

Manual > GST ITC-02A

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

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

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

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

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

DashboardServicesGST LawDownloadsSearch TaxpayerHelpe-Way Bill SystemNew Return (Trial)E-Invoice

RegistrationLedgersReturnsPaymentsUser ServicesRefunds

Returns DashboardFile Returns (Prod)File Amendment ReturnView/Download Filed Forms/ReturnsTransition FormsAnnual Return

New Return (Trial)Manage Return Profile (Trial)View Filed ReturnsTrack Return StatusITC FormsTDS and TCS credit received

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

Dashboard > Returns > GST ITC FormsEnglish

GST ITC Forms

GST ITC-01

PREPARE ONLINEPREPARE 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 ONLINEPREPARE OFFLINE

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

PREPARE ONLINEPREPARE OFFLINE

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

GSTIN - 12CEHPS3060R3Z0

Legal Name - BUNDI SILICA EXPORTS

Trade Name - GSTN

Status - **Not Filed**

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

Indicates Mandatory Fields

GSTIN of Transferee

12CEHPS3060R4ZZ

Transferee Legal Name

BUNDI SILICA EXPORTS

Transferee Trade Name

GSTN

Transferee Action -

Details of ITC to be transferred

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

BACK

SAVE

FILE ITC WITH DSC

FILE ITC WITH EVC

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

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

Details saved successfully.

Indicates Mandatory Fields

GSTIN of Transferee

12CEHPS3060R4ZZ

Transferee Legal Name

BUNDI SILICA EXPORTS

Transferee Trade Name

GSTN

Transferee Action -

Details of ITC to be transferred

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

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

BACK

PREVIEW DRAFT GST ITC-02A (PDF)

SAVE

FILE ITC WITH DSC

FILE ITC WITH EVC

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



Details saved successfully.



Indicates Mandatory Fields

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

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BACK

PREVIEW DRAFT GST ITC-02A (PDF)

SAVE

FILE ITC WITH DSC

FILE ITC WITH EVC

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

Form GST ITC-02A

[See rule – 41A]

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

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

7. Details of ITC to be transferred

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

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

GSTIN of Transferee

12CEHPS3060R4ZZ

Transferee Legal Name

BUNDI SILICA EXPORTS

Transferee Trade Name

GSTN

Transferee Action

Details of ITC to be transferred

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

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Authorised Signatory

ANGAD ARORA

BACK

PREVIEW DRAFT GST ITC-02A (PDF)

SAVE

FILE ITC WITH DSC

FILE ITC WITH EVC

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

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

8. Click **PROCEED**.

!

Warning

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

CANCEL


PROCEED

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

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

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

Select Period

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

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



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

GSTIN - 12CEHPS3060R3Z0

Legal Name - BUNDI SILICA
EXPORTS

Trade Name - GSTN

Status - **Filed**

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



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

• Indicates Mandatory Fields

GSTIN of Transferee •

12CEHPS3060R4ZZ

Transferee Legal Name

BUNDI SILICA EXPORTS

Transferee Trade Name

GSTN

Transferee Action - Pending for Action

Details of ITC to be transferred

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

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

Authorised Signatory •

ANGAD ARORA

BACK

DOWNLOAD FILED GST ITC-02A (PDF)

SAVE

FILE ITC WITH DSC

FILE ITC WITH EVC

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

Form GST ITC-02A

[See rule - 41A]

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

ARN: AA120420000008B

Date: 10/04/2020

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

7. Details of ITC to be transferred

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

8. Action taken by transferee : Pending for action

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

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

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

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

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

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

GST ITC Forms

GST ITC-01

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

GST ITC-02

[PREPARE ONLINE](#)

GST ITC-02A

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

[TRANSFER ITC](#)

[TAKE ACTION](#)

GST ITC-03

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

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

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

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

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

English

GSTIN - 12CEHPS3060R4ZZ Legal Name - BUNDI SILICA EXPORTS Trade Name - GSTN

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

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

[BACK](#)

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

Note:

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

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.

Transferor GSTIN/UIN

-

12CEHPS3060R3Z0

Transferor Legal Name

-

BUNDI SILICA EXPORTS

ARN

-

AA220220000046E

Date of filing

-

10/04/2020

Details of ITC to be transferred

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

ACCEPT

REJECT

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

BACK

FILE ITC WITH DSC

FILE ITC WITH EVC

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

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



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



Transferor GSTIN/UIN - 12CEHPS3060R3Z0
ARN - AA220220000046E

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

Details of ITC to be transferred

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

ACCEPT

REJECT

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

Authorised Signatory *

ANGAD ARORA

BACK

FILE ITC WITH DSC

FILE ITC WITH EVC

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

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

8. Click **PROCEED**.

**Warning**

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

CANCEL

PROCEED

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

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

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

Select Period

From 10/04/2020



To 14/04/2020



GO

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

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

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

Electronic Credit Ledger of transferor entity:

Electronic Credit Ledger

Select Period

From 10/04/2020



To 14/04/2020



GO

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

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

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

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

English

GSTIN - 12CEHPS3060R4ZZ

Legal Name - BUNDI SILICA EXPORTS

Trade Name - GSTN

Status : Accepted - Filed

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

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

Transferor GSTIN/UIN

-

12CEHPS3060R3Z0

Transferor Legal Name

-

BUNDI SILICA EXPORTS

ARN

-

AA1204200000099

Date of filing

-

10/04/2020

Details of ITC to be transferred

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

BACK

DOWNLOAD

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

Form GST ITC-02A

[See rule – 41A]

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

ARN: AA1204200000099

Date: 10/04/2020

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

7. Details of ITC to be transferred

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

8. Action taken by transferee : Accepted