

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

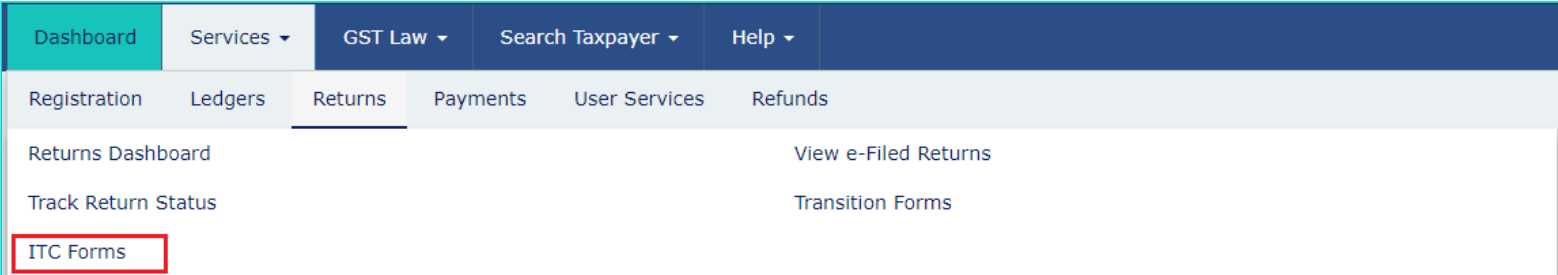
How can I declare claim under Section 18 (1) (a) of ITC in Form GST ITC-01?

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

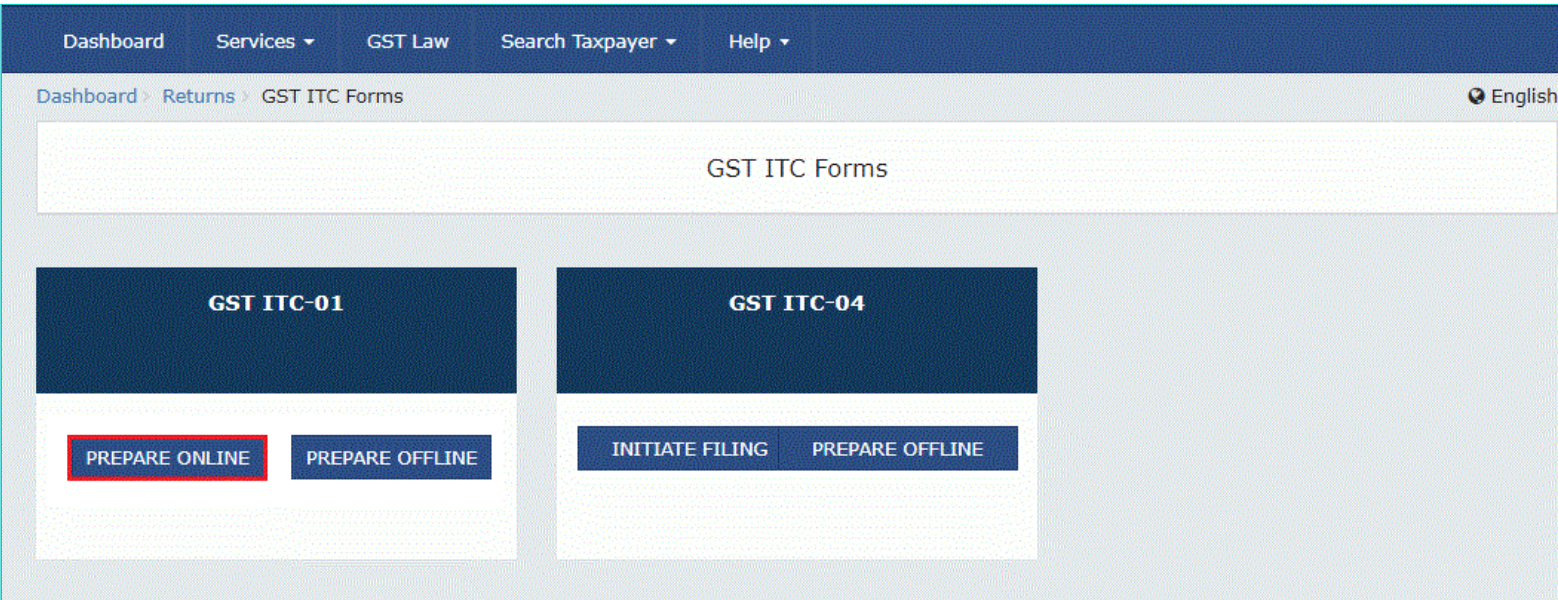
- 1. [Login and Navigate to ITC-01 page](#)
- 2. [Declaration for claim of input tax credit under sub-section \(1\) of section 18](#)
- 3. [Preview GST ITC-01](#)
- 4. [Submit GST ITC-01 to freeze data](#)
- 5. [File GST ITC-01 with DSC/ EVC](#)

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)

</

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 *

Enter Name

Membership number *

Enter Membership number

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

Name of the certifying Chartered Accountant/Cost Accountant *

Name of the Firm issuing certificate

Date of issuance of certificate *

DD/MM/YYYY

SAVE CA DETAILS

☐ 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 *

Select

Name of authorized signatory *

Designation / Status *

Date *

05/01/2018

BACK

PREVIEW

SUBMIT

FILE ITC WITH DSC

FILE ITC WITH EVC

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.



GSTIN - 07AJIPA1572EK11
Submit Status- Submitted

Legal 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 ▼	<input type="text"/>	Select ▼	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	+ 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:

- 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.



GSTIN - 07AJIPA1572EK11
Submit Status- Submitted

Legal 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 ▼	<input type="text"/>	Select ▼	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	+ 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

Top

Top

Top

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

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

Dashboard > Returns > GST ITC Forms English

GST ITC Forms

GST ITC-01	GST ITC-02	GST ITC-04
PREPARE ONLINE PREPARE OFFLINE	PREPARE ONLINE	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 - 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

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:
- Name of the certifying accounting firm.
 - Name of the certifying Chartered Accountant / Cost Accountant in the certifying firm.
 - Membership number of the certifying firm.
 - 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 → User Services → 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

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

- 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

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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 > Action

English

GSTIN - 37ACXPK3463A2ZF

Legal Name - Mukesh Dhanjibhai Karshala

Trade 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 - 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

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 - 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

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

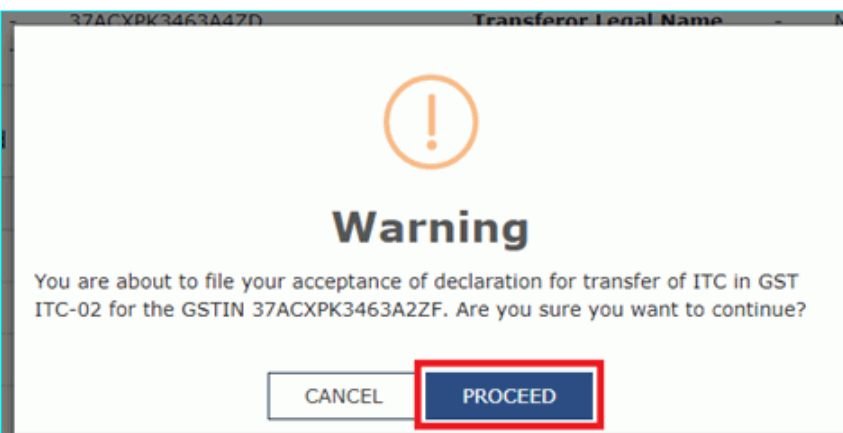
FILE ITC WITH EVC

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

Notes:

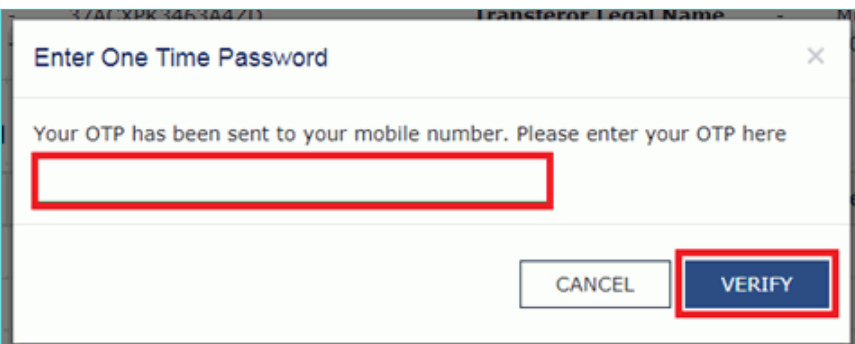
- If you choose the DSC option, make sure to sign with the DSC of selected authorised signatory.
- If you choose the EVC option, the system will send an OTP on the authorised signatory's registered mobile phone number, which you'll be required to enter in a pop-up that appears after selecting this option.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

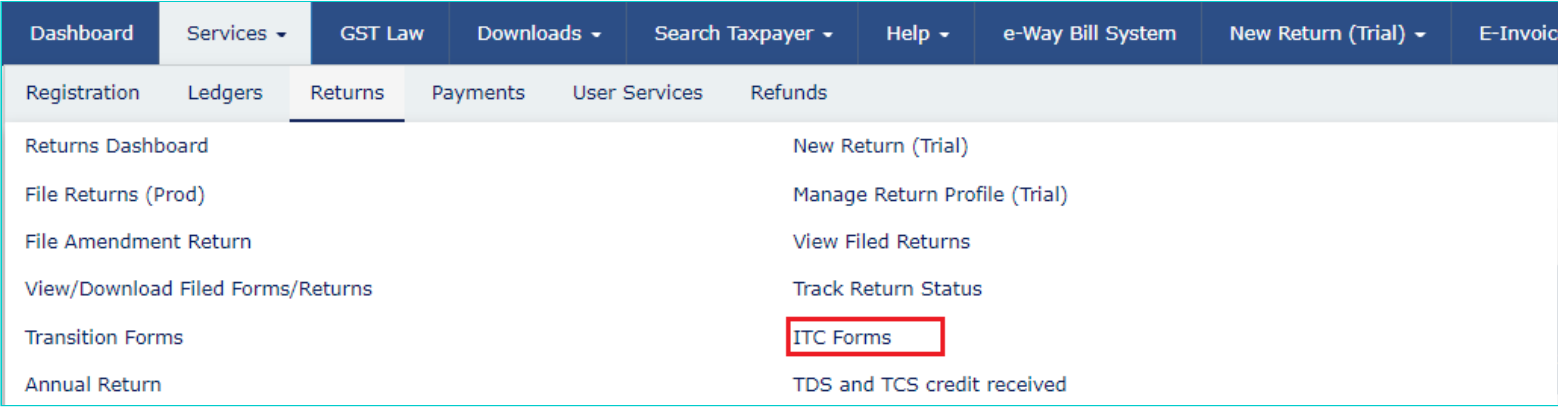
How can I transfer ITC and file Form GST ITC-02A?

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

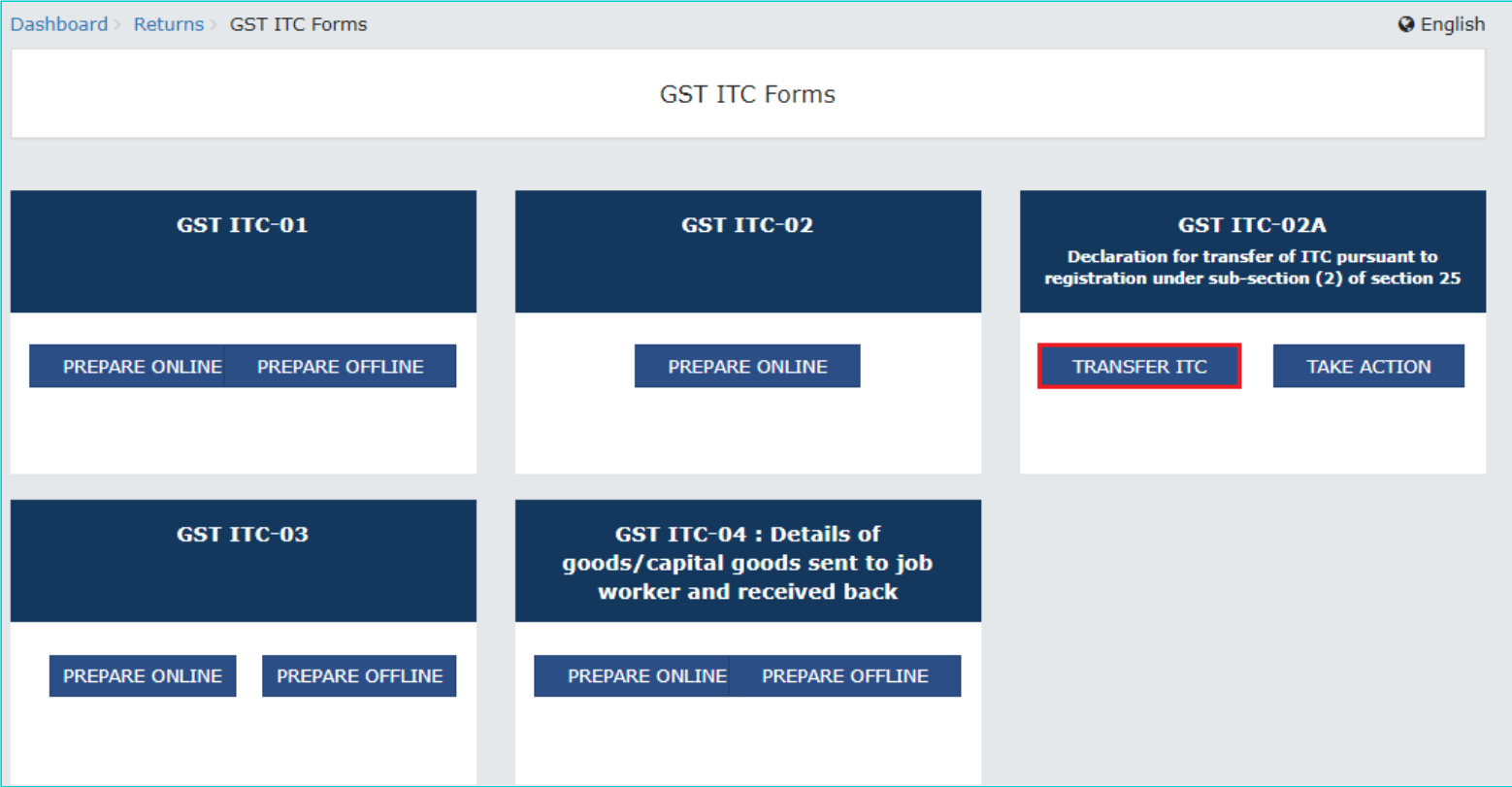
If a registered person, who has obtained separate registration for multiple places of business in a State/UT and intends to transfer unutilized matched Input Tax Credit lying in his/her Electronic Credit Ledger of an existing entity (the transferor entity) to newly registered entities/place of businesses (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.



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



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.

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

Details saved successfully.

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.

Dashboard > Returns > ITC Forms > ITC 02A – Take Action
English

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

-

12CEHPS3060R3Z0

Transferor Legal Name

-

BUNDI SILICA EXPORTS

ARN

-

AA220220000046E

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	₹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.

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

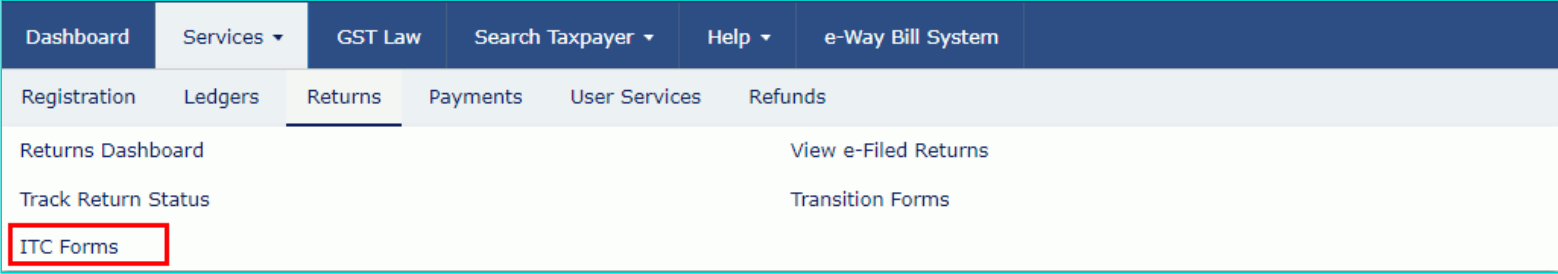
How can I file Form GST ITC-03?

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

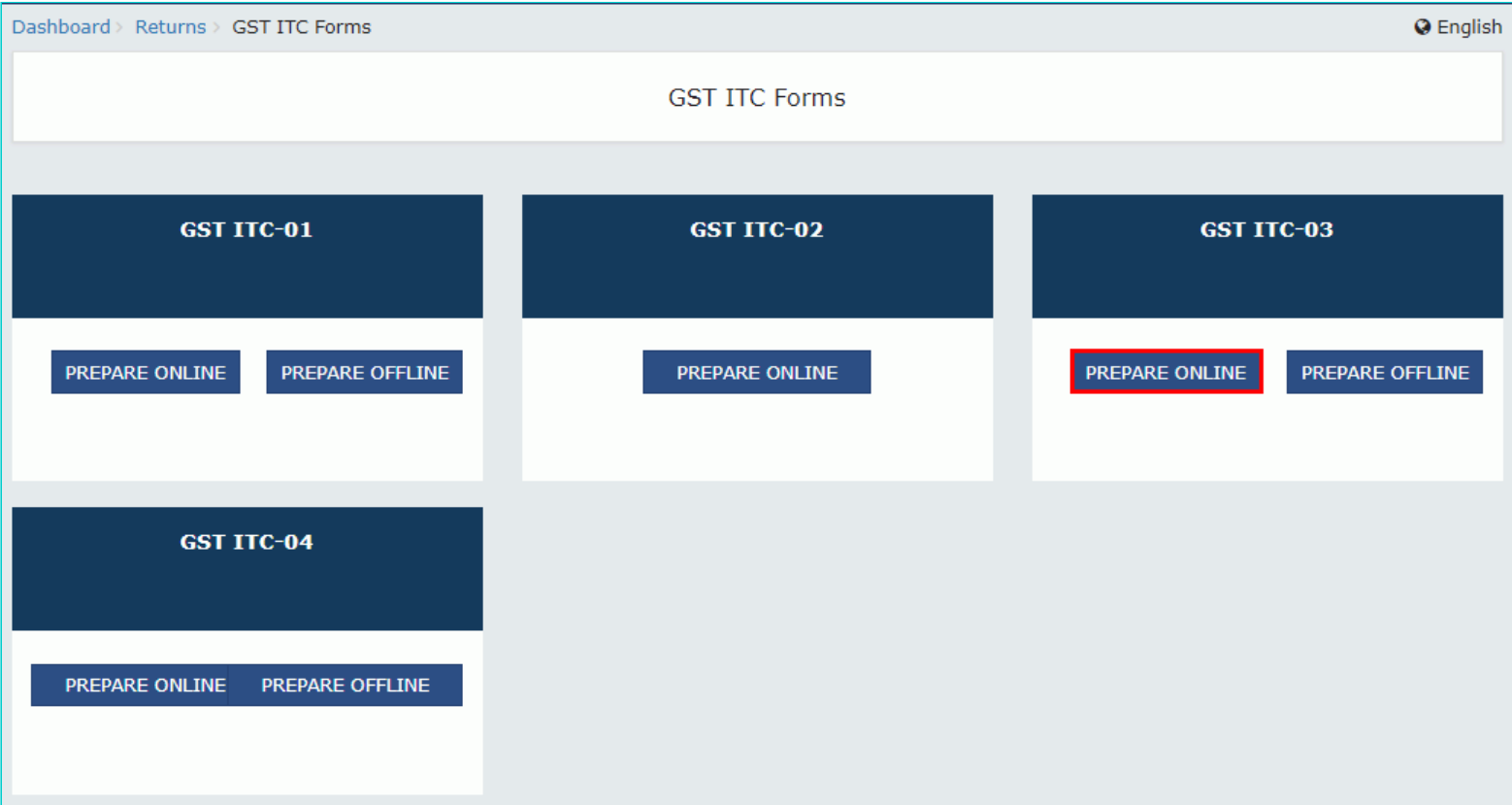
- A. [Login and Navigate to Form GST ITC-03 page](#)
- B. Select Section and enter details in various tiles
 - [Section 18.4\(a\)](#)
 - [Section 18.4\(b\)](#)
- C. [Update Certifying Chartered Accountant's or Cost Accountant's Details](#)
- D. [Enter Payment Details in 6 - Amount of ITC payable and 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

7.1. Click the **Goods Details With 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 ₹

7.2. 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:

- 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.
- In the **Application Reference Number (ARN)** field, enter the ARN number.
 - In the **GSTIN** field, enter the GSTIN 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.
 - 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 •

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 (₹)	
<div>Select</div>	<div></div>	<div>Select</div>	<div></div>	<div></div>	<div></div>	<div></div>	<div>+ ADD</div>

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 (₹)	
	Select							+ 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).

i 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

7.1. 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

7.2. 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 !

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

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

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					
<div><div></div></div>							

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
<div><div></div></div>								

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

7.1. 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
₹	₹

7.2. 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

7.1. 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

7.2. 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
₹	₹

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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 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

[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

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

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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.

- Tax liabilities as declared in the return along with the credits gets updated in the ledgers and reflected in the “Tax payable” column of the payment section.

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Goods and Services Tax

॥ JAI BHARAT GUM & CH

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The cash available as on date and ITC available are shown in this table.
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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	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>		<input type="text" value="₹0.00"/>	<input type="text" value="₹43,999.00"/>	<input type="text" value="₹0.00"/>
Central Tax	<input type="text" value="₹10,00,00.2"/>	<input type="text" value="₹3,837.00"/>	<input type="text" value="₹1,09,813.00"/>			<input type="text" value="₹9,98,86.57"/>	<input type="text" value="₹47,000.00"/>	<input type="text" value="₹9,98,39.57"/>
State/UT	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>		<input type="text" value="₹0.00"/>		<input type="text" value="₹0.00"/>	<input type="text" value="₹46,001.00"/>	<input type="text" value="₹0.00"/>
CES	<input type="text" value="₹0.00"/>				<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹49,901.00"/>	<input type="text" value="₹0.00"/>

<

>

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- 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

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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

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

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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

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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

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17. Click the **PREVIEW** button to view the summary page of Form GST ITC-03 for your review. It is recommended that you download this Summary page and review the summary of entries made in different sections with patience before making payments.

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.

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The cash available as on date and ITC available are shown in this table.
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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
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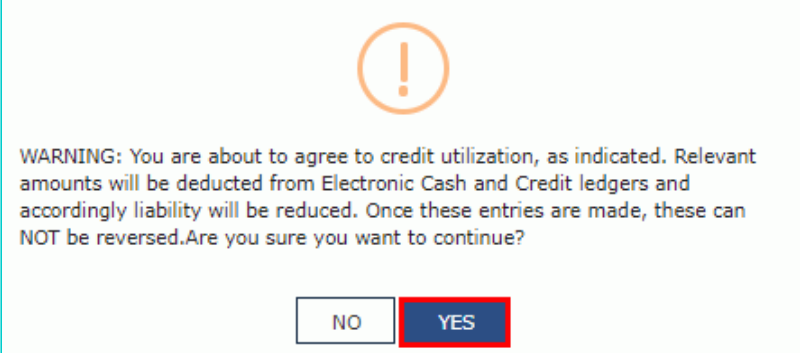
Description	Tax payable (₹)	Paid through ITC				Paid Through Cash (₹)	Cash balance (₹)	Additional Cash required (₹)
		Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)			
Integrated Tax	₹0.00	₹0.00	₹0.00	₹0.00		₹0.00	₹43,999.00	₹0.00
Central Tax	₹34,777.00	₹0.00	₹34,777.00			₹0.00	₹47,000.00	₹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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20. Once the payment is done, a confirmation message is displayed. Click the **YES** button.



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.

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



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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 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 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.

GSTIN - 26AAACJ2998M1ZZ

Legal Name - JAI BHARAT GUM & CHEMICALS LTD.

Return Type - ITC03-4B

Indicates Mandatory Fields

FY - 2018

Return Period - -

Status - Not 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

BACK

PREVIEW DRAFT ITC-03

FILE WITH DSC

FILE WITH EVC

FILE WITH DSC:

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

FILE 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.

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.

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.

GSTIN - 26AAACJ2998M1ZZ

Legal Name - JAI BHARAT GUM & CHEMICALS LTD.

Return Type - ITC03-4B

Indicates Mandatory Fields

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

BACK

DOWNLOAD FILED ITC-03

FILE WITH DSC

FILE WITH EVC

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.

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

BACK

DOWNLOAD FILED ITC-03

FILE WITH DSC

FILE WITH EVC

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

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