

## 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.