Balance	Utilized for Set off against liability of				Remarks
IGST	IGST	CGST	SGST	UTGST	After utilization towards payment of IGST only, balance can be used for set off of liability for CGST or SGST or UTGST (in any manner)
CGST	IGST	CGST	NA	NA	Cannot be used against SGST/UTGST
SGST	IGST	NA	SGST	NA	Cannot be used against CGST/UTGST
UTGST	IGST	NA	NA	UTGST	Cannot be used against CGST/SGST

Note – Utilization of CGST/SGST/UTGST shall be allowed only when ITC for IGST has been first utilized in full.

Rule 88A was inserted in the CGST Rules, 2017 vide notification No. 16/2019- Central Tax, dated 29th March, 2019.

Rule 88A in the CGST Rules allows utilization of input tax credit of Integrated tax towards the payment of Central tax and State tax, or as the case may be, Union territory tax, in **any order** subject to the condition that the entire input tax credit on account of Integrated tax is completely exhausted first before the input tax credit on account of Central tax or State / Union territory tax can be utilized.

Example –

Amount of ITC available and Output Tax Liability under different tax heads -

Head	Output Liability	Input Tax Credit
Integrated Tax	1000	1300
Central tax	300	200
State/ Union Territory Tax	300	200
Total	1600	1700

Option - I

ITC on account of	Discharge of Output liability on account of			Balance of ITC	Remarks
	Integrated Tax	Central Tax	State/ Union Territory Tax		
Integrated Tax	1000	200	100	0	
ITC on account of IGST has been exhausted completely					
Central Tax	0	100	-	100	Cannot be used against SGST/UTGST
State/ UT Tax	0	-	200	0	Cannot be used against CGST/SGST
Total	1000	300	300	100	

Option – 2

ITC on account of	Discharge of Output liability on account of			Balance of ITC	Remarks
	Integrated Tax	Central Tax	State/ Union Territory Tax		
Integrated Tax	1000	100	200	0	
ITC on account of IGST has been exhausted completely					
Central Tax	0	200	-	0	Cannot be used against SGST/UTGST
State/ UT Tax	0	-	100	100	Cannot be used against CGST/SGST
Total	1000	300	300	100	

6. List of Ineligible Items on which ITC is not allowed under GST Laws – Updated List

For a taxpayer, it is essential to determine whether the tax paid on the inward supplies is eligible as Input Tax Credit (ITC) or shall fall within the ambit of ineligible ITC. Section 17(5) of CGST Act 2017 provides for cases wherein a taxpayer would not be entitled to claim ITC unless it falls within the exceptions as provided.

In this relevance, list of Goods & Services falling within the ambit of Blocked Credit as per Sec. 17(5) of CGST Act 2017 has been chalked out mapping the same with applicable HSN / SAC tariff heading below:

Sl. No.	Category of goods & services	HSN / SAC	Exceptions where ITC is allowed
1	Motor Vehicles & Other Conveyances	87	<ul style="list-style-type: none"> • Further supply of such vehicles or conveyances; or • Transportation of passengers; or • Providing training on driving, navigating such vehicles; or • Conveyances for transportation of goods; or • Motor vehicles for transportation of persons having an approved capacity of more than thirteen persons including driver when they are used for business purposes; • Buses for pick and drop of employees (if approved capacity is more than 13 persons including driver) – part of above.

Sl. No.	Category of goods & services	HSN / SAC	Exceptions where ITC is allowed
2	Insurance, repairs and maintenance for motor vehicles and conveyance not allowed	997134, 998714,	<ul style="list-style-type: none"> Only allowed under this head if ITC on vehicles are allowed; <i>If the ITC on any type of vehicle is not allowed, then the cost of insurance, repairs and maintenance for such vehicles is also not allowed.</i>
3	Food & Beverages, Outdoor Catering, Beauty Treatment, Health Services Cosmetic, Plastic Surgery	99633 99972 99931, 99932, 99933, 99934, 99935	<ul style="list-style-type: none"> Except where an inward supply of goods or services or both of a particular category is consumed by a registered person for making an outward taxable supply of the same category of goods or services or both or as an element of a taxable composite or mixed supply ITC is available in respect of food and beverages or health services where the provision of such goods or services is obligatory for an employer to provide to employees under any law for time being in force.
4	Membership of a Club, Health and Fitness Centre	99972	–
5	Rent-a-cab, Life Insurance & Health Insurance	996601 997132, 997133 997141, 997142	<p>The Government notifies the services which are mandatory for an employer to provide to its employees under any law for the time being in force; or</p> <p>Such inward supply of goods or services of a particular category is used for making an outward taxable supply of the same Category of goods or services or as part of a taxable composite or mixed supply.</p>
6	Travel benefits extended to employees on vacation	NA	–
7	Travel benefits on home travel concession (LTA)	NA	–
8	Works contract services when supplied for construction of an immovable property	9954	Except where it is an input service for further supply of works contract service and plant and machinery

Sl. No.	Category of goods & services	HSN / SAC	Exceptions where ITC is allowed
9	Goods or services received by a taxable person for construction of an immovable property	9954	Except goods or services received on his own account including when such goods or services or both are used in the course or furtherance of business and plant and machinery
10	Goods or services on which tax has been paid under section 10 (Composition Scheme)	NA	–
11	Goods or services or both received by a non-resident taxable person	NA	Except on goods imported by him
12	Goods or services or both used for personal consumption	NA	–
13	Goods lost, written off, destroyed or damaged or stolen	NA	–
14	Goods disposed of by way of gift or free samples	NA	Gifts to employees is exempted from GST upto a value of Rs 50,000 per employee – Schedule I of CGST Act, 2017 (Refer Sec 7)
15	Any tax paid in U/Sec 74, 129 and 130. (i.e. in fraud, misstatement, etc.)	NA	–

7. ITC on advance payments:

To claim ITC, you must be in possession of a valid document may be invoice , debit note etc. and you (including your job worker or direct recipient etc.) must have actually received the goods or services[**Section 16(2)**]. Where the goods against an invoice are received in lots or installments, the registered person shall be entitled to take credit upon receipt of the last lot or installment. [First Proviso to section 16(2)]. So it is clear from the above provisions that ITC ON ADVANCE PAYMENTS shall not be available.

8. Facility for filing GST PMT – 09 (Transfer of Cash Balance from One Head to Other Head)

Path for accessing GST PMT - 09 ---> Dashboard – Services – Ledger – Electronic Cash Ledger

A transfer can be made from One Major Head to other Major Head (CGST to SGST or any combination) or one Minor Head to Other Minor Head (from Tax to Interest) or from one Major Head to other Minor Head (IGST Tax to CGST Interest). Below is the combination of transfers which can be made -

Transfer from Head		Transfer to Head	
Major Head	Minor Head	Major Head	Minor Head
IGST	Tax	IGST	Tax
CGST	Interest	CGST	Interest
SGST	Fees	SGST	Fees
Cess	Penalty	Cess	Penalty
	Others		Others

Note – The transfer can only be made for balance lying in the Electronic Cash Ledger. In case, if the taxpayer wants to withdraw the tax wrongly deposited in the Electronic Cash ledger, a separate refund application has to be filed for the same.

Screen shot explaining the changes being introduced for Filing GST PMT – 09

The screenshot displays the 'Electronic Cash Ledger' page on the GST portal. The breadcrumb navigation shows the path: Dashboard > Services > Ledgers > Electronic Cash Ledger. The page title is 'Electronic Cash Ledger'. Below the title, there are fields for 'Financial Year' (2020-2021) and 'Month' (April). To the right, it says 'Cash balance as on date :- 22-04-2020'. At the bottom, there is a list of actions: 'Electronic Cash Ledger', 'File GST PMT-09 For Transfer of Amount', and 'View Filed GST PMT-09'. The last two items are highlighted with a red box.

Add record

Transfer amount from			Transfer amount to		
Major head	Minor head	Amount available	Major head	Minor head	Amount
Select ▼	Select ▼		Select ▼	Tax	₹0.00
				Interest	₹0.00
				Penalty	₹0.00
				Fee	₹0.00
				Others	₹0.00

Dashboard > Cash Ledger Balance English

Electronic Cash Ledger Help ⓘ

Legal Name - Rohit Kumar Singh Trade Name -
 FY - 2019-2020 Status - Not Filed

CASH LEDGER BALANCE ^

Cash ledger balance-available for transfer

Description	Cash ledger balance				
	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)	Total (₹)
Tax	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
Interest	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
Fee	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
Penalty	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
Others	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00

Dashboard > Cash Ledger Balance English

Electronic Cash Ledger Help ⓘ

Legal Name - Rohit Kumar Singh Trade Name -
 FY - 2019-2020 Status - Not Filed

CASH LEDGER BALANCE ^

Cash ledger balance-available for transfer

Description	Cash ledger balance				
	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)	Total (₹)
Tax	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
Interest	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
Fee	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
Penalty	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
Others	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00

Note – The transfer from one head to another head is instant and the balance is immediately reflected. This is a welcome move which saves lot of efforts of claiming refund where the balance was deposited under wrong head

9. Changes in manner of availment of ITC – Insertion of new sub-rule 36(4)

“Input tax credit to be availed by a registered person in respect of invoices or debit notes, the details of which have not been uploaded by the suppliers under sub-section (1) of section 37, shall not exceed 20 per cent. of the eligible credit available in respect of invoices or debit notes the details of which have been uploaded by the suppliers under subsection (1) of section 37”

Interpretation –

We can take a scenario to explain the amendment -

- an assessee has a total input credit of Rs 5,00,000 of which GSTR 2A reflects Rs 3,00,000
- but the remaining Rs 2,00,000 is not reflected in GSTR-2A/un-reconciled

The taxpayer can only avail Rs 3,60,000 (Rs 3,00,000 – Invoices reflected in GSTR 2A and 20% of ITC which is reflected in GSTR 2A)

Example to Illustrate the change –

Particulars	ITC available Prior to Amendment	ITC available Post Amendment
Total ITC for any tax period	Rs 5,00,000	Rs 5,00,000
ITC appearing in GSTR 2A	Rs 3,00,000	Rs 3,00,000
Ineligible ITC	Rs 25,000	Rs 25,000
Eligible ITC for the period	Rs 4,75,000	Rs 4,75,000
ITC which may be availed	Rs 4,75,000	Rs 2,75,000 + 20% of 3,00,000 Rs 3,35,000

The proposed change may impact cash flow of the entities and they may have to shell out cash for the blocked ITC.

How businesses may ensure ITC availment in amended provisions –

1. Reconcile GSTR 2A with invoices available in Books before filing GSTR 3B.
2. Follow up with suppliers whose invoices are not appearing in GSTR 2A and request them to report the same.

Ideally the businesses may ask the suppliers to report the invoices prior to filing GSTR 1 to avoid any ITC being missed out.

10. Restriction in availment of GST input tax credit under CGST Rules, 2017

The Central Board of Indirect Taxes and Customs (CBIC) has issued **Circular No. 123/42/2019– GST dated 11th November 2019 (F. No. CBEC – 20/06/14/2019 – GST)** clarifying Restriction in availment of input tax credit in terms of sub-rule (4) of rule 36 of CGST Rules, 2017.

The key summary of the circular has been given below for easy understanding:

1. This is a clarification to the Notification No 49/2019-Central Tax dated 9th October 2019 and should be read in consonance with the said Circular.
2. The restriction does not apply to the following category of Input Tax Credits
 - a. IGST Paid on Imports
 - b. ITC availed for documents issued under RCM
 - c. Credits received from Input Service Distributor (ISD)
3. The restriction is only against ITC availed on invoices/debit notes after 9th October 2019 and not before that period.
4. The GSTN Common Portal shall not put any system restriction based on the above circular. The restriction is to be computed on self-assessment basis.
5. All other conditions and eligibility for availing ITC shall be governed by CGST Act, 2017 (Chapter – V) and Rules made thereunder. This being an additional condition for availment of credit.
6. Restriction shall not apply for each supplier but shall be on consolidated value of invoices (i.e. total value of invoices not on count of suppliers)
7. ITC shall not get lapsed if ITC is not availed in Current month/period but same may be availed in subsequent month/period. However, care must be taken to avail the same within the time period specified as per CGST Act, 2017 and Rules made thereunder.
8. The taxpayer may have to ascertain the eligible ITC based on auto populated FORM GSTR 2A as available on the **due date of filing of FORM GSTR-1** under sub-section (1) of section 37. Hence, if supplier delays in filing GSTR 1 beyond due date, ITC may not be available and same may have to be restricted at 20% of the eligible ITC available as per GSTR 2A.
9. GSTR 2A being a dynamic document, taxpayers have to download GSTR 2A on due date of filing GSTR 1 by suppliers (i.e. 11th of subsequent month for suppliers who file monthly return and 31st January 2020 (for Oct to Dec 2019) & 30th April 2020 (for Jan to Mar 2020)).
10. At any time the total ITC availed (Auto Populated as per GSTR 2A and 20% of those auto populated one) should not exceed total eligible ITC of the taxpayer (Refer to illustrations).

What Businesses should do to align with the changes –

- A. Categorize suppliers in monthly or quarterly filing
- B. Request all suppliers to file the returns within due date
- C. Download GSTR 2A on expiry of due date of filing GSTR 1 of suppliers
- D. Ascertain eligible invoices (do not consider ITC on invoices which are not eligible for availing ITC i.e. ineligible ITC invoices, Invoices for suppliers used for making exempt supplies, invoices which is not reported by suppliers in their GSTR 1)
- E. Reconcile the ITC as per books and GSTR 2A monthly/Quarterly for complying with the amended conditions

Illustration to explain the restriction and how it works –

- A taxpayer “R” receives **100 invoices** (for inward supply of goods or services) involving ITC of **Rs. 10 lakhs**, from various suppliers during the month of Oct, 2019 and has to claim ITC in his FORM GSTR-3B of October, to be filed by 20th Nov, 2019.

Scenario	Details of suppliers' invoices for which recipient is eligible to take ITC	20% of eligible credit where invoices are uploaded	Eligible ITC to be taken in GSTR3B to be filed by 20th Nov.
Case 1	Suppliers have furnished in FORM GSTR-1 80 invoices involving ITC of Rs. 6 lakhs as on the due date of furnishing of the details of outward supplies by the suppliers.	Rs 1,20,000 (20% of Rs 6 Lakhs)	Rs. 6,00,000 (i.e. amount of eligible ITC available, as per details uploaded by the suppliers) + Rs.1,20,000 (i.e. 20% of amount of eligible ITC available, as per details uploaded by the suppliers) = Rs. 7,20,000/-
Case 2	Suppliers have furnished in FORM GSTR-1 80 invoices involving ITC of Rs. 7 lakhs as on the due date of furnishing of the details of outward supplies by the suppliers.	Rs 1,40,000 (20% of Rs 7 Lakhs)	Rs 7,00,000 + Rs. 1,40,000 = Rs. 8,40,000/-
Case 3	Suppliers have furnished in FORM GSTR-1 75 invoices having ITC of Rs. 8.5 lakhs as on the due date of furnishing of the details of outward supplies by the suppliers	Rs 1,70,000 (20% of Rs 8.5 Lakhs)	Rs. 8,50,000/- + Rs.1,50,000/-* = Rs. 10,00,000 <i>* The additional amount of ITC availed shall be limited to ensure that the total ITC availed does not exceed the total eligible ITC.</i>

11. Further Restriction to ITC availment conditions -

Input tax credit to the recipient in respect of invoices or debit notes that are not reflected in his **FORM GSTR-2A** shall be restricted to 10 % of the eligible credit available in respect of invoices or debit notes reflected in his **FORM GSTR-2A**. (Earlier the said restriction was 20% of eligible Invoices).

To implement these important changes, **CGST (Ninth Amendment) Rules, 2019** has been notified by the Central Board of Indirect Taxes (CBIC) by issuing [Notification No 75/2019-Central Tax dated 26th December, 2019](#).

Sr. No	CGST Rule	Amended Provision	Effective From
1	36(4)	Input tax credit to the recipient in respect of invoices or debit notes that are not reflected in his FORM GSTR-2A shall be restricted to 10 % of the eligible credit available in respect of invoices or debit notes reflected in his FORM GSTR-2A . (Earlier the said restriction was 20% of eligible Invoices).	1 st January 2020
2	Rule 86A	<p>A. Conditions for use of amount available in Electronic Credit Ledger</p> <p>a) ITC has been availed by recipient (Invoice/Debit Note) -</p> <p>(i) The issuer does not exist or does not carry business from any place for which registration has been obtained; or</p> <p>(ii) Goods or Services is not received</p> <p>b) The Supplier does not pay tax to the Government; or</p> <p>c) The recipient does not exist or does not carry business from any place for which registration has been obtained; or</p> <p>d) The Invoice or Debit note, on which ITC is availed, is not in possession of the Registered Person</p> <p>B. In the above cases, the Department may not allow the disputed ITC to be used for payment of GST Liability or allow refund of such ITC.</p> <p>C. Such Restriction shall apply till one year from the date of imposing such restriction</p>	26 th December 2019

12. Suspension of restriction under rule 36(4) of the CGST Rules during the lockdown period
[Notification No – 33/2020-Central Tax dated 03-04-2020 and Circular No. 136/06/2020-GST dated 3rd April, 2020-](#)

Vide notification No. 30/2020- Central Tax, dated 03.04.2020, a proviso has been inserted in CGST Rules 2017 to provide that the said condition shall not apply to input tax credit availed by the registered persons in the returns in FORM GSTR-3B for the months of **February, March, April, May, June, July and August, 2020**, but that the said condition shall apply cumulatively for the said period and that the return in FORM GSTR-3B for the tax period of **September, 2020** shall be furnished with cumulative adjustment of input tax credit for the said months in accordance with the condition under rule 36(4).

13. Input Tax Credit on Capitalisation (Plant & Machinery) -

Definitions and Blocked Credits:

Before proceeding to discuss on eligibility of ITC on plant, let us understand the nature of expenditure in construction of Civil Structures

The Works Contracts has been defined in Section 2(119) of the CGST Act, 2017 as “works contract” means a contract for building, construction, fabrication, completion, erection, installation, fitting out, improvement, modification, repair, maintenance, renovation,

alteration or commissioning of any immovable property wherein transfer of property in goods (whether as goods or in some other form) is involved in the execution of such contract.”

The term works contract has been restricted to contract for building construction, fabrication, etc of any immovable property only.

Input Tax Credit is available on expenses used for business purposes except in some-cases where input tax credit is specifically restricted - Sec 17(5) of the CGST Act, 2017.

ITC on Works Contract Services – Section 17(5) of the CGST Act, 2017 –

Section 17(5)(c) states “ITC on works contract services when supplied for construction of an immovable property (other than plant & machinery) except where it is an input service for further supply of works contract services”

Section 17(5)(d) states “goods or services or both received by a taxable person for construction of an immovable property (other than plant & machinery) on his own account including when such goods or services or both are used in the course or furtherance of business.”

It also specifies that “construction includes reconstruction, renovation, additions or alterations or repairs to the extent of capitalization of the said immovable property”.

Hence, any works contract which results in construction of immovable property whether done by own or through a third party contractor is not eligible for claiming Input Tax Credit.

We may further evaluate eligibility of ITC for the support structure and shed constructed which shall house the Plant.

The following points may be evaluated for ITC –

1. GST input on Goods which are used for installation (Foundation) of Plant and Machinery
2. GST Input on services which are used for installation (Foundation) of plant and machinery
3. GST input on Goods which are used for protection (by creating sheds) for plant and machinery
4. GST Input on services which are used for protection (By creating sheds) for plant and machinery

Let us evaluated the above one by one -

There is no restriction to claim input, with respect to items related to plant & machinery.

Plant and Machinery in certain cases when affixed permanently to the earth would constitute immovable property. When a works contract is for the construction of plant and machinery, the ITC of the tax paid to the works contractor would be available to the recipient, whatever is the business

of the recipient. This is because works contract in respect of plant and machinery comes within the exclusion clause of the negative list and ITC would be available when used in the course or furtherance of business.

Further, the structural support and civil structure are covered as per the explanation to the said provisions.

Tax Authorities' View:

The tax authorities have denied any Input Tax Credit on construction related activities such as shed, structure for building like walls, support for machinery, etc. Similar stand was taken by them in **Maruti Ispat & Energy Private Limited (GST AAR Andhra Pradesh)** vide Order No. AAR/AP/14(GST)/2018 dated 09/10/2018 wherein the applicant sought advance ruling on **GST input credit on Goods / Services used for creating sheds & Installation (Foundation) of plant & Machinery.**

Comment on Eligibility of ITC on P&M:

S. No	Head of expenditure	ITC Eligibility
1	Plant & Machinery	Eligible
2	Civil Structures – Building, Shed, Walls, Brickwork, materials procured for civil structures, Contractors invoice, etc	Ineligible since this falls under blocked credit
3	Civil Structures for support of Plant & Machinery	Eligible – Though disputed by Department

Way Forward:

S. No.	Expenditure	ITC Eligibility	Example	Capitalisation Amount
1	Plant & Machinery	Yes	Basic Value – Rs 1000 GST – Rs 180 Total Cost – Rs 1180	Capitalise 1000 and claim depreciation on Rs 1000 and claim GST ITC on 180
2	Civil Structure - Building	No	Basic Value – Rs 2000 GST – Rs 360 Total Cost – Rs 2360	Capitalise 2360 and claim depreciation on entire Rs 2360 and do not claim GST ITC on any amount

3	Consultant – project consultancy	Partially Eligible	Basic cost – Rs 200 GST – Rs 36 Total Cost – Rs 236	Assume – Out of total project cost eligible is 60%. Capitalise 214.40 and claim depreciation on Rs 214.40 (Rs 236 – Rs 21.60) and claim GST ITC on 21.60 (60% of Rs 36)
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14. Input Tax credit on supplies in regard of which payment is not made within 180 days:

Where a recipient fails to pay to the supplier the amount towards the value of supply along with tax payable thereon within a period of 180 days from the date of issue of invoice by the supplier, an amount equal to the input tax credit availed by the recipient shall be added to his output tax liability, along with interest thereon. Registered person shall furnish the details of such supply and the amount of input tax credit availed of in **FORM GSTR-2** for the month immediately following the period of one hundred and eighty days from the date of issue of invoice. **[Rule 2(1)]**. The registered person shall be liable to pay interest at the rate notified under sub-section (1) of section 50 for the period starting from the date of availing credit on such supplies till the date when the amount added to the output tax liability in Form GSTR-2 is paid. **[Rule 2(3)]**

However in case of tax paid under reverse charge, this provision is not applicable and ITC shall be available even if payment of such invoice is not made within 180 days. **[Second Proviso to section 16(2)]**

15. ITC on Stock held as on date of registration:

Where a person applies for registration within 30 days from the date on which he becomes liable to get registered **and** he has been granted such registration **[Section 18(1)(a)]**. The registered person shall within such 30 days also file **FORM GST ITC-01**. **[Rule 5(1)(b)]**. The details of such ITC furnished shall be duly certified by a practicing chartered account or cost accountant if the aggregate value of claim on account of CGST, SGST, IGST exceeds two lakh rupees. **[Rule 5(1)(c)]**

OR

Where a person though not liable to get registered under GST **but** he voluntarily gets himself registered under GST **[Section 18(1)(b)]**. The registered person shall within 30 days of obtaining registration file **FORM GST ITC-01** with details of ITC available as on date of registration. **[Rule 5(1)(b)]** The details of such ITC furnished shall be duly certified by a practicing chartered account or cost accountant if the aggregate value of claim on account of CGST, SGST, IGST exceeds two lakh rupees. **[Rule 5(1)(c)]**

Such person shall be entitled to take credit of input tax in respect of inputs held in stock on the day immediately preceding the date from which he becomes liable to pay tax under the provisions of this Act.

However then also he shall not be entitled to take ITC in respect of any supplies made to him after the expiry of one year from the date of issue of tax invoice relating to such supply. **[Section 18(2)]** i.e. ITC in such cases can be claimed within 1 year of date of issue of invoice.

16. ITC in case of goods sent for job work:

Principal may under intimation, send any inputs or capital goods, without payment of tax, to a job worker for job work and from there subsequently send to another job worker and likewise. Such goods shall be sent to the job worker under the cover of a challan issued by the principal. **[Rule 10(1)]** However the principal shall:

- bring back or directly supply inputs (other than moulds and dies, jigs and fixtures, or tools), after completion of job work or otherwise, within one year of their being sent out, to any of his place of business, without payment of tax;
- bring back or directly supply such capital goods (other than moulds and dies, jigs and fixtures, or tools), after completion of job work or otherwise, within three years, of their being sent out, to any of his place of business, without payment of tax; **[Section 143(1)]**

In case job worker is not registered under GST act, principal shall declare the place of business of the job worker as his additional place of business except in a case where the

principal is engaged in the supply of such goods as may be notified by the Commissioner.

[proviso to Section 143(1)]

The principal shall be allowed input tax credit on inputs sent to a job worker for job work.

[Section 19(1)]

Where the inputs (other than moulds and dies, jigs and fixtures, or tools) sent for job work are not received back by the principal after completion of job work or otherwise or are not supplied from the place of business of the job worker **within one year** of being sent out, it shall be deemed that such inputs had been supplied by the principal to the job worker on the day when the said inputs were sent out by the principal to the job worker. **[Section 19 (3)]**. However, where the inputs are sent directly to a job worker, the period of one year shall be counted from the date of receipt of inputs by the job worker. **[proviso to Section 19 (3)]**.

Where the capital goods (including plant & Machinery)(other than moulds and dies, jigs and fixtures, or tools) sent for job work are not received back by the principal **within a period of three years** of being sent out, it shall be deemed that such capital goods had been supplied by the principal to the job worker on the day when the said capital goods were sent out by the principal to the job worker. **[Section 19 (6)]**. However, where the capital goods are sent directly to a job worker, the period of three years shall be counted from the date of receipt of capital goods by the job worker. **[proviso to Section 19 (6)]**

Any waste and scrap generated during the job work may be supplied by the job worker directly from his place of business on payment of tax, if such job worker is registered, or by the principal, if the job worker is not registered. **[Section 143 (5)]**

17. Input tax credits in some special cases

In case a registered person ceases to pay tax under composition scheme, he shall be entitled to take credit of input tax in respect of inputs held in stock and on capital goods on the day immediately preceding the date from which he becomes liable to pay tax under normal provisions. **[Section 18(1)(c)]** However the credit on capital goods shall be reduced by five percentage points per quarter of a year or part thereof from the date of invoice or such other documents on which the capital goods were received by the taxable person. **[proviso to**

Section 18(1)(c)] & [Rule 5(1)(a)]. The registered person shall within thirty days file **FORM GST ITC-01**. **[Rule 5(1)(b)]** The details of such ITC furnished shall be duly certified by a practicing chartered account or cost accountant if the aggregate value of claim on account of CGST, SGST, IGST exceeds two lakh rupees. **[Rule 5(1)(c)]**

In case a registered person who was dealing in such goods/services which were exempt under the provisions of GST where eventually these goods or services or both supplied by him become taxable, such person shall be entitled to take ITC in respect of inputs held in stock relating to such exempt supply and on capital goods exclusively used for such exempt supply on the day immediately preceding the date from which such supply becomes taxable. **[Section 18(1)(d)]** However the credit on capital goods shall be reduced by five percentage points per quarter of a year or part thereof from the date of invoice or such other documents on which the capital goods were received by the taxable person. **[proviso to Section 18(1)(d)] & [Rule 5(1)(a)].** The registered person shall within thirty days file **FORM GST ITC-01**. **[Rule 5(1)(b)]** For determining the value of an exempt supply the value of land and building shall be taken as the same as adopted for the purpose of paying stamp duty; and the value of security shall be taken as 1% of the sale value of such security. **[Rule 10(2)].** The details of such ITC furnished shall be duly certified by a practicing chartered account or cost accountant if the aggregate value of claim on account of CGST, SGST, IGST exceeds two lakh rupees. **[Rule 5(1)(c)]**

In case a registered person who was already paying tax under normal provisions and was availing benefit of ITC on Inputs and capital goods, opts to pay tax under composition scheme, then the ITC in respect of stock /Capital goods held by him on the day immediately preceding the date of exercising of such option as reduced by such percentage points as may be prescribed, shall be paid by him either by debiting his electronic credit ledger or by paying such amount in cash. **[Section 18(4)]** Also after payment of such amount, the balance of input tax credit, if any, lying in his electronic credit ledger shall lapse. **[proviso to Section 18(4)].** The ITC on inputs shall be calculated proportionately on the basis of corresponding invoices on which credit had been availed by the registered taxable person on such input. **[Rule 9(1)(a)]** The ITC on capital goods or plant and machinery involved in the remaining residual life in months shall be computed on pro-rata basis, taking the residual life as five years. **[Rule 9(1)(b)]**

In case a registered person who was dealing in such goods/services which were taxable under the provisions of GST where eventually these goods or services or both supplied by him become wholly exempt, ITC in respect of stock / Capital goods held on the day immediately preceding the date of such exemption as reduced by such percentage points as may be prescribed, shall be paid by him. **[Section 18(4)]** Also after payment of such amount, the balance of input tax credit, if any, lying in his electronic credit ledger shall lapse. **[proviso to Section 18(4)]**. The ITC on inputs shall be calculated proportionately on the basis of corresponding invoices on which credit had been availed by the registered taxable person on such input. **[Rule 9(1)(a)]** The ITC on capital goods or plant and machinery involved in the remaining residual life in months shall be computed on pro-rata basis, taking the residual life as five years. **[Rule 9(1)(b)]**

Manual > GST ITC-01 - Claim made under Section 18 (1) (a)

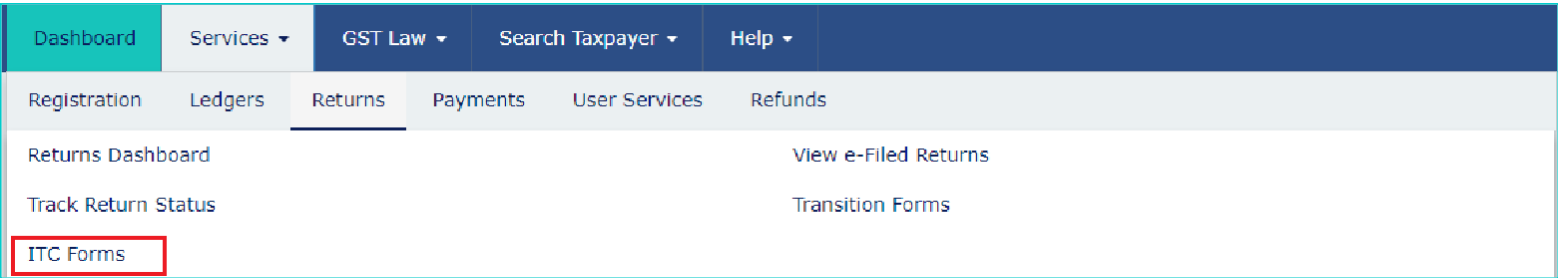
How can I declare claim under Section 18 (1) (a) of ITC in Form GST ITC-01?

To declare and file claim of ITC under Section 18 (1) (a) in Form ITC-01, perform the following steps:

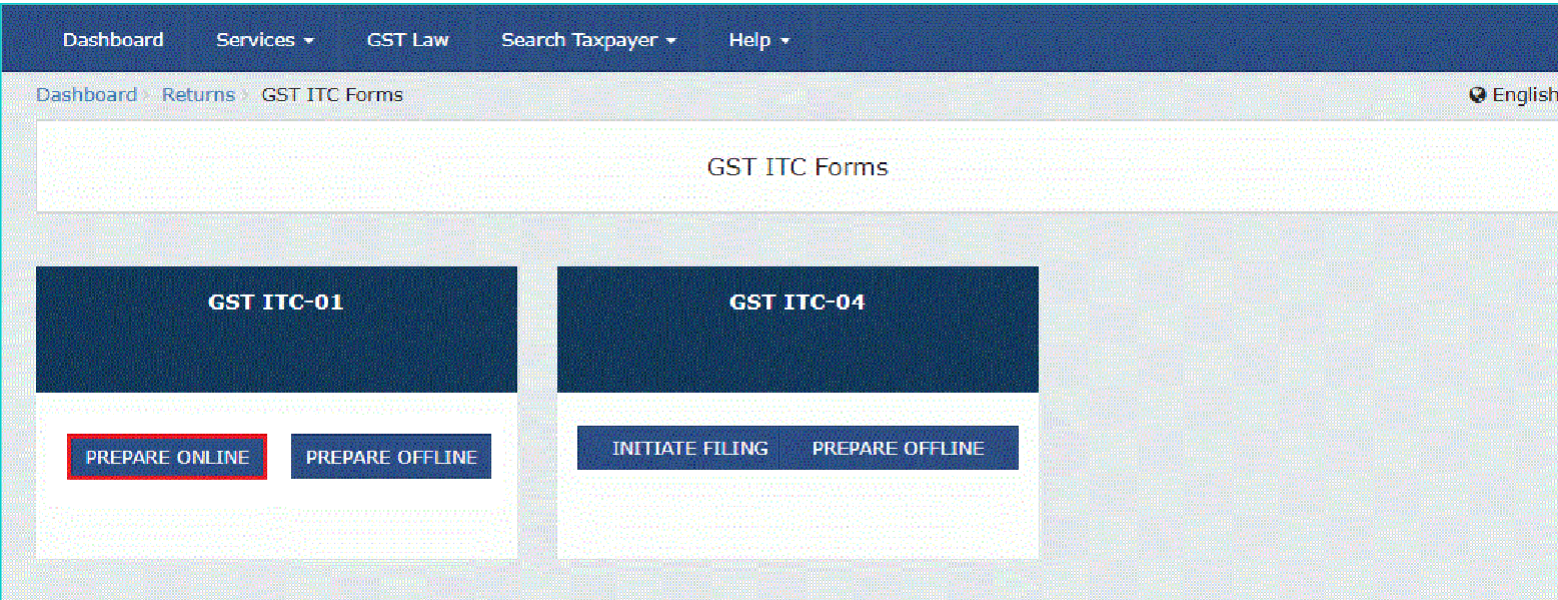
- 1. [Login and Navigate to ITC-01 page](#)
- 2. [Declaration for claim of input tax credit under sub-section \(1\) of section 18](#)
- 3. [Preview GST ITC-01](#)
- 4. [Submit GST ITC-01 to freeze data](#)
- 5. [File GST ITC-01 with DSC/EVC](#)

1. Login and Navigate to ITC-01 page

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



- 4. The **GST ITC Forms** page is displayed. In the GST ITC-01 tile, click the **PREPARE ONLINE** button if you want to prepare the statement by making entries on the GST Portal.



2. Declaration for claim of input tax credit under sub-section (1) of section 18

- 1. Select the appropriate section from the **Claim made under** drop-down list.

GSTIN - 07AJIPA1572EK11

Legal Name - ANGAD JASBIRSINGH ARORA

Trade Name - AutomationsTest

Declaration for claim of input tax credit under sub-section (1) of section 18



• Indicates Mandatory Fields

Claim made under •

Select ▼

• If you have more than 1500 invoices, then please use upload functionality to upload the invoices.

BACK

Section 18(1)(a) is applicable for taxpayers who have applied for registration within 30 days of becoming liable and can be filed only once.

2. In the **GSTIN** field, enter the GSTIN of the supplier who supplied the goods or services.

3. In the **Invoice Number** field, enter the invoice number.

4. In the **Invoice Date** field, select the date on which the invoice was generated using the calendar.

Note: Invoice date should be prior to grant of approval.

5. Select the **Goods Type** from the drop-down list.

6. In the **Description of inputs** field, enter the description of inputs held in stock, inputs contained in semi-furnished or finished goods held in stock.

7. Select the **Unit Quantity Code (UQC)** from the drop-down list.

8. In the **Quantity** field, enter the quantity of inputs.

9. In the **Value(as adjusted by debit note/ credit note)** field, enter the invoice value.

10. Enter the amount of ITC claimed as Central Tax, State/UT Tax, Integrated tax and Cess as appropriate.

Note: CGST and SGST amount should be same and sum of CGST and SGST should not exceed the invoice value (IGST).

In case of Inter-State purchase, IGST amount should not exceed the invoice Value.

11. Click the **ADD** button.

Claim made under •

Section 18(1)(c) ▼

• If you have more than 1500 invoices, then please use upload functionality to upload the invoices.

• For Section 18(1)(c) – Applicable for taxpayers Opting out of Composition. Can be filed only once in a financial year

Date of Composition[For claim made under section 18 (1)(c)]

01/08/2017

GSTIN •

Enter Supplier GSTIN

Invoice Number •

Enter Invoice Number

Invoice Date •

DD/MM/YYYY



Item Details

Goods Type •	Description of inputs •	Unit Quantity Code (UQC) •	Quantity •	Value(As adjusted by debit note/credit note)(₹) •	Amount of ITC claimed		Actions
					Integrated Tax (₹) •	Cess (₹)	
Select ▼		Select ▼					+ ADD

SAVE

BACK

12. Details are added. Click the **SAVE** button.

Claim made under Section 18(1)(c)

ⓘ If you have more than 1500 invoices, then please use upload functionality to upload the invoices.

ⓘ For Section 18(1)(c) – Applicable for taxpayers Opting out of Composition. Can be filed only once in a financial year

Date of Composition[For claim made under section 18 (1)(c)]

01/08/2017

GSTIN *

07AJIPA1572EO1X

Invoice Number *

A1234

Invoice Date *

06/07/2017



Item Details

Goods Type *	Description of inputs *	Unit Quantity Code (UQC) *	Quantity *	Value(As adjusted by debit note/credit note)(₹) *	Amount of ITC claimed			Actions
					Central Tax (₹) *	State/UT Tax (₹) *	Cess (₹)	
Inputs h ▾	Cotton	BAGS -B ▾	34	₹55,55,555.0	₹1,234.00	₹1,234.00		
Select ▾		Select ▾						+ ADD

SAVE

BACK

Invoice is saved. You can click the Edit/ Delete icon to edit or delete the invoice.

Claim made under Section 18(1)(c)

ⓘ If you have more than 1500 invoices, then please use upload functionality to upload the invoices.

ⓘ For Section 18(1)(c) – Applicable for taxpayers Opting out of Composition. Can be filed only once in a financial year

Date of Composition[For claim made under section 18 (1)(c)]

01/08/2017

GSTIN *

Enter Supplier GSTIN

Invoice Number *

Enter Invoice Number

Invoice Date *

DD/MM/YYYY



Item Details

Goods Type *	Description of inputs *	Unit Quantity Code (UQC) *	Quantity *	Value(As adjusted by debit note/credit note) (₹) *	Amount of ITC claimed			Actions
					Central Tax (₹) *	State/UT Tax (₹) *	Cess (₹)	
Select ▾		Sele ▾						+ ADD

SAVE

Processed Invoices

GSTIN	Invoice		Actions
	No.	Date	
07AJIPA1572EO1X (View items)	A1234	06/07/2017	

BACK

PREVIEW

SUBMIT

FILE ITC WITH DSC

FILE ITC WITH EVC

1. Click the **PREVIEW** button to preview the draft for GST ITC-01.

Draft is displayed in PDF format.

ITC01_07AJIPA1572EK11_2017 (1).pdf

1 / 1

GST ITC01

Note: Please ensure that figures shown in preview file are same as available in the summary sheet seen in Offline Tool. Proceed to Submit only after viewing the Preview of this return(ITC01). No changes can be made once the form is submitted successfully.

Year

2017

1. GSTIN	07AJIPA1572EK11
2(a). Legal name of the registered person	ANGAD JASBIRSINGH ARORA
2(b). Trade name, if any	AutomationsTest
2(c). Date of Registration/grant of Registration/Notification, whichever applicable	01-08-2017

Note: All amounts displayed in the tables are in INR.

8 (a) Inputs held in Stock

No. of Records	Total Central Tax	Total State/UT Tax	Total Integrated Tax	Total Cess	Total Invoice Value
1	1234	1234	0	0	5555555

8 (b) Inputs contained in semi-finished and finished goods held in stock

4. Submit GST ITC-01 to freeze data

1. Click the **SUBMIT** button to submit GST ITC-01.

Claim made under •

Section 18(1)(c)

❗ If you have more than 1500 invoices, then please use upload functionality to upload the invoices.

❗ For Section 18(1)(c) – Applicable for taxpayers Opting out of Composition. Can be filed only once in a financial year

Date of Composition[For claim made under section 18 (1)(c)]
01/08/2017

GSTIN •

Enter Supplier GSTIN

Invoice Number •

Enter Invoice Number

Invoice Date •

DD/MM/YYYY

Item Details

Goods Type •	Description of inputs •	Unit Quantity Code (UQC) •	Quantity •	Value(As adjusted by debit note/credit note) (₹) •	Amount of ITC claimed			Actions
					Central Tax (₹) •	State/UT Tax (₹) •	Cess (₹)	
<div>Select</div>	<div></div>	<div>Sele</div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div>+ ADD</div>

SAVE

Processed Invoices

GSTIN	Invoice		Actions
	No.	Date	
07AJIPA1572EO1X (View items)	A1234	06/07/2017	<div><div></div><div></div></div>

BACK

PREVIEW

SUBMIT

FILE ITC WITH DSC

FILE ITC WITH EVC

2. Click the **PROCEED** button.

Claim made under •

Section 18(1)(c)

❗ If you have more than 1500 invoices, then please use upload functionality to upload the invoices.

❗ For Section 18(1)(c) – Applicable for taxpayers Opting out of Composition. Can be filed only once in a financial year

Date of Composition[For claim made under section 18 (1)(c)]
01/08/2017

GSTIN •

Enter Supplier GSTIN

Invoice Number •

Enter Invoice Number

Invoice Date •

DD/MM/YYYY

Item Details

Goods Type •	Description of inputs •	Unit Quantity Code	Quantity •	Value(As adjusted by debit note/credit note)	Amount of ITC claimed			Actions
					Central Tax	State/UT Tax	Cess (₹)	

Once you fill the details in relevant Tables, please be informed that once Submit button is clicked, no modification will be allowed. Are you sure, you want to Submit?

CANCEL

PROCEED

3. Once you submit the data, the same is frozen and you cannot change any fields. Refresh the page.

4. Refresh the page and the status of GST ITC-01 changes to Submitted after the submission of GST ITC-01.

Declaration for claim of input tax credit under sub-section (1) of section 18



• Indicates Mandatory Fields

Claim made under •

Section 18(1)(c) ▼

❗ If you have more than 1500 invoices, then please use upload functionality to upload the invoices.

❗ For Section 18(1)(c) – Applicable for taxpayers Opting out of Composition. Can be filed only once in a financial year

Date of Composition[For claim made under
section 18 (1)(c)]

01/08/2017

GSTIN •

Enter Supplier GSTIN

Invoice Number •

Enter Invoice Number

Invoice Date •

DD/MM/YYYY



Item Details



Goods Type •	Description of inputs •	Unit Quantity Code (UQC) •	Quantity •	Value(As adjusted by debit note/credit note) (₹) •	Amount of ITC claimed			Actions
					Central Tax (₹) •	State/UT Tax (₹) •	Cess (₹)	

Update Certifying Chartered Accountant's or Cost Accountant's Details

After submitting and before filing GST ITC-01, if ITC claimed is more than Rs. 2 lakh, then you need to update the Chartered Accountant (CA)/Cost Accountant details. You also need to upload the CA/Cost Accountant certificate on the GST Portal.

1. In the **Name of the Firm issuing certificate** field, enter the name of the firm which issued the certificate.
2. In the **Name of the certifying Chartered Accountant/Cost Accountant** field, enter the name of the Chartered Accountant or Cost Accountant.
3. In the **Membership number** field, enter the membership number of the Chartered Accountant or Cost Accountant.
4. Select the **Date of issuance of certificate** using the calendar.
5. Upload the **Chartered Accountant or Cost Accountant** certificate in JPEG format with maximum size of 500 KB.
6. Click the **SAVE CA DETAILS** button.

Particulars of certifying Chartered Accountant or Cost Accountant [where applicable]

Name of the Firm issuing certificate *	Name of the certifying Chartered Accountant/Cost Accountant *
<input type="text" value="Enter Name"/>	<input type="text" value="Name of the Firm issuing certificate"/>
Membership number *	Date of issuance of certificate *
<input type="text" value="Enter Membership number"/>	<input type="text" value="DD/MM/YYYY"/> 
Attachment (option for uploading certificate) *	
 Only JPEG/PDF file format is allowed Maximum file size for upload is 500 KB	
<input type="button" value="Choose File"/> No file chosen	
<div>SAVE CA DETAILS</div>	
<input type="checkbox"/> I/We 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 *	
<input type="text" value="Select"/>	
Name of authorized signatory *	Designation / Status *
Date *	
05/01/2018	
<div>BACKPREVIEWSUBMITFILE ITC WITH DSCFILE ITC WITH EVC</div>	

5. File GST ITC-01 with DSC/ EVC

1. Select the checkbox for declaration.
2. In the **Authorised Signatory** drop-down list, select the authorized signatory. This will enable the two buttons - **FILE ITC WITH DSC** or **FILE ITC WITH EVC**.
3. Click the **FILE ITC WITH DSC** or **FILE ITC WITH EVC** button to file GST ITC-01.

[Dashboard](#) ▾ [Services](#) ▾ [GST Law](#) [Search Taxpayer](#) ▾ [Help](#) ▾[Dashboard](#) ▾ [Returns](#) ▾ [ITC Forms](#) ▾ [ITC01](#)

English

GSTIN - 07AJIPA1572EK11
Submit Status- SubmittedLegal Name - ANGAD JASBIRSINGH ARORA
Filing Status- Not Filed

Trade Name - AutomationsTest

Declaration for claim of input tax credit under sub-section (1) of section 18



Indicates Mandatory Fields

Claim made under*

Section 18(1)(c) ▾

❗ If you have more than 1500 invoices, then please use upload functionality to upload the invoices.

❗ For Section 18(1)(c) – Applicable for taxpayers Opting out of Composition. Can be filed only once in a financial year

Date of Composition[For claim made under
section 18 (1)(c)]
01/08/2017

GSTIN*

Enter Supplier GSTIN

Invoice Number*

Enter Invoice Number

Invoice Date*

DD/MM/YYYY



Item Details

Goods Type*	Description of inputs*	Unit Quantity Code (UQC)*	Quantity*	Value(As adjusted by debit note/credit note) (₹)*	Amount of ITC claimed			Actions
					Central Tax (₹)*	State/UT Tax (₹)*	Cess (₹)	
Select ▾		Select ▾						+ ADD

SAVE

Processed Invoices

GSTIN	Invoice		Actions
	No.	Date	
07AJIPA1572EO1X (View Items)	A1234	06/07/2017	

☒ I/We 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 ▾

Name of authorized signatory*

ANGAD

Designation / Status*

Director

Date*

05/01/2018

BACK

PREVIEW

SUBMIT

FILE ITC WITH DSC

FILE ITC WITH EVC

FILE WITH DSC:

a. Click the **PROCEED** button.



Warning

You are about to file Section 18C of ITC-01 of 07AJIPA1572EK11. Would you like to proceed? No changes can be made in this return after filing.

CANCEL

PROCEED

☒ I/We 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.

b. Select the certificate and click the **SIGN** button.

FILE WITH EVC:

a. Enter the OTP sent on email and mobile number of the Authorized Signatory registered at the GST Portal and click the **VERIFY** button.

Enter One Time Password

Your OTP has been sent to your mobile number. Please enter your OTP here

CANCEL

VERIFY

4. The success message is displayed. ARN is generated and SMS and email is sent to the taxpayer. Refresh the page.

You've successfully filed the ITC 01 form for 07AJIPA1572EK11 The Acknowledgment Reference Number (ARN) is AA070417000054S.

The status of GST ITC-01 changes to Filed.



Dashboard

Services

GST Law

Search Taxpayer

Help

Dashboard > Returns > ITC Forms > ITC01

English

GSTIN - 07AJIPA1572EK11
Submit Status- SubmittedLegal Name - ANGAD JASBIRSINGH ARORA
Filing Status- Filed

Trade Name - AutomationsTest

Declaration for claim of input tax credit under sub-section (1) of section 18

Indicates Mandatory Fields

Claim made under

Section 18(1)(c)

If you have more than 1500 invoices, then please use upload functionality to upload the invoices.

For Section 18(1)(c) - Applicable for taxpayers Opting out of Composition. Can be filed only once in a financial year

Date of Composition[For claim made under
section 18 (1)(c)]
01/08/2017

GSTIN

Enter Supplier GSTIN

Invoice Number

Enter Invoice Number

Invoice Date



DD/MM/YYYY

Item Details

Goods Type	Description of inputs	Unit Quantity Code (UQC)	Quantity	Value(As adjusted by debit note/credit note)(₹)	Amount of ITC claimed		Actions
					Integrated Tax (₹)	Cess (₹)	
Select		Select					+ ADD

SAVE

Processed Invoices

GSTIN	Invoice		Actions
	No.	Date	
07AJIPA1572EO1X (View Items)	A1234	06/07/2017	 

Date

05/01/2018

BACK

PREVIEW

SUBMIT

FILE ITC WITH DSC

FILE ITC WITH EVC

Manual > GST ITC-02

How can I transfer the matched unutilized Input Tax Credit available in my Electronic Credit Ledger, in case of sale of business / merger / demerger, resulting in change of constitution of business?

A registered taxpayer can apply for transfer the matched Input Tax Credit available in the Electronic Credit Ledger to another business entity in case of transfer of business by way of sale of business / merger / demerger by filing of ITC declaration in FORM GST ITC-02.

However, there are certain pre-requisites for filing this form. These are:

1. In case any registered entity undergo sale, merger, de-merger, amalgamation, lease or transfer, the acquired entity must file ITC declaration for transfer of ITC in the FORM GST ITC-02.
2. The acquired / transferor entity must have matched Input Tax Credit available in the Electronic Credit Ledger, as on effective date of merger/ acquisition/ amalgamation / lease/ transfer.
3. The acquiring entity (transferee) and acquired entity (transferor), both should be registered under the GST regime.
4. The acquired entity (transferor) must have validly filed all the returns for the past periods.
5. All transactions categorized as pending for action of merging entity should be either accepted / rejected / modified, and any liabilities arising out of the returns filed by the transferor must be paid.
6. The transfer of business should be with specific provision of transfer of liabilities which will be the stayed demands of tax, or in respect of litigation /recovery cases. It should be accompanied by the certificate issued by Chartered Accountant or Cost Accountant.

The process of transferring matched unutilized ITC by filing the FORM GST ITC-02 is broadly divided into two steps:

1. The **acquired entity** (transferor) files declaration in FORM GST ITC-02 in the GST portal, specifying the available matched ITC in each major head.
2. The acquiring **entity** (transferee) accepts / rejects the same in GST portal.

This user manual covers both aspects of the whole process.

Steps to be taken by the Acquired Entity (Transferor):

To transfer the matched unutilized ITC by filing the FORM GST ITC-02, please follow the below steps:

1. Access the GST Portal. The **GST Home** page gets displayed.
2. Using your valid credentials, login to the GST Portal. The Taxpayer's Dashboard (transferor) gets displayed.



3. Navigate to the **Services > Returns > ITC Forms** option. The **GST ITC Forms** page gets displayed.



Goods and Services Tax

[Dashboard](#)[Services](#)[GST Law](#)[Search Taxpayer](#)[Help](#)[Registration](#)[Ledgers](#)[Returns](#)[Payments](#)[User Services](#)[Refunds](#)[Returns Dashboard](#)[View e-Filed Returns](#)[Track Return Status](#)[Transition Forms](#)[ITC Forms](#)

4. Click the **Prepare Online** button on the **GST ITC-02** tile.

[Dashboard](#) > [Returns](#) > [GST ITC Forms](#)

English

GST ITC Forms

GST ITC-01

[PREPARE ONLINE](#)[PREPARE OFFLINE](#)

GST ITC-02

[PREPARE ONLINE](#)

GST ITC-04

[INITIATE FILING](#)[PREPARE OFFLINE](#)

GST ITC-03

[INITIATE FILING](#)[PREPARE OFFLINE](#)

Notes:

- The **FORM GST ITC-02** opens-up.
- The amounts of matched unused ITC get auto-filled from the transferor's Electronic Credit Ledger.
- Transferor may choose to transfer all or partial ITC, as desired. For each major head, the **Amount of matched ITC to be transferred** needs to be filled by the transferor.

5. Enter the **GSTIN** of the transferee.

6. Enter the **Amount of matched ITC to be transferred** for each major head under the **Details of ITC to be transferred** section. The entered amount must be less than or equal to the amount of ITC that is shown as available in the Electronic Credit Ledger.

Dashboard > Returns > ITC Forms > ITC02

English

GSTIN - 37ACXPK3463A4ZDLegal Name - Mukesh Dhanjibhai KarshalaTrade Name -Status - Not Filed

Declaration for transfer of ITC in case of sale, merger, demerger, amalgamation, lease or transfer of a business under sub-section (3) of section 18

Indicates Mandatory Fields

37ACXPK3463A2ZF

Mukesh Dhanjibhai Karshala

Details of ITC to be transferred

Tax	Amount of matched ITC available	Amount of matched ITC to be transferred
Central Tax	1,064.00	₹1,064.00
State/UT Tax	5,382.00	₹5,382.00
Integrated Tax	606.00	₹606.00
CESS	208.00	₹208.00

7. Under the section on **Particulars of certifying Chartered Accountant or Cost Accountant**, the acquired entity (transferor) needs to specify the details of a certificate from a practicing chartered accountant or cost accountant, certifying that the sale / merger / amalgamation / lease or transfer of business has been done with specific provision of the Act and Rules. Enter the following details:
- a). Name of the certifying accounting firm.
 - b). Name of the certifying Chartered Accountant / Cost Accountant in the certifying firm.
 - c). Membership number of the certifying firm.
 - d). Date of certificate issued by the certifying accounting firm.

8. Attach a scanned copy of the certificate.

Notes:

- The attachment should either be in JPEG / PDF format.
- File size of attachment should not exceed 500 KB.

Particulars of certifying Chartered Accountant or Cost Accountant

Name of the Firm issuing certificate *

ICC

Name of the certifying Chartered Accountant/Cost Accountant *

VIKRAM BHILARE

Membership number *

121231

Date of issuance of certificate *

21/12/2014

Attachment (option for uploading certificate) *

Only JPEG/PDF file format is allowed

Maximum file size for upload is 500 KB

Choose File

No file chosen

Download Attachment

☐ I/We 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.

9. Click **SAVE** to upload the entered data and the attachment to the GST Portal.

☐ I/We 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.

BACK

SAVE

FILE ITC WITH DSC

FILE ITC WITH EVC

Notes:

- The system will display a confirmation upon saving.
- You can save your application at any time.
- After saving the FORM GST ITC-02, if you return to this form at a later point in time, all the line items will get auto-populated as they were saved.
- You can also retrieve the saved FORM GST ITC-02 by navigating to **Services à User Services à My Saved Applications**.

Dashboard > Returns > ITC Forms > ITC02 English

GSTIN - 37ACXPK3463A4ZD Legal Name - Mukesh Dhanjibhai Karshala Trade Name - Status - **Not Filed**

Declaration for transfer of ITC in case of sale, merger, demerger, amalgamation, lease or transfer of a business under sub-section (3) of section 18

Details saved successfully. ×

▪ Indicates Mandatory Fields

37ACXPK3463A2ZF Mukesh Dhanjibhai Karshala

10. Check the statement box to declare that the furnished information is true and correct.
11. Select an Authorised Signatory from the drop-down, containing a list of authorised signatories that you have configured in the system.
12. File the FORM GST ITC-02 either using the DSC or EVC option.

Notes:

- If you choose the DSC option, make sure to sign with the DSC of selected authorised signatory.
- If you choose the EVC option, the system will send an OTP on the authorised signatory's registered mobile phone number, which you'll be required to enter in a pop-up that appears after selecting this option.
- This user manual has assumed the EVC path for simplicity.


☒ I/We 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 SAVE FILE ITC WITH DSC FILE ITC WITH EVC

13. Click **PROCEED** on the Warning pop-up message.



Warning

You are about to file ITC-02 for the GSTIN 37ACXPK3463A4ZD. Are you sure you want to continue?

CANCEL PROCEED

14. Enter the **OTP** as received.
15. Click **VERIFY**.

Enter One Time Password

Your OTP has been sent to your mobile number. Please enter your OTP here

CANCEL

VERIFY

Notes:

- The system will display a confirmation message on successful filing of the FORM GST ITC-02.
- The confirmation message will also contain the system-generated ARN.

Dashboard > Returns > ITC Forms > ITC02

English

GSTIN - 37ACXPK3463A4ZD Legal Name - Mukesh Dhanjibhai Karshala Trade Name - Status - **Filed**

Declaration for transfer of ITC in case of sale, merger, demerger, amalgamation, lease or transfer of a business under sub-section (3) of section 18

You have successfully filed the ITC-02 for GSTIN 37ACXPK3463A4ZD. The Acknowledgment Reference Number (ARN) is AA371217000072U.

Indicates Mandatory Fields

37ACXPK3463A2ZF Mukesh Dhanjibhai Karshala

- You can download an offline copy of the filed FORM GST ITC-02 in PDF version by clicking the **DOWNLOAD** button.

☒ I/We 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 **DOWNLOAD** SAVE FILE ITC WITH DSC FILE ITC WITH EVC

- In the next stage, the transferee (acquiring unit) of the ITC needs to take an action on your filed FORM GST ITC-02.

Steps to be taken by the Acquiring Entity (Transferee):

After the transferor (or the acquired entity) has filed the FORM GST ITC-02 to transfer the matched unutilized ITC, the transferee (or the acquiring entity) needs to login to the GST Portal and either accept or reject the ITC transfer. To take an action on the transferor's initiated process of ITC transfer, please follow the below steps:

16. Access the GST Portal and login with your valid credentials.
17. Navigate to the **Services > User Services > ITC02 – Pending for actions** option.



Goods and Services Tax

[Dashboard](#)[Services ▾](#)[GST Law](#)[Search Taxpayer ▾](#)[Help ▾](#)[Registration](#)[Ledgers](#)[Returns](#)[Payments](#)[User Services](#)[Refunds](#)[My Saved Applications](#)[View Notices and Orders](#)[Contacts](#)[Holiday List](#)[Grievance / Complaints](#)[Locate GST Practitioner \(GSTP\)](#)[View/Download Certificates](#)[View My Submissions](#)[Search HSN / SAC](#)[Feedback](#)[Generate User Id for Advance Ruling](#)[ITC02 - Pending for actions](#)[RETURN DASHBOARD >](#)[CREATE CHALLAN >](#)[VIEW NOTICE\(S\) AND ORDER](#)

Notes:

- The page, listing the FORM GST ITC-02 will open, requiring you to take action.
- The displayed listing shows:
 - A clickable link in the form of ARN.
 - The transferor's GSTIN and Trade Name.
 - Date of filing.
 - Status.

18. Click the **ARN**.

Dashboard > Returns > ITC02-Pending Actions English

GSTIN - 37ACXPK3463A2ZF Legal Name - Mukesh Dhanjibhai Karshala Trade Name -

Declaration for transfer of ITC in case of sale, merger, demerger, amalgamation, lease or transfer of a business under sub-section (3) of section 18

S. No.	ARN	GSTIN		Date of filing	Status
1	AA371217000072U	37ACXPK3463A4ZD	Mukesh Dhanjibhai Karshala	2017-12-29	Pending for Action

Notes:

- The filed details of ITC to be transferred corresponding to the selected ARN get displayed.
- The details include the amount of matched ITC to be transferred against each of the major heads – Central Tax, State / UT Tax, Integrated Tax, and CESS.

19. Click either **ACCEPT** or **REJECT** based upon the decision that you want to exercise as the transferee.

Dashboard > Returns > ITC02-Pending Actions > ActionEnglish

GSTIN - 37ACXPK3463A2ZFLegal Name - Mukesh Dhanjibhai KarshalaTrade Name -Status : Pending for Action

Declaration for transfer of ITC in case of sale, merger, demerger, amalgamation, lease or transfer of a business under sub-section (3) of section 18

Transferor GSTIN/UIN - 37ACXPK3463A4ZDARN - AA371217000072U

Transferor Legal Name - Mukesh Dhanjibhai KarshalaDate of filing - 2017-12-29

Details of ITC to be transferred

Tax	Amount of matched ITC to be transferred
Central Tax	₹1,064.00
State/UT Tax	₹5,382.00
Integrated Tax	₹606.00
CESS	₹208.00

ACCEPT

REJECT

BACK

FILE ITC WITH DSC

FILE ITC WITH EVC

- Notes:**
- On **ACCEPT**: The ITC will be transferred to the transferee, and the Electronic Credit Ledger of the acquiring entity (transferee) will get updated.
 - On **REJECT**: The ITC will not be transferred to the transferee, and the Electronic Credit Ledger of the acquired entity will receive back the ITC. The Electronic Credit Ledger of the merged entity (transferee) will not get affected.
 - After clicking **ACCEPT** / **REJECT** on this screen, the transferee needs to file his response in the system to complete the process. Simply clicking the **ACCEPT** / **REJECT** button without completing the filing steps does not make any changes to Electronic Credit Ledgers of either transferor or transferee.
 - This user manual assumes the acceptance of ITC transfer to show the successful completion of the ITC transfer process.

20. Assuming that we have clicked **ACCEPT**, the system will display a confirmation message, and will prompt the user to proceed with filing the response.

Declaration for transfer of ITC in case of sale, merger, demerger, amalgamation, lease or transfer of a business under sub-section (3) of section 18

You have successfully accepted declaration for transfer of ITC in GST ITC-02. Kindly proceed for filing.

Transferor GSTIN/UIN - 37ACXPK3463A4ZDARN - AA371217000072U

Transferor Legal Name - Mukesh Dhanjibhai KarshalaDate of filing - 2017-12-29

Details of ITC to be transferred

Tax	Amount of matched ITC to be transferred
Central Tax	₹1,064.00
State/UT Tax	₹5,382.00
Integrated Tax	₹606.00
CESS	₹208.00

ACCEPT

REJECT

☐ I/We 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.

BACK

FILE ITC WITH DSC

FILE ITC WITH EVC

21. Check the declaration to state that the given information is true and correct.
22. Select an Authorised Signatory from the drop-down, containing a list of authorised signatories that you have configured in the system.

Details of ITC to be transferred

Tax	Amount of matched ITC to be transferred
Central Tax	₹1,064.00
State/UT Tax	₹5,382.00
Integrated Tax	₹606.00
CESS	₹208.00

ACCEPT

REJECT

☒ I/We 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 ITC WITH DSC

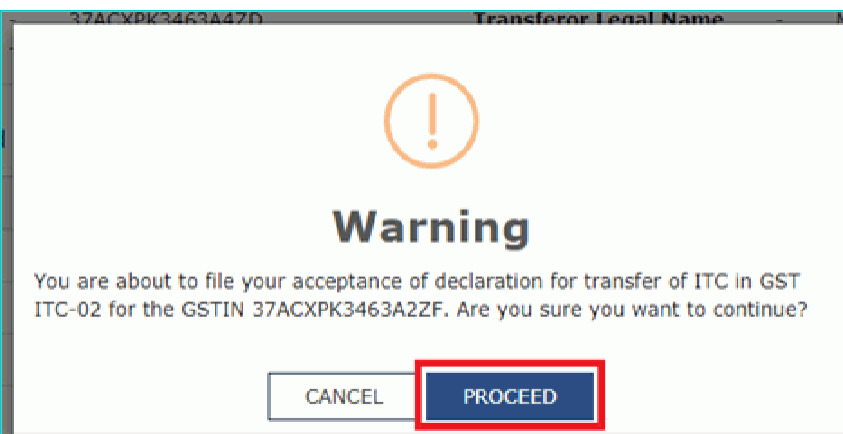
FILE ITC WITH EVC

23. File the form either using the DSC or EVC option.

Notes:

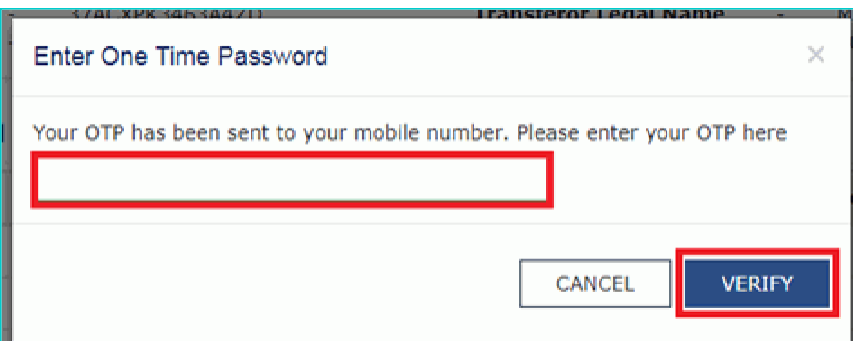
- If you choose the DSC option, make sure to sign with the DSC of selected authorised signatory.
- If you choose the EVC option, the system will send an OTP on the authorised signatory's registered mobile phone number, which you'll be required to enter in a pop-up that appears after selecting this option.
- This user manual has assumed the EVC path for simplicity.

24. Click **PROCEED** on the Warning pop-up message.



25. Enter the **OTP** as received.

26. Click **VERIFY**.



Notes:

- The system will display a confirmation message on successfully completing the ITC transfer process.
- The confirmation message will also contain the system-generated ARN.

27. Click **BACK** to return to the **ITC-02 – Pending for actions** screen.

Declaration for transfer of ITC in case of sale, merger, demerger, amalgamation, lease or transfer of a business under sub-section (3) of section 18

You have successfully filed acceptance of declaration for transfer of ITC in GST ITC-02 for GSTIN 37ACXPK3463A2ZF. The Acknowledgment Reference Number (ARN) is AA371217000073S.

Transferor GSTIN/UIN	-	37ACXPK3463A4ZD	Transferor Legal Name	-	Mukesh Dhanjibhai Karshala
ARN	-	AA371217000072U	Date of filing	-	2017-12-29

Details of ITC to be transferred

Tax	Amount of matched ITC to be transferred
Central Tax	₹1,064.00
State/UT Tax	₹5,382.00
Integrated Tax	₹606.00
CESS	₹208.00

BACK

28. Notice the status changes to **Accepted**.

Declaration for transfer of ITC in case of sale, merger, demerger, amalgamation, lease or transfer of a business under sub-section (3) of section 18

S. No.	ARN	GSTIN		Date of filing	Status
1	AA371217000072U	37ACXPK3463A4ZD	Mukesh Dhanjibhai Karshala	2017-12-29	Accepted

Manual > GST ITC-02A

How can I transfer ITC and file Form GST ITC-02A?

A person having multiple places of business in a State or Union territory may be granted separate registration for each place of business.

If a registered person, who has obtained separate registration for multiple places of business in a State/UT and intends to transfer unutilized matched Input Tax Credit lying in his/her Electronic Credit Ledger of an existing entity (the transferor entity) to newly registered entities/place of businesses (transferee entity), then transferor entity (existing entity) has to file Form GST ITC-02A on GST Portal, within 30 days from obtaining such registration and transferee entity (newly registered entity) can accept or reject the same.

To transfer ITC and file Form GST ITC-02A as a transferor entity, perform following steps:

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

Dashboard	Services ▾	GST Law	Downloads ▾	Search Taxpayer ▾	Help ▾	e-Way Bill System	New Return (Trial) ▾	E-Invoice
Registration	Ledgers	Returns	Payments	User Services	Refunds			
Returns Dashboard							New Return (Trial)	
File Returns (Prod)							Manage Return Profile (Trial)	
File Amendment Return							View Filed Returns	
View/Download Filed Forms/Returns							Track Return Status	
Transition Forms							ITC Forms	
Annual Return							TDS and TCS credit received	

3. The **GST ITC Forms** page gets displayed. Click the **TRANSFER ITC** button on the **GST ITC-02A** tile.

Dashboard > Returns > GST ITC Forms

English

GST ITC Forms

GST ITC-01

PREPARE ONLINE

PREPARE OFFLINE

GST ITC-02

PREPARE ONLINE

GST ITC-02A

Declaration for transfer of ITC pursuant to registration under sub-section (2) of section 25

TRANSFER ITC

TAKE ACTION

GST ITC-03

PREPARE ONLINE

PREPARE OFFLINE

GST ITC-04 : Details of goods/capital goods sent to job worker and received back

PREPARE ONLINE

PREPARE OFFLINE

4. Enter the **GSTIN of Transferee**. Based on GSTIN of Transferee, Transferee Legal Name and Trade Name are auto-populated.
5. The amount of credit available in the Electronic Credit Ledger is displayed. Enter the details of ITC to be transferred to the Transferee. You can enter all or part of ITC as available in this table for transfer. Click **SAVE** to save the details.

GSTIN - 12CEHPS3060R3Z0

Legal Name - BUNDI SILICA EXPORTS

Trade Name - GSTN

Status - **Not Filed**

Declaration of transfer of ITC in case of obtaining seperate registration within a State or Union territory

Indicates Mandatory Fields

GSTIN of Transferee

12CEHPS3060R4ZZ

Transferee Legal Name

BUNDI SILICA EXPORTS

Transferee Trade Name

GSTN

Transferee Action -

Details of ITC to be transferred

Tax	Amount of matched ITC available (₹)	Amount of matched ITC to be transferred (₹)
Central tax	₹9,377.00	₹5,626.00
State/UT tax	₹10,000.00	₹6,000.00
Integrated tax	₹10,000.00	₹6,000.00
Cess	₹10,000.00	₹6,000.00

BACK

SAVE

FILE ITC WITH DSC

FILE ITC WITH EVC

5a. A confirmation message is displayed that data is saved successfully.

Details saved successfully.

X

Indicates Mandatory Fields

GSTIN of Transferee

12CEHPS3060R4ZZ

Transferee Legal Name

BUNDI SILICA EXPORTS

Transferee Trade Name

GSTN

Transferee Action -

Details of ITC to be transferred

Tax	Amount of matched ITC available (₹)	Amount of matched ITC to be transferred (₹)
Central tax	₹9,377.00	₹5,626.00
State/UT tax	₹10,000.00	₹6,000.00
Integrated tax	₹10,000.00	₹6,000.00
Cess	₹10,000.00	₹6,000.00

☐ 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.

BACK

PREVIEW DRAFT GST ITC-02A (PDF)

SAVE

FILE ITC WITH DSC

FILE ITC WITH EVC

6. Click the **PREVIEW** button to view the summary page of Form GST ITC-02A for your review.

Details saved successfully.

X

Indicates Mandatory Fields

GSTIN of Transferee

12CEHPS3060R4ZZ

Transferee Legal Name

BUNDI SILICA EXPORTS

Transferee Trade Name

GSTN

Transferee Action -

Details of ITC to be transferred

Tax	Amount of matched ITC available (₹)	Amount of matched ITC to be transferred (₹)
Central tax	₹9,377.00	₹5,626.00
State/UT tax	₹10,000.00	₹6,000.00
Integrated tax	₹10,000.00	₹6,000.00
Cess	₹10,000.00	₹6,000.00

☐ 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.

BACK

PREVIEW DRAFT GST ITC-02A (PDF)

SAVE

FILE ITC WITH DSC

FILE ITC WITH EVC

6a. The summary page of Form GST ITC-02A in PDF format is displayed.

Form GST ITC-02A

[See rule – 41A]

Declaration for transfer of ITC pursuant to registration under sub-section (2) of section 25

1.	GSTIN of transferor	12CEHPS3060R3Z0
2.	Legal name of transferor	BUNDI SILICA EXPORTS
3.	Trade name, if any	GSTN
4.	GSTIN of transferee	12CEHPS3060R4ZZ
5.	Legal name of transferee	BUNDI SILICA EXPORTS
6.	Trade name, if any	GSTN

7. Details of ITC to be transferred

Tax/Cess	Amount of matched ITC available (₹)	Amount of matched ITC to be transferred (₹)
1	2	3
Central tax	9,377.00	5,626.00
State/UT tax	10,000.00	6,000.00
Integrated tax	10,000.00	6,000.00
Cess	10,000.00	6,000.00

7. Select the checkbox for declaration. From the **Authorised Signatory** drop-down list, select the authorized signatory. Click the **FILE ITC WITH DSC** or **FILE ITC WITH EVC** button, as applicable.

GSTIN of Transferee

12CEHPS3060R4ZZ

Transferee Legal Name

BUNDI SILICA EXPORTS

Transferee Trade Name

GSTN

Transferee Action

Details of ITC to be transferred

Tax	Amount of matched ITC available (₹)	Amount of matched ITC to be transferred (₹)
Central tax	₹9,377.00	₹5,626.00
State/UT tax	₹10,000.00	₹6,000.00
Integrated tax	₹10,000.00	₹6,000.00
Cess	₹10,000.00	₹6,000.00

☒ 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

PREVIEW DRAFT GST ITC-02A (PDF)

SAVE

FILE ITC WITH DSC

FILE ITC WITH EVC

7 (a) **To FILE ITC WITH DSC:** Click the **PROCEED** button and then select the certificate and click the **SIGN** button.

7(b) **To FILE ITC WITH EVC:** Enter the OTP sent on email and mobile number of the Authorized Signatory registered at the GST Portal and click the **VERIFY** button.

8. Click **PROCEED**.

!

Warning

You are about to file ITC-02A for the GSTIN 12CEHPS3060R3Z0. Are you sure you want to continue?

CANCEL


PROCEED

9. The success message with ARN is displayed. The status of Form GST ITC-02A is changed to **Filed**.

Note: After Form GST ITC-02A is successfully filed by the transferor entity:

- An e-mail and SMS notification will go to transferee entity for their acceptance or rejection of Form ITC-02A, in order to transfer or reject the Input tax credit being transferred.
- Post filing of Form GST ITC-02A, Electronic Credit Ledger of transferor entity will get updated with a debit entry for the amount mentioned in the Form.

Select Period

From 10/04/2020 To 14/04/2020 

GO

Viewing Electronic Credit ledger details from 10/04/2020 to 14/04/2020

Sr. No.	Date	Reference No.	Tax Period, if any	Description	Transaction Type (Debit/Credit)	Credit / Debit (₹)					
						Integrated Tax (₹)	Central tax	State Tax	Cess	Total	
1	-	-	-	Opening Balance	-	-	-	-	-	-	
2	10/04/2020	AA1204200000099	Apr-20	Debit on account of GST ITC-02A	Credit	6,000.00	5,626.00	6,000.00	6,000.00	23,626.00	
3	14/04/2020	AA1204200000110	Apr-20	Credit on account of acceptance of GST ITC-02A	Credit	1.00	1.00	1.00	1.00	4.00	
4	-	-	-	Closing Balance	-	-	-	-	-	-	



10. Click the **DOWNLOAD FILED GST ITC-02A (PDF)** button to download Form GST ITC-02A.

GSTIN - 12CEHPS3060R3Z0

Legal Name - BUNDI SILICA
EXPORTS

Trade Name - GSTN

Status - Filed

Declaration of transfer of ITC in case of obtaining separate registration within a State or Union territory



GST ITC-02A of 12CEHPS3060R3Z0 has been successfully filed on 10/04/2020. The Acknowledgment Reference Number: is AA120420000008B. The GST ITC-02A can be viewed later by accessing Login=>Services=>Returns=>View filed Return/statement. ARN details have been sent to your registered Email id and SMS.

Indicates Mandatory Fields

GSTIN of Transferee *

12CEHPS3060R4ZZ

Transferee Legal Name

BUNDI SILICA EXPORTS

Transferee Trade Name

GSTN

Transferee Action - Pending for Action

Details of ITC to be transferred

Tax	Amount of matched ITC available (₹)	Amount of matched ITC to be transferred (₹)
Central tax	₹9,377.00	₹5,626.00
State/UT tax	₹10,000.00	₹6,000.00
Integrated tax	₹10,000.00	₹6,000.00
Cess	₹10,000.00	₹6,000.00

☒ 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

DOWNLOAD FILED GST ITC-02A (PDF)

SAVE

FILE ITC WITH DSC

FILE ITC WITH EVC

11. Form GST ITC-02A is displayed in PDF format.

Form GST ITC-02A

[See rule – 41A]

Declaration for transfer of ITC pursuant to registration under sub-section (2) of section 25

ARN: AA120420000008B

Date: 10/04/2020

1. GSTIN of transferor	12CEHPS3060R3Z0
2. Legal name of transferor	BUNDI SILICA EXPORTS
3. Trade name, if any	GSTN
4. GSTIN of transferee	12CEHPS3060R4ZZ
5. Legal name of transferee	BUNDI SILICA EXPORTS
6. Trade name, if any	GSTN

7. Details of ITC to be transferred

Tax/Cess	Amount of matched ITC available (₹)	Amount of matched ITC to be transferred (₹)
1	2	3
Central tax	9,377.00	5,626.00
State/UT tax	10,000.00	6,000.00
Integrated tax	10,000.00	6,000.00
Cess	10,000.00	6,000.00

8. Action taken by transferee : Pending for action

How can I take action and file Form GST ITC-02A?

A person having multiple places of business in a State or Union territory may be granted separate registration for each place of business.

If a registered person, who has obtained separate registration for multiple places of business in a State/UT and intends to transfer unutilized matched Input Tax Credit lying in his/her Electronic Credit Ledger of an existing entity (the transferor entity) to newly registered entities/place of businesses (transferee entity), then transferor entity (existing entity) has to file Form GST ITC-02A on GST Portal, within 30 days from obtaining such registration and transferee entity (newly registered entity) can accept or reject the same.

After Form GST ITC-02A is successfully filed by the transferor entity, transferee entity needs to accept or reject Form ITC-02A, in order to transfer or reject the Input tax credit being transferred.

To take action and file Form GST ITC-02A as a transferee entity, perform following steps:

1. Access the **www.gst.gov.in** URL. The GST Home page is displayed. Login to the GST Portal with valid credentials.
2. Click the **Services > Returns > ITC Forms** command.
3. The **GST ITC Forms** page gets displayed. Click the **TAKE ACTION** button on the **GST ITC-02A** tile.

GST ITC Forms

GST ITC-01

[PREPARE ONLINE](#) [PREPARE OFFLINE](#)

GST ITC-02

[PREPARE ONLINE](#)

GST ITC-02A

Declaration for transfer of ITC pursuant to registration under sub-section (2) of section 25

[TRANSFER ITC](#)[TAKE ACTION](#)

GST ITC-03

[PREPARE ONLINE](#) [PREPARE OFFLINE](#)

GST ITC-04 : Details of goods/capital goods sent to job worker and received back

[PREPARE ONLINE](#) [PREPARE OFFLINE](#)

4. List of all ARNs which are pending for action, accepted or rejected by transferee entity is displayed. Select the **ARN** hyperlink to take action.

GSTIN - 12CEHPS3060R4ZZ

Legal Name - BUNDI SILICA EXPORTS

Trade Name - GSTN

Declaration for transfer of ITC pursuant to registration under sub-section (2) of section 25



S. No.	ARN	GSTIN of Transferor	Legal Name of Business	Date of filing	Status
1	AA220220000046E	12CEHPS3060R3Z0	BUNDI SILICA EXPORTS	2020-04-10	Pending for Action
2	AA220220000067A	12CEHPS3060R3Z0	BUNDI SILICA EXPORTS	2020-04-07	Accepted
3	AA220220000046E	12CEHPS3060R3Z0	BUNDI SILICA EXPORTS	2020-04-07	Rejected
4	AA220220000026G	12CEHPS3060R3Z0	BUNDI SILICA EXPORTS	2020-04-07	Accepted

[BACK](#)

5. By clicking on ARN, details of ITC which is to be transferred by transferor entity gets displayed. Click either **ACCEPT** or **REJECT** based upon the decision that you want to exercise as the transferee entity.

Note:

- You cannot modify the amount as a transferee entity.
- On acceptance by the transferee entity, ITC will be transferred to the transferee entity.
- On rejection by the transferee entity, ITC will not be transferred to the transferee entity and the amount mentioned in 'Form GST ITC-02A' will be re-credited in the Electronic Credit Ledger of transferor entity.

Dashboard > Returns > ITC Forms > ITC 02A > ActionsEnglish

GSTIN - 12CEHPS3060R4ZZLegal Name - BUNDI SILICA EXPORTSTrade Name - GSTNStatus : Pending for Action

Declaration for transfer of ITC pursuant to registration under sub-section (2) of section 25

Transferor GSTIN/UIN ARN12CEHPS3060R3Z0AA220220000046ETransferor Legal NameBUNDI SILICA EXPORTSDate of filing10/04/2020

Details of ITC to be transferred

Tax	Amount of matched ITC to be transferred (₹)
Central tax	₹5,626.00
State/UT tax	₹6,000.00
Integrated tax	₹6,000.00
Cess	₹6,000.00

ACCEPTREJECT

BACKFILE ITC WITH DSCFILE ITC WITH EVC

6(a). **In case of acceptance:** A confirmation message is displayed on screen that you have successfully accepted declaration of transfer of ITC in Form GST ITC-02A.

Dashboard > Returns > ITC Forms > ITC 02A > ActionsEnglish

GSTIN - 12CEHPS3060R4ZZLegal Name - BUNDI SILICA EXPORTSTrade Name - GSTNStatus : Accepted - Not Filed

Declaration for transfer of ITC pursuant to registration under sub-section (2) of section 25

You have successfully accepted declaration for transfer of ITC in GST ITC-02A. Kindly proceed for filing.

Transferor GSTIN/UIN ARN12CEHPS3060R3Z0AA220220000046ETransferor Legal NameBUNDI SILICA EXPORTSDate of filing10/04/2020

Details of ITC to be transferred

Tax	Amount of matched ITC to be transferred (₹)
Central tax	₹5,626.00
State/UT tax	₹6,000.00
Integrated tax	₹6,000.00
Cess	₹6,000.00

ACCEPTREJECT

☐ 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.

BACKFILE ITC WITH DSCFILE ITC WITH EVC

6(b). **In case of rejection:** A confirmation message is displayed on screen that you have successfully rejected declaration of transfer of ITC in Form GST ITC-02A.

Dashboard > Returns > ITC Forms > ITC 02A > Actions

English

GSTIN - 12CEHPS3060R4ZZ

Legal Name - BUNDI SILICA EXPORTS

Trade Name - GSTN

Status : Accepted - Not Filed

Declaration for transfer of ITC pursuant to registration under sub-section (2) of section 25

You have successfully rejected declaration for transfer of ITC in GST ITC-02A. Kindly proceed for filing.

Transferor GSTIN/ UIN ARN

-

12CEHPS3060R3Z0
AA220220000046E

Transferor Legal Name

-

BUNDI SILICA EXPORTS

Date of filing

-

10/04/2020

Details of ITC to be transferred

Tax	Amount of matched ITC to be transferred (₹)
Central tax	₹5,626.00
State/UT tax	₹6,000.00
Integrated tax	₹6,000.00
Cess	₹6,000.00

ACCEPT

REJECT

☐ 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.

BACK

FILE ITC WITH DSC

FILE ITC WITH EVC

7. Select the checkbox for declaration. From the **Authorised Signatory** drop-down list, select the authorized signatory. Click the **FILE ITC WITH DSC** or **FILE ITC WITH EVC** button.

Declaration for transfer of ITC pursuant to registration under sub-section (2) of section 25



You have successfully accepted declaration for transfer of ITC in GST ITC-02A. Kindly proceed for filing.



Transferor GSTIN/UIN - 12CEHPS3060R3Z0
ARN - AA220220000046E

Transferor Legal Name - BUNDI SILICA EXPORTS
Date of filing - 10/04/2020

Details of ITC to be transferred

Tax	Amount of matched ITC to be transferred (₹)
Central tax	₹5,626.00
State/UT tax	₹5,000.00
Integrated tax	₹5,000.00
Cess	₹5,000.00

ACCEPT

REJECT

☒ 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 ITC WITH DSC

FILE ITC WITH EVC

7 (a) **To FILE ITC WITH DSC:** Click the **PROCEED** button and then select the certificate and click the **SIGN** button.

7(b) **To FILE ITC WITH EVC:** Enter the OTP sent on email and mobile number of the Authorized Signatory registered at the GST Portal and click the **VERIFY** button.

8. Click **PROCEED**.

**Warning**

You are about to file your acceptance of declaration for transfer of ITC in GST ITC-02A for the GSTIN 12CEHPS3060R4ZZ. Are you sure you want to continue?

CANCEL

PROCEED

9. The success message with ARN is displayed. The status of Form GST ITC-02A is changed to **Filed**.

Note: After Form GST ITC-02A is successfully filed by the transferee entity:

- An e-mail and SMS notification will go to transferor entity for action taken by transferee as acceptance/ rejection in the form.
- On acceptance by the transferee entity, Electronic Credit Ledger of transferee entity will be updated accordingly.

Select Period

From 10/04/2020



To 14/04/2020



GO

Viewing Electronic Credit ledger details from 10/04/2020 to 14/04/2020

Sr. No.	Date	Reference No.	Tax Period, if any	Description	Transaction Type (Debit/Credit)	Credit / Debit (₹)				
						Integrated Tax (₹)	Central tax	State Tax	Cess	Total
1	-	-	-	Opening Balance	-	-	-	-	-	-
2	10/04/2020	AA1204200000099	Apr-20	Credit on account of acceptance of GST ITC-02A	Credit	6,000.00	5,626.00	6,000.00	6,000.00	23,626.00
3	14/04/2020	AA1204200000110	Apr-20	Credit on account of acceptance of GST ITC-02A	Credit	1.00	1.00	1.00	1.00	4.00
4	-	-	-	Closing Balance	-	-	-	-	-	-

- On rejection by the transferee entity, ITC will not be transferred to the transferee entity and the amount mentioned in 'Form GST ITC-02A' will be re-credited in the Electronic Credit Ledger of transferor entity.

Electronic Credit Ledger of transferor entity:**Electronic Credit Ledger**

Select Period

From 10/04/2020



To 14/04/2020



GO

Viewing Electronic Credit ledger details from 10/04/2020 to 14/04/2020

Sr. No.	Date	Reference No.	Tax Period, if any	Description	Transaction Type (Debit/Credit)	Credit / Debit (₹)				
						Integrated Tax (₹)	Central tax	State Tax	Cess	Total
1	-	-	-	Opening Balance	-	-	-	-	-	-
2	10/04/2020	AA220220000045G	Apr-20	Credit on account of rejection of GST ITC-02A	Credit	7,581.00	9,193.00	9,260.00	9,260.00	27,424.00
3	14/04/2020	AA1204200000110	Apr-20	Credit on account of acceptance of GST ITC-02A	Credit	1.00	1.00	1.00	1.00	4.00
4	-	-	-	Closing Balance	-	-	-	-	-	-

10. Click the **DOWNLOAD** button to download Form GST ITC-02A.

Dashboard > Returns > ITC Forms > ITC 02A > Actions

English

GSTIN - 12CEHPS3060R4ZZ

Legal Name - BUNDI SILICA EXPORTS

Trade Name - GSTN

Status : Accepted - Filed

Declaration for transfer of ITC pursuant to registration under sub-section (2) of section 25

Acceptance of GST ITC-02A for 12CEHPS3060R4ZZ has been successfully filed on 10/04/2020. The Acknowledgment Reference Number: is AA1204200000099.

Transferor GSTIN/ UIN

-

12CEHPS3060R3Z0

Transferor Legal Name

-

BUNDI SILICA EXPORTS

ARN

-

AA1204200000099

Date of filing

-

10/04/2020

Details of ITC to be transferred

Tax	Amount of matched ITC to be transferred (₹)
Central tax	₹5,626.00
State/UT tax	₹6,000.00
Integrated tax	₹6,000.00
Cess	₹6,000.00

BACK

DOWNLOAD

11. Form GST ITC-02A is displayed in PDF format.

Form GST ITC-02A

[See rule – 41A]

Acceptance/ Rejection declaration for transfer of ITC pursuant to registration under sub-section (2) of section 25

ARN: AA1204200000099

Date: 10/04/2020

1. GSTIN of transferor	12CEHPS3060R3Z0
2. Legal name of transferor	BUNDI SILICA EXPORTS
3. Trade name, if any	GSTN
4. GSTIN of transferee	12CEHPS3060R4ZZ
5. Legal name of transferee	BUNDI SILICA EXPORTS
6. Trade name, if any	GSTN

7. Details of ITC to be transferred

Tax/Cess	Amount of matched ITC to be transferred (₹)
1	2
Central tax	5,626.00
State/UT tax	6,000.00
Integrated tax	6,000.00
Cess	6,000.00

8. Action taken by transferee : Accepted

Manual > GST ITC-03

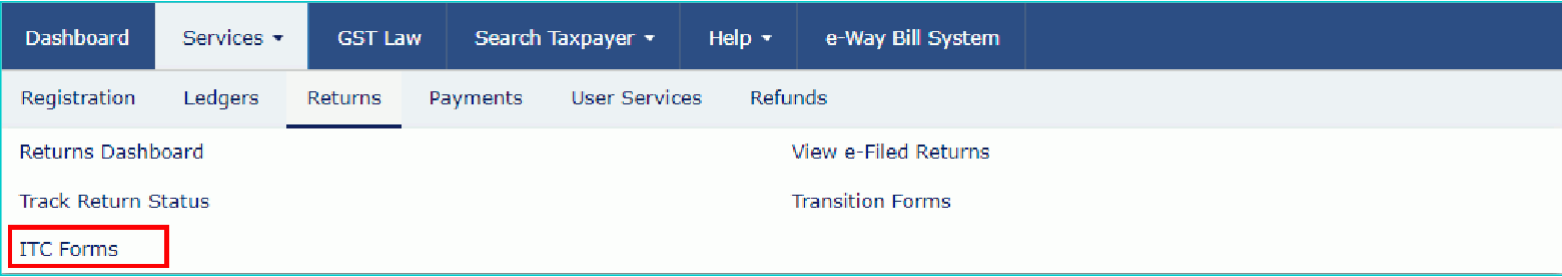
How can I file Form GST ITC-03?

To file Form GST ITC-03, perform following steps:

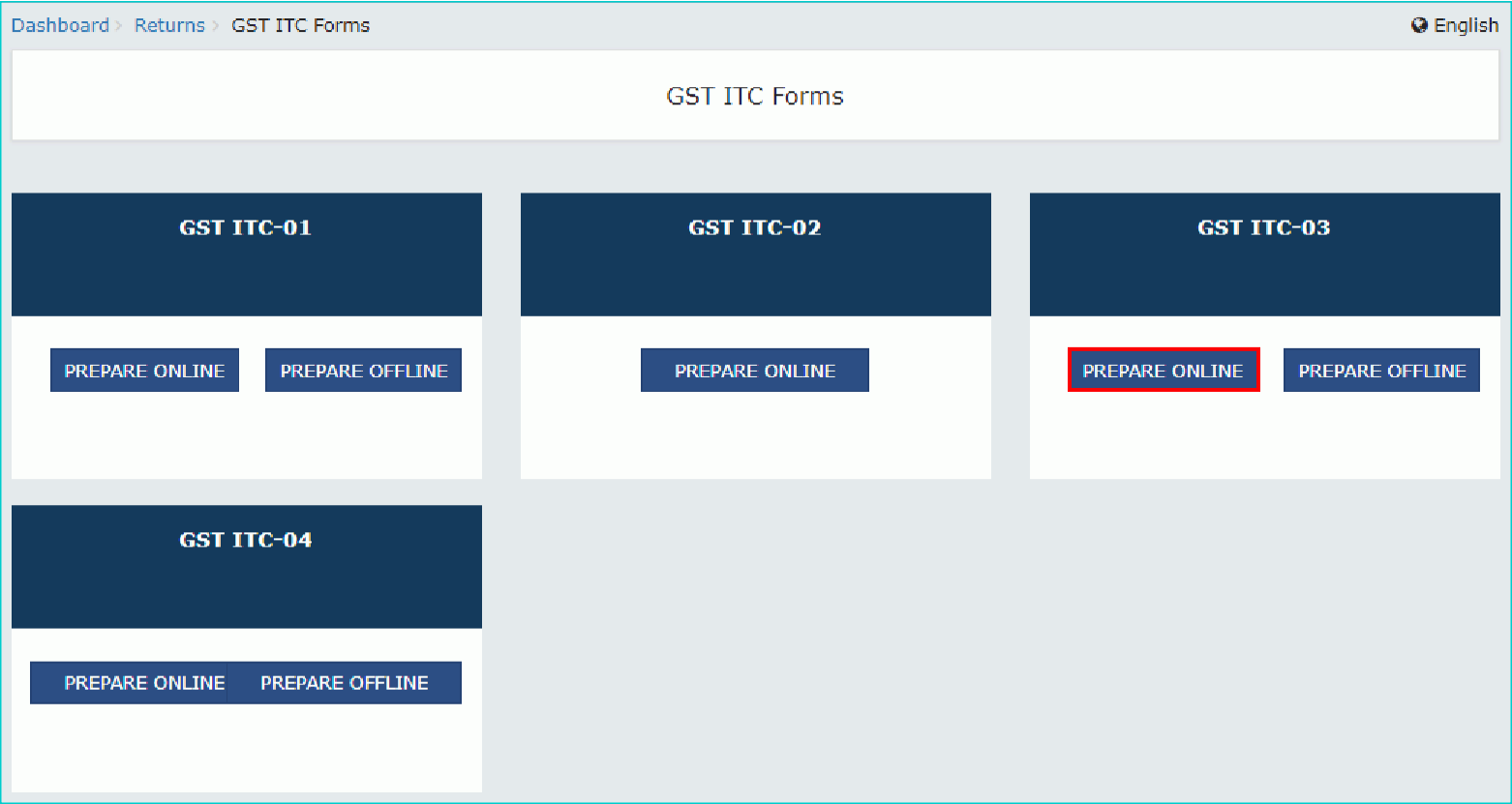
- A. [Login and Navigate to Form GST ITC-03 page](#)
- B. Select Section and enter details in various tiles
 - [Section 18.4\(a\)](#)
 - [Section 18.4\(b\)](#)
- C. [Update Certifying Chartered Accountant's or Cost Accountant's Details](#)
- D. [Enter Payment Details in 6 - Amount of ITC payable and paid tile](#)
- E. [View Debit entries in Cash/Credit Ledger for tax payment](#)
- F. [File Form GST ITC-03 with DSC/ EVC](#)
- G. [Download Filed Return](#)

A. Login and Navigate to Form GST ITC-03 page

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



4. The **GST ITC Forms** page gets displayed. Click the **PREPARE ONLINE** button on the **GST ITC-03** tile.



5. Select appropriate section from the **Section** drop-down list.

Note:

5 (a) [Section 18.4\(a\)](#) – Applicable for taxpayers who are opting in for composition scheme. Can be filed only once in a financial year.
5 (b) [Section 18.4\(b\)](#) – Applicable for taxpayers whose goods or services or both supplied by them becomes exempt. Can be filed multiple times as and when notification for exemption is issued.

Declaration for intimation of ITC reversal/payment of tax on inputs held in stock, inputs contained in semi-finished and finished goods held in stock and capital goods under sub-section (4) of section 18

Section *

Select

Select

Section 18.4(a)

Section 18.4(b)

BACK

PROCEED

5(a) Section 18.4(a)

6. Click the **PROCEED** button.

Declaration for intimation of ITC reversal/payment of tax on inputs held in stock, inputs contained in semi-finished and finished goods held in stock and capital goods under sub-section (4) of section 18

Section *

Section 18.4(a)

For Section 4(a) – Applicable for taxpayers who opting in for composition scheme. Can be filed only once in financial year

BACK

PROCEED

7. The **Form GST ITC-03** page is displayed. Click on the tile names to know and enter related details:

[Dashboard](#)[Services](#) [GST Law](#)[Search Taxpayer](#) [Help](#) [e-Way Bill System](#)[Dashboard](#) > [Returns](#) > [ITC Forms](#) > [ITC-03](#)[English](#)

GST ITC -03



GSTIN - 27GSPMH1162G1ZR

Legal Name - Sunil MH TaxPayer 2 Ltd

Trade Name - Sunil MH TaxPayer 2 Ltd

4(a). Details of application filed to opt for composition scheme
ARN NO -

Date of Opt in :

Filing Status- -

Declaration for intimation of ITC reversal/payment of tax on inputs held in stock, inputs contained in semi-finished and finished goods held in stock and capital goods under sub-section (4) of section 18

No Details Found for the Provided Inputs



Goods Details With Invoices

Total Taxable Value	Total Tax Liability
₹	₹
Integrated Tax	Central Tax
₹	₹
State/UT Tax	CESS
₹	₹

Goods Details Without Invoices

Total Taxable Value	Total Tax Liability
₹	₹
Integrated Tax	Central Tax
₹	₹
State/UT Tax	CESS
₹	₹

6 - Amount of ITC payable and paid

Total Liability	Paid Through Cash
₹	₹
Paid Through Credit	
₹	

Debit entries in Cash/Credit ledger for tax payment

Integrated Tax	Central Tax
₹	₹
State/UT Tax	CESS
₹	₹

[BACK](#)[PREVIEW](#)[CLOSE](#)[FILE RETURN](#)[7\(a\) Goods Details With Invoices](#)[7\(b\) Goods Details Without Invoices](#)

7(a) Goods Details With Invoices

Click the **Goods Details With Invoices** tile.

Goods Details With Invoices

Total Taxable Value	Total Tax Liability
₹	₹
Integrated Tax	Central Tax
₹	₹
State/UT Tax	CESS
₹	₹

Goods Details Without Invoices

Total Taxable Value	Total Tax Liability
₹	₹
Integrated Tax	Central Tax
₹	₹
State/UT Tax	CESS
₹	₹

6 - Amount of ITC payable and paid

Total Liability	Paid Through Cash
₹	₹
Paid Through Credit	
₹	

Debit entries in Cash/Credit ledger for tax payment

Integrated Tax	Central Tax
₹	₹
State/UT Tax	CESS
₹	₹

Select the Supplier's Registration, **Registered Under** (GST/CX/VAT) from the drop-down list.

Declaration for intimation of ITC reversal/payment of tax on inputs held in stock, inputs contained in semi-finished and finished goods held in stock and capital goods under sub-section (4) of section 18

No Records are found !

Indicates Mandatory Field

5. Details of stock of inputs held in stock, inputs contained in semi-finished or finished goods held in stock, and capital goods on which input tax credit is required to be paid under section 18(4).

If you have more than 500 Records, then please use upload functionality to upload the Invoices

Registered under *

Select

Select

GST

CX/VAT

7.3(a). In case of GST:

i. Select the **Date of Opt in** using the calendar.

Note: To change date of opt in, please close the current form using **CLOSE** button and open a new form. Closing of current form will delete all the saved data.

ii. In the **Application Reference Number (ARN)** field, enter the ARN number.

iii. In the **GSTIN** field, enter the GSTIN number of the supplier.

iv. In the **Invoice/Bill of entry Number** field, enter the invoice or bill of entry number.

v. Select the **Invoice/Bill of entry Date** using the calendar.

vi. Enter the details of the item.

vii. Click the **ADD** button.

viii. Click the **SAVE** button.

5. Details of stock of inputs held in stock, inputs contained in semi-finished or finished goods held in stock, and capital goods on which input tax credit is required to be paid under section 18(4).

ⓘ If you have more than 500 Records, then please use upload functionality to upload the invoices

Registered under

GST

Date of opt in

DD/MM/YYYY

Application reference number(ARN)

AA370418000222Q

GSTIN

07AJIPA1572EI13

Supplier's Name

ANGAD JASBIRSINGH ARORA

Invoice/Bill of entry Number

Enter Invoice Number

Invoice/Bill of entry Date

DD/MM/YYYY

Item Details

Goods Type	Description of Goods	Unit Quantity Code (UQC)	Quantity	Taxable Value (As adjusted by debit note/credit note) (₹)	Amount of ITC claimed (₹)		Actions
					Integrated Tax(₹)	Cess (₹)	
Select		Select					+ ADD

SAVE

ix. A success message is displayed and invoice is added. You can click edit/delete button to edit/ delete the invoices (under Actions). Click the **BACK** button.

Declaration for intimation of ITC reversal/payment of tax on inputs held in stock, inputs contained in semi-finished and finished goods held in stock and capital goods under sub-section (4) of section 18

Request has been accepted successfully..

• Indicates Mandatory Fields

5. Details of stock of inputs held in stock, inputs contained in semi-finished or finished goods held in stock, and capital goods on which input tax credit is required to be paid under section 18(4).

ⓘ If you have more than 500 Records, then please use upload functionality to upload the invoices

Registered under

Select

Pending Invoices (These will be added after validation)

GSTIN/CX/VAT	Invoice		Status	Action Taken	Actions
	No.	Date			
07AJIPA1572EI13 (View items)	1233	07/05/2018	Error Occurred	Add	<div><div></div><div></div></div>

BACK

7.3(b). In case of CX/VAT:

Goods Details With Invoices

Total Taxable Value	Total Tax Liability
₹10,000.00	₹1,233.00
Integrated Tax	Central Tax
₹1,233.00	₹0.00
State/UT Tax	CESS
₹0.00	₹0.00

Goods Details Without Invoices

Total Taxable Value	Total Tax Liability
₹0.00	₹0.00
Integrated Tax	Central Tax
₹0.00	₹0.00
State/UT Tax	CESS
₹0.00	₹0.00

6 - Amount of ITC payable and paid

Total Liability	Paid Through Cash
₹1233	₹0
Paid Through Credit	
₹0	

Debit entries in Cash/Credit ledger for tax payment

Integrated Tax	Central Tax
₹	₹
State/UT Tax	CESS
₹	₹

BACK

PREVIEW

CLOSE

FILE RETURN

- In the **CX/VAT Registration Number** field, enter the CX or VAT Registration number of the supplier.
 - In the **Invoice/Bill of entry Number** field, enter the invoice or bill of entry number.
 - Select the **Invoice/Bill of entry Date** using the calendar.
 - Enter the details of the item.
- Scroll to the right using the scroll bar.

5. Details of stock of inputs held in stock, inputs contained in semi-finished or finished goods held in stock, and capital goods on which input tax credit is required to be paid under section 18(4).

! If you have more than 500 Records, then please use upload functionality to upload the invoices

Registered under *

CX/VAT

Date of opt in *

31/01/2018



Application reference number(ARN) *

AA370418000222Q

CX/VAT Registration Number *

Enter Supplier CX/VAT Number

Invoice/Bill of entry Number *

Enter Invoice Number

Invoice/Bill of entry Date *

DD/MM/YYYY



Item Details

Goods Type *	Description of Goods *	Unit Quantity Code (UQC) *	Quantity *	Taxable Value (As adjusted by debit note/credit note) (₹) *	Amount of ITC claimed (₹)		
					Central Tax(₹) *	State Tax(₹) *	Integrated Tax(₹) *
Select		Select					



- Click the **ADD** button.
- Click the **SAVE** button.

Registered under ● CX/VAT ▼

Date of opt in ● 31/01/2018 📅

Application reference number(ARN) ● AA370418000222Q

CX/VAT Registration Number ● Enter Supplier CX/VAT Number

Invoice/Bill of entry Number ● Enter Invoice Number

Invoice/Bill of entry Date ● DD/MM/YYYY 📅

Item Details

of	Unit Quantity Code (UQC) ●	Quantity ●	Taxable Value (As adjusted by debit note/credit note) (₹) ●	Amount of ITC claimed (₹)				Actions
				Central Tax(₹) ●	State Tax(₹) ●	Integrated Tax(₹) ●	Cess (₹)	
1	Select ▼	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	+ ADD

◀ ▶

SAVE

vii. A success message is displayed and invoice is added. You can click edit/delete button to edit/ delete the invoices (under Actions). Click the **BACK** button.

Declaration for intimation of ITC reversal/payment of tax on inputs held in stock, inputs contained in semi-finished and finished goods held in stock and capital goods under sub-section (4) of section 18 ↻

Request has been accepted successfully.. ✕

● Indicates Mandatory Fields

5. Details of stock of inputs held in stock, inputs contained in semi-finished or finished goods held in stock, and capital goods on which input tax credit is required to be paid under section 18(4).
🔔 If you have more than 500 Records, then please use upload functionality to upload the invoices

Registered under ● Select ▼

Processed Invoices

GSTIN/CX/VAT	Invoice		Actions
	No.	Date	
1223333 (View items)	55555	14/06/2017	✎ 🗑

BACK

7(b) Goods Details Without Invoices

Click the **Goods Details Without Invoices** tile.

Goods Details With Invoices		Goods Details Without Invoices		6 - Amount of ITC payable and paid	
Total Taxable Value	Total Tax Liability	Total Taxable Value	Total Tax Liability	Total Liability	Paid Through Cash
₹	₹	₹	₹	₹	₹
Integrated Tax	Central Tax	Integrated Tax	Central Tax	Paid Through Credit	
₹	₹	₹	₹		
State/UT Tax	CESS	State/UT Tax	CESS		
₹	₹	₹	₹		

Debit entries in Cash/Credit ledger for tax payment	
Integrated Tax	Central Tax
₹	₹
State/UT Tax	CESS
₹	₹

Note: If you have more than 500 Records, then use upload functionality to upload the invoices

Select the **Registered Under** (GST/CX/VAT) from the drop-down list.

Declaration for intimation of ITC reversal/payment of tax on inputs held in stock, inputs contained in semi-finished and finished goods held in stock and capital goods under sub-section (4) of section 18

No Records are found !

5. Details of stock of inputs held in stock, inputs contained in semi-finished or finished goods held in stock, and capital goods on which input tax credit is required to be paid under section 18(4).

If you have more than 500 Records, then please use upload functionality to upload the invoices

Registered under

Select

7.3(a). In case of GST:

- In the **In the GSTIN** field, enter the GSTIN number of the supplier.
- Enter the details of the item.
- Click the **ADD** button.
- Click the **SAVE** button.

5. Details of stock of inputs held in stock, inputs contained in semi-finished or finished goods held in stock, and capital goods on which input tax credit is required to be paid under section 18(4).

ⓘ If you have more than 500 Records, then please use upload functionality to upload the invoices

Registered under *

GST

Date of opt in *

31/01/2018



Application reference number(ARN) *

AA370418000222Q

GSTIN *

Enter Supplier GSTIN

Supplier's Name

Item Details

Goods Type *	Description of Goods *	Unit Quantity Code (UQC) *	Quantity *	Taxable Value (As adjusted by debit note/credit note) (₹) *	Amount of ITC claimed (₹)		Actions
					Integrated Tax(₹) *	Cess (₹)	
Select ▼		Select ▼					+ ADD

SAVE

v. A success message is displayed and invoice is added. You can click edit/delete button to edit/ delete the invoices (under Actions). Click the **BACK** button.

Declaration for intimation of ITC reversal/payment of tax on inputs held in stock, inputs contained in semi-finished and finished goods held in stock and capital goods under sub-section (4) of section 18

Request has been accepted successfully..



* Indicates Mandatory Fields

5. Details of stock of inputs held in stock, inputs contained in semi-finished or finished goods held in stock, and capital goods on which input tax credit is required to be paid under section 18(4).

ⓘ If you have more than 500 Records, then please use upload functionality to upload the invoices

Registered under *

Select

Processed Invoices

GSTIN/CX/VAT	Actions
07AJIPA1572EI13 (View items)	

BACK

7.3(b). In case of CX/VAT:

i. In the **CX/VAT Registration Number** field, enter the CX or VAT Registration number of the supplier.


ii. Enter the details of the item.

Scroll to the right using the scroll bar.

5. Details of stock of inputs held in stock, inputs contained in semi-finished or finished goods held in stock, and capital goods on which input tax credit is required to be paid under section 18(4).

ⓘ If you have more than 500 Records, then please use upload functionality to upload the invoices

Registered under CX/VAT

Date of opt in 31/01/2018  Application reference number(ARN) AA370418000222Q

CX/VAT Registration Number Enter Supplier CX/VAT Number

Item Details

Goods Type •	Description of Goods •	Unit Quantity Code (UQC) •	Quantity •	Taxable Value (As adjusted by debit note/credit note) (₹) •	Amount of ITC claimed (₹)		
					Central Tax(₹) •	State Tax(₹) •	Integrated Tax(₹) •
Select ▼	 	Select ▼	 	 	 	 	

SAVE


BACK

- iii. Click the **ADD** button.
- iv. Click the **SAVE** button.

5. Details of stock of inputs held in stock, inputs contained in semi-finished or finished goods held in stock, and capital goods on which input tax credit is required to be paid under section 18(4).

ⓘ If you have more than 500 Records, then please use upload functionality to upload the invoices

Registered under CX/VAT

Date of opt in 31/01/2018  Application reference number(ARN) AA370418000222Q

CX/VAT Registration Number Enter Supplier CX/VAT Number

Item Details

of	Unit Quantity Code (UQC) •	Quantity •	Taxable Value (As adjusted by debit note/credit note) (₹) •	Amount of ITC claimed (₹)				Actions
				Central Tax(₹) •	State Tax(₹) •	Integrated Tax(₹) •	Cess (₹)	
 	Select ▼	 	 	 	 	 	 	+ ADD

SAVE

BACK

v. A success message is displayed and invoice is added. You can click edit/delete button to edit/ delete the invoices (under Actions). Click the **BACK** button.

Declaration for intimation of ITC reversal/payment of tax on inputs held in stock, inputs contained in semi-finished and finished goods held in stock and capital goods under sub-section (4) of section 18

Indicates Mandatory Fields

5. Details of stock of inputs held in stock, inputs contained in semi-finished or finished goods held in stock, and capital goods on which input tax credit is required to be paid under section 18(4).
If you have more than 500 Records, then please use upload functionality to upload the invoices

Registered under

Select

Processed Invoices

GSTIN/CX/VAT	Actions
133333 (View items)	<div><div></div><div></div></div>

BACK

5 (b) Section 18.4(b)

6. Click the **PROCEED** button.

Declaration for intimation of ITC reversal/payment of tax on inputs held in stock, inputs contained in semi-finished and finished goods held in stock and capital goods under sub-section (4) of section 18

Indicates Mandatory Fields

Section

Section 18.4(b)

For Section 4(b) – Applicable for taxpayers whose goods or services or both supplied by them become exempted. Can be filed multiple times

BACK

PROCEED

7. The **Form GST ITC-03** page is displayed. Click on the tile names to know and enter related details:

[Dashboard](#)[Services](#) [GST Law](#)[Search Taxpayer](#) [Help](#) [e-Way Bill System](#)[Dashboard](#) > [Returns](#) > [ITC Forms](#) > [ITC-03](#)[English](#)

GST ITC -03



GSTIN - 26AAACJ2998M1ZZ

Legal Name - JAI BHARAT GUM & CHEMICALS LTD.

Trade Name - JAI BHARAT GUM AND CHEMICALS LTD

4(b). Date from which exemption is effective - 01/06/2018

Filing Status- Not Filed

Declaration for intimation of ITC reversal/payment of tax on inputs held in stock, inputs contained in semi-finished and finished goods held in stock and capital goods under sub-section (4) of section 18

Goods Details With Invoices

Total Taxable Value	Total Tax Liability
₹	₹
Integrated Tax	Central Tax
₹	₹
State/UT Tax	CESS
₹	₹

Goods Details Without Invoices

Total Taxable Value	Total Tax Liability
₹	₹
Integrated Tax	Central Tax
₹	₹
State/UT Tax	CESS
₹	₹

6 - Amount of ITC payable and paid

Total Taxable Value	Total Tax Liability
₹	₹
Integrated Tax	Central Tax
₹	₹
State/UT Tax	CESS
₹	₹

Debit entries in Cash/Credit ledger for tax payment

Total Taxable Value	Total Tax Liability
₹	₹
Integrated Tax	Central Tax
₹	₹
State/UT Tax	CESS
₹	₹

[BACK](#)[PREVIEW](#)[CLOSE](#)[FILE RETURN](#)[7\(a\) Goods Details With Invoices](#)[7\(b\) Goods Details Without Invoices](#)

7(a) Goods Details With Invoices

Click the **Goods Details With Invoices** tile.

Goods Details With Invoices

Total Taxable Value	Total Tax Liability
₹	₹
Integrated Tax	Central Tax
₹	₹
State/UT Tax	CESS
₹	₹

Goods Details Without Invoices

Total Taxable Value	Total Tax Liability
₹	₹
Integrated Tax	Central Tax
₹	₹
State/UT Tax	CESS
₹	₹

6 - Amount of ITC payable and paid

Total Liability	Paid Through Cash
₹	₹
Paid Through Credit	
₹	

Debit entries in Cash/Credit ledger for tax payment

Integrated Tax	Central Tax
₹	₹
State/UT Tax	CESS
₹	₹

Select the Supplier's Registration, **Registered Under** (GST/CX/VAT) from the drop-down list.

Declaration for intimation of ITC reversal/payment of tax on inputs held in stock, inputs contained in semi-finished and finished goods held in stock and capital goods under sub-section (4) of section 18

❗ No Records are found !

• Indicates Mandatory Fields

5. Details of stock of inputs held in stock, inputs contained in semi-finished or finished goods held in stock, and capital goods on which input tax credit is required to be paid under section 18(4).

❗ If you have more than 500 Records, then please use upload functionality to upload the invoices

Registered under*

Select

Select

GST

CX/VAT

7.3(a). In case of GST:

i. Select the **Date from which exemption is effective** using the calendar.

Note: To change date of exemption please close the current form using **CLOSE** button and open a new form. Closing of current form will delete all the saved data.

ii. In the **GSTIN** field, enter the GSTIN number of the supplier.

iii. In the **Invoice/Bill of entry Number** field, enter the invoice or bill of entry number.

iv. Select the **Invoice/Bill of entry Date** using the calendar.

v. Enter the details of the item.

vi. Click the **ADD** button.

vii. Click the **SAVE** button.

Registered under GST

Date from which exemption is effective DD/MM/YYYY

GSTIN 07AJIPA1572EI13

Supplier's Name ANGAD JASBIRSINGH ARORA

Invoice/Bill of entry Number Enter Invoice Number

Invoice/Bill of entry Date DD/MM/YYYY

Item Details

Goods Type	Description of Goods	Unit Quantity Code (UQC)	Quantity	Taxable Value (As adjusted by debit note/credit note) (₹)	Amount of ITC claimed (₹)		Actions
					Integrated Tax(₹)	Cess (₹)	
Select		Select					+ ADD

SAVE

viii. A success message is displayed and invoice is added. You can click edit/delete button to edit/ delete the invoices (under Actions). Click the BACK button.



Declaration for intimation of ITC reversal/payment of tax on inputs held in stock, inputs contained in semi-finished and finished goods held in stock and capital goods under sub-section (4) of section 18

Indicates Mandatory Fields

5. Details of stock of inputs held in stock, inputs contained in semi-finished or finished goods held in stock, and capital goods on which input tax credit is required to be paid under section 18(4).
If you have more than 500 Records, then please use upload functionality to upload the invoices
To change date of exemption please close the current form using 'Close' button and open a new form. Closing of current form shall delete all the saved data.

Registered under Select

Processed Invoices

GSTIN/CX/VAT	Invoice		Actions
	No.	Date	
07AJIPA1572EI13 (View items)	A2333	02/05/2018	 

BACK

7.3(b). In case of CX/VAT:

Goods Details With Invoices

Total Taxable Value	Total Tax Liability
₹45,566.00	₹34,555.00
Integrated Tax	Central Tax
₹0.00	₹34,555.00
State/UT Tax	CESS
₹0.00	₹0.00

Goods Details Without Invoices

Total Taxable Value	Total Tax Liability
₹0.00	₹0.00
Integrated Tax	Central Tax
₹0.00	₹0.00
State/UT Tax	CESS
₹0.00	₹0.00

6 - Amount of ITC payable and paid

Total Liability	Paid Through Cash
₹34555	₹0
Paid Through Credit	
₹0	

Debit entries in Cash/Credit ledger for tax payment

Integrated Tax	Central Tax
₹	₹
State/UT Tax	CESS
₹	₹

BACK

PREVIEW

CLOSE

FILE RETURN

- In the **CX/VAT Registration Number** field, enter the CX or VAT Registration number of the supplier.
 - In the **Invoice/Bill of entry Number** field, enter the invoice or bill of entry number.
 - Select the **Invoice/Bill of entry Date** using the calendar.
 - Enter the details of the item.
- Scroll to the right using the scroll bar.

Registered under*

CX/VAT

Date from which exemption is effective *

01/06/2018

CX/VAT Registration Number*

Enter Supplier CX/VAT Number

Invoice/Bill of entry Number*

Enter Invoice Number

Invoice/Bill of entry Date*

DD/MM/YYYY

Item Details

Goods Type*	Description of Goods*	Unit Quantity Code (UQC)*	Quantity*	Taxable Value (As adjusted by debit note/credit note) (₹)*	Amount of ITC claimed (₹)		
					Central Tax(₹)*	State Tax(₹)*	Integrated Tax(₹)*
Select		Select					

SAVE

- Click the **ADD** button.
- Click the **SAVE** button.

Registered under • CX/VAT

Date from which exemption is effective •
01/06/2018

CX/VAT Registration Number •
Enter Supplier CX/VAT Number

Invoice/Bill of entry Number • Enter Invoice Number
Invoice/Bill of entry Date • DD/MM/YYYY

Item Details

of	Unit Quantity Code (UQC) •	Quantity •	Taxable Value (As adjusted by debit note/credit note) (₹) •	Amount of ITC claimed (₹)				Actions
				Central Tax(₹) •	State Tax(₹) •	Integrated Tax(₹) •	Cess (₹)	
	Select							+ ADD

◀ ▶

SAVE

BACK

vii. A success message is displayed and invoice is added. You can click edit/delete button to edit/ delete the invoices (under Actions). Click the **BACK** button.

Declaration for intimation of ITC reversal/payment of tax on inputs held in stock, inputs contained in semi-finished and finished goods held in stock and capital goods under sub-section (4) of section 18 ↻

• Indicates Mandatory Fields

5. Details of stock of inputs held in stock, inputs contained in semi-finished or finished goods held in stock, and capital goods on which input tax credit is required to be paid under section 18(4).

❗ If you have more than 500 Records, then please use upload functionality to upload the invoices

❗ To change date of exemption please close the current form using 'Close' button and open a new form. Closing of current form shall delete all the saved data.

Registered under • Select

Processed Invoices

GSTIN/CX/VAT	Invoice		Actions
	No.	Date	
134445666 (View items)	233343	01/06/2017	✎ 🗑

BACK

7(b) Goods Details Without Invoices

Click the **Goods Details Without Invoices** tile.

Goods Details With Invoices

Total Taxable Value	Total Tax Liability
₹	₹
Integrated Tax	Central Tax
₹	₹
State/UT Tax	CESS
₹	₹

Goods Details Without Invoices

Total Taxable Value	Total Tax Liability
₹	₹
Integrated Tax	Central Tax
₹	₹
State/UT Tax	CESS
₹	₹

6 - Amount of ITC payable and paid

Total Liability	Paid Through Cash
₹	₹
Paid Through Credit	
₹	

Debit entries in Cash/Credit ledger for tax payment

Integrated Tax	Central Tax
₹	₹
State/UT Tax	CESS
₹	₹

Note: If you have more than 500 Records, then use upload functionality to upload the invoices

Select the **Registered Under** from the drop-down list.

Declaration for intimation of ITC reversal/payment of tax on inputs held in stock, inputs contained in semi-finished and finished goods held in stock and capital goods under sub-section (4) of section 18

Indicates Mandatory Fields

5. Details of stock of inputs held in stock, inputs contained in semi-finished or finished goods held in stock, and capital goods on which input tax credit is required to be paid under section 18(4).

If you have more than 500 Records, then please use upload functionality to upload the invoices

To change date of exemption please close the current form using 'Close' button and open a new form. Closing of current form shall delete all the saved data.

Registered under

Select

7.3(a). In case of GST:

- i. In the **In the GSTIN** field, enter the GSTIN number of the supplier.
- ii. Enter the details of the item.
- iii. Click the **ADD** button.
- iv. Click the **SAVE** button.

5. Details of stock of inputs held in stock, inputs contained in semi-finished or finished goods held in stock, and capital goods on which input tax credit is required to be paid under section 18(4).

- ❗ If you have more than 500 Records, then please use upload functionality to upload the invoices
- ❗ To change date of exemption please close the current form using 'Close' button and open a new form. Closing of current form shall delete all the saved data.

Registered under GST

Date from which exemption is effective 01/06/2018

GSTIN Enter Supplier GSTIN Supplier's Name

Item Details

Goods Type	Description of Goods	Unit Quantity Code (UQC)	Quantity	Taxable Value (As adjusted by debit note/credit note) (₹)	Amount of ITC claimed (₹)		Actions
					Integrated Tax(₹)	Cess (₹)	
Select		Select					+ ADD

SAVE



v. A success message is displayed and invoice is added. You can click edit/delete button to edit/ delete the invoices (under Actions). Click the **BACK** button.

5. Details of stock of inputs held in stock, inputs contained in semi-finished or finished goods held in stock, and capital goods on which input tax credit is required to be paid under section 18(4).

- ❗ If you have more than 500 Records, then please use upload functionality to upload the invoices
- ❗ To change date of exemption please close the current form using 'Close' button and open a new form. Closing of current form shall delete all the saved data.

Registered under Select

Processed Invoices

GSTIN/CX/VAT	Actions
07AJIPA1572EI13 (View items)	 

BACK

7.3(b). In case of CX/VAT:

- i. In the **CX/VAT Registration Number** field, enter the CX or VAT Registration number of the supplier.
- ii. Enter the details of the item.

Scroll to the right using the scroll bar.

Registered under • CX/VAT

Date from which exemption is effective •

01/06/2018



CX/VAT Registration Number •

Enter Supplier CX/VAT Number

Item Details

Goods Type •	Description of Goods •	Unit Quantity Code (UQC) •	Quantity •	Taxable Value (As adjusted by debit note/credit note) (₹) •	Amount of ITC claimed (₹)		
					Central Tax(₹) •	State Tax(₹) •	Integrated Tax(₹) •
Select ▼		Select ▼					



SAVE

iii. Click the **ADD** button.

iv. Click the **SAVE** button.

Registered under • CX/VAT

Date from which exemption is effective •

01/06/2018



CX/VAT Registration Number •

Enter Supplier CX/VAT Number

Item Details

of	Unit Quantity Code (UQC) •	Quantity •	Taxable Value (As adjusted by debit note/credit note) (₹) •	Amount of ITC claimed (₹)				Actions
				Central Tax(₹) •	State Tax(₹) •	Integrated Tax(₹) •	Cess (₹)	
	Select ▼							+ ADD



SAVE

v. A success message is displayed and invoice is added. You can click edit/delete button to edit/ delete the invoices (under Actions). Click the **BACK** button.

5. Details of stock of inputs held in stock, inputs contained in semi-finished or finished goods held in stock, and capital goods on which input tax credit is required to be paid under section 18(4).



❗ If you have more than 500 Records, then please use upload functionality to upload the invoices

❗ To change date of exemption please close the current form using 'Close' button and open a new form. Closing of current form shall delete all the saved data.

Registered under*

Select

Processed Invoices

GSTIN/CX/VAT	Actions
13444555 (View items)	 

BACK

C. Update Certifying Chartered Accountant's or Cost Accountant's Details

In case, where some details are added and where invoices are not available with you, then you need to update the Chartered Accountant (CA)/Cost Accountant details. You also need to upload the CA/Cost Accountant certificate on the GST Portal.

8. In the **Name of the Firm issuing certificate** field, enter the name of the firm which issued the certificate.

9. In the **Name of the certifying Chartered Accountant/Cost Accountant** field, enter the name of the Chartered Accountant or Cost Accountant.

10. In the **Membership number** field, enter the membership number of the Chartered Accountant or Cost Accountant.

11. Select the **Date of issuance of certificate** using the calendar.

12. Upload the **Chartered Accountant or Cost Accountant** certificate in JPEG format with maximum size of 500 KB.

13. Click the **SAVE CA DETAILS** button.



GST ITC -03



GSTIN - 26AAACJ2998M1ZZ

Legal Name - JAI BHARAT GUM & CHEMICALS LTD.

Trade Name - JAI BHARAT GUM AND CHEMICALS LTD

4(b). Date from which exemption is effective - 01/06/2018

Filing Status- Not Filled

Declaration for intimation of ITC reversal/payment of tax on inputs held in stock, inputs contained in semi-finished and finished goods held in stock and capital goods under sub-section (4) of section 18

Particulars of certifying Chartered Accountant or Cost Accountant [where applicable]

Name of the Firm issuing certificate *

Name of the certifying Chartered Accountant/Cost Accountant *

Membership number *

Date of issuance of certificate *



Attachment (option for uploading certificate) *

Maximum file size for upload is 500 KB

No file chosen

[SAVE CA DETAILS](#)

Goods Details With Invoices

Total Taxable Value	Total Tax Liability
₹45,566.00	₹34,555.00
Integrated Tax	Central Tax
₹0.00	₹34,555.00
State/UT Tax	CESS
₹0.00	₹0.00

Goods Details Without Invoices

Total Taxable Value	Total Tax Liability
₹7,778.00	₹222.00
Integrated Tax	Central Tax
₹0.00	₹222.00
State/UT Tax	CESS
₹0.00	₹0.00

6 - Amount of ITC payable and paid

Total Liability	Paid Through Cash
₹34777	₹0
Paid Through Credit	
₹0	

Debit entries in Cash/Credit ledger for tax payment

Integrated Tax	Central Tax
₹	₹
State/UT Tax	CESS
₹	₹

[BACK](#)[PREVIEW](#)[CLOSE](#)[FILE RETURN](#)

14. You can click the **UPLOAD NEW** button to upload a new attachment.



GST ITC -03



GSTIN - 26AAACJ2998M1ZZ

Legal Name - JAI BHARAT GUM & CHEMICALS LTD.

Trade Name - JAI BHARAT GUM AND CHEMICALS LTD

4(b). Date from which exemption is effective - 01/06/2018

Filing Status- Not Filled

Declaration for intimation of ITC reversal/payment of tax on inputs held in stock, inputs contained in semi-finished and finished goods held in stock and capital goods under sub-section (4) of section 18

Particulars of certifying Chartered Accountant or Cost Accountant [where applicable]

Name of the Firm issuing certificate *

CA ASSOCIATES

Name of the certifying Chartered Accountant/Cost Accountant *

AKASH KUMAR

Membership number *

134566

Date of issuance of certificate *

01/05/2018



Preview

[UPLOAD NEW](#)[SAVE CA DETAILS](#)

Goods Details With Invoices

Total Taxable Value	Total Tax Liability
₹45,566.00	₹34,555.00
Integrated Tax	Central Tax
₹0.00	₹34,555.00
State/UT Tax	CESS
₹0.00	₹0.00

Goods Details Without Invoices

Total Taxable Value	Total Tax Liability
₹7,778.00	₹222.00
Integrated Tax	Central Tax
₹0.00	₹222.00
State/UT Tax	CESS
₹0.00	₹0.00

6 - Amount of ITC payable and paid

Total Liability	Paid Through Cash
₹34777	₹0
Paid Through Credit	
₹0	

Debit entries in Cash/Credit ledger for tax payment

Integrated Tax	Central Tax
₹	₹
State/UT Tax	CESS
₹	₹

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D. Enter Payment Details in 6 - Amount of ITC payable and paid tile

15. Click the 6 - Amount of ITC payable and paid tile.

Goods Details With Invoices

Total Taxable Value	Total Tax Liability
₹45,566.00	₹34,555.00
Integrated Tax	Central Tax
₹0.00	₹34,555.00
State/UT Tax	CESS
₹0.00	₹0.00

Goods Details Without Invoices

Total Taxable Value	Total Tax Liability
₹7,778.00	₹222.00
Integrated Tax	Central Tax
₹0.00	₹222.00
State/UT Tax	CESS
₹0.00	₹0.00

6 – Amount of ITC payable and paid

Total Liability	Paid Through Cash
₹34777	₹0
Paid Through Credit	
₹0	

Debit entries in Cash/Credit ledger for tax payment

Integrated Tax	Central Tax
₹	₹
State/UT Tax	CESS
₹	₹

16 (a). The cash available as on date and ITC available are shown in below table.



Goods and Services Tax

Skip to Main Content

JAI BHARAT GUM & CH

Dashboard Services GST Law Search Taxpayer Help e-Way Bill System

Dashboard Returns ITC Forms ITC-03

English

The cash available as on date and ITC available are shown in this table.

Help

Description	Cash Ledger Balance					Credit Ledger balance (including current month's credit)				
	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)	Total Tax	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)	Total Tax
Tax	43,999.00	47,000.00	46,001.00	49,901.00	1,86,901.00	3,837.00	1,09,813.00	1,24,823.00	4,207.00	2,42,680.00
Interest (₹)	50,001.00	50,001.00	50,001.00	50,001.00	2,00,004.00					
Late fee (₹)		45,701.00	45,701.00		91,402.00					

6.1 Payment of tax

Help

Description	Tax payable (₹)	Paid through ITC				Paid Through Cash (₹)	Cash balance (₹)	Additional Cash required (₹)
		Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)			
Integrated Tax	₹0.00	₹0.00	₹0.00	₹0.00		₹0.00	₹43,999.00	₹0.00
Central Tax	₹34,777.00	₹0.00	₹34,777.00			₹0.00	₹47,000.00	₹0.00
State/UT Tax	₹0.00	₹0.00		₹0.00		₹0.00	₹46,001.00	₹0.00
CESS	₹0.00				₹0.00	₹0.00	₹49,901.00	₹0.00

BACK

PREVIEW

CREATE CHALLAN

MAKE PAYMENT

FILE RETURN

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Site Last Updated on

Designed & Developed by GSTN

Site best viewed at 1024 x 768 resolution in Internet Explorer 10+, Google Chrome 49+, Firefox 45+ and Safari 6+

16 (b). Please provide amount of credit and cash to be utilized from the respective available credit heads to pay off the liabilities.

Note:

- System auto-populates "Tax to be paid through ITC" fields with optimum utilization amounts based on provisions of the law/rules relating to credit utilization. However, you may edit the ITC utilization. As you change ITC utilization, the cash to be paid will also change.

- i. If available cash balance in Electronic Cash Ledger is less than the amount required to offset the liabilities, available cash balance is utilized from the Electronic Cash Ledger and additional cash required for paying liability is being reflected in the last column of the Table (Additional cash required). You may create challan for that additional cash directly by clicking on the **CREATE CHALLAN** button.

ii. In case of insufficient balance, "You do not have sufficient balance in Electronic Cash Ledger. Do you want to Create challan?" pop-up message is displayed. Click the **YES** button.

- iii. The **Create Challan** page is displayed.
- Note:** In the Tax Liability Details grid, the **Total Challan Amount** field and **Total Challan Amount (In Words)** fields are auto-populated with total amount of payment to be made.
- iv. Select the **Payment Modes** as E-Payment/ Over the Counter/ NEFT/RTGS.
- v. Click the **GENERATE CHALLAN** button.
- vi. The Challan is generated.

Tax Liability

	Tax (₹)	Interest (₹)	Penalty (₹)	Fees (₹)	Other (₹)	Total (₹)
CGST(0005)	99839572					9,98,39,572
IGST(0008)	0					0
CESS(0009)	0					0
Dadra and Nagar Haveli UTGST(0007)	0					0
Total Challan Amount:		₹ 9,98,39,572 /-				
Total Challan Amount (In Words):		Rupees Nine Crore Ninety-Eight Lakhs Thirty-Nine Thousand Five hundred Seventy-Two Only				

Payment Modes*

☒ E-Payment ✓

☐ Over The Counter

☐ NEFT/RTGS

GENERATE CHALLAN

Note:

In case of Net Banking: You will be directed to the Net Banking page of the selected Bank. The payment amount is shown at the Bank's website. If you want to change the amount, abort the transaction and create a **new challan**.

In case of successful payment, you will be re-directed to the GST Portal where the transaction status will be displayed.

In case of Over the Counter:

Take a print out of the **Challan** and visit the selected Bank. Pay using **Cash/ Cheque/ Demand Draft** within the Challan's validity period. Status of the payment will be updated on the GST Portal after confirmation from the Bank.

In case of NEFT/ RTGS:

Take a print out of the **Challan** and visit the selected Bank. Mandate form will be generated simultaneously. Pay using **Cheque** through your account with the selected Bank/ Branch. You can also pay using the account debit facility. The transaction will be processed by the Bank and RBI shall confirm the same within <2 hours>. Status of the payment will be updated on the GST Portal after confirmation from the Bank.

For more details, click [here](#) to refer the FAQs and User Manual on Making Payment.

Scenario 2: If available cash balance in Electronic cash ledger is more than the amount required to offset the liabilities

i. If available cash balance in Electronic Cash Ledger is more than the amount required to offset the liabilities, no additional cash is required for paying liability and zero amount is being reflected in the last column of the Table (Addition cash required). You can click the **MAKE PAYMENT** button to pay off the liabilities.



The cash available as on date and ITC available are shown in this table.

[Help](#)

Description	Cash Ledger Balance					Credit Ledger balance (including current month's credit)				
	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)	Total Tax	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)	Total Tax
Tax	43,999.00	47,000.00	46,001.00	49,901.00	1,86,901.00	3,837.00	1,09,813.00	1,24,823.00	4,207.00	2,42,680.00
Interest (₹)	50,001.00	50,001.00	50,001.00	50,001.00	2,00,004.00					
Late fee (₹)		45,701.00	45,701.00		91,402.00					

6.1 Payment of tax

[Help](#)

Description	Tax payable (₹)	Paid through ITC				Paid Through Cash(₹)	Cash balance(₹)	Additional Cash required(₹)
		Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)			
Integrated Tax	₹0.00	₹0.00	₹0.00	₹0.00		₹0.00	₹43,999.00	₹0.00
Central Tax	₹34,777.00	₹0.00	₹34,777.00			₹0.00	₹47,000.00	₹0.00
State/UT Tax	₹0.00	₹0.00		₹0.00		₹0.00	₹46,001.00	₹0.00
CESS	₹0.00				₹0.00	₹0.00	₹49,901.00	₹0.00

[BACK](#)[PREVIEW](#)[CREATE CHALLAN](#)[MAKE PAYMENT](#)[FILE RETURN](#)

The cash available as on date and ITC available are shown in this table.

[Help](#)

Description	Cash Ledger Balance					Credit Ledger balance (including current month's credit)				
	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)	Total Tax	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)	Total Tax
Tax	43,999.00	47,000.00	46,001.00	49,901.00	1,86,901.00	3,837.00	1,09,813.00	1,24,823.00	4,207.00	2,42,680.00
Interest (₹)	50,001.00	50,001.00	50,001.00	50,001.00	2,00,004.00					
Late fee (₹)		45,701.00	45,701.00		91,402.00					

6.1 Payment of tax

[Help](#)

Description	Tax payable (₹)	Paid through ITC				Paid Through Cash(₹)	Cash balance(₹)	Additional Cash required(₹)
		Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)			
Integrated Tax	₹0.00	₹0.00	₹0.00	₹0.00		₹0.00	₹43,999.00	₹0.00
Central Tax	₹34,777.00	₹0.00	₹34,777.00			₹0.00	₹47,000.00	₹0.00
State/UT Tax	₹0.00	₹0.00		₹0.00		₹0.00	₹46,001.00	₹0.00
CESS	₹0.00				₹0.00	₹0.00	₹49,901.00	₹0.00

[BACK](#)[PREVIEW](#)[CREATE CHALLAN](#)[MAKE PAYMENT](#)[FILE RETURN](#)

18. The summary page of Form GST ITC-03 in PDF format is displayed.

Form GST ITC -03

[See rule 44(4)]

Declaration for intimation of ITC reversal/payment of tax on inputs held in stock, inputs contained in semi-finished and finished goods held in stock and capital goods under sub-section (4) of section 18

1. GSTIN	26AAACJ2998M1ZZ
2. Legal name of the registered person	JAI BHARAT GUM & CHEMICALS LTD.
3. Trade name, if any	JAI BHARAT GUM AND CHEMICALS LTD
4(b). Date from which exemption is effective	01-06-2018

Note: All amounts displayed in the tables are in INR.

5 (a) Inputs held in stock (where invoice is available)

No. of Records	Total Goods value	Total Taxable value	Total Integrated Tax	Total Central Tax	Total State/UT Tax	Total Cess
1	0	45566	0	34555	0	0

5 (b) Inputs contained in semi-finished and finished goods held in stock (where invoice available)

No. of Records	Total Goods value	Total Taxable value	Total Integrated Tax	Total Central Tax	Total State/UT Tax	Total Cess
0	0	0	0	0	0	0

5 (c) Capital goods held in stock (where invoice available)

No. of Records	Total Goods value	Total Taxable value	Total Integrated Tax	Total Central Tax	Total State/UT Tax	Total Cess
0	0	0	0	0	0	0

19. Click the **MAKE PAYMENT** button to pay off the liabilities or to claim credit in case of no liabilities.

Note:

- In case, you want to make changes to any details in any of the sections in the previous page, you can go back to the previous page and make the changes after clicking the **BACK** button. Once you click the **MAKE PAYMENT** button and pay off the liabilities, you cannot go back and make any changes.
- Once you click the **MAKE PAYMENT** button and pay off the liabilities, you cannot make any changes.

Goods and Services Tax

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[ITC Forms](#)
[ITC-03](#)

[English](#)

The cash available as on date and ITC available are shown in this table.

Description	Cash Ledger Balance					Credit Ledger balance (including current month's credit)				
	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)	Total Tax	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)	Total Tax
Tax	43,999.00	47,000.00	46,001.00	49,901.00	1,86,901.00	3,837.00	1,09,813.00	1,24,823.00	4,207.00	2,42,680.00
Interest (₹)	50,001.00	50,001.00	50,001.00	50,001.00	2,00,004.00					
Late fee (₹)		45,701.00	45,701.00		91,402.00					

6.1 Payment of tax

Description	Tax payable (₹)	Paid through ITC				Paid Through Cash (₹)	Cash balance (₹)	Additional Cash required (₹)
		Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)			
Integrated Tax	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹43,999.00	₹0.00	
Central Tax	₹34,777.00	₹0.00	₹34,777.00		₹0.00	₹47,000.00	₹0.00	
State/UT Tax	₹0.00	₹0.00		₹0.00	₹0.00	₹46,001.00	₹0.00	
CESS	₹0.00				₹0.00	₹49,901.00	₹0.00	

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20. Once the payment is done, a confirmation message is displayed. Click the **YES** button.



WARNING: You are about to agree to credit utilization, as indicated. Relevant amounts will be deducted from Electronic Cash and Credit ledgers and accordingly liability will be reduced. Once these entries are made, these can NOT be reversed. Are you sure you want to continue?

NO

YES

21. Click the **OK** button.



Offset Successful

Liability offset has been done successfully. Kindly file the GST ITC-03 through EVC/DSC, by clicking on "File Return" button.

OK

22. Click the **FILE RETURN** button to file the return. (go to step 26)

23. Click the **BACK** button to view the entries in Cash/Credit ledger for tax payment. Or else, click the FILE RETURN button to file Form GST ITC-03.

Skip to Main Content

Goods and Services Tax

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DashboardReturnsITC FormsITC-03English

The cash available as on date and ITC available are shown in this table.

Description	Cash Ledger Balance					Credit Ledger balance (including current month's credit)				
	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)	Total Tax	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)	Total Tax
Tax	43,999.00	47,000.00	46,001.00	49,901.00	1,86,901.00	3,837.00	75,036.00	1,24,823.00	4,207.00	2,07,903.00
Interest (₹)	50,001.00	50,001.00	50,001.00	50,001.00	2,00,004.00					
Late fee (₹)		45,701.00	45,701.00		91,402.00					

6.1 Payment of tax

Description	Tax payable (₹)	Paid through ITC				Paid Through Cash (₹)	Cash balance (₹)	Additional Cash required (₹)
		Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)			
Integrated Tax	₹0.00	₹0.00	₹0.00	₹0.00		₹0.00	₹43,999.00	₹0.00
Central Tax	₹34,777.00	₹0.00	₹34,777.00			₹0.00	₹47,000.00	₹0.00
State/UT Tax	₹0.00	₹0.00		₹0.00		₹0.00	₹46,001.00	₹0.00
CESS	₹0.00				₹0.00	₹0.00	₹49,901.00	₹0.00

BACK

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E. View Debit entries in Cash/Credit Ledger for tax payment

24. Click the **Debit entries in Cash/Credit ledger for tax payment** tile.



GST ITC -03



GSTIN - 26AAACJ2998M1ZZ

Legal Name - JAI BHARAT GUM & CHEMICALS LTD.

Trade Name - JAI BHARAT GUM AND CHEMICALS LTD

4(b). Date from which exemption is effective - 01/06/2018

Filing Status- Not Filed

Declaration for intimation of ITC reversal/payment of tax on inputs held in stock, inputs contained in semi-finished and finished goods held in stock and capital goods under sub-section (4) of section 18

Particulars of certifying Chartered Accountant or Cost Accountant [where applicable]

Name of the Firm issuing certificate *

CA ASSOCIATES

Name of the certifying Chartered Accountant/Cost Accountant *

AKASH KUMAR

Membership number *

134566

Date of issuance of certificate *

01/05/2018



Previous File

[Preview](#)[SAVE CA DETAILS](#)

Goods Details Without Invoices

Goods Details With Invoices

Total Taxable Value	Total Tax Liability
₹45,566.00	₹34,555.00
Integrated Tax	Central Tax
₹0.00	₹34,555.00
State/UT Tax	CESS
₹0.00	₹0.00

Goods Details Without Invoices

Total Taxable Value	Total Tax Liability
₹7,778.00	₹222.00
Integrated Tax	Central Tax
₹0.00	₹222.00
State/UT Tax	CESS
₹0.00	₹0.00

6 - Amount of ITC payable and paid

Total Liability	Paid Through Cash
₹34777	₹0
Paid Through Credit	
₹34777	

Debit entries in Cash/Credit ledger for tax payment

Integrated Tax	Central Tax
₹0.00	₹34,777.00
State/UT Tax	CESS
₹0.00	₹0.00

[BACK](#)[PREVIEW](#)[CLOSE](#)[FILE RETURN](#)

25. The entries in Cash/Credit ledger for tax payment is displayed. Click the **BACK** button.

Description	Paid through cash/credit ledger	Debit entry no.	Debit entry date	Amount paid
Integrated Tax	Cash ledger	-	-	0.0
central Tax				0.0
State/ UT tax				0.0
Cess				0.0
Integrated Tax	Credit Ledger	DI2606180000024	07-06-2018	0.00
central Tax				34,777.00
State/ UT tax				0.00
Cess				0.00

[BACK](#)

F. File Form GST ITC-03 with DSC/ EVC

26. Click the **FILE RETURN** button.



GST ITC -03



GSTIN - 26AAACJ2998M1ZZ

Legal Name - JAI BHARAT GUM & CHEMICALS LTD.

Trade Name - JAI BHARAT GUM AND CHEMICALS LTD

4(b). Date from which exemption is effective - 01/06/2018

Filing Status- Not Filled

Declaration for intimation of ITC reversal/payment of tax on inputs held in stock, inputs contained in semi-finished and finished goods held in stock and capital goods under sub-section (4) of section 18

Particulars of certifying Chartered Accountant or Cost Accountant [where applicable]

Name of the Firm issuing certificate *

CA ASSOCIATES

Name of the certifying Chartered Accountant/Cost Accountant *

AKASH KUMAR

Membership number *

134566

Date of issuance of certificate *

01/05/2018



Previous File

[Preview](#)[SAVE CA DETAILS](#)

Goods Details With Invoices

Total Taxable Value	Total Tax Liability
₹45,566.00	₹34,555.00
Integrated Tax	Central Tax
₹0.00	₹34,555.00
State/UT Tax	CESS
₹0.00	₹0.00

Goods Details Without Invoices

Total Taxable Value	Total Tax Liability
₹7,778.00	₹222.00
Integrated Tax	Central Tax
₹0.00	₹222.00
State/UT Tax	CESS
₹0.00	₹0.00

6 - Amount of ITC payable and paid

Total Liability	Paid Through Cash
₹34777	₹0
Paid Through Credit	
₹34777	

Debit entries in Cash/Credit ledger for tax payment

Integrated Tax	Central Tax
₹0.00	₹34,777.00
State/UT Tax	CESS
₹0.00	₹0.00

[BACK](#)[PREVIEW](#)[CLOSE](#)[FILE RETURN](#)

27. Select the checkbox for declaration.

27. From the **Authorised Signatory** drop-down list, select the authorized signatory.29. Click the **FILE WITH DSC** or **FILE WITH EVC** button.

Dashboard > Returns > File

English

GSTIN - 26AAACJ2998M1ZZ

FY - 2018

Legal Name - JAI BHARAT GUM & CHEMICALS LTD.

Return Period - -

Return Type - ITC03-4B

Status - Not Filed

Indicates Mandatory Fields

Returns Filing for GST ITC03-4B

☒

I/We 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*

Amit Singh

BACK

PREVIEW DRAFT ITC-03

FILE WITH DSC

FILE WITH EVC

FILE WITH DSC:

- a. Click the **PROCEED** button.
- b. Select the certificate and click the **SIGN** button.

FILE WITH EVC:

- a. Enter the OTP sent on email and mobile number of the Authorized Signatory registered at the GST Portal and click the **VERIFY** button.

OTP Verification

OTP has been sent to your registered mobile number and e-mail id. Please enter the OTP to Confirm Submission

CLOSE

VERIFY

30. The success message with ARN is displayed. The status of Form GST ITC-03 is changed to Filed.

Dashboard > Returns > File

English

GSTIN - 26AAACJ2998M1ZZ

FY - 2018

Legal Name - JAI BHARAT GUM & CHEMICALS LTD.

Return Period - -

Return Type - ITC03-4B

Status - Filed

Indicates Mandatory Fields

Returns Filing for GST ITC03-4B

☒

I/We 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*

Amit Singh

BACK

DOWNLOAD FILED ITC-03

FILE WITH DSC

FILE WITH EVC

ITC03-4B of GSTIN - 26AAACJ2998M1ZZ has been successfully filed. The Acknowledgment Reference Number is **AA2606180000150**. The ITC03-4B (Filed Form) can be viewed on your Dashboard Login=>Taxpayer Dashboard=>Returns=>View e-filed Returns. This message is sent to your registered Email ID and Mobile Number.

31. Click the **DOWNLOAD FILED ITC-03** button to download the filed return.

Dashboard > Returns > File English

✔ ITC03-4B of GSTIN - 26AAACJ2998M1ZZ has been successfully filed. The Acknowledgment Reference Number is **AA2606180000150**. The ITC03-4B (Filed Form) can be viewed on your Dashboard Login=>Taxpayer Dashboard=>Returns=>View e-filed Returns. This message is sent to your registered Email ID and Mobile Number.

• Indicates Mandatory Fields

GSTIN - 26AAACJ2998M1ZZ	Legal Name - JAI BHARAT GUM & CHEMICALS LTD.	Return Type - ITC03-4B
FY - 2018	Return Period - -	Status - Filed

Returns Filing for GST ITC03-4B ↻

☒ I/We 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 •

Amit Singh ▼

The PDF file generated would now bear watermark of final Form GST ITC-03.

Form GST ITC-03						
[See rule 44(4)]						
Declaration for intimation of ITC reversal/payment of tax on inputs held in stock, inputs contained in semi-finished and finished goods held in stock and capital goods under sub-section (4) of section 18						
1. GSTIN	26AAACJ2998M1ZZ					
2. Legal name of the registered person	JAI BHARAT GUM & CHEMICALS LTD.					
3. Trade name, if any	JAI BHARAT GUM AND CHEMICALS LTD					
4(b). Date from which exemption is effective	01-06-2018					

Note: All amounts displayed in the tables are in INR.

5 (a) Inputs held in stock (where invoice is available)

No. of Records	Total Goods value	Total Taxable value	Total Integrated Tax	Total Central Tax	Total State/UT Tax	Total Cess
1	0	45565	0	34555	0	0

5 (b) Inputs contained in semi-finished and finished goods held in stock (where invoice available)

No. of Records	Total Goods value	Total Taxable value	Total Integrated Tax	Total Central Tax	Total State/UT Tax	Total Cess
0	0	0	0	0	0	0

5 (c) Capital goods held in stock (where invoice available)

No. of Records	Total Goods value	Total Taxable value	Total Integrated Tax	Total Central Tax	Total State/UT Tax	Total Cess
0	0	0	0	0	0	0