

# Input Tax Credit

## – Law, Procedures & Complexities



Rohit Kumar Singh  
ACA, ACMA, FCS, LLB, DISA (ICAI)

# Input Tax Credit - Introduction



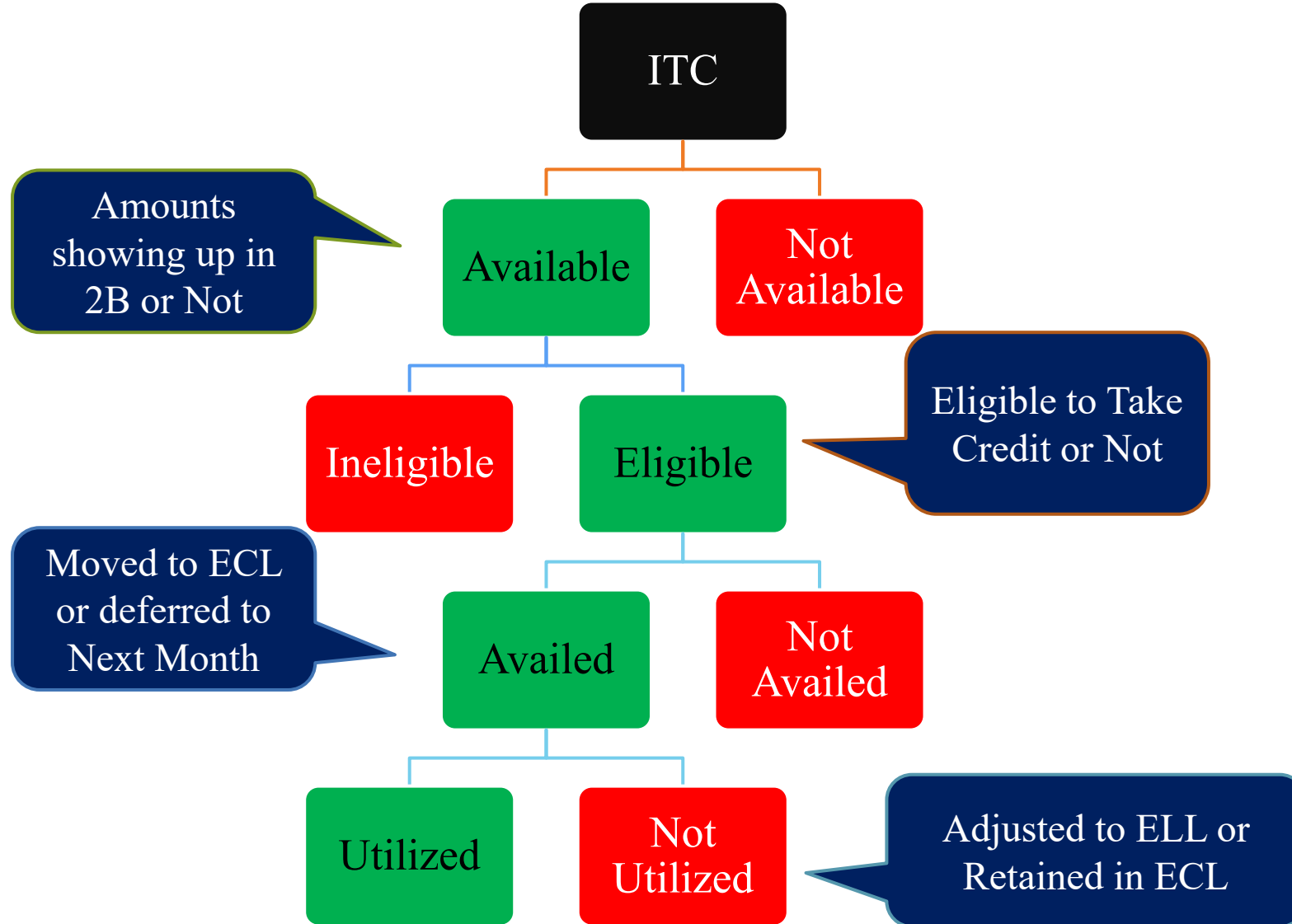
# Important Definitions

- **“Capital goods” – Sec 2(19) CGST Act, 2017** - means goods, the value of which is capitalised in the books of accounts of the person claiming the credit and which are used or intended to be used in the course or furtherance of business;
- **“Input” – Sec 2(59) CGST Act, 2017** - means any goods other than capital goods used or intended to be used by a supplier in the course of furtherance of business;
- **“Input service” – Sec 2(60) CGST Act, 2017** - means any service used or intended to be used by a supplier in the course or furtherance of business;

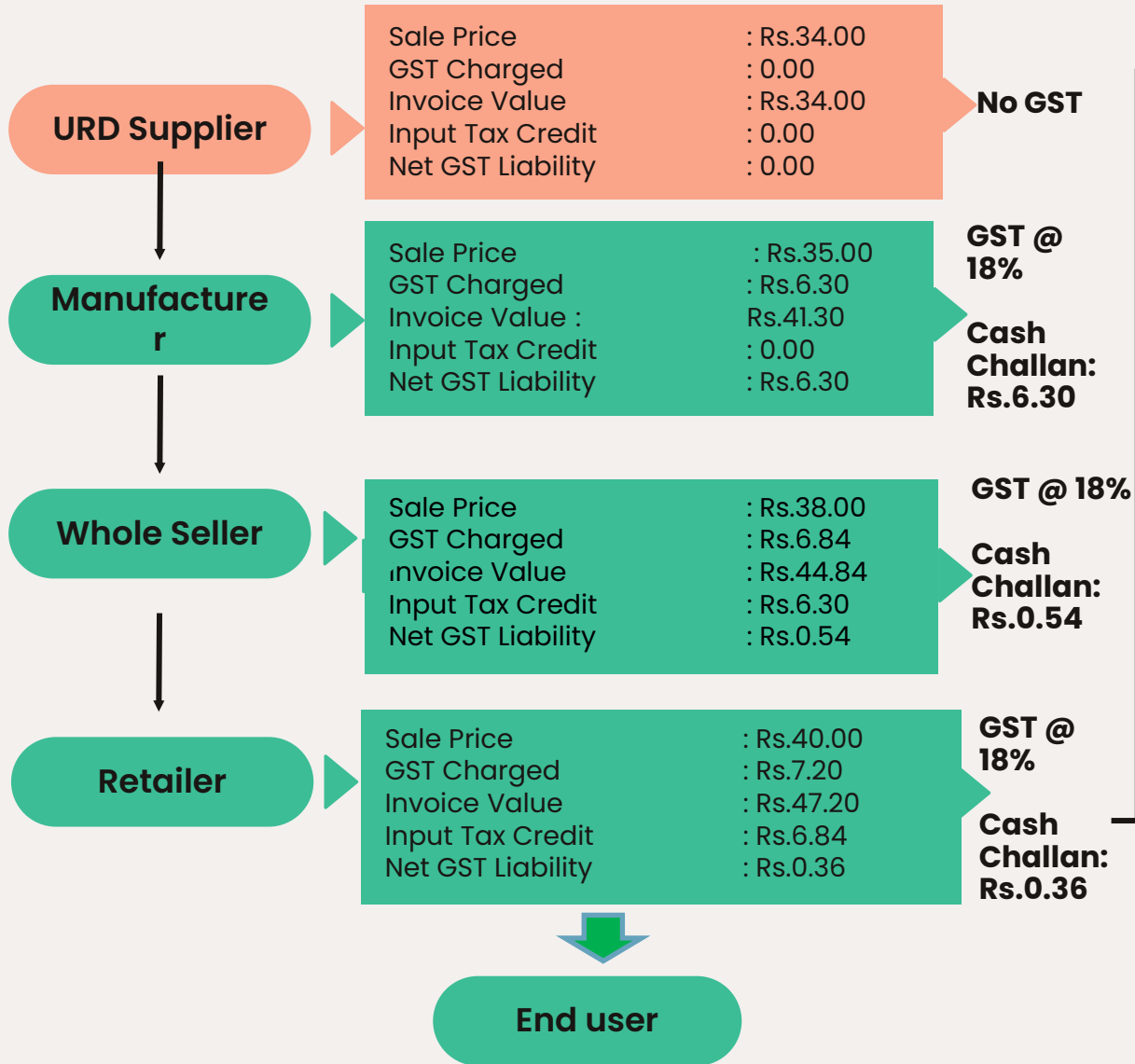
# Concept of Input Tax

- **“Input Tax” – Sec 2(62) CGST Act, 2017** - means IGST (including that on import of goods), CGST, SGST and UTGST;
- Charged on any supply of goods or services and;
- Includes the tax payable under sub-section (3) and (4) of section 9,
- Includes the tax payable under sub-section (3) and (4) of section 5 of IGST Act,
- Includes the tax payable under sub-section (3) and (4) of section 9 of SGST Act,
- Includes the tax payable under sub-section (3) and (4) of section 7 of UTGST Act, excludes the tax paid under section 10 (composition levy)

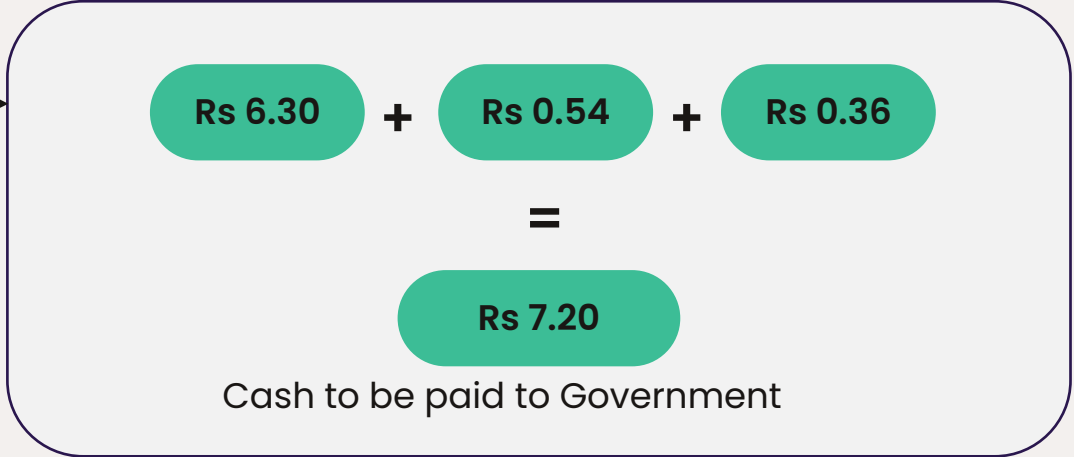
# Flow of Credit – System Track



# Ideal GST & Input Tax Chain



## GST Flow Cash paid to Govt



● URD – Not in GST    ● Registered GST Business

# Principles on Input Tax Credit

- System for a seamless flow of credit
- Extends to inter-State supplies
- Credit utilization would be as follows [Sec 49(5)]:

Credit of:	Allowed for Payment of		
	IGST	CGST	SGST
IGST	Y	Y	Y
CGST	Y	Y	N
SGST	Y	N	Y

Y – Yes

N - No

# Manner of Utilisation of ITC

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

- Section 49 was amended and Section 49A and Section 49B were inserted vide CGST Tax (Amendment) Act, 2018 with effect from 1st February 2019.
- Based on the representations received from the trade and industry regarding challenges being faced by taxpayers due to bringing into force of section 49A of the CGST Act, 2017, that this is resulting in accumulation of input tax

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

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

# Manner of Utilisation of ITC

- Rule 88A was inserted in the CGST Rules, 2017 vide notification No. 16/2019- Central Tax, dated 29th March, 2019.
- Rule 88A in the CGST Rules allows utilization of input tax credit of Integrated tax towards the payment of Central tax and State tax, or as the case may be, Union territory tax, in **any order** subject to the condition that the entire input tax credit on account of **Integrated tax is completely exhausted first** before the input tax credit on account of Central tax or State / Union territory tax can be utilized credit for one kind of tax (say State tax) in electronic credit ledger and discharge of liability for the other kind of tax (say Central tax) through electronic cash ledger in certain scenarios

# Conditions for Availment of ITC by a Registered Taxable Person – Sec 16

Basis – tax invoice / debit note issued by a registered supplier, or other prescribed taxpaying document – Sec 16(2)(a)

ITC is appearing in GSTR 2B – Sec 16(2)(aa)

Goods and/or services have been **received\*** – Sec 16(2)(b)

The input tax credit has not been restricted; – Sec 16(2)(ba)

Tax actually paid by the supplier to the credit of the appropriate Government, either in cash or by utilization of **Admissible** ITC – Sec 16(2)(c)

He has furnished the monthly return – Sec 16(2)(d)

# Availment of ITC by a RTP – Sec 16

Note:

- Credit only upon receipt of the last lot/ instalment in case of goods received in lots / instalments.
- Goods deemed to be received by a taxable person when the supplier delivers the goods to the recipient/ any other person, on the direction provided by the taxable person to the supplier.
- Exception in case of goods being directly sent to job worker
- If the recipient of services fails to pay (value + tax) within 180 days from date of invoice, (ITC availed + interest @ 18%) shall be added to his output tax liability. ITC available when amount discharged later

# Conditions for Availing ITC

01

Tax invoice / debit note issued by a registered supplier, or other prescribed taxpaying document  
[Sec 16(2)(a)]

02

ITC is appearing in GSTR 2B  
[Sec 16(2)(aa)]

03

Goods and/or services have been **received\***  
[Sec 16(2)(b)]

04

The input tax credit has not been restricted;  
[Sec 16(2)(ba)]

05

Tax actually paid by the supplier to the credit of the appropriate Government, either in cash or by utilization of **Admissible** ITC  
[Sec 16(2)(c)]

06

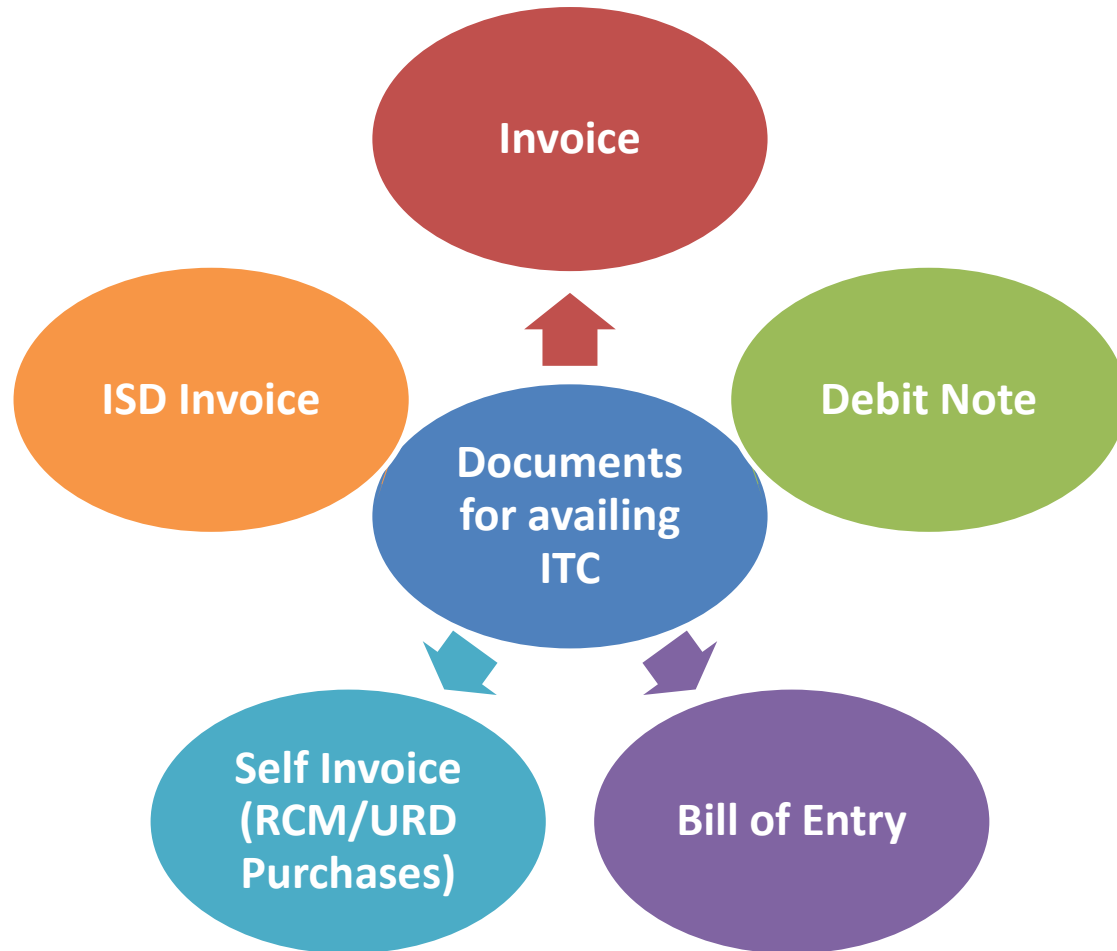
Has furnished the monthly return  
[Sec 16(2)(d)]

# Validation of claim of ITC – Sec 16

Provision	Validation Check List
Possession of Tax Invoice	Supplier issues tax invoice along with E-Way Bill
Goods are received	Confirmation of receipt/payment by Buyer. Vehicle Tracking is enabled along with buyer acknowledgement
ITC appearing in GSTR 2B	ITC auto populated in GSTR 2B once supplier furnishes GSTR 1. Tax Team to validate details of invoice furnished by supplier and reaches out to supplier for any discrepancy
Tax actually paid by the supplier either in cash or by utilization of Admissible ITC	GSTR 3B is filed by the supplier
The input tax credit has not been restricted	Electronic Credit Ledger is not blocked
Recipient furnishing GST Returns	Buyer furnishing monthly GSTR 1 and GSTR 3B

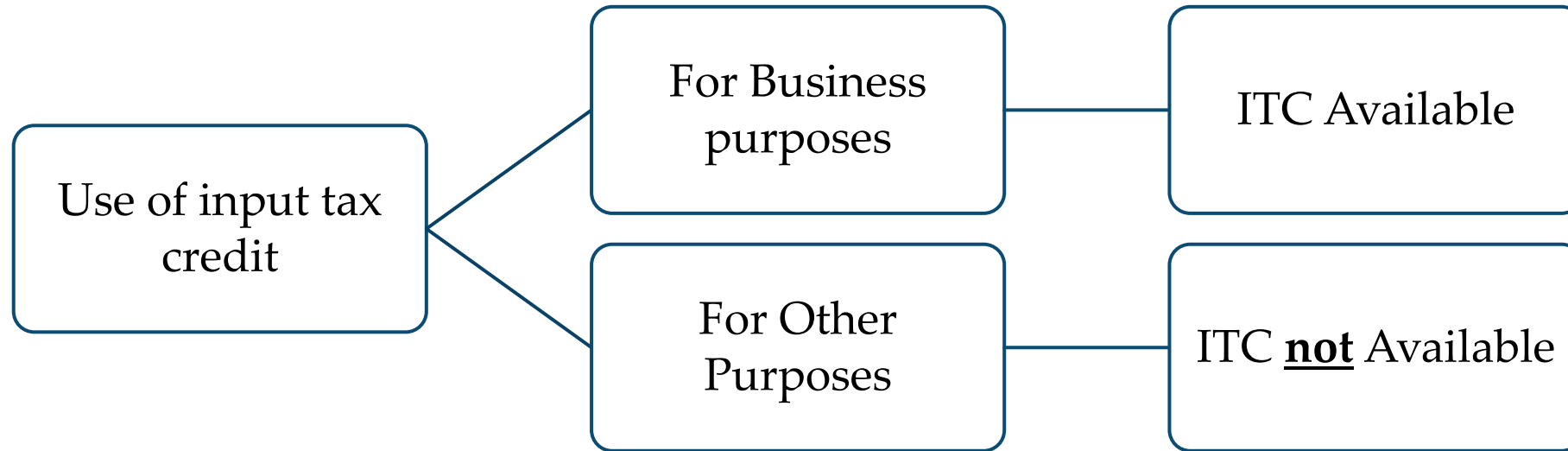
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# Input Tax Credit – Documents for availing credit



- ITC to be available only if all the particulars prescribed are contained in the invoice and the details are furnished in Form GSTR-1 by supplier
- No ITC if tax paid in pursuance of any order where demand has been raised on account of fraud, willful misstatement or suppression of facts

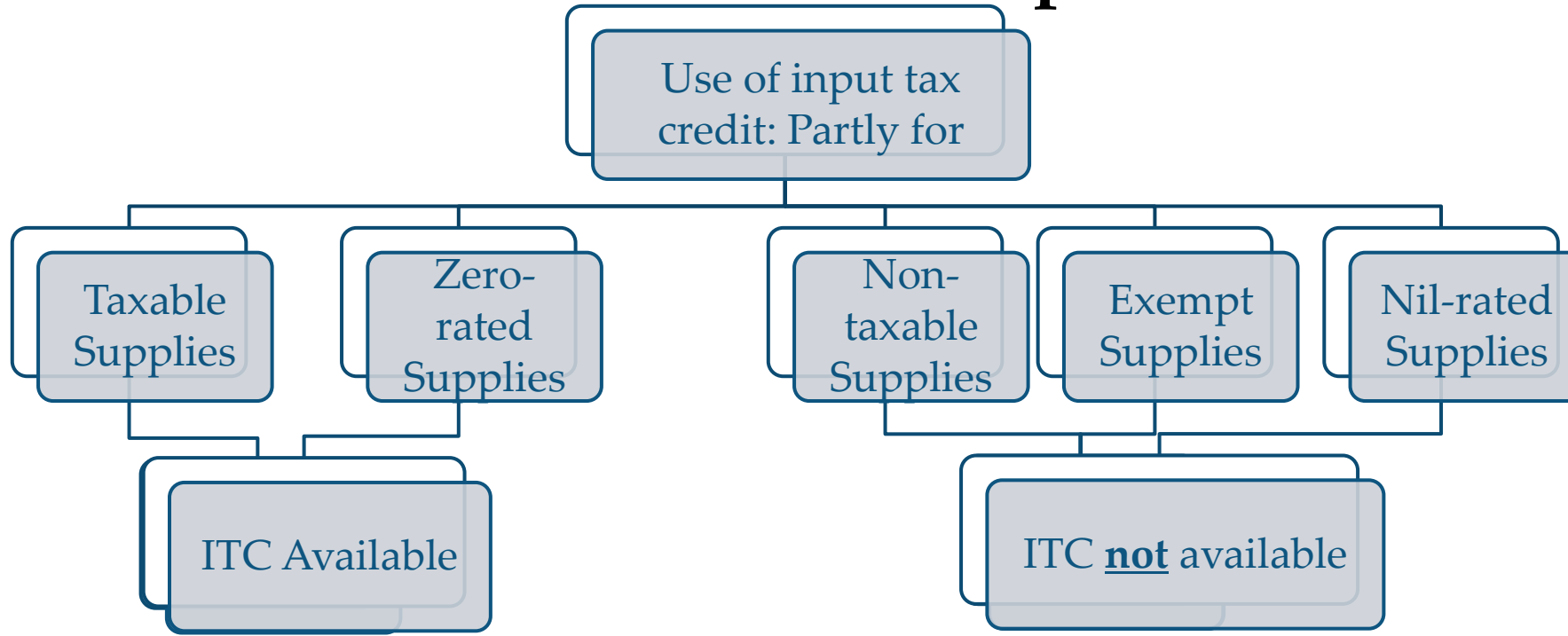
# ITC on the Basis of use of Inputs – Sec 17



*“input” means any goods other than capital goods used or intended to be used by a supplier in the course or furtherance of business*

*“input service” means any service used or intended to be used by a supplier in the course or furtherance of business*

# ITC on the Basis of use of Inputs – Sec 17



***Note:** Attribution of ITC to be made as per the manner prescribed in the ITC Rules*

Alternative to apportionment between taxable and exempt supplies in case of banking companies and financial institutions:

- Yearly option to avail a standard rate of 50% of eligible ITC on inputs, capital goods and input services on a monthly basis
- 50% shall not be applied on tax paid on supplies made by one registered person to another registered person having same PAN

# Blocked Credit – ITC Restriction – Sec 17(5)

Goods or Services partly used for business purpose (Restriction of ITC on non business use)

Zero Rated and Exempt Supplies

Zero Rated and Exempt Supplies (ITC on Taxable and Zero rated allowed as credit)

Rent a cab, life and health insurance

Motor Vehicles and other conveyance

Food & Beverages, Outdoor catering, beauty treatment, health services, cosmetic and plastic surgery

Membership of club, health and fitness centre

Travel benefits to employees on vacation such as LTA

Works Contract Services (Except P&M)

Construction on Own Account

Tax Paid under Composition Scheme

Goods, Services or both received from non-resident taxable person

Goods, Services or both used for personal purpose

Goods lost, stolen, damaged, written off

Goods disposed off by way of gifts or free samples

Goods or Services procured for compliance of CSR Activity (Sec 135 of Companies Act, 2013)

# Restrictions on ITC – Sec 17(5) - Blocked credits

## a) Motor Vehicles

ITC for Motor Vehicles will **NOT** be available

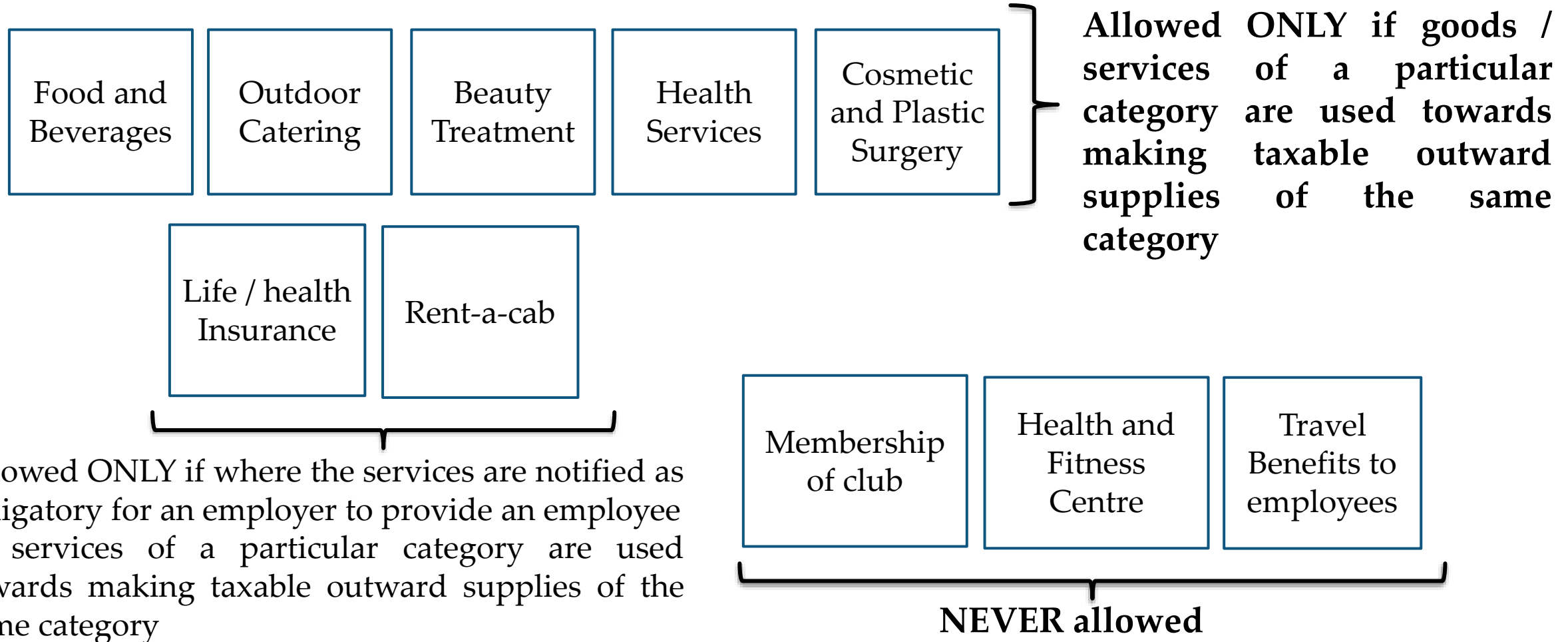
Except when they are used for

- Transport of Persons having seating capacity more than 13 persons (incl. Driver)
- Transportation of goods, or
- Making foll. **Outward taxable services**:
  - i. Further supply of such vehicles / conveyances, or
  - ii. Transportation of passengers, or
  - iii. Training for driving / flying / navigating such vehicles / conveyances

**Note:** ITC for general insurance, servicing, repairs and maintenance is available in respect ***Motor vehicles on which ITC is allowed***

# Restrictions on ITC – Sec 17(5) - Blocked credits

b) Supply of goods and services being:



## Restrictions on ITC – Sec 17(5) - Blocked credits

### c) Construction of Immovable Property (other than plant and machinery)

Works contract services, except where it is an input service for further supply of works contract service

Goods or services received by a taxable person for construction of an immovable property on his own account *even when used in course or furtherance of business;*

**ITC not Available**

Construction includes reconstruction, renovation, additions or alterations or repairs to the extent of capitalisation

*Plant and machinery means apparatus, equipment, and machinery fixed to earth by foundation or structural support that are used for making outward supply of goods or services or both and includes such foundation and structural supports but excludes— (i) land, building or **any other civil structures**; (ii) telecommunication towers; and (iii) pipelines laid outside the factory premises.*

## Restrictions on ITC – Sec 17(5) - Blocked credits

### **8. Goods Lost, Stolen, Destroyed, written off or given off as gift or free samples:**

#### **• Not Allowed:**

1. Goods lost/stolen – Impact of Insurance claims received
2. Year end write offs for shortages of stock/inventories – Post Board Approval
3. Goods distributed as Diwali/ year end gifts – ITC Eligible?
4. Treatment of free samples – Pharma Industry/FMCG or other practice of sending samples for approval by clients

Clarification issued by CBIC vide ***Circular No 92/11/ 2019-GST dated 7<sup>th</sup> March 2019*** for ***treatment of sales promotion schemes*** –

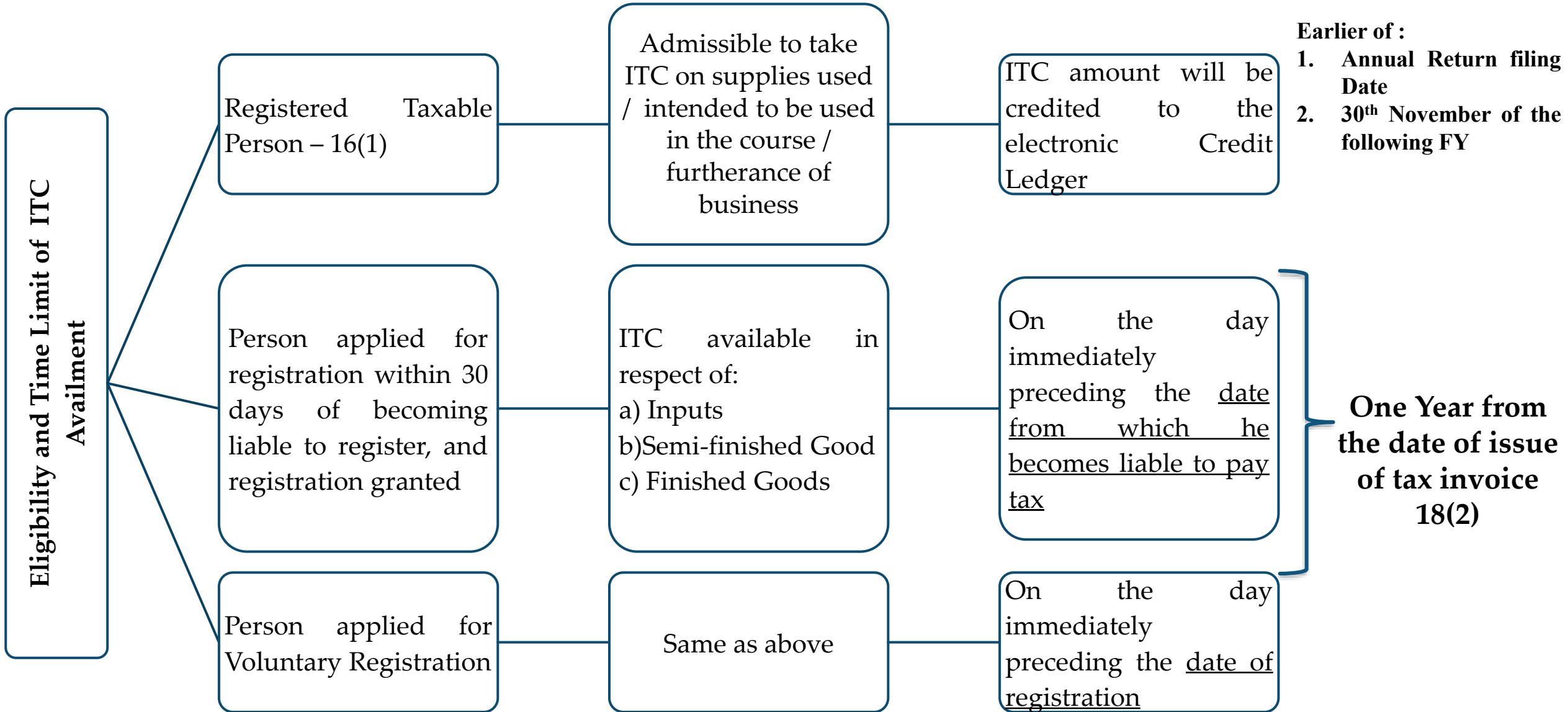
***Free samples or gifts*** - Where the activity of distribution of gifts or free samples falls within the scope of “supply” as per ***Schedule I*** of the Act, the supplier would be eligible to avail of the ITC.

***BOGO Schemes*** for FMCG or Pharma Industry - Such supplies may not be treated as an individual supply of free goods but a case of two or more individual supplies where a single price is being charged for the entire supply.

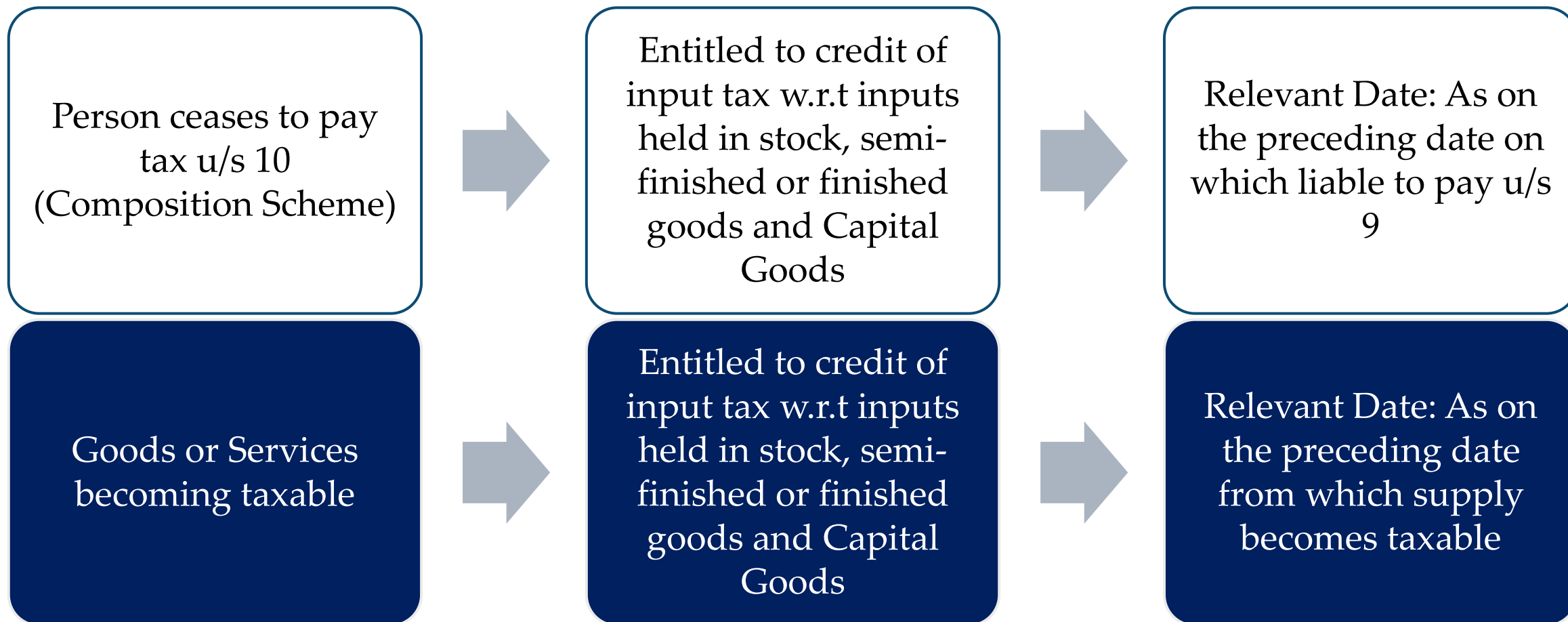
## Restrictions on ITC – Sec 17(5) - Blocked credits

- Taxes on supply of goods or services paid u/s 10
- Goods or services or both received *by a non-resident taxable person* except on goods imported by him, shall not be allowed
- Goods or services or both used for personal consumption; and
- Any tax paid in accordance with the provisions of sections 74, 129 and 130.

# Eligibility and Time Limit for Availing ITC



# Switching from Composition / Exempt Supply to Normal Tax / Taxable Supply – Sec 18(1)

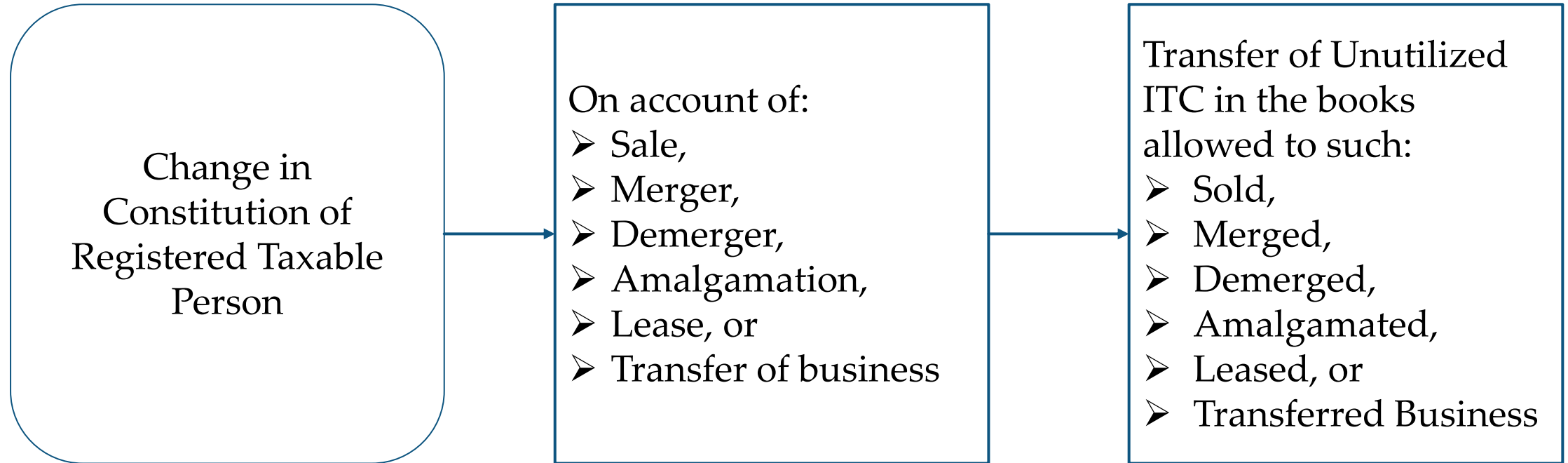


Credit on Capital Goods to be available after reducing 5% per quarter of a year or part from the date of invoice or such other document on which capital goods were received by taxable person

## Conditions for claiming credit under – Sec 18(1)

- Purchase invoice should not be earlier than 1 year from the relevant date
- Declaration in **Form GST ITC-01** to be filed within 30 days from the date of him becoming eligible
- Details of Inputs held in stock / semi finished or finished goods and capital goods to be furnished in Form GST ITC-01 within 30 days from the relevant date
- Declaration in Form GST ITC-01 to be certified by a practicing Chartered Accountant or Cost Accountant if the value of credit claimed exceeds Rs. 2,00,000

## ITC – Change in Constitution of Taxable Person Sec 18(3)



- ITC shall be apportioned in the ratio of value of assets of the new units in case of demerger scheme
- Transferor to submit certificate from a practicing Chartered Accountant certifying whether the sale / merger / de-merger / amalgamation / lease / transfer has been done with specific provision for transfer of liabilities
- Transferee to furnish details of credit available in **Form GST ITC-02**

# Switching from regular to over composition- Pay and Exit – Sec 18(4)

Eligible credit under earlier law carried forward in the return

Amount equivalent to the credit of input tax in respect of input held in stock or input contained in semi-finished goods or finished goods held in stock and capital goods as on appointed day

Such amount shall be payable by debiting the electronic credit ledger or cash ledger

Balance in electronic credit ledger shall lapse

*Declaration for input tax reversed to be submitted in **Form GST ITC-03***

# ITC in case of Capital Goods

Depreciation claimed on Tax component of the cost of capital goods under IT Act

ITC not Available

Example:

Cost of asset	=	Rs. 100
Tax-10%(say)	=	<u>Rs. 10</u>
Total Cost		<u>Rs. 110</u>

If Depreciation charged on  
Rs.100

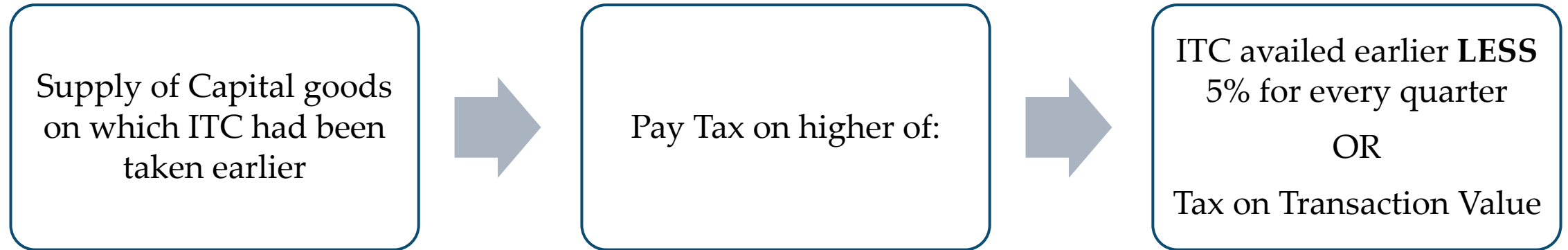
**ITC Available**

If Depreciation charged on  
Rs.110

**ITC not Available**

“capital goods” means the goods, the value of which is capitalized in the books of accounts of the person claiming the credit and which are used or intended to be used in the course or furtherance of the business

# Supply of Capital goods on which ITC already taken – Sec 18(6)



*Note: Any credit wrongly taken shall be subjected to the recovery provisions*

Purchase Date of Laptop	Jan 01, 2018
Purchase Price	50,000
Taxes Paid	9,000
Sale Date	July 05, 2020
Sale Value of Laptop	10,000

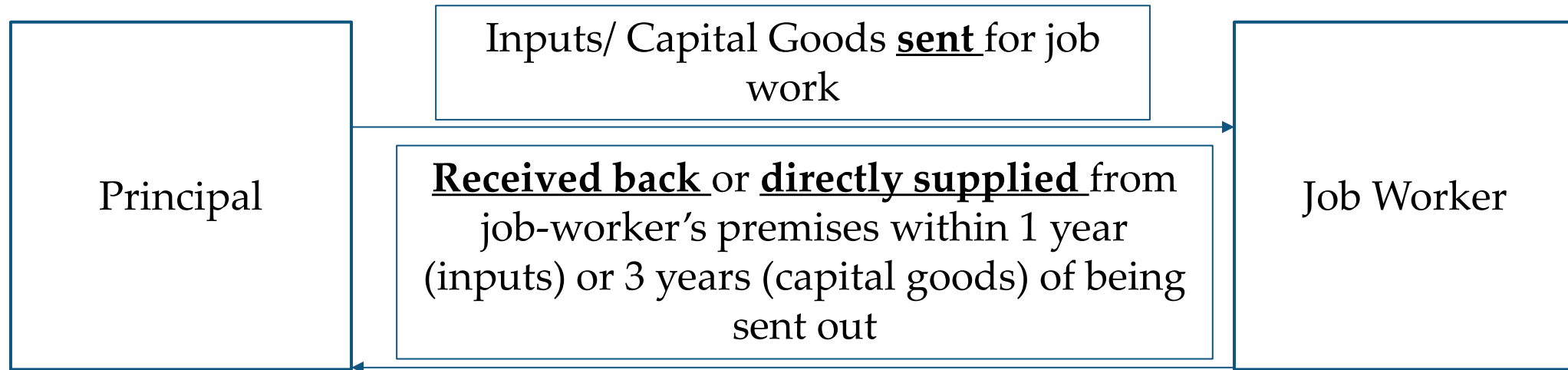
Particulars	Amount
Sale Value of Laptop	10,000
IGST @ 18%	1,800

Particulars	Amount
Input Tax Credit Availed	9,000
Less: 5% per quarter (For 11 quarters)	4950
<b>Higher of Tax – Rs 1800 or ITC availed less 5% per Quarter i.e. Rs 4,950</b>	<b>4050</b>

# ITC Rules – Credit in Special Circumstances

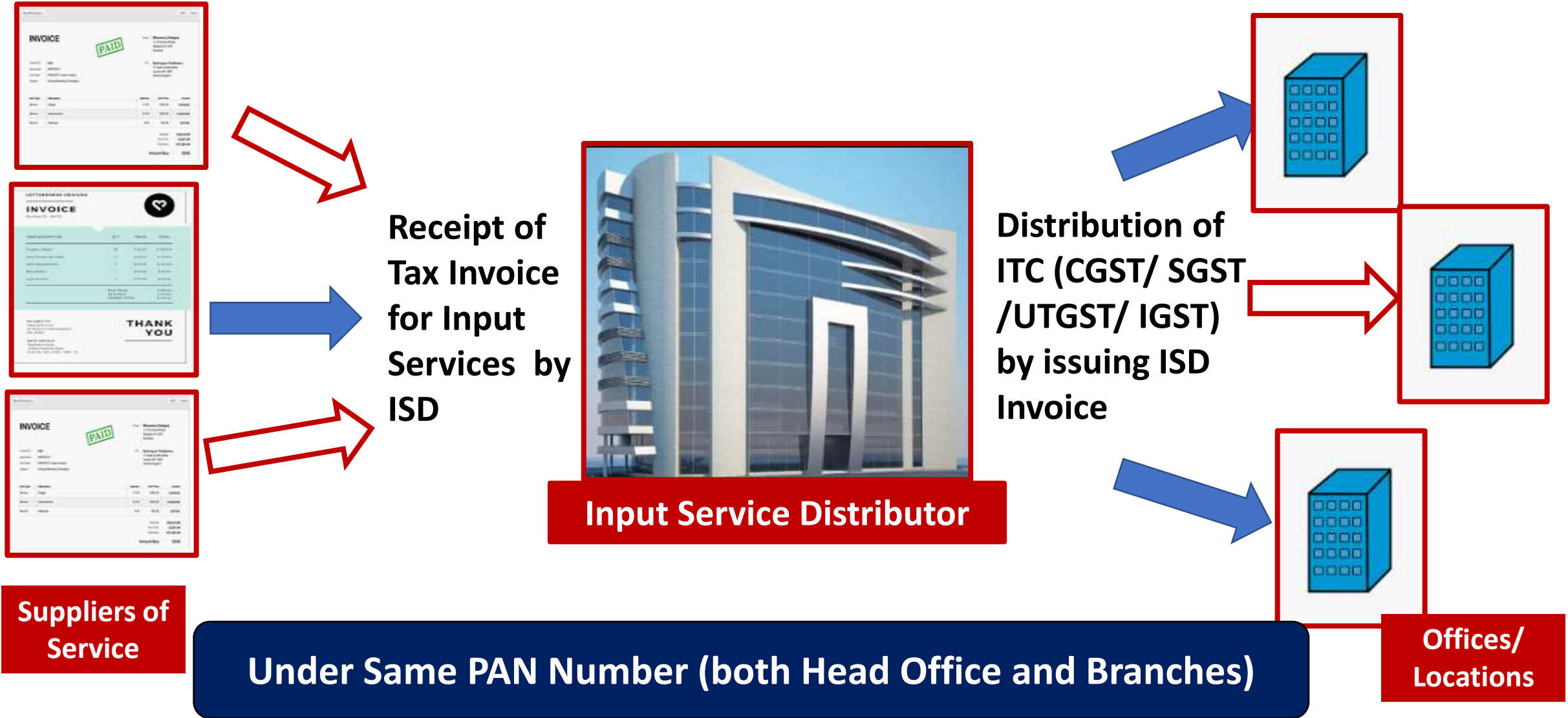
- Credit of Capital Goods as provided to a person switching from composition to regular scheme and a person whose exempt supply becomes taxable supply (Section 18 (1)(c) and (d), shall be claimed after reducing such tax by 5% per quarter from the date of issue of invoice;
- A declaration within 30 days shall be furnished in all the scenarios as specified in Section 18 (1) for details relating to inputs, semi-finished, finished and capital goods as the case may be;
- CA/CMA certificate is necessary in case claim for input tax exceeds 2 lakhs;
- Matching of claims shall be done with GSTR-1 or GSTR-4 of the corresponding supplier.

# ITC in respect of goods sent for job work – Sec 19

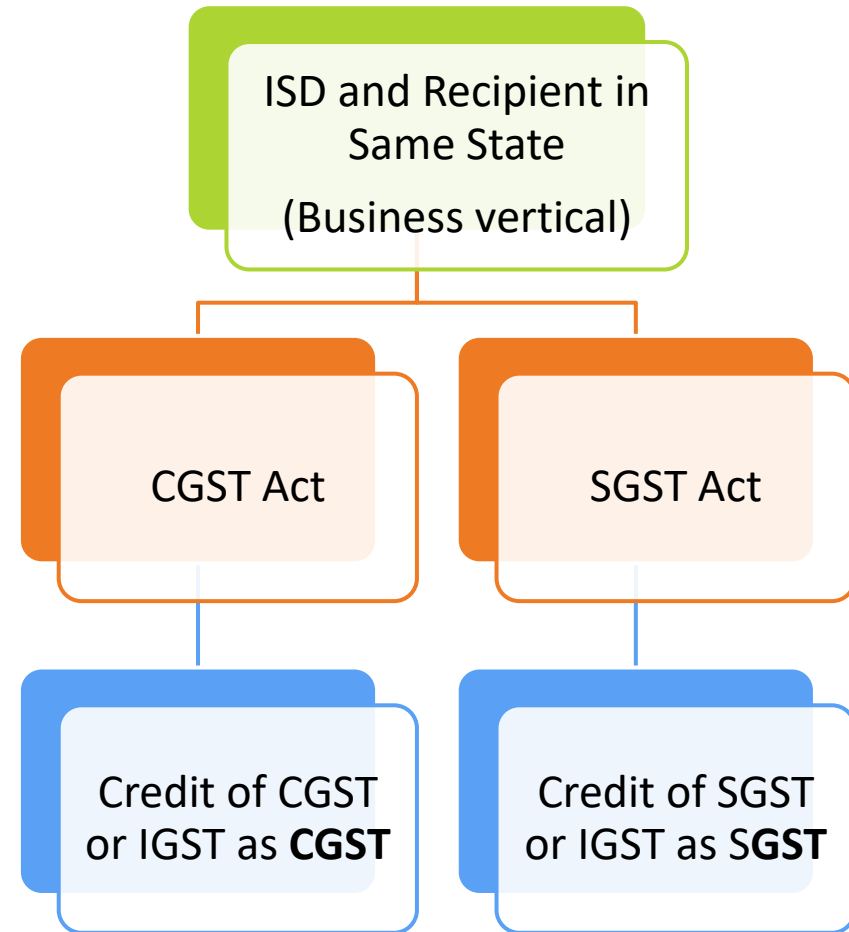
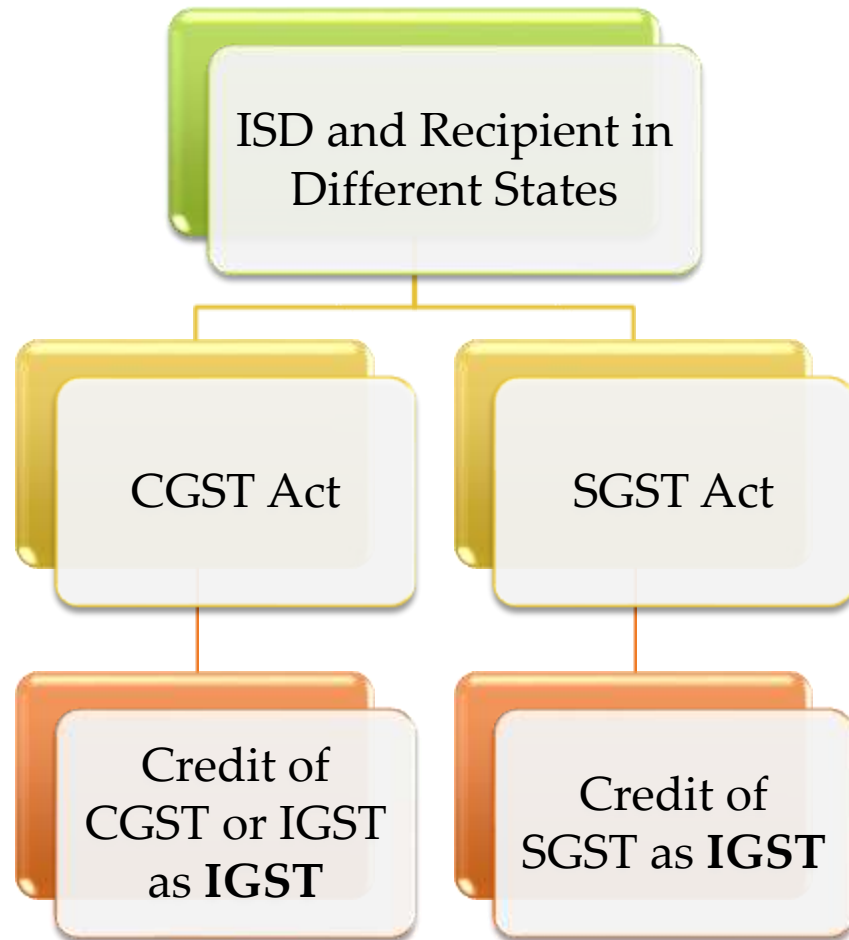


ITC available if the conditions and restrictions under job work are satisfied

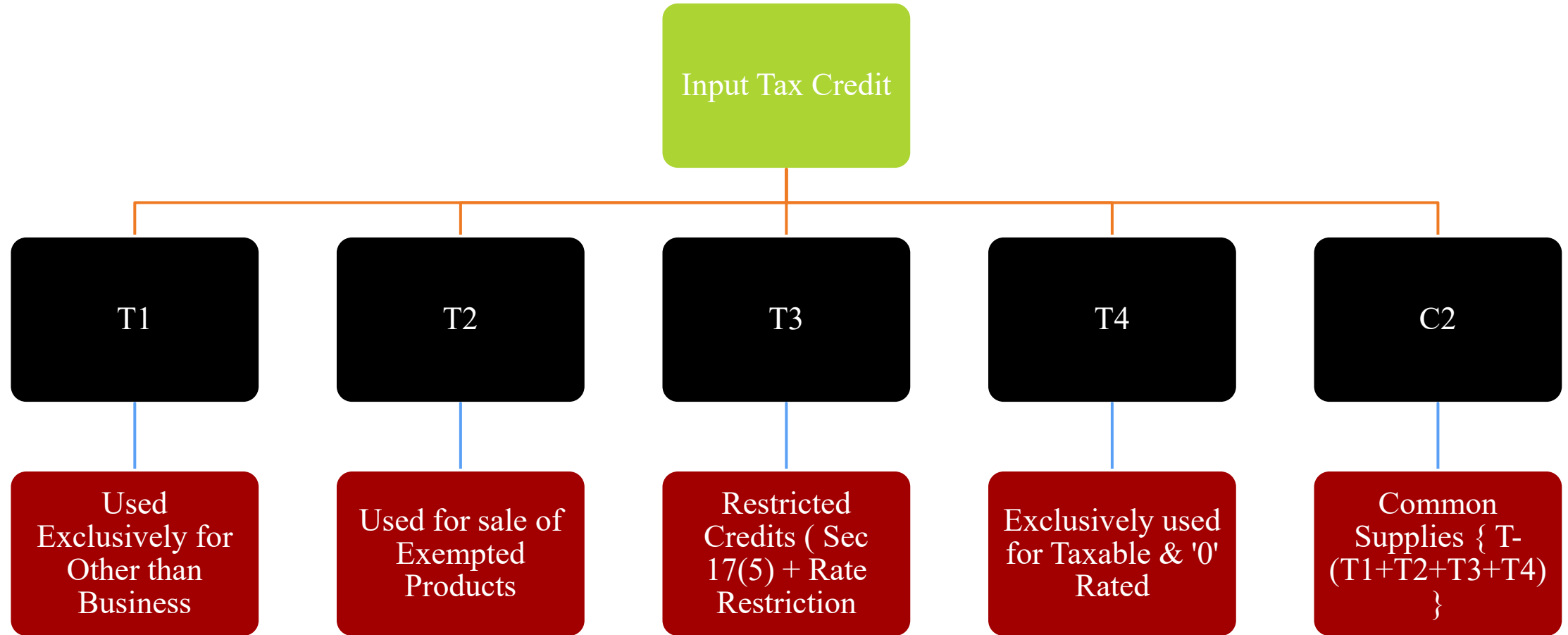
If not received / directly supplied in time: Principal to pay ITC availed + **Interest**.  
He can reclaim this ITC on receiving back such inputs/ capital goods.



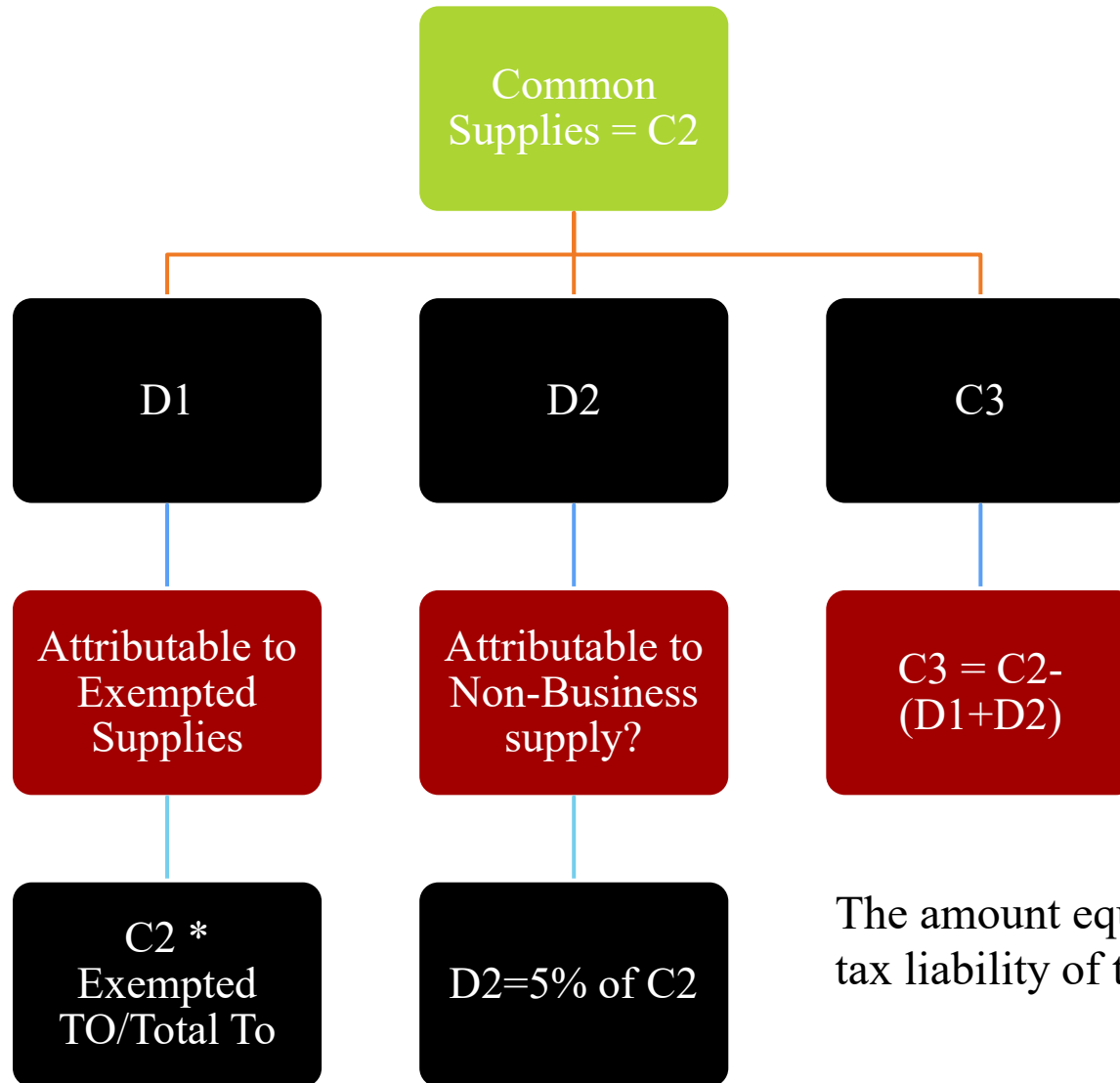
# Input Service Distributor



# Common Credit – Reversal



# Common Credit – Reversal



The amount equal to 'D<sub>1</sub>' and 'D<sub>2</sub>' shall be added to the output tax liability of the registered person

# ITC Rules – Manner of Reversal- Practical Problem

Terms used in Rule	Particulars	Amount
T	Total Input Tax of Input and Input Services	500.00
T1	ITC for Non Business	100.00
T2	ITC for Exempt Supply	50.00
T3	ITC of Blocked Credits (Inputs Only)	25.00
C1	Valid ITC in ECL	
T4	ITC for Taxable Supply	200.00
C2	Common ITC	
E	Value of Exempt Supplies	2000.00
F	Aggregate Turnover	5000.00
D1	Value of ITC for Exempt Supply (From Common ITC)	
D2	Value of ITC for Non Business Purpose ( From Common ITC)	
C3	Eligible ITC from Common ITC	
T4+C3	Total Eligible ITC for Use	

# ITC Rules – Manner of Reversal- Solution

Terms used in Rule	Particulars	Amount
T	Total Input Tax of Input and Input Services	500.00
T1	ITC for Non Business	100.00
T2	ITC for Exempt Supply	50.00
T3	ITC of Blocked Credits (Inputs Only)	25.00
$C1 = T - (T1 + T2 + T3)$	Valid ITC in ECL	325.00
T4	ITC for Taxable Supply	200.00
$C2 = C1 - T4$	Common ITC	125.00
E	Value of Exempt Supplies	2000.00
F	Aggregate Turnover	5000.00
$D1 = E / F * C2$	Value of ITC for Exempt Supply (From Common ITC)	50.00
$D2 = C2 * 5\%$	Value of ITC for Non Business Purpose ( From Common ITC)	6.25
$C3 = C2 - (D1 + D2)$	Eligible ITC from Common ITC	68.75
$T4 + C3$	Total Eligible ITC for Use	268.75

**I have received an email message as well as a SMS stating - “Please visit your Credit Ledger to see the amount of credit blocked for utilization by the jurisdictional tax officer.” What does this message indicate?**

Your Jurisdictional Tax Officer has blocked some ITC amount available in your Electronic Credit Ledger.

Navigate to Services > Ledgers > Electronic Credit Ledger.

You will notice the amount that has been blocked in your Electronic Credit Ledger by your Jurisdictional tax officer

**I am unable to utilize the available balance in my Electronic Credit Ledger? Why?**

The amount blocked by Jurisdictional tax officer would be reduced in your Electronic Credit Ledger, hence would not be available for utilization. Balance amount of ITC, if any, after deducting the amount blocked by the officer, can be utilized as per credit utilization rules.

**I can see some amount/ entire amount available in my Electronic Credit Ledger as blocked. Who has blocked it and Why?**

To avoid misuse of the ITC credit availed, your Jurisdictional Tax Officer has blocked the ITC available in your Electronic Credit Ledger. Your Jurisdictional Officer at his discretion may block only CGST, SGST, IGST & Cess balance partly or fully.

After scrutiny of the GST TRAN-1 and GST TRAN-2 or any other return or statement through which credit has been claimed, the Jurisdictional Officer may unblock the ITC.

**What should I do in case my ITC has been blocked?**

Your Jurisdictional Officer may ask for certain clarifications based on the returns/statements you have filed and have claimed ITC. Please provide necessary information as may be asked by the Jurisdictional Officer.

After scrutiny of the GST TRAN-1 and GST TRAN- 2 or any other return/ statement, the Jurisdictional Officer may unblock the ITC.

**How will I know if my ITC has been unblocked?**

You will receive an email message as well as an SMS - “Please visit your Credit ledger to see the amount of credit unblocked by the jurisdictional officer.”.

Navigate to Services > Ledgers > Electronic Credit Ledger. You will notice the ITC has been unblocked.

## Electronic Credit Ledger

<b>Financial Year</b>	<b>Month</b>	<b>ITC Balance As On Date : 03-10-2020</b>
2020-2021	October	0.00

1. Electronic Credit Ledger
2. Provisional Credit Balance : 0.00
3. Blocked Credit Balance : 0.00

## Blocked Credit Balance

Date	Amount of blocked credit balance (₹)				
	Integrated Tax	Central Tax	State Tax	CESS	Total
	0.00	0.00	0.00	0.00	0.00

BACK

SAVE AS PDF

SAVE AS EXCEL

# **GSTR 2A & 2B**

**Auto Drafted Details (For View only)**



# Introduction of ITC Statement - Form GSTR-2B

Details of outward supplies of goods  
or services

GSTR1

Status- **Filed**

VIEW GSTR1

DOWNLOAD

Auto Drafted details (For view only)

GSTR2A

VIEW

DOWNLOAD

Auto - drafted ITC Statement

GSTR2B

VIEW

DOWNLOAD

# Introduction of ITC Statement - Form GSTR-2B

Dashboard > Returns > GSTR-2B English

## GSTR-2B- AUTO-DRAFTED ITC STATEMENT ^

GSTIN- [REDACTED]	Legal Name - [REDACTED] PRIVATE LIMITED	Trade Name - [REDACTED] PRIVATE LIMITED
Financial Year - 2020-21	Return Period - September	Generation date -

SUMMARY ALL TABLES [View Advisory](#)

FORM GSTR-2B shall be available only after last cutoff date i.e 11/10/2020

# Introduction of ITC Statement - Form GSTR-2B

## GSTR-2B- AUTO-DRAFTED ITC STATEMENT

GSTIN- 36AAACO2722Q1Z7      Legal Name - [REDACTED] PRIVATE LIMITED      Trade Name - [REDACTED] PRIVATE LIMITED  
Financial Year - 2020-21      **Return Period - August**      Generation date - 12/09/2020

**SUMMARY**    ALL TABLES    [View Advisory](#)

**ITC available**    ITC not available    [HELP](#)

S.NO.	Heading [Expand All ▼]	GSTR-3B table	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
Part A	ITC Available - Credit may be claimed in relevant headings in GSTR-3B					
I	All other ITC - Supplies from registered persons ▼	4(A)(5) ⓘ	2,58,017.52	5,02,470.87	5,02,470.87	0.00
II	Inward Supplies from ISD ▼	4(A)(4) ⓘ	0.00	0.00	0.00	0.00
III	Inward Supplies liable for reverse charge ▼	3.1(d) 4(A)(3) ⓘ	0.00	3,778.36	3,778.36	0.00
IV	Import of Goods ▼	4(A)(1) ⓘ	0.00	0.00	0.00	0.00
Part B	ITC Reversal - Credit may be reversed in relevant headings in GSTR-3B					
I	Others ▼	4(B)(2) ⓘ	45,733.20	5,068.16	5,068.16	0.00

[BACK TO DASHBOARD](#)    [DOWNLOAD GSTR-2B SUMMARY \(PDF\)](#)    [DOWNLOAD GSTR-2B DETAILS \(EXCEL\)](#)

# Introduction of ITC Statement - Form GSTR-2B

SUMMARY [ALL TABLES](#) [View Advisory](#)

ITC available ITC not available [HELP](#)

S.NO.	Heading <a href="#">[Expand All]</a>	GSTR-3B table	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
Part A						
I	All other ITC - Supplies from registered persons	NA	0.00	1,275.00	1,275.00	0.00
II	Inward Supplies from ISD	NA	0.00	0.00	0.00	0.00
III	Inward Supplies liable for reverse charge	3.1(d)	0.00	0.00	0.00	0.00
Part B						
I	Others	4(B)(2)	0.00	0.00	0.00	0.00

[BACK TO DASHBOARD](#)
[DOWNLOAD GSTR-2B SUMMARY \(PDF\)](#)
[DOWNLOAD GSTR-2B DETAILS \(EXCEL\)](#)

S.NO.	GSTIN of supplier	Trade/legal name	Invoice number	Invoice type	Invoice Date	Invoice Value (₹)	Place of supply
1	37AAJCS6803R1ZK	SHELTON HOSPITALITY PRIVATE LTD	108401	Regular	04/02/2020	23,799.97	Andhra Prad

State/UT Tax (₹)	Cess (₹)	GSTR-1/5 Period	GSTR-1/5 Filing Date	ITC Availability	Reason
1,275.00	0.00	Feb'20	12/08/2020	No	POS and supplier state are same but recipient state is different

# Introduction of ITC Statement - Form GSTR-2B

Select table to view details ▾		Taxable inward supplies received from registered person - B2B						HELP ⓘ
Supplier wise Details		Document Details						
		Records Per Page:		10 ▾	Search...		Q	
S.NO.	GSTIN of supplier ^	Trade/legal name ^	Number of records ^	Taxable Value (₹) ^	Integrated Tax (₹) ^	Central Tax (₹) ^	State/UT Tax (₹) ^	Cess (
1	<a href="#">06ADFFS1846J1ZW</a>	SUPER FAST CARGO SERVICES	1	1,60,330.00	28,859.40	0.00	0.00	
2	<a href="#">07AAFCD9279G1Z9</a>	DHI TATTVA SOLUTIONS PRIVATE LIMITED	1	1,88,000.00	33,840.00	0.00	0.00	
3	<a href="#">23AAACO2722Q1ZE</a>	ORIENT BLACKSWAN PVT.LTD	4	12,425.00	2,226.00	0.00	0.00	
4	<a href="#">24AACCI3501P1ZN</a>	INFIBEAM AVENUES LIMITED	1	738.33	132.90	0.00	0.00	
5	<a href="#">24AACCI3501P1ZN</a>	INFIBEAM AVENUES LIMITED	1	1,686.01	303.48	0.00	0.00	
6	<a href="#">24AACCI3501P1ZN</a>	INFIBEAM AVENUES LIMITED	1	1,950.13	351.02	0.00	0.00	

# Queries Please



Thank you



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

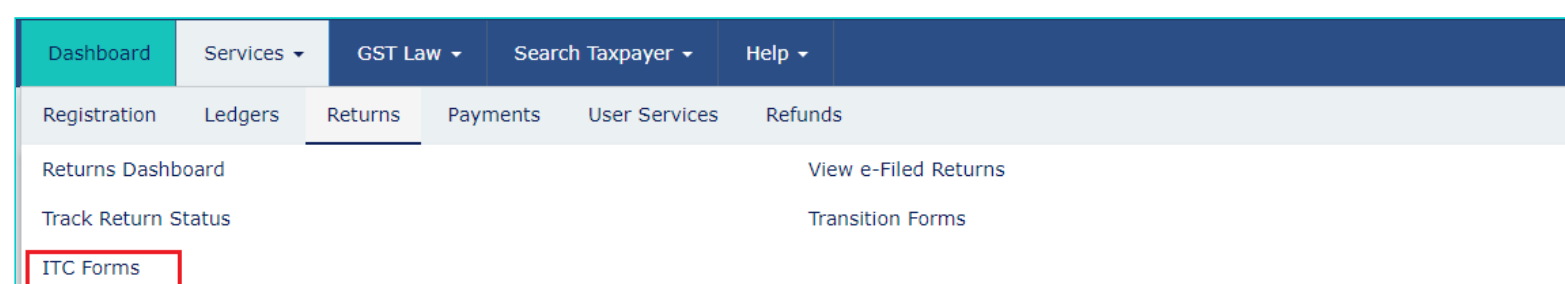
## How can I declare claim under Section 18 (1) (a) of ITC in Form GST ITC-01?

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

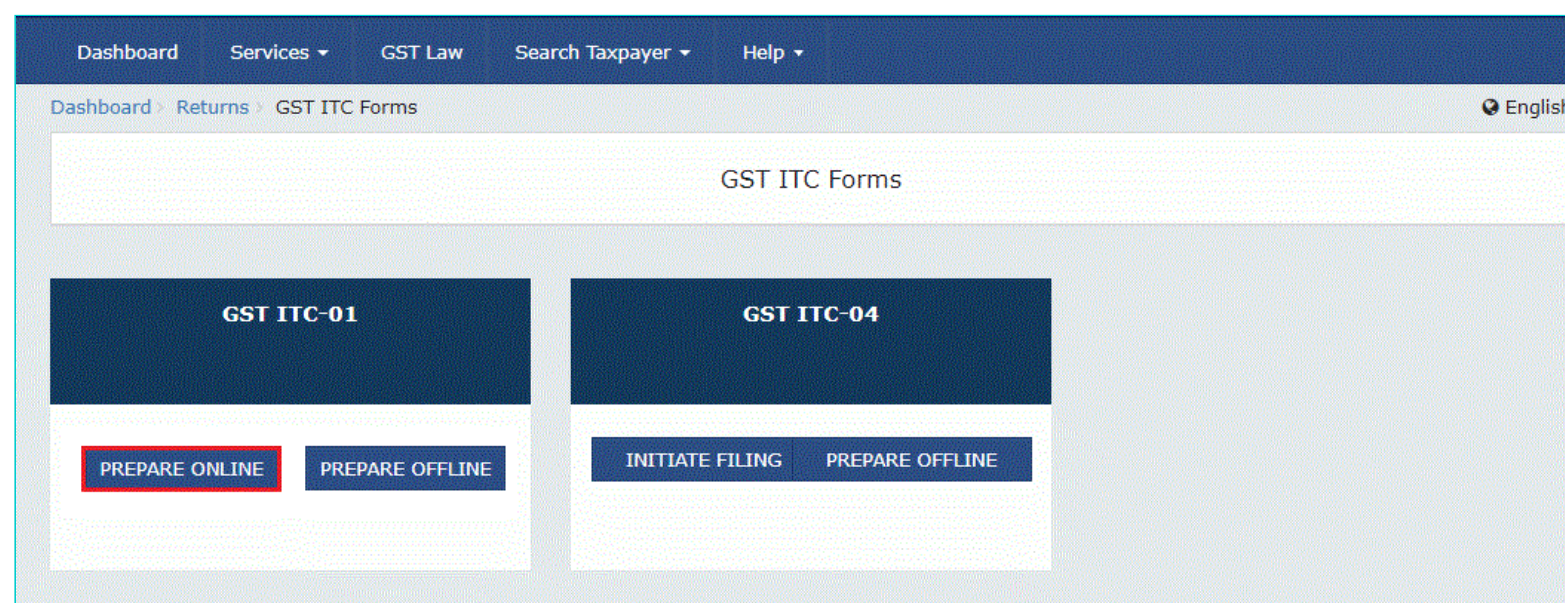
- [1. Login and Navigate to ITC-01 page](#)
- [2. Declaration for claim of input tax credit under sub-section \(1\) of section 18](#)
- [3. Preview GST ITC-01](#)
- [4. Submit GST ITC-01 to freeze data](#)
- [5. File GST ITC-01 with DSC/ EVC](#)

### 1. Login and Navigate to ITC-01 page

1. Access the [www.gst.gov.in](http://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\*

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.

- In the **GSTIN** field, enter the GSTIN of the supplier who supplied the goods or services.
  - In the **Invoice Number** field, enter the invoice number.
  - 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.
- Select the **Goods Type** from the drop-down list.
  - 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.
  - Select the **Unit Quantity Code (UQC)** from the drop-down list.
  - In the **Quantity** field, enter the quantity of inputs.
  - In the **Value(as adjusted by debit note/ credit note)** field, enter the invoice value.
  - 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.
- Click the **ADD** button.

Claim made under\*

- 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\*  Invoice Number\*  Invoice Date\*

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 (₹)	
<input type="text" value="Select"/>	<input type="text"/>	<input type="text" value="Select"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="button" value="+ ADD"/>

SAVE

BACK

- 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	₹55,55,555.00	₹1,234.00	₹1,234.00		
Select		Select						

**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						

**SAVE**

Processed Invoices

GSTIN	Invoice		Actions
	No.	Date	
07AJIPA1572EO1X ( <a href="#">View items</a> )	A1234	06/07/2017	

BACK PREVIEW SUBMIT FILE ITC WITH DSC FILE ITC WITH EVC

### 3. Preview GST ITC-01

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

Claim made under Section 18(1)(c)

**ⓘ** If you have more than 1500 invoices, then please use upload functionality to upload the invoices.  
**ⓘ** For Section 18(1)(c) – Applicable for taxpayers Opting out of Composition. Can be filed only once in a financial year

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

GSTIN Enter Supplier GSTIN Invoice Number Enter Invoice Number Invoice Date DD/MM/YYYY

#### Item Details

Goods Type <span style="color: red;">*</span>	Description of inputs <span style="color: red;">*</span>	Unit Quantity Code (UQC) <span style="color: red;">*</span>	Quantity <span style="color: red;">*</span>	Value(As adjusted by debit note/credit note) (₹) <span style="color: red;">*</span>	Amount of ITC claimed			Actions
					Central Tax (₹) <span style="color: red;">*</span>	State/UT Tax (₹) <span style="color: red;">*</span>	Cess (₹)	
Select <span style="color: gray;">▼</span>	<input type="text"/>	Sele <span style="color: gray;">▼</span>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<span style="background-color: #0056b3; color: white; padding: 2px 5px; border-radius: 3px;">+ ADD</span>

SAVE

#### Processed Invoices

GSTIN	Invoice		Actions
	No.	Date	
07AJIPA1572E01X ( <a href="#">View items</a> )	A1234	06/07/2017	<span style="background-color: #0056b3; color: white; padding: 2px 5px;">✎</span> <span style="background-color: #dc3545; color: white; padding: 2px 5px;">✖</span>

BACK PREVIEW SUBMIT FILE ITC WITH DSC FILE ITC WITH EVC

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	555555

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

#### 4. Submit GST ITC-01 to freeze data

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

Claim made under Section 18(1)(c)

**!** If you have more than 1500 invoices, then please use upload functionality to upload the invoices.  
**!** For Section 18(1)(c) – Applicable for taxpayers Opting out of Composition. Can be filed only once in a financial year

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

GSTIN Enter Supplier GSTIN Invoice Number Enter Invoice Number Invoice Date DD/MM/YYYY

#### Item Details

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

[SAVE](#)

#### Processed Invoices

GSTIN	Invoice		Actions
	No.	Date	
07AJIPA1572EO1X ( <a href="#">View items</a> )	A1234	06/07/2017	<a href="#">✎</a> <a href="#">✖</a>

[BACK](#) [PREVIEW](#) [SUBMIT](#) [FILE ITC WITH DSC](#) [FILE ITC WITH EVC](#)

2. Click the **PROCEED** button.

Claim made under Section 18(1)(c)


**!** If you have more than 1500 invoices, then please use upload functionality to upload the invoices.  
**!** For Section 18(1)(c) – Applicable for taxpayers Opting out of Composition. Can be filed only once in a financial year

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

GSTIN Enter Supplier GSTIN

#### Item Details

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



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

[CANCEL](#) [PROCEED](#)

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

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

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



• Indicates Mandatory Fields

Claim made under •

Section 18(1)(c)

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

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

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

01/08/2017

GSTIN •

Enter Supplier GSTIN

Invoice Number •

Enter Invoice Number

Invoice Date •

DD/MM/YYYY



## Item Details

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

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

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

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

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

Name of the Firm issuing certificate \*

Enter Name

Name of the certifying Chartered Accountant/Cost Accountant \*

Name of the Firm issuing certificate

Membership number \*

Enter Membership number

Date of issuance of certificate \*

DD/MM/YYYY



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

**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 

- ⓘ 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 <sup>*</sup>	Invoice Number <sup>*</sup>	Invoice Date <sup>*</sup>
<input type="text" value="Enter Supplier GSTIN"/>	<input type="text" value="Enter Invoice Number"/>	<input type="text" value="DD/MM/YYYY"/>

### Item Details

Goods Type <sup>*</sup>	Description of inputs <sup>*</sup>	Unit Quantity Code (UQC) <sup>*</sup>	Quantity <sup>*</sup>	Value(As adjusted by debit note/credit note) (₹) <sup>*</sup>	Amount of ITC claimed			Actions
					Central Tax (₹) <sup>*</sup>	State/UT Tax (₹) <sup>*</sup>	Cess (₹)	
<input type="text" value="Select"/>	<input type="text"/>	<input type="text" value="Select"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="button" value="+ ADD"/>

### Processed Invoices

GSTIN	Invoice		Actions
	No.	Date	
07AJIPA1572EO1X ( <a href="#">View Items</a> )	A1234	06/07/2017	<input type="button" value="edit"/> <input type="button" value="delete"/>

 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 <sup>\*</sup>  

Name of authorized signatory <sup>\*</sup>**ANGAD**Date <sup>\*</sup>  
05/01/2018Designation / Status <sup>\*</sup>**Director**







### 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\*

- ❗ 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\*

Invoice Number\*

Invoice Date\*

### 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 (₹)	
<input type="text" value="Select"/>	<input type="text"/>	<input type="text" value="Select"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="button" value="+ ADD"/>

### Processed Invoices

GSTIN	Invoice		Actions
	No.	Date	
07AJIPA1572EO1X ( <a href="#">View items</a> )	A1234	06/07/2017	<input type="button" value="✎"/> <input type="button" value="✖"/>

Date\*  
05/01/2018



# FAQs > GST ITC-01

## 1. What is GST ITC-01?

Registered person who is entitled to claim credit of input tax under section 18 (1) is required to file a declaration in Form 'GST ITC-01'. The credit may be availed for inputs held in stock, inputs contained in semi-finished or finished goods held in stock or capital goods as mentioned below:

- Filing of Form GST ITC-01 will enable a newly registered taxpayer to take credit of input tax in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock on the day immediately preceding the date from which he becomes liable to pay tax under GST provisions.
- Filing of Form GST ITC-01 will also benefits the taxpayers who have taken registration on Voluntarily Basis, to take credit of input tax in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock on the day immediately preceding the date of grant of registration.
- Filing of Form GST ITC-01 will enable the taxpayer who opts out of composition scheme and opts to pay tax as a normal taxpayer, to take credit of input tax in respect of inputs held in stock, inputs contained in semi-finished or finished goods held in stock or on capital goods on the day immediately preceding the date on which he becomes liable to pay tax under Section 9.
- Filing of Form GST ITC-01 will entitle such registered persons whose supply of goods and/or services becomes taxable from exempt, to take credit of input tax in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock relatable to such exempt supply and on capital goods exclusively used for such exempted supply on the day immediately preceding the date from which such supply become taxable.

## 2. Input Tax Credit can be availed on which goods?

Input tax credit can be availed on following goods:

- Inputs held in stock
- Inputs contained in semi-finished or finished goods held in stock
- Capital goods (Only in case where composition taxpayer opting out of the composition scheme and opts to pay tax as normal taxpayer or where the supply of exempted goods and/or services become taxable supply). Such persons will ensure that the input tax credit on capital goods shall be claimed after reducing the tax paid on such capital goods by 5 percentage points per quarter of a year or part thereof from the date of the invoice or such other document in which capital goods were received by the taxable persons.

## 3. When can I claim Input Tax Credit?

Registered person can claim credit of the inputs tax in respect of eligible stock of goods within 30 days from the date of becoming eligible to avail ITC under sub-section (1) of section 18 or within such further period as may be extended by the Commissioner:

- Claim under clause (a) or clause (b) of sub-section (1) of section 18 can be made only once.
- Claim under clause (c) of sub-section (1) of section 18 can be made once in a financial year.
- Claim under clause (d) of sub-section (1) of section 18 can be made as and when the exempted supply become taxable.

## 4. By when do I need to claim Input Tax Credit?

The input tax credit can be claimed for invoices up to one year prior to the date of grant of approval /opting out of composition scheme or exempt supplies becoming taxable and will be counted on or after appointed day. For capital

goods the invoices can be dated 5 years prior to the date of grant of approval /opting out of composition scheme or exempt supplies becoming taxable.

## 5. What are the pre-conditions to claim Input Tax Credit?

The claim in Form GST ITC-01 should be filed by the registered person within a period of thirty days from the date of becoming eligible to avail the input tax credit in terms of Section 18 of the Act. If the declared amount of ITC is more than Rs. 2 Lakh, then the details given in Form GST ITC-01 should be certified by practicing CA/Cost Accountant.

## 6. What will happen once the Form GST ITC-01 is filed?

Once the Form GST ITC-01 is successfully filed, the amount of ITC claimed would be posted to your credit ledger; ARN is generated and SMS and Email are sent to the taxpayer.

# 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.



The screenshot shows the GST Common Portal dashboard. At the top left is the Government of India emblem. The main header reads "Goods and Services Tax". Below this is a navigation bar with "Dashboard" (highlighted in teal), "Services" (with a dropdown arrow), "GST Law", "Search Taxpayer" (with a dropdown arrow), and "Help" (with a dropdown arrow). The main content area shows "Dashboard" and "Last logged in on 29/12/2017 15:47". A welcome message reads "Welcome Mukesh Dhanjibhai Karshala to GST Common Portal". Below this is a box containing the text "You can navigate to your chosen page through navigation panel given below". At the bottom, there are three buttons: "RETURN DASHBOARD >", "CREATE CHALLAN >", and "VIEW NOTICE(S) AND ORDER(S) >".

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



# Goods and Services Tax

Dashboard

Services

GST Law

Search Taxpayer

Help

Registration

Ledgers

Returns

Payments

User Services

Refunds

Returns Dashboard

View e-Filed Returns

Track Return Status

Transition Forms

ITC Forms

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

**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\*      Name of the certifying Chartered Accountant/Cost Accountant\*

ICC      VIKRAM BHILARE

Membership number\*      Date of issuance of certificate\*

121231      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.

**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

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?

14. Enter the **OTP** as received.

15. Click **VERIFY**.

## Enter One Time Password

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

CANCEL

VERIFY

### Notes:

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

Dashboard > Returns > ITC Forms > ITC02

English

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

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

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

Indicates Mandatory Fields

37ACXPK3463A2ZF      Mukesh Dhanjibhai Karshala

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

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

Authorised Signatory \*

Angad Arora

BACK      **DOWNLOAD**      SAVE      FILE ITC WITH DSC      FILE ITC WITH EVC

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

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

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

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



# Goods and Services Tax

Dashboard

Services ▾

GST Law

Search Taxpayer ▾

Help ▾

Registration

Ledgers

Returns

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User Services

Refunds

My Saved Applications

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View My Submissions

Contacts

Search HSN / SAC

Holiday List

Feedback

Grievance / Complaints

Generate User Id for Advance Ruling

Locate GST Practitioner (GSTP)

ITC02 - Pending for actions

RETURN DASHBOARD >

CREATE CHALLAN >

VIEW NOTICE(S) AND ORDER

### Notes:

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

18. Click the **ARN**.

Dashboard > Returns > ITC02-Pending Actions English

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

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

S. No.	ARN	GSTIN	Legal Name	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.

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

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 \*

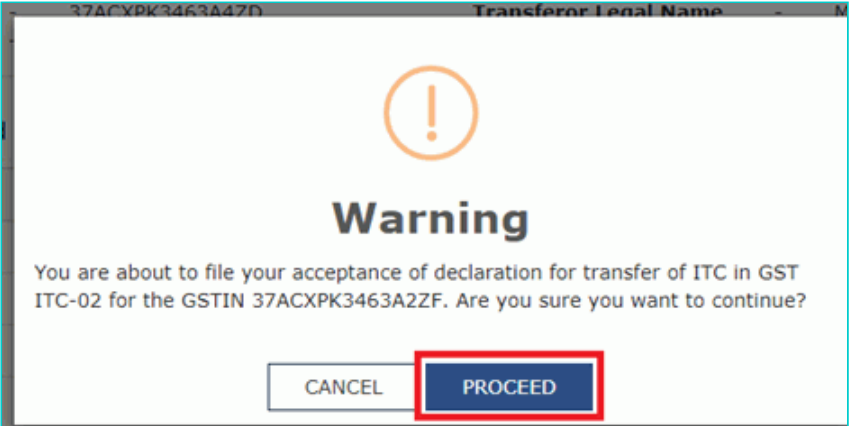
Angad Arora

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

#### Notes:

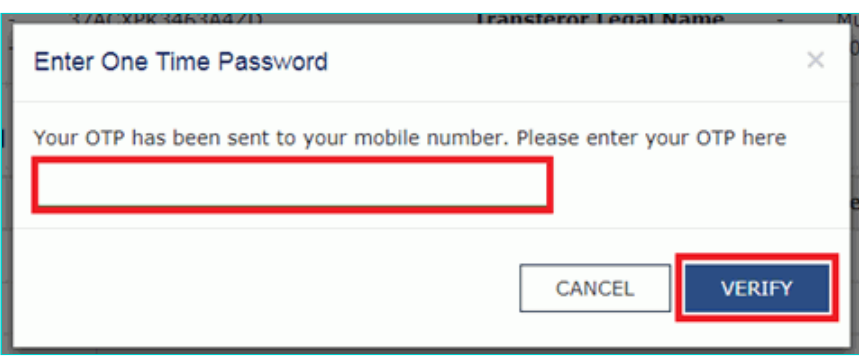
- If you choose the DSC option, make sure to sign with the DSC of selected authorised signatory.
- If you choose the EVC option, the system will send an OTP on the authorised signatory's registered mobile phone number, which you'll be required to enter in a pop-up that appears after selecting this option.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

## FAQs > GST ITC-02

### 1. What are the pre-conditions for filing of ITC declaration in FORM GST ITC-02?

The following conditions must be met for being eligible to file the FORM GST ITC-02:

1. In case any registered entity undergoes 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 or 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 the 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 the merging entity should be either accepted, rejected or 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. It should be accompanied by a certificate issued by Chartered Accountant or Cost Accountant to that effect. Liabilities here would include stayed demands – of tax or in respect of litigation or recovery cases.

### 2. Which ITC can be transferred by filing FORM GST ITC-02?

The following ITC can be transferred by filing the FORM GST ITC-02:

1. Matched ITC balance available in the transferor’s Electronic Credit Ledger;
2. Such ITC appearing under the major heads – Central tax, State / UT tax, Integrated tax, and CESS can be transferred by filing FORM GST ITC-02.

The amount of ITC that is provisional or un-matched, cannot be transferred by the Acquired Entity (transferor) using this process.

### 3. As an acquiring /transferee Entity, can I change my decision once the ACCEPT / REJECT button has been pressed?

Upon filing of the FORM GST ITC-02 by the acquired entity (transferor), such details are notified to the acquiring (transferee) entity through the GST portal. On acceptance, the un-utilized credit specified in FORM GST ITC-02 will be credited to his Electronic Credit Ledger. The Transferee (acquiring) Entity can change its decision to accept or reject an ITC transfer request any number of times until it is finally submitted by the transferor at the GST portal.

### 4. What happens to the Electronic Credit Ledgers of Acquired Entity (transferor) as well as the Acquiring Entity (transferee), if the ITC transfer request filed through FORM GST ITC-02 is accepted or rejected in the system?

If the ITC transfer request of an acquired Entity (transferor), filed through FORM GST ITC-02 is ACCEPTED by the acquiring Merged Entity (transferee), the ITC will be transferred to the transferee, and the Electronic Credit Ledger of the (transferee) Acquiring Entity will get updated.

However, if the ITC transfer request of an acquired entity (transferor), filed through the FORM GST ITC-02 is REJECTED by the acquiring entity (transferee), 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 acquiring entity (transferee) will not remain unchanged.

## **5. In case of demerger how much of the ITC would be transferred to the demerged entity or entities?**

In the case of demerger, the ITC shall be apportioned in the ratio of the value of assets of the new units as specified in the demerger scheme.

## **6. Which certificate from a practicing Chartered Accountant / Cost Accountant is required for filing FORM GST ITC-02?**

For filing the FORM GST ITC-02, the acquired (transferor) entity must submit and upload a copy of certificate issued by a practicing chartered account or cost accountant, certifying that sale / merger / amalgamation / lease or transfer of business has been done with specific provision for the transfer of liabilities. The FORM GST ITC-02 cannot be filed without such certificate.

# Manual > GST ITC-02A

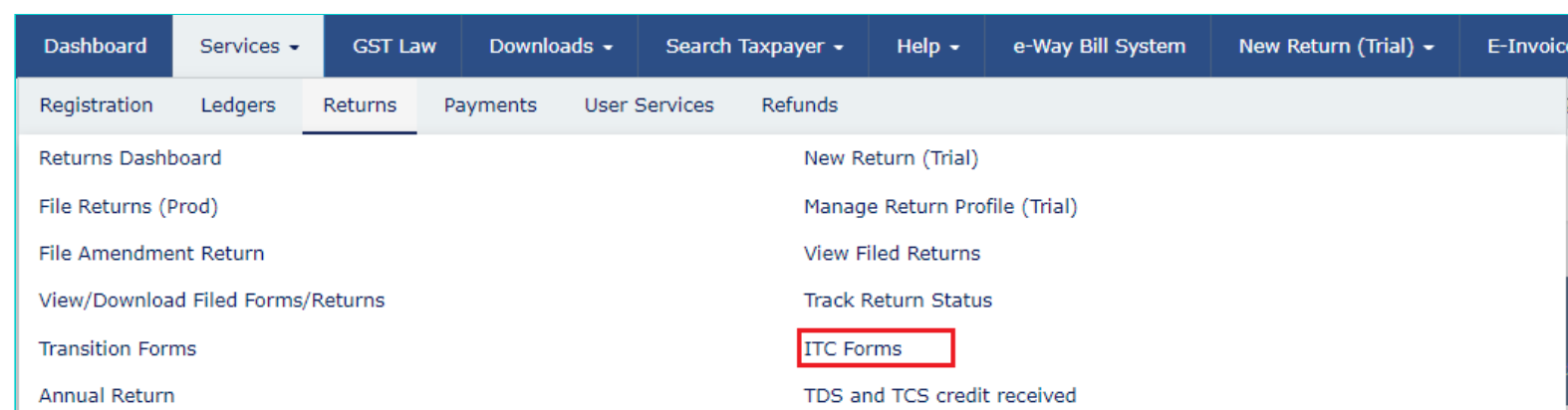
## How can I transfer ITC and file Form GST ITC-02A?

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.

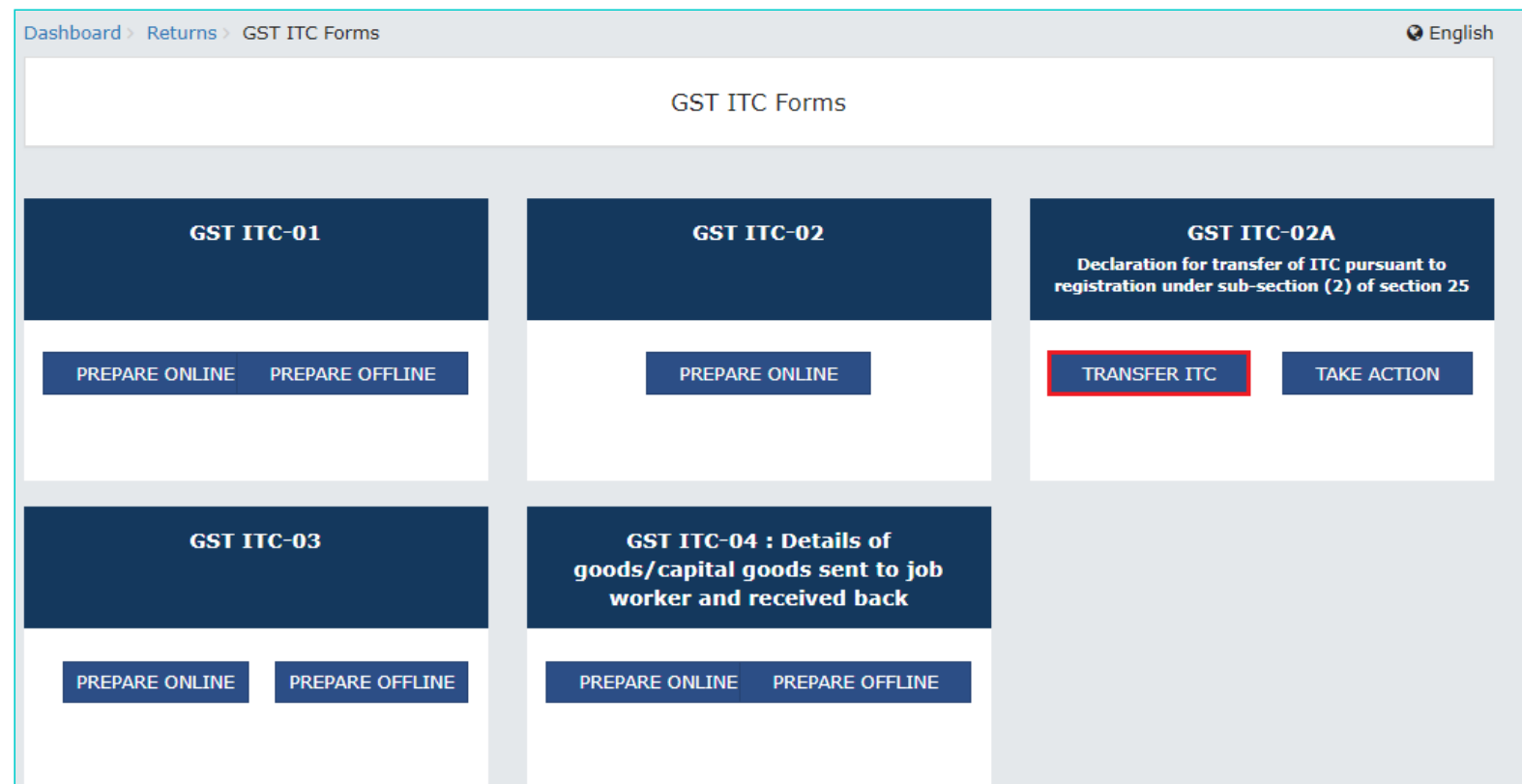
To transfer ITC and file Form GST ITC-02A as a transferor entity, perform following steps:

1. Access the [www.gst.gov.in](http://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.



The screenshot shows the GST Portal navigation menu. The 'Services' dropdown is open, and 'Returns' is selected. Under 'Returns', 'ITC Forms' is highlighted with a red box. Other options in the 'Returns' dropdown include 'Returns Dashboard', 'File Returns (Prod)', 'File Amendment Return', 'View/Download Filed Forms/Returns', 'Transition Forms', and 'Annual Return'. Other options in the 'Services' dropdown include 'New Return (Trial)', 'Manage Return Profile (Trial)', 'View Filed Returns', 'Track Return Status', and 'TDS and TCS credit received'.

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



The screenshot shows the GST ITC Forms page. The 'GST ITC-02A' tile is highlighted, and the 'TRANSFER ITC' button is highlighted with a red box. The page title is 'GST ITC Forms'. The tiles are arranged in a grid. The 'GST ITC-02A' tile has a description: 'Declaration for transfer of ITC pursuant to registration under sub-section (2) of section 25'. The 'TRANSFER ITC' button is highlighted with a red box. Other tiles include 'GST ITC-01', 'GST ITC-02', 'GST ITC-03', and 'GST ITC-04 : Details of goods/capital goods sent to job worker and received back'.

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 separate registration within a State or Union territory



• Indicates Mandatory Fields

GSTIN of Transferee \*

12CEHPS3060R4ZZ

Transferee Legal Name

BUNDI SILICA EXPORTS

Transferee Trade Name

GSTN

## Transferee Action -

## Details of ITC to be transferred

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

BACK

SAVE

FILE ITC WITH DSC

FILE ITC WITH EVC

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

Details saved successfully.



• 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.



• 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 *	Transferee Legal Name	Transferee Trade Name
12CEHPS3060R4ZZ	BUNDI SILICA EXPORTS	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

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?

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: AA120420000088B

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

## GST ITC Forms

## GST ITC-01

PREPARE ONLINE PREPARE OFFLINE

## GST ITC-02

PREPARE ONLINE

## GST ITC-02A

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

TRANSFER ITC

TAKE ACTION

## GST ITC-03

PREPARE ONLINE PREPARE OFFLINE

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

PREPARE ONLINE PREPARE OFFLINE

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

GSTIN - 12CEHPS3060R4ZZ

Legal Name - BUNDI SILICA EXPORTS

Trade Name - GSTN

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



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

GSTIN - 12CEHPS3060R4ZZ

Legal Name - BUNDI SILICA  
EXPORTS

Trade Name - GSTN

Status : Pending for Action

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

Transferor GSTIN/UIN - 12CEHPS3060R3Z0  
ARN - AA220220000046ETransferor 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

BACK

FILE ITC WITH DSC

FILE 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.

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

Transferor GSTIN/UIN - 12CEHPS3060R3Z0  
ARN - AA220220000046ETransferor Legal Name - BUNDI SILICA EXPORTS  
Date of filing - 10/04/2020

## Details of ITC to be transferred

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

ACCEPT

REJECT

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

BACK

FILE ITC WITH DSC

FILE ITC WITH EVC

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. ✕

<b>Transferor GSTIN/UIN</b>	-	12CEHPS3060R3Z0	<b>Transferor Legal Name</b>	-	BUNDI SILICA EXPORTS
<b>ARN</b>	-	AA220220000046E	<b>Date of filing</b>	-	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

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.

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. ✕

<b>Transferor GSTIN/UIN</b>	- 12CEHPS3060R3Z0	<b>Transferor Legal Name</b>	- BUNDI SILICA EXPORTS
<b>ARN</b>	- AA1204200000099	<b>Date of filing</b>	- 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

## FAQs > GST ITC-02A

### About Form GST ITC-02A

#### 1. What is 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.

#### 2. When filing of Form GST ITC-02A is needed for a taxpayer?

Taxpayer can file Form GST ITC-02A, if he/she 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 to registered entities/place of businesses.

### Transferring ITC in Form GST ITC-02A

#### 3. From where can I as taxpayer transfer ITC in Form GST ITC-02A?

You can transfer ITC in Form GST ITC-02A by navigating to **Services > Returns > ITC Forms > TRANSFER ITC** after logging into the GST Portal.

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.

#### 4. By when can I transfer ITC in Form GST ITC-02A?

As a transferor entity (existing entity), in case you have obtained separate registration for multiple places of business in a State/UT, you can transfer ITC in 'Form GST ITC-02A' within 30 days after obtaining such registration.

### Taking Action in Form GST ITC-02A

#### 5. From where can I as transferee entity take action in Form GST ITC-02A?

You as transferee entity (newly registered entity), can take action in Form GST ITC-02A by navigating to **Services > Returns > ITC Forms > TAKE ACTION** after logging into the GST Portal.

#### 6. What actions can be taken by the transferee entity in Form GST ITC-02A?

Transferee entity can accept or reject the ITC transferred by the transferor entity.

#### 7. Can a Transferee entity modify the amount transferred by the transferor entity?

Transferee entity cannot modify the amount transferred by the transferor entity.

## Post Filing of Form GST ITC-02A

### 8. What happens after Form GST ITC-02A is successfully filed by the transferor entity?

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

- An e-mail and SMS notification will go to transferee entity for his/her acceptance or rejection of Form ITC-02A in order to transfer or reject Input tax credit.
- 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.

### 9. What happens after acceptance of ITC by the transferee entity and successful filing of Form GST ITC-02A?

After acceptance of ITC by the transferee entity and successful filing of Form GST ITC-02A:

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

### 10. What happens after rejection of ITC by the transferee entity and successful filing of Form GST ITC-02A?

After rejection of ITC by the transferee entity and successful filing of Form GST ITC-02A:

- An e-mail and SMS notification will go to transferor entity for action taken by transferee as rejection in the form.
- On rejection by the transferee entity, the amount mentioned in 'Form GST ITC-02A' will be re-credited in the Electronic Credit Ledger of transferor entity.

## Previewing and Signing Form GST ITC-02A

### 11. Can I preview the Form GST ITC-02A before filing?

Yes, you can preview the Form GST ITC-02A before filing it on the GST Portal, as a transferor entity.

### 12. What are the modes of signing Form GST ITC-02A?

You can file Form GST ITC-02A using DSC, or EVC.

# Manual > GST ITC-03

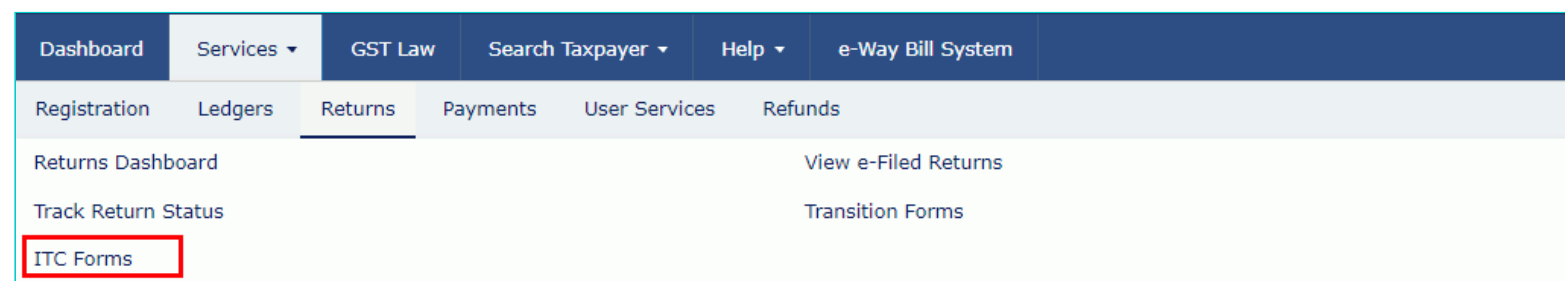
## How can I file Form GST ITC-03?

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

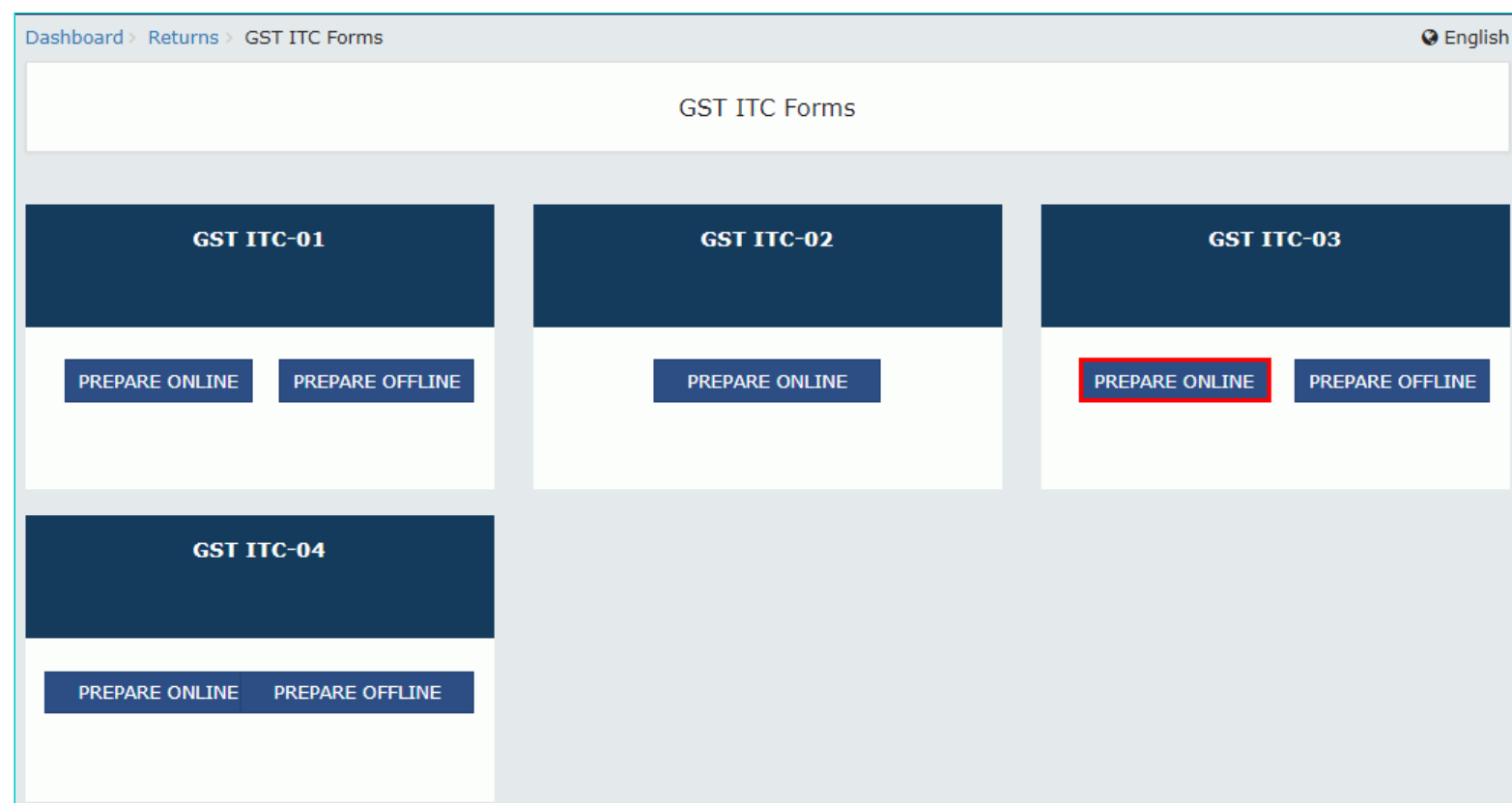
- A. [Login and Navigate to Form GST ITC-03 page](#)
- B. Select Section and enter details in various tiles
  - [Section 18.4\(a\)](#)
  - [Section 18.4\(b\)](#)
- C. [Update Certifying Chartered Accountant's or Cost Accountant's Details](#)
- D. [Enter Payment Details in 6 - Amount of ITC payable and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

• Indicates Mandatory Fields

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

• Indicates Mandatory Fields

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:



## 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      Filing Status- -  
 ARN NO -      Date of Opt in :

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**

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 Field

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

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

Registered under \*

Select ▼

Select

GST

CX/VAT

7.3(a). In case of GST:

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

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

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

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

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

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

vi. Enter the details of the item.


vii. Click the **ADD** button.

viii. Click the **SAVE** button.


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

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

Registered under •

Date of opt in •   Application reference number(ARN) •


GSTIN •  Supplier's Name


Invoice/Bill of entry Number •  Invoice/Bill of entry Date •  

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 (₹)	
<input type="text" value="Select"/>	<input type="text"/>	<input type="text" value="Select"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="button" value="+ ADD"/>

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 •

Pending Invoices (These will be added after validation)

GSTIN/CX/VAT	Invoice		Status	Action Taken	Actions
	No.	Date			
07AJIPA1572EI13 ( <a href="#">View items</a> )	1233	07/05/2018	Error Occurred	Add	<input type="button" value="edit"/> <input type="button" value="delete"/>

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).

**i** 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 •

Date of opt in •

Application reference number(ARN) •

CX/VAT Registration Number •

Invoice/Bill of entry Number •

Invoice/Bill of entry Date •

### Item Details

of	Unit Quantity Code (UQC) <span style="color: red;">•</span>	Quantity <span style="color: red;">•</span>	Taxable Value (As adjusted by debit note/credit note) (₹) <span style="color: red;">•</span>	Amount of ITC claimed (₹)				Actions
				Central Tax(₹) <span style="color: red;">•</span>	State Tax(₹) <span style="color: red;">•</span>	Integrated Tax(₹) <span style="color: red;">•</span>	Cess (₹)	
<input type="checkbox"/>	<input type="text" value="Select"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="button" value="+ ADD"/>

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

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

Request has been accepted successfully..

• Indicates Mandatory Fields

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

Registered under •

### Processed Invoices

GSTIN/CX/VAT	Invoice		Actions
	No.	Date	
1223333 ( <a href="#">View items</a> )	55555	14/06/2017	<input type="button" value="edit"/> <input type="button" value="delete"/>

## 7(b) Goods Details Without Invoices

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

**Goods Details With Invoices**

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

**Goods Details Without Invoices**

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

**6 - Amount of ITC payable and paid**

Total Liability	Paid Through Cash
₹	₹
Paid Through Credit	
₹	

**Debit entries in Cash/Credit ledger for tax payment**

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

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

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 •

Date of opt in •

Application reference number(ARN) •

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 (₹)	
<input type="text" value="Select"/>	<input type="text"/>	<input type="text" value="Select"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="button" value="+ ADD"/>

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 •

### Processed Invoices

GSTIN/CX/VAT	Actions
07AJIPA1572EI13 ( <a href="#">View items</a> )	<input type="button" value="edit"/> <input type="button" value="delete"/>

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

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

ii. Enter the details of the item.

Scroll to the right using the scroll bar.

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

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

Registered under\*

CX/VAT

Date of opt in\*

31/01/2018



Application reference number(ARN)\*

AA370418000222Q

CX/VAT Registration Number\*

Enter Supplier CX/VAT Number

### Item Details

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



SAVE

BACK

iii. Click the **ADD** button.

iv. Click the **SAVE** button.

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

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

Registered under\*

CX/VAT

Date of opt in\*

31/01/2018



Application reference number(ARN)\*

AA370418000222Q

CX/VAT Registration Number\*

Enter Supplier CX/VAT Number

### Item Details

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



SAVE

BACK

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

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



• Indicates Mandatory Fields

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

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

Registered under •

Processed Invoices

GSTIN/CX/VAT	Actions
133333 ( <a href="#">View items</a> )	 

**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 •

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

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



## 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\*

Date from which exemption is effective\*

GSTIN\*

Supplier's Name

Invoice/Bill of entry Number\*

Invoice/Bill of entry Date\*

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 (₹)	
<input type="text" value="Select"/>	<input type="text"/>	<input type="text" value="Select"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="button" value="+ ADD"/>

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).

- 1 If you have more than 500 Records, then please use upload functionality to upload the invoices
- 1 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\*

Processed Invoices

GSTIN/CX/VAT	Invoice		Actions
	No.	Date	
07AJIPA1572EI13 ( <a href="#">View items</a> )	A2333	02/05/2018	<input type="button" value="edit"/> <input type="button" value="delete"/>

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 •

Invoice/Bill of entry Number •

Invoice/Bill of entry Date •



### Item Details

of	Unit Quantity Code (UQC) <span style="color: red;">•</span>	Quantity <span style="color: red;">•</span>	Taxable Value (As adjusted by debit note/credit note) (₹) <span style="color: red;">•</span>	Amount of ITC claimed (₹)				Actions
				Central Tax(₹) <span style="color: red;">•</span>	State Tax(₹) <span style="color: red;">•</span>	Integrated Tax(₹) <span style="color: red;">•</span>	Cess (₹)	
<input type="checkbox"/>	<input type="text" value="Select"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="button" value="+ ADD"/>

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 •

### Processed Invoices

GSTIN/CX/VAT	Invoice		Actions
	No.	Date	
134445666 ( <a href="#">View items</a> )	233343	01/06/2017	<input type="button" value="edit"/> <input type="button" value="delete"/>

## 7(b) Goods Details Without Invoices

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

**Goods Details With Invoices**

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

**Goods Details Without Invoices**

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

**6 - Amount of ITC payable and paid**

Total Liability	Paid Through Cash
₹	₹
Paid Through Credit	
₹	

**Debit entries in Cash/Credit ledger for tax payment**

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

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

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 •

Date from which exemption is effective •

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 (₹)	
<input type="text" value="Select"/>	<input type="text"/>	<input type="text" value="Select"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="button" value="+ ADD"/>

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 •

### Processed Invoices

GSTIN/CX/VAT	Actions
07AJIPA1572EI13 ( <a href="#">View items</a> )	<input type="button" value="edit"/> <input type="button" value="delete"/>

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

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

Date from which exemption is effective

01/06/2018



CX/VAT Registration Number

Enter Supplier CX/VAT Number

### Item Details

Sf	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).

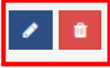
❗ If you have more than 500 Records, then please use upload functionality to upload the invoices

❗ 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 ( <a href="#">View items</a> )	

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 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

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

Choose File No file chosen

SAVE CA DETAILS

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

Goods Details Without Invoices	
Total Taxable Value	Total Tax Liability
₹7,778.00	₹222.00
Integrated Tax	Central Tax
₹0.00	₹222.00
State/UT Tax	CESS
₹0.00	₹0.00

6 - Amount of ITC payable and paid	
Total Liability	Paid Through Cash
₹34777	₹0
Paid Through Credit	
₹0	

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

BACK PREVIEW CLOSE FILE RETURN



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



GST ITC -03



GSTIN - 26AAACJ2998M1ZZ	Legal Name - JAI BHARAT GUM & CHEMICALS LTD.	Trade Name - JAI BHARAT GUM AND CHEMICALS LTD
4(b). Date from which exemption is effective - 01/05/2018		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*	Name of the certifying Chartered Accountant/Cost Accountant*
CA ASSOCIATES	AKASH KUMAR
Membership number*	Date of issuance of certificate*
134566	01/05/2018

[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
₹	₹



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

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

### Goods Details With Invoices

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

### Goods Details Without Invoices

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

### 6 - Amount of ITC payable and paid

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

### Debit entries in Cash/Credit ledger for tax payment

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

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

Goods and Services Tax
Skip to Main Content | A+ | A-

Dashboard | Services | GST Law | Search Taxpayer | Help | e-Way Bill System
JAI BHARAT GUM & CH

Dashboard > Returns > ITC Forms > ITC-03
English

Help ?

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

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

Help ?

6.1 Payment of tax

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

BACK
PREVIEW
CREATE CHALLAN
MAKE PAYMENT
FILE RETURN

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

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

Note:

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

- 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.

**Scenario 1: If available cash balance in Electronic Cash Ledger is less than the amount required to offset the liabilities**

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

The screenshot shows the 'Goods and Services Tax' portal interface. At the top, there is a navigation bar with 'Dashboard', 'Services', 'GST Law', 'Search Taxpayer', 'Help', and 'e-Way Bill System'. Below this, a breadcrumb trail shows 'Dashboard > Returns > ITC Forms > ITC-03'. The main content area displays a table titled 'The cash available as on date and ITC available are shown in this table.' This table compares 'Cash Ledger Balance' and 'Credit Ledger balance (including current month's credit)' across various tax components like Tax, Interest, and Late fee. Below this is a '6.1 Payment of tax' section with a detailed table showing 'Tax payable' and 'Paid through ITC' (Integrated, Central, State/UT, CESS) versus 'Paid Through Cash' and 'Additional Cash required'. At the bottom of the screen, there are buttons for 'BACK', 'PREVIEW', 'CREATE CHALLAN' (highlighted with a red box), 'MAKE PAYMENT', and 'FILE RETURN'.

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

The screenshot shows a pop-up message box with a warning icon (an exclamation mark inside a circle). The text inside the box reads: "You do not have sufficient balance in Electronic Cash Ledger. Do you want to Create challan?". At the bottom of the box, there are two buttons: 'CANCEL' and 'PROCEED'. The 'PROCEED' button is highlighted with a red border, indicating it is the correct action to take.

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
<b>Total Challan Amount:</b>	<b>₹ 9,98,39,572 /-</b>					
<b>Total Challan Amount (In Words):</b>	<b>Rupees Nine Crore Ninety-Eight Lakhs Thirty-Nine Thousand Five hundred Seventy-Two Only</b>					

## Payment Modes \*

<input checked="" type="checkbox"/> E-Payment	✓
<input type="checkbox"/> Over The Counter	
<input type="checkbox"/> NEFT/RTGS	

GENERATE CHALLAN

**Note:**

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

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

**In case of Over the Counter:**

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

**In case of NEFT/ RTGS:**

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

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

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

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



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

Help

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

6.1 Payment of tax

Help

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

BACK PREVIEW CREATE CHALLAN MAKE PAYMENT FILE RETURN

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.



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

Help

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

6.1 Payment of tax

Help

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

BACK PREVIEW CREATE CHALLAN MAKE PAYMENT FILE RETURN

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

**Form GST ITC -03**  
[See rule 44(4)]

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

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

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

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

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

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

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

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

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

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

**Note:**

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

Skip to Main Content | A+ | A-

**Goods and Services Tax** JAI BHARAT GUM & CH

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

Dashboard | Returns | ITC Forms | ITC-03 English

The cash available as on date and ITC available are shown in this table. [Help](#)

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

6.1 Payment of tax [Help](#)

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

BACK
PREVIEW
CREATE CHALLAN
MAKE PAYMENT
FILE RETURN

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

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



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

NO

YES

21. Click the **OK** button.



## Offset Successful

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

OK

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

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

Skip to Main Content

# Goods and Services Tax

3AI BHARAT GUM & CH

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

Dashboard Returns ITC Forms ITC-03 English

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

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

6.1 Payment of tax

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

BACK PREVIEW CREATE CHALLAN MAKE PAYMENT FILE RETURN

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

## 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 - 01/05/2018		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*	Name of the certifying Chartered Accountant/Cost Accountant*
CA ASSOCIATES	AKASH KUMAR
Membership number*	Date of issuance of certificate*
134566	01/05/2018

Previous File



Preview

SAVE CA DETAILS

Goods Details Without Invoices

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

Goods Details Without Invoices	
Total Taxable Value	Total Tax Liability
₹7,778.00	₹222.00
Integrated Tax	Central Tax
₹0.00	₹222.00
State/UT Tax	CESS
₹0.00	₹0.00

6 - Amount of ITC payable and paid	
Total Liability	Paid Through Cash
₹34777	₹0
Paid Through Credit	
₹34777	

Debit entries in Cash/Credit ledger for tax payment	
Integrated Tax	Central Tax
₹0.00	₹34,777.00
State/UT Tax	CESS
₹0.00	₹0.00

BACK PREVIEW CLOSE FILE RETURN



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

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

[BACK](#)

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

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



GST ITC -03



GSTIN - 26AAACJ2998M1ZZ	Legal Name - JAI BHARAT GUM & CHEMICALS LTD.	Trade Name - JAI BHARAT GUM AND CHEMICALS LTD
4(b). Date from which exemption is effective - 01/05/2018		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*	Name of the certifying Chartered Accountant/Cost Accountant*
CA ASSOCIATES	AKASH KUMAR
Membership number*	Date of issuance of certificate*
134566	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 &amp; 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

- 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 &amp; 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

## G. Download Filed Return

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 • 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

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

**Form GST ITC -03**  
[See rule 44(4)]

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

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

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

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

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

## FAQs > Form GST ITC-03

### 1. What is Form GST ITC-03?

Form GST ITC-03 is to be filled up by those taxpayers who opts for composition scheme or where goods or services or both supplied by taxpayer becomes wholly exempt. This form is to be filed by taxpayers, to pay an amount, by way of debit in the electronic credit ledger or electronic cash ledger, equivalent to credit availed in respect of:

- Inputs held in stock, and
- Inputs contained in semi-finished goods or finished goods held in stock, and
- Capital goods or plant and machinery

### 2. When filing of Form GST ITC-03 is needed for a taxpayer?

In following conditions taxpayer must file Form GST ITC-03:

- Taxpayer has opted for composition scheme or goods or services or both supplied by a taxpayer becomes wholly exempt.
- Taxpayer has availed ITC in respect of input held in stock and input contained in semi-finished goods or finished goods held in stock and on capital goods or plant and machinery.

### 3. From where can I as taxpayer file Form GST ITC-03?

Form GST ITC-03 can be accessed on the GST Portal, post login by the taxpayer.

The path is **Services > Returns > ITC Forms**.

### 4. What is the frequency for filing Form GST ITC-03?

Registered person can file 'Form GST ITC-03' only once in a financial year for opting for composition scheme. For reversal/payment of tax in case of exemption of supplies it can be filed multiple times, as and when notifications exempting such supplies are issued by Government.

### 5. Can I preview the Form GST ITC-03 before filing?

Yes, you can preview the Form GST ITC-03 before filing it on the GST Portal.

### 6. What is MAKE PAYMENT button for? What happens when MAKE PAYMENT button is clicked?

**MAKE PAYMENT** button is clicked to pay off the liabilities, computed based on details declared by the taxpayer. Once you click the **MAKE PAYMENT** button, liabilities are payed off and you cannot make any changes to Form GST ITC-03.

### 7. Why do I need to create a Challan?

If available cash balance in Electronic Cash Ledger is less than the amount required to offset the liabilities; additional cash is required for paying the liabilities. You need to create the challan for that additional cash required, to offset the liabilities.

### 8. GST Portal has auto-populated the "Tax to be paid through ITC" fields. Can I edit the amount for ITC utilization?

“Tax to be paid through ITC” fields show optimum credit utilization amounts by the GST Portal, 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 by you will also change.

## 9. What are the modes of signing Form GST ITC-03?

You can file Form GST ITC-03 using DSC, or EVC.

### Digital Signature Certificate (DSC)

Digital Signature Certificates (DSC) are the digital equivalent (that is electronic format) of physical or paper certificates. A digital certificate can be presented electronically to prove one's identity, to access information or services on the Internet or to sign certain documents digitally. In India, DSC are issued by authorized Certifying Authorities. The GST Portal accepts only PAN based Class II and III DSC.

### Electronic Verification Code (EVC)

The Electronic Verification Code (EVC) authenticates the identity of the user at the GST Portal by generating an OTP. The OTP is sent to the mobile phone number of the registered mobile phone of Authorized Signatory filled in part A of the Registration Application.

## 10. What happens after Form GST ITC-03 is filed?

After Form GST ITC-03 is filed:

- ARN will be generated in the GST portal and the same will be communicated to Taxpayer by SMS and E-mail, on their registered mobile number and e-mail id respectively.
- Balance of credit lying in Electronic Credit Ledger will lapse on filing of this form, after ITC reversal /payment of tax, in case of Opt-in for composition scheme.

## Filing Nil Form GST ITC-03

### 11. Can I file Nil Form GST ITC-03?

Yes, you can file Nil Form GST ITC-03.

### 12. When can I file Nil Form GST ITC-03?

You can file Nil Form GST ITC-03, if you have -

- (a) No stock of inputs or inputs contained in semi-finished and finished goods or capital goods on the day immediately preceding the day on which composition scheme has commenced; or
- (b) The stock of inputs or inputs contained in semi-finished and finished goods or capital goods on the day immediately preceding the day on which composition scheme has commenced but you have not claimed input tax credit (ITC) on the same.

### 13. From where can I as taxpayer file Nil Form GST ITC-03?

You can preview and file Nil Form GST ITC-03 by navigating to **Services > Returns > ITC Forms** option.

**Note:** You can preview Nil Form GST ITC-03 before filing.

### 14. What are the modes of signing Nil Form GST ITC-03?

You can file Nil Form GST ITC-03 using DSC or EVC.

**Note:** Filing using DSC is mandatory for the class of taxpayers (Companies etc.) as specified in the rules.

## 15. What happens after Nil Form GST ITC-03 is filed?

After Nil Form GST ITC-03 is filed, ARN will be generated in the GST Portal and the same will be communicated to taxpayer by SMS and E-mail, on their registered mobile number and e-mail id respectively.

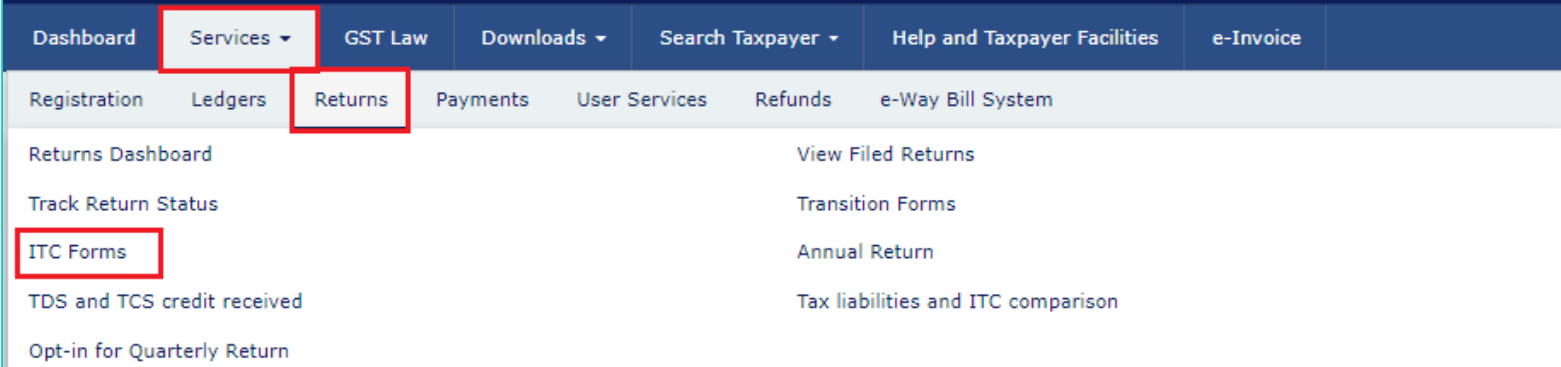
# Manual > Form GST ITC-04

## How can I file Form GST ITC-04?

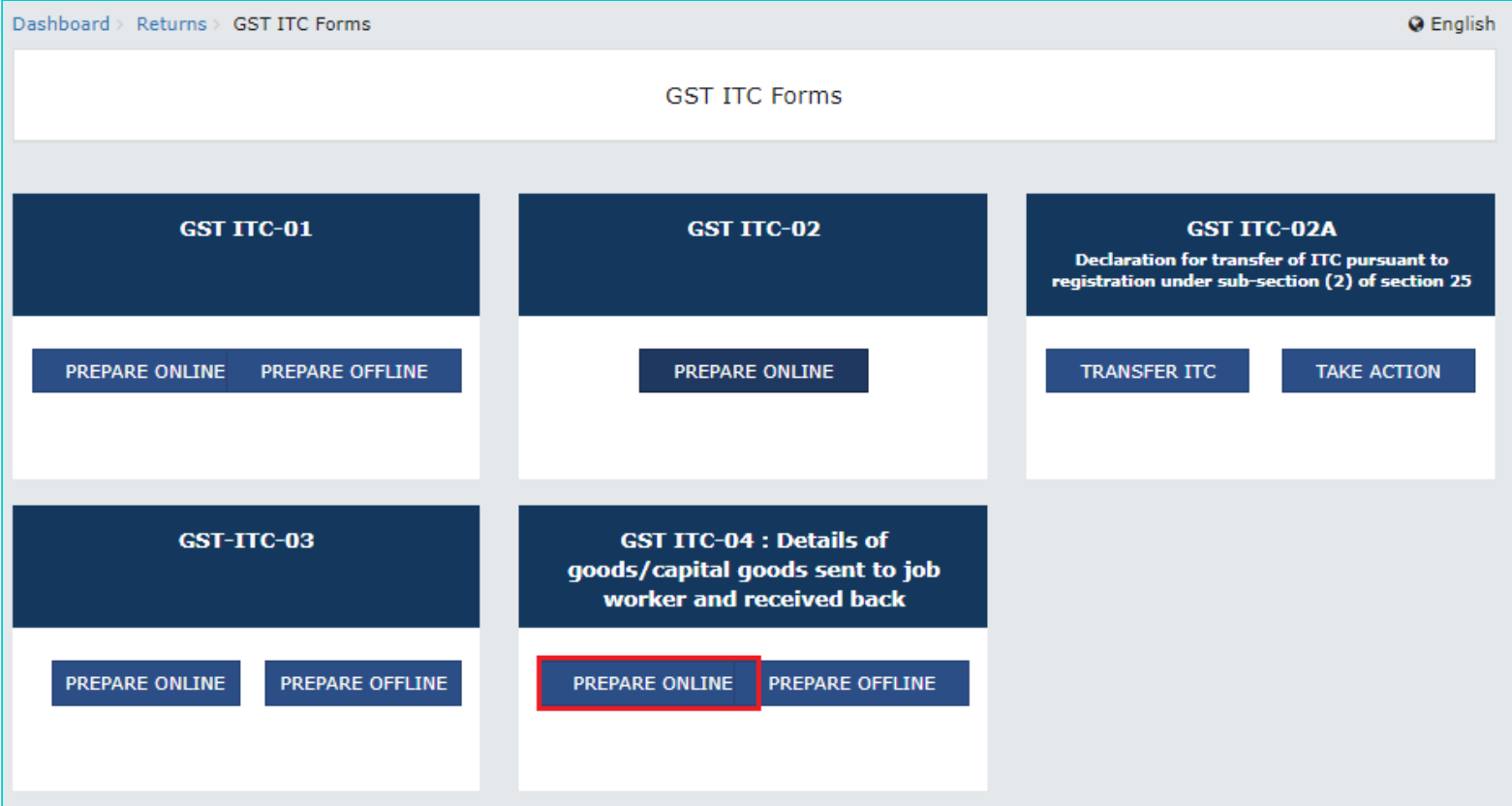
Form GST ITC-04 is a declaration form to be furnished by registered persons (Principal), showing the details of inputs or capital goods dispatched to or received from a job worker in an applicable tax period.

To file Form GST ITC-04, 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. Click the **Services > Returns > ITC Forms** option.



2. The **GST ITC Forms** page gets displayed. Click the **PREPARE ONLINE** button on the **GST ITC-04** tile.



3. Select the **Financial Year** and **Return Filing Period** from the drop-down list. Click the **SEARCH** button.

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

Financial Year \*

2020-21

Return Filing Period \*

Oct-Dec

SEARCH

BACK

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

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

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

Financial Year \*

2021-22

Return Filing Period \*

Oct-Mar

SEARCH

BACK

4. The **Form GST ITC-04** page is displayed. Click on the relevant tile to enter related details:

Dashboard > Returns > ITC Forms > ITC-04 English

GSTIN - 27CMNPV1135B1Z2      Legal Name - ZAPP ELECTRO LTD      Trade Name - GSTN  
FY - 2021-22      Tax Period - Oct-Mar      Filing Status - Not Filed

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

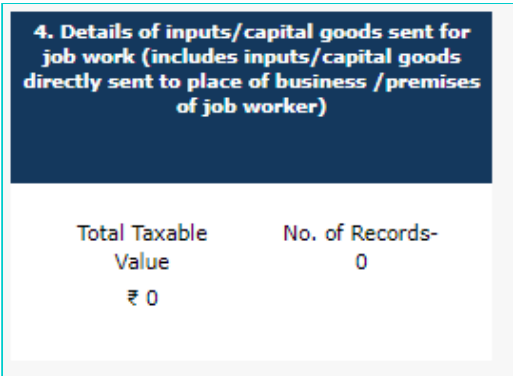
<b>4. Details of inputs/capital goods sent for job work (includes inputs/capital goods directly sent to place of business /premises of job worker)</b>	<b>5A. Details of inputs/ capital goods received back from job worker to whom such goods were sent for job work; and losses and wastes:</b>	<b>5B. Details of inputs / capital goods received back from job worker other than the job worker to whom such goods were originally sent for job work; and losses and wastes:</b>
Total Taxable Value ₹ 0	No. of Records- 0	No. of Records- 0
<b>5C. Details of inputs/ Capital goods sent to job worker and subsequently supplied from premises of job worker; and losses and wastes:</b>		
No. of Records- 0		

BACK      FILE RETURN

5. [Table 4. Details of inputs/capital goods sent for job work \(includes inputs/capital goods directly sent to place of business /premises of job worker\)](#)
6. [Table 5A. Details of inputs/ capital goods received back from job worker to whom such goods were sent for job work; and losses and wastes](#)
7. [Table 5B. Details of inputs / capital goods received back from job worker other than the job worker to whom such goods were originally sent for job work; and losses and wastes](#)
8. [Table 5C. Details of inputs/ Capital goods sent to job worker and subsequently supplied from premises of job worker; and losses and wastes](#)

## 5. Table 4. Details of inputs/capital goods sent for job work (includes inputs/capital goods directly sent to place of business /premises of job worker)

5.1. Click the tile - 4. Details of inputs/capital goods sent for job work (includes inputs/capital goods directly sent to place of business /premises of job worker).

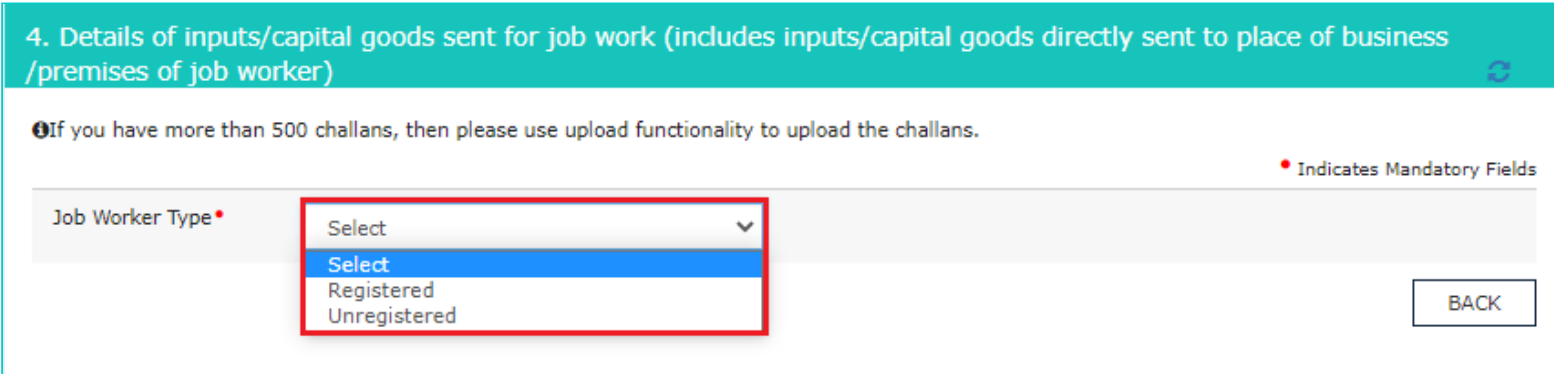


The screenshot shows a summary tile with a dark blue header and a white body. The header text is: "4. Details of inputs/capital goods sent for job work (includes inputs/capital goods directly sent to place of business /premises of job worker)". The body contains two columns: "Total Taxable Value" with the value "₹ 0" and "No. of Records-" with the value "0".

Total Taxable Value	No. of Records-
₹ 0	0

5.2. Select the Job Worker Type as **Registered** or **Unregistered** from the drop-down list.

**Note:** If you have more than 500 challans to report, then you can use **PREPARE OFFLINE** upload functionality to upload the challans.



The screenshot shows a form titled "4. Details of inputs/capital goods sent for job work (includes inputs/capital goods directly sent to place of business /premises of job worker)". Below the title is a note: "If you have more than 500 challans, then please use upload functionality to upload the challans." To the right of the note is a legend: "Indicates Mandatory Fields". The form has a field for "Job Worker Type" with a red asterisk, indicating it is mandatory. A dropdown menu is open, showing options: "Select", "Registered", and "Unregistered". The "Registered" option is highlighted in blue. A "BACK" button is visible on the right side of the form.

5.3 (a) If Job Worker Type is **Registered** then:

5.3.1. In the **GSTIN** field, enter the GSTIN of the supplier. Once you enter the GSTIN, supplier's name gets auto-populated. In the **Challan Number** field, enter the challan number. Select the **Challan Date** using the calendar. Enter the details of the item.

5.3.2. Click the **ADD** button.

5.3.3. Click the **SAVE** button.

#### 4. Details of inputs/capital goods sent for job work (includes inputs/capital goods directly sent to place of business /premises of job worker)

ⓘ If you have more than 500 challans, then please use upload functionality to upload the challans.

• Indicates Mandatory Fields

Job Worker Type •	Registered	
GSTIN •	Supplier's Name	Challan number •
12AQAPK5941NBZI	DINESH KUMAR	INV-01
Challan date •		
03/11/2020		

#### Item Details

Description of goods •	Unit Quantity Code (UQC) •	Quantity •	Taxable value (₹) •	Rate of Tax (%)		Actions
				Integrated tax •	Cess (₹)	
Transformers	UNITS-UNT	2	250000	18		ADD

SAVE

BACK

5.3.4. A confirmation message is displayed and challan is added. You can click edit/ delete button to edit/ delete the challan (under Actions).

**Note:** Similarly, you can more item details by entering the details and clicking the **ADD** button, as discussed above.

#### 4. Details of inputs/capital goods sent for job work (includes inputs/capital goods directly sent to place of business /premises of job worker)

If you have more than 500 challans, then please use upload functionality to upload the challans.

Indicates Mandatory Fields

Job Worker Type \* Registered

GSTIN \*  
Enter Supplier GSTIN

Supplier's Name

Challan number \*  
Enter challan number



Challan date \*  
DD/MM/YYYY

#### Item Details

Description of goods <span>*</span>	Unit Quantity Code (UQC) <span>*</span>	Quantity <span>*</span>	Taxable value (₹) <span>*</span>	Rate of Tax (%)		Action
				Integrated tax <span>*</span>	Cess (₹)	
<input type="text"/>	Select	<input type="text"/>	<input type="text"/>	Select	<input type="text"/>	ADD

SAVE

#### Processed Challans

GSTIN / State in case of unregistered job-worker	Challan number	Challan date	Actions
12AQAPK5941NBZI ( <a href="#">View items</a> )	INV-01	03/11/2020	 

BACK

**Note:** You can click "( view items )" available under the Processed Challans head to view challan details. A sample screenshot has been provided below for reference.



#### 4. Details of inputs/capital goods sent for job work (includes inputs/capital goods directly sent to place of business /premises of job worker)

• If you have more than 500 challans, then please use upload functionality to upload the challans.

• Indicates Mandatory Fields

Job Worker Type •	Unregistered				
State •	07-Delhi	Challan number •	INV-02	Challan date •	01-12-2020



#### Item Details

Goods Type •	Description of goods •	Unit Quantity Code (UQC) •	Quantity •	Taxable value (₹) •	Rate of Tax (%)			Actions
					Central Tax •	State/UT Tax •	Cess (₹)	
Inputs	Transformer:	UNITS-UP	3	375000	9	9		 

CANCEL

SAVE

#### Processed Challans

GSTIN / State in case of unregistered job-worker	Challan number	Challan date	Actions
07 <a href="#">View items</a>	INV-02	01/12/2020	 

5.3 (b) If Job Worker Type is **Unregistered** then:

5.3.1. Select the **State** from the drop-down list. In the **Challan Number** field, enter the challan number. Select the **Challan Date** using the calendar. Enter the details of the item.

5.3.2. Click the **ADD** button.

**Note:** Similarly, you can more item details by entering the details and clicking the **ADD** button, as discussed above.

5.3.3. Click the **SAVE** button.

#### 4. Details of inputs/capital goods sent for job work (includes inputs/capital goods directly sent to place of business /premises of job worker)



• If you have more than 500 challans, then please use upload functionality to upload the challans.

• Indicates Mandatory Fields

Job Worker Type •	Unregistered				
State •	07-Delhi	Challan number •	INV-02	Challan date •	01/12/2020

#### Item Details

Name of goods •	Unit Quantity Code (UQC) •	Quantity •	Taxable value (₹) •	Rate of Tax (%)			Actions
				Central Tax •	State/UT Tax •	Cess (₹)	
formers	UNITS-UNT	3	375000	9	9		ADD

SAVE

#### Processed Challans

GSTIN / State in case of unregistered job-worker	Challan number	Challan date	Actions
12AQAPK5941NBZI ( <a href="#">View items</a> )	INV-01	03/11/2020	

5.3.4. A confirmation message is displayed and challan is added. You can click edit/ delete button to edit/ delete the challan (under Actions). Click the **BACK** button.

#### 4. Details of inputs/capital goods sent for job work (includes inputs/capital goods directly sent to place of business /premises of job worker)

If you have more than 500 challans, then please use upload functionality to upload the challans.

Indicates Mandatory Fields

Job Worker Type

State       Challan number       Challan date

#### Item Details

Name of goods	Unit Quantity Code (UQC)	Quantity	Taxable value (₹)	Rate of Tax (%)			Actions
				Central Tax	State/UT Tax	Cess (₹)	
<input type="text"/>	<input type="text" value="Select"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="Select"/>	<input type="text" value="Select"/>	<input type="text"/>	<input type="button" value="ADD"/>

SAVE

#### Processed Challans

GSTIN / State in case of unregistered job-worker	Challan number	Challan date	Actions
07 ( <a href="#">View items</a> )	INV-02	01/12/2020	<input type="button" value="edit"/> <input type="button" value="delete"/>
12AQAPK5941NBZI ( <a href="#">View items</a> )	INV-01	03/11/2020	<input type="button" value="edit"/> <input type="button" value="delete"/>

BACK

5.3.5. The tile is updated with added details.

GSTIN - 27CMNPV1135B122  
FY - 2021-22Legal Name - ZAPP ELECTRO LTD  
Tax Period - Oct-MarTrade Name - GSTN  
Filing Status - Not Filed

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

**4. Details of inputs/capital goods sent for job work (includes inputs/capital goods directly sent to place of business /premises of job worker)**

Total Taxable Value	No. of Records- 1
₹ 80,000.00	

**5A. Details of inputs/ capital goods received back from job worker to whom such goods were sent for job work; and losses and wastes:**

No. of Records- 0

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

No. of Records- 0

**5C. Details of inputs/ Capital goods sent to job worker and subsequently supplied from premises of job worker; and losses and wastes:**

No. of Records- 0

BACK

FILE RETURN

[Click here to go back to main menu](#)

## 6. Table 5A. Details of inputs/ capital goods received back from job worker to whom such goods were sent for job work; and losses and wastes

6.1. Click the tile - **5A. Details of inputs/ capital goods received back from job worker to whom such goods were sent for job work; and losses and wastes.**

**5A. Details of inputs/ capital goods received back from job worker to whom such goods were sent for job work; and losses and wastes:**

No. of Records- 0

6.2. Select the Job Worker Type as **Registered** or **Unregistered** from the drop-down list.

**Note:** Either details of original challan issued by principal or fresh challan issued by job worker under which goods have been received back have to be reported here.

## 5A. Details of inputs/ capital goods received back from job worker to whom such goods were sent for job work; and losses and wastes:

Either the details of original challan issued by principal or fresh challan issued by job worker under which goods have been received back, are to be reported.

Indicates Mandatory Fields

Job Worker Type \*

Select

Select

Registered

Unregistered

6.3 (a) If Job Worker Type is **Registered** then:

6.3.1. In the **GSTIN** field, enter the GSTIN of the supplier. Once you enter the GSTIN, supplier's name gets auto-populated. In the **Original Challan Number** field, enter the original challan number. Select the **Challan Date** using the calendar. Enter the details of the item.

**Note:** Original challan number and date are optional fields.

## 5A. Details of inputs/ capital goods received back from job worker to whom such goods were sent for job work; and losses and wastes:

Either the details of original challan issued by principal or fresh challan issued by job worker under which goods have been received back, are to be reported.

Indicates Mandatory Fields

Job Worker Type \* Registered

GSTIN \* 12AQAPK5941NBZI

Supplier's Name DINESH KUMAR

Original challan number INV-01

Original challan date 03/11/2020

### Item Details

Challan No. issued by job worker under which goods have been received back	Date of challan issued by job worker under which goods have been received back	Description of goods <span>*</span>	UQC <span>*</span>
INV-01-A	15/12/2020	Transformers	UNITS-UNT

SAVE

6.3.2. Click the **ADD** button.

**Note:** Similarly, you can more item details by entering the details and clicking the **ADD** button, as discussed above.

6.3.3. Click the **SAVE** button.

## 5A. Details of inputs/ capital goods received back from job worker to whom such goods were sent for job work; and losses and wastes:



ⓘ Either the details of original challan issued by principal or fresh challan issued by job worker under which goods have been received back, are to be reported.

• Indicates Mandatory Fields

Job Worker Type *	Registered	
GSTIN *	Supplier's Name	Original challan number
12AQAPK5941NBZI	DINESH KUMAR	INV-01
Original challan date		
03/11/2020		

### Item Details

Quantity *	Nature of job work done by job worker *	Losses & wastes		Actions
		UQC	Quantity	
1	Repair	Select		ADD

SAVE

6.3.4. A confirmation message is displayed and challan is added. You can click edit/ delete button to edit/ delete the challan (under Actions).

## 5A. Details of inputs/ capital goods received back from job worker to whom such goods were sent for job work; and losses and wastes:

ⓘ Either the details of original challan issued by principal or fresh challan issued by job worker under which goods have been received back, are to be reported.

• Indicates Mandatory Fields



Job Worker Type *	Registered	
GSTIN *	Supplier's Name	Original challan number *
Enter Supplier GSTIN		Enter original challan number
Original challan date *		
DD/MM/YYYY		

### Item Details

	Quantity *	Nature of job work done by job worker *	Losses & wastes		Actions
			UQC	Quantity	
<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	Select	<input type="text"/>	ADD

SAVE

### Processed Challans

GSTIN / State of job worker if unregistered	Original Challan		Actions
	No.	Date	
12AQAPK5941NBZI ( <a href="#">View items</a> )	INV-01	03/11/2020	 

BACK

6.3 (b) If Job Worker Type is **Unregistered** then:

6.3.1. Select the **State** from the drop-down list. In the **Original Challan Number** field, enter the original challan number. Select the **Challan Date** using the calendar. Enter the details of the item.

## 5A. Details of inputs/ capital goods received back from job worker to whom such goods were sent for job work; and losses and wastes:

ⓘ Either the details of original challan issued by principal or fresh challan issued by job worker under which goods have been received back, are to be reported.

• Indicates Mandatory Fields



Job Worker Type •	Unregistered				
State •	07-Delhi	Original challan number	INV-02	Original challan date	01/12/2020

### Item Details

Challan No. issued by job worker under which goods have been received back	Date of challan issued by job worker under which goods have been received back	Description of goods •	UQC •
INV-02-A	16/12/2020	Transformers	UNITS-UNT

SAVE

### Processed Challans

GSTIN / State of job worker if unregistered	Original Challan		Actions
	No.	Date	
12AQAPK5941NBZI ( View items )	INV-01	03/11/2020	 

6.3.2. Click the **ADD** button.

**Note:** Similarly, you can more item details by entering the details and clicking the **ADD** button, as discussed above.

6.3.3. Click the **SAVE** button.

## 5A. Details of inputs/ capital goods received back from job worker to whom such goods were sent for job work; and losses and wastes:

Either the details of original challan issued by principal or fresh challan issued by job worker under which goods have been received back, are to be reported.

Indicates Mandatory Fields



Job Worker Type *	Unregistered				
State *	07-Delhi	Original challan number	INV-02	Original challan date	01/12/2020

### Item Details

Quantity *	Nature of job work done by job worker *	Losses & wastes		Actions
		UQC	Quantity	
1	Repair	Select		ADD

SAVE

### Processed Challans

GSTIN / State of job worker if unregistered	Original Challan		Actions
	No.	Date	
12AQAPK5941NBZI ( <a href="#">View items</a> )	INV-01	03/11/2020	 

BACK

6.3.4. A confirmation message is displayed and challan is added. You can click edit/ delete button to edit/ delete the challan (under Actions). Click the **BACK** button.

## 5A. Details of inputs/ capital goods received back from job worker to whom such goods were sent for job work; and losses and wastes:



ⓘ Either the details of original challan issued by principal or fresh challan issued by job worker under which goods have been received back, are to be reported.

• Indicates Mandatory Fields

Job Worker Type •	Unregistered	
State •	Original challan number •	Original challan date •
Select	Enter original challan number	DD/MM/YYYY

### Item Details

	Quantity •	Nature of job work done by job worker •	Losses & wastes		Actions
			UQC	Quantity	
<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	Select	<input type="text"/>	ADD



SAVE

### Processed Challans

GSTIN / State of job worker if unregistered	Original Challan		Actions
	No.	Date	
07 ( <a href="#">View items</a> )	INV-02	01/12/2020	
12AQAPK5941NBZI ( <a href="#">View items</a> )	INV-01	03/11/2020	

BACK

6.3.5. The file is updated with added details.

GSTIN - 27CMNPV1135B122  
FY - 2021-22Legal Name - ZAPP ELECTRO LTD  
Tax Period - Oct-MarTrade Name - GSTN  
Filing Status - Not Filed

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

4. Details of inputs/capital goods sent for job work (includes inputs/capital goods directly sent to place of business /premises of job worker)

Total Taxable Value	No. of Records-
₹ 80,000.00	1

5A. Details of inputs/ capital goods received back from job worker to whom such goods were sent for job work; and losses and wastes:

No. of Records-
2

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

No. of Records-
2

5C. Details of inputs/ Capital goods sent to job worker and subsequently supplied from premises of job worker; and losses and wastes:

No. of Records-
0

BACK

FILE RETURN

[Click here to go back to main menu](#)

## 7. Table 5B. Details of inputs / capital goods received back from job worker other than the job worker to whom such goods were originally sent for job work; and losses and wastes

7.1. Click the tile - **5B. Details of inputs / capital goods received back from job worker other than the job worker to whom such goods were originally sent for job work; and losses and wastes.**

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

No. of Records-
0

7.2. Select the Job Worker Type as **Registered** or **Unregistered** from the drop-down list.

**Note:** Either details of original challan issued by principal or fresh challan issued by job worker under which goods have been received back have to be reported here.

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

Either the details of original challan issued by principal or fresh challan issued by job worker under which goods have been received back, are to be reported.

Indicates Mandatory Fields

Job Worker Type \*

Select  
Select  
Registered  
Unregistered

7.3 (a) If Job Worker Type is **Registered** then:

7.3.1. In the **GSTIN** field, enter the GSTIN of the supplier. Once you enter the GSTIN, supplier's name gets auto-populated. In the **Original Challan Number** field, enter the original challan number. Select the **Challan Date** using the calendar. Enter the details of the item.

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

Either the details of original challan issued by principal or fresh challan issued by job worker under which goods have been received back, are to be reported.

Indicates Mandatory Fields

Job Worker Type \*

Registered

GSTIN \*

12AQAPK5941NBZI

Supplier's Name

DINESH KUMAR

Original challan number

INV-01

Original challan date

03/11/2020

Item Details

Challan No. issued by job worker under which goods have been received back	Date of challan issued by job worker under which goods have been received back	Description of goods *	UQC *
INV-01-B	16/12/2020	Transformers	UNITS-UNT

SAVE

BACK

7.3.2. Click the **ADD** button.

**Note:** Similarly, you can more item details by entering the details and clicking the **ADD** button, as discussed above.

7.3.3. Click the **SAVE** button.

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



ⓘ Either the details of original challan issued by principal or fresh challan issued by job worker under which goods have been received back, are to be reported.

• Indicates Mandatory Fields

Job Worker Type •	Registered		
GSTIN •	Supplier's Name	Original challan number	
12AQAPK5941NBZI	DINESH KUMAR	INV-01	
Original challan date			
03/11/2020			

Item Details

	Quantity •	Nature of job work done by job worker •	Losses & wastes		Actions
			UQC	Quantity	
	1	Repair	Select		ADD

SAVE

BACK

7.3.4. A confirmation message is displayed and challan is added. You can click edit/ delete button to edit/ delete the challan (under Actions).

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



ⓘ Either the details of original challan issued by principal or fresh challan issued by job worker under which goods have been received back, are to be reported.

• Indicates Mandatory Fields

Job Worker Type •	Registered	
GSTIN •	Supplier's Name	Original challan number •
Enter Supplier GSTIN		Enter original challan number
Original challan date •		
DD/MM/YYYY		

Item Details

	Quantity •	Nature of job work done by job worker •	Losses & wastes		Actions
			UQC	Quantity	
	<input type="text"/>	<input type="text"/>	Select	<input type="text"/>	ADD



SAVE

Processed Challans

GSTIN / State of job worker if unregistered	Original Challan		Actions
	No.	Date	
12AQAPK5941NBZI ( <a href="#">View items</a> )	INV-01	03/11/2020	

BACK

7.3 (b) If Job Worker Type is **Unregistered** then:

7.3.1. Select the **State** from the drop-down list. In the **Original Challan Number** field, enter the original challan number. Select the **Challan Date** using the calendar. Enter the details of the item.

## 5B. Details of inputs / capital goods received back from job worker other than the job worker to whom such goods were originally sent for job work; and losses and wastes:

Either the details of original challan issued by principal or fresh challan issued by job worker under which goods have been received back, are to be reported.

Indicates Mandatory Fields



Job Worker Type *	Unregistered				
State *	07-Delhi	Original challan number	INV-02	Original challan date	01/12/2020

### Item Details

Challan No. issued by job worker under which goods have been received back	Date of challan issued by job worker under which goods have been received back	Description of goods *	UQC *
INV-02-B	22/12/2020	Transformers	UNITS-UNT

SAVE

### Processed Challans

GSTIN / State of job worker if unregistered	Original Challan		Actions
	No.	Date	
12AQAPK5941NBZI ( <a href="#">View items</a> )	INV-01	03/11/2020	 

BACK

7.3.2. Click the **ADD** button.

**Note:** Similarly, you can more item details by entering the details and clicking the **ADD** button, as discussed above.

7.3.3. Click the **SAVE** button.

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



ⓘ Either the details of original challan issued by principal or fresh challan issued by job worker under which goods have been received back, are to be reported.

• Indicates Mandatory Fields

Job Worker Type •	Unregistered				
State •	07-Delhi	Original challan number	INV-02	Original challan date	01/12/2020

Item Details

Quantity •	Nature of job work done by job worker •	Losses & wastes		Actions
		UQC	Quantity	
1	Minor fixes	Select		ADD

SAVE

Processed Challans

GSTIN / State of job worker if unregistered	Original Challan		Actions
	No.	Date	
12AQAPK5941NBZI ( View items )	INV-01	03/11/2020	

BACK

7.3.4. A confirmation message is displayed and challan is added. You can click edit/ delete button to edit/ delete the challan (under Actions). Click the **BACK** button.

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



ⓘ Either the details of original challan issued by principal or fresh challan issued by job worker under which goods have been received back, are to be reported.

• Indicates Mandatory Fields

Job Worker Type •	Unregistered	
State •	Original challan number •	Original challan date •
Select	Enter original challan number	DD/MM/YYYY

Item Details

Quantity •	Nature of job work done by job worker •	Losses & wastes		Actions
		UQC	Quantity	
<input type="text"/>	<input type="text"/>	Select	<input type="text"/>	ADD

SAVE

Processed Challans

GSTIN / State of job worker if unregistered	Original Challan		Actions
	No.	Date	
07 ( View items )	INV-02	01/12/2020	
12AQAPK5941NBZI ( View items )	INV-01	03/11/2020	

BACK

7.3.5. The tile is updated with added details.

GSTIN - 27CMNPV1135B122  
FY - 2021-22Legal Name - ZAPP ELECTRO LTD  
Tax Period - Oct-MarTrade Name - GSTN  
Filing Status - Not Filed

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

**4. Details of inputs/capital goods sent for job work (includes inputs/capital goods directly sent to place of business /premises of job worker)**Total Taxable Value  
₹ 80,000.00No. of Records-  
1**5A. Details of inputs/ capital goods received back from job worker to whom such goods were sent for job work; and losses and wastes:**No. of Records-  
2**5B. Details of inputs / capital goods received back from job worker other than the job worker to whom such goods were originally sent for job work; and losses and wastes:**No. of Records-  
2**5C. Details of inputs/ Capital goods sent to job worker and subsequently supplied from premises of job worker; and losses and wastes:**No. of Records-  
1

BACK

FILE RETURN

[Click here to go back to main menu](#)

## 8. Table 5C. Details of inputs/ Capital goods sent to job worker and subsequently supplied from premises of job worker; and losses and wastes

8.1. Click the tile - **5C. Details of inputs/ Capital goods sent to job worker and subsequently supplied from premises of job worker; and losses and wastes.**

**5C. Details of inputs/ Capital goods sent to job worker and subsequently supplied from premises of job worker; and losses and wastes:**No. of Records-  
0

8.2. Select the Job Worker Type as **Registered** or **Unregistered** from the drop-down list.

**Note:** Original Challan details under which goods have been sent for job work, may not be filled in cases where one on one correspondence between goods sent for job work and received back after the job work is not possible. However, Invoice details issued by Principal for supply made from the premises of the job worker, are mandatory to be filled up in Form GSTR-1 by the Principal.

### 5C. Details of inputs/ Capital goods sent to job worker and subsequently supplied from premises of job worker; and losses and wastes:

Original challan details may not be filled up where one-to-one correspondence between goods sent for job work and supplied therefrom is not possible, however, invoice details are mandatory.

Indicates Mandatory Fields

Job Worker Type \*

Select  
Select  
Registered  
Unregistered

8.3 (a) If Job Worker Type is **Registered** then:

8.3.1. In the **GSTIN** field, enter the GSTIN of the supplier. Once you enter the GSTIN, supplier's name gets auto-populated. In the **Original Challan Number** field, enter the original challan number. Select the **Challan Date** using the calendar. Enter the details of the item.

### 5C. Details of inputs/ Capital goods sent to job worker and subsequently supplied from premises of job worker; and losses and wastes:

Original challan details may not be filled up where one-to-one correspondence between goods sent for job work and supplied therefrom is not possible, however, invoice details are mandatory.

Indicates Mandatory Fields

Job Worker Type \*

Registered

GSTIN \*

Enter Supplier GSTIN

Supplier's Name

Original challan number \*

Enter original challan number

Original challan date \*

DD/MM/YYYY

#### Item Details

Invoice No. in case supplied from premises of job worker issued by the Principal *	Invoice date in case supplied from premises of job worker issued by the Principal *	Description of goods *	UQC *
			Select

SAVE

8.3.2. Click the **ADD** button.

**Note:** Similarly, you can more item details by entering the details and clicking the **ADD** button, as discussed above.

8.3.3. Click the **SAVE** button.

## 5C. Details of inputs/ Capital goods sent to job worker and subsequently supplied from premises of job worker; and losses and wastes:



Original challan details may not be filled up where one-to-one correspondence between goods sent for job work and supplied therefrom is not possible, however, invoice details are mandatory.

Indicates Mandatory Fields

Job Worker Type *	Registered	
GSTIN *	Supplier's Name	Original challan number *
Enter Supplier GSTIN		Enter original challan number
Original challan date *		
DD/MM/YYYY		

### Item Details

Quantity *	Nature of job work done by job worker *	Losses & wastes		Actions
		UQC	Quantity	
		Select		ADD

SAVE

BACK

8.3.4. A confirmation message is displayed and challan is added. You can click edit/ delete button to edit/ delete the challan (under Actions).

8.3 (b) If Job Worker Type is **Unregistered** then:

8.3.1. Select the **State** from the drop-down list. In the **Original Challan Number** field, enter the original challan number. Select the **Challan Date** using the calendar. Enter the details of the item.

## 5C. Details of inputs/ Capital goods sent to job worker and subsequently supplied from premises of job worker; and losses and wastes:

Original challan details may not be filled up where one-to-one correspondence between goods sent for job work and supplied therefrom is not possible, however, invoice details are mandatory.

Indicates Mandatory Fields

Job Worker Type *	Unregistered				
State *	07-Delhi	Original challan number	INV-02	Original challan date	01/12/2020

### Item Details

Invoice No. in case supplied from premises of job worker issued by the Principal *	Invoice date in case supplied from premises of job worker issued by the Principal *	Description of goods *	UQC *
INV-02-C	16/12/2020	Transformers	UNITS-UNT

SAVE

BACK

8.3.2. Click the **ADD** button.

**Note:** Similarly, you can more item details by entering the details and clicking the **ADD** button, as discussed above.

8.3.3. Click the **SAVE** button.

## 5C. Details of inputs/ Capital goods sent to job worker and subsequently supplied from premises of job worker; and losses and wastes:

Original challan details may not be filled up where one-to-one correspondence between goods sent for job work and supplied therefrom is not possible, however, invoice details are mandatory.

Indicates Mandatory Fields

Job Worker Type *	Unregistered				
State *	07-Delhi	Original challan number	INV-02	Original challan date	01/12/2020

### Item Details

Quantity *	Nature of job work done by job worker *	Losses & wastes		Actions
		UQC	Quantity	
1	Repair	Select		ADD

SAVE

BACK

8.3.4. A confirmation message is displayed and challan is added. You can click edit/ delete button to edit/ delete the challan (under Actions). Click the **BACK** button.

### 5C. Details of inputs/ Capital goods sent to job worker and subsequently supplied from premises of job worker; and losses and wastes:



Original challan details may not be filled up where one-to-one correspondence between goods sent for job work and supplied therefrom is not possible, however, invoice details are mandatory.

Indicates Mandatory Fields

Job Worker Type *	<input type="text" value="Unregistered"/>
State *	<input type="text" value="Select"/>
Original challan number *	<input type="text" value="Enter original challan number"/>
Original challan date *	<input type="text" value="DD/MM/YYYY"/>

#### Item Details

	Quantity *	Nature of job work done by job worker *	Losses & wastes		Actions
			UQC	Quantity	
<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="Select"/>	<input type="text"/>	<input type="button" value="ADD"/>

SAVE

#### Processed Challans

GSTIN / State of job worker if unregistered	Original Challan		Actions
	No.	Date	
07 ( <a href="#">View items</a> )	INV-02	01/12/2020	<input type="button" value="edit"/> <input type="button" value="delete"/>

BACK

8.3.5. The tile is updated with added details.

GSTIN - 27CMNPV1135B122  
FY - 2021-22

Legal Name - ZAPP ELECTRO LTD  
Tax Period - Oct-Mar

Trade Name - GSTN  
Filing Status - Not Filed

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

4. Details of inputs/capital goods sent for job work (includes inputs/capital goods directly sent to place of business /premises of job worker)

Total Taxable Value  
₹ 80,000.00

No. of Records- 1

5A. Details of inputs/ capital goods received back from job worker to whom such goods were sent for job work; and losses and wastes:

No. of Records- 2

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

No. of Records- 2

5C. Details of inputs/ Capital goods sent to job worker and subsequently supplied from premises of job worker; and losses and wastes:

No. of Records- 1

BACK

FILE RETURN

[Click here to go back to main menu](#)

9. Click **FILE RETURN** button.

GSTIN - 27CMNPV1135B122  
FY - 2021-22

Legal Name - ZAPP ELECTRO LTD  
Tax Period - Oct-Mar

Trade Name - GSTN  
Filing Status - Not Filed

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

4. Details of inputs/capital goods sent for job work (includes inputs/capital goods directly sent to place of business /premises of job worker)

Total Taxable Value  
₹ 80,000.00

No. of Records- 1

5A. Details of inputs/ capital goods received back from job worker to whom such goods were sent for job work; and losses and wastes:

No. of Records- 2

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

No. of Records- 2

5C. Details of inputs/ Capital goods sent to job worker and subsequently supplied from premises of job worker; and losses and wastes:

No. of Records- 1

BACK

FILE RETURN

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

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

• Indicates Mandatory Fields

GSTIN - 27CMNPV1135B1Z2      Legal Name - ZAPP ELECTRO LTD      Trade Name - GSTN  
FY - 2021-22      Tax Period - Oct-Mar      Filing Status - Not Filed

**Returns Filing for GST ITC04** ↻

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

Authorised Signatory\*

ANGAD ARORA

11. Once the Verification is completed, ARN will be generated and status is changed to Filed. An e-mail and SMS is sent to registered mobile number and e-mail address of the taxpayer.

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

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

• Indicates Mandatory Fields

GSTIN - 27CMNPV1135B1Z2      Legal Name - ZAPP ELECTRO LTD      Trade Name - GSTN  
FY - 2021-22      Tax Period - Oct-Mar      Filing Status - Not Filed

**Returns Filing for GST ITC04** ↻

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

Authorised Signatory\*

ANGAD ARORA

GSTIN - 27CMNPV1135B1Z2  
FY - 2020-21Legal Name - ZAPP ELECTRO LTD  
Tax Period - Jan-MarTrade Name - GSTN  
Filing Status - Filed

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

ITC-04 has already been filed for the tax period.

**4. Details of inputs/capital goods sent for job work (includes inputs/capital goods directly sent to place of business /premises of job worker)**

Total Taxable Value	No. of Records- 1
₹ 80,000.00	

**5A. Details of inputs/ capital goods received back from job worker to whom such goods were sent for job work; and losses and wastes:**

No. of Records- 0
-------------------

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

No. of Records- 0
-------------------

**5C. Details of inputs/ Capital goods sent to job worker and subsequently supplied from premises of job worker; and losses and wastes:**

No. of Records- 0
-------------------

BACK

FILE RETURN

**Note:** In case, if you have filed Form GST ITC-04 of return period before April 2019, an excel download button has been provided to download and view the filed details in an excel format. A sample screenshot has been provided below for reference.

Financial Year \*

Return Filing Period \*

2017-18

Jul-Sep

SEARCH

**4. Details of inputs/capital goods sent for job work (includes inputs/capital goods directly sent to place of business /premises of job worker)**

Total Taxable Value	No. of Records-
₹ 53,36,967.00	6

**5A. Details of inputs/ capital goods received back from job worker to whom such goods were sent for job work; and losses and wastes:**

No. of Records-

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

No. of Records-

**5C. Details of inputs/ Capital goods sent to job worker and subsequently supplied from premises of job worker; and losses and wastes:**

No. of Records-

BACK

DOWNLOAD TABLE 5 DATA (EXCEL)

FILE RETURN

[Click here to download Excel - File 1](#)