

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

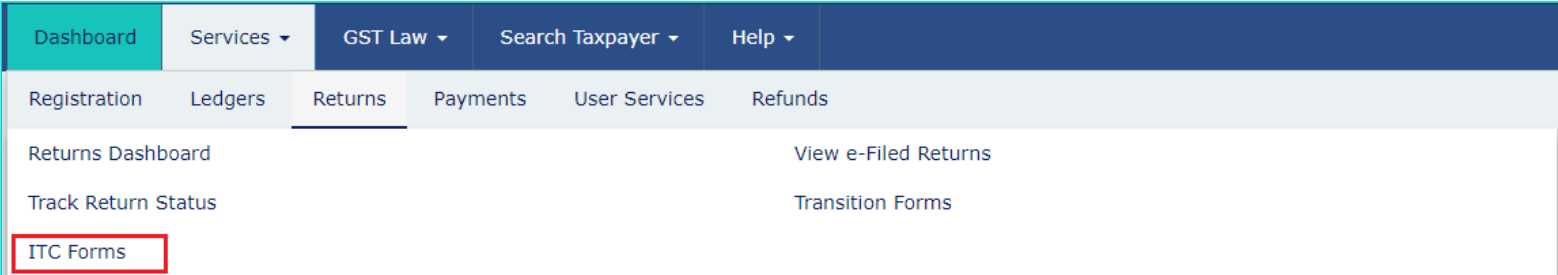
## How can I declare claim under Section 18 (1) (a) of ITC in Form GST ITC-01?

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

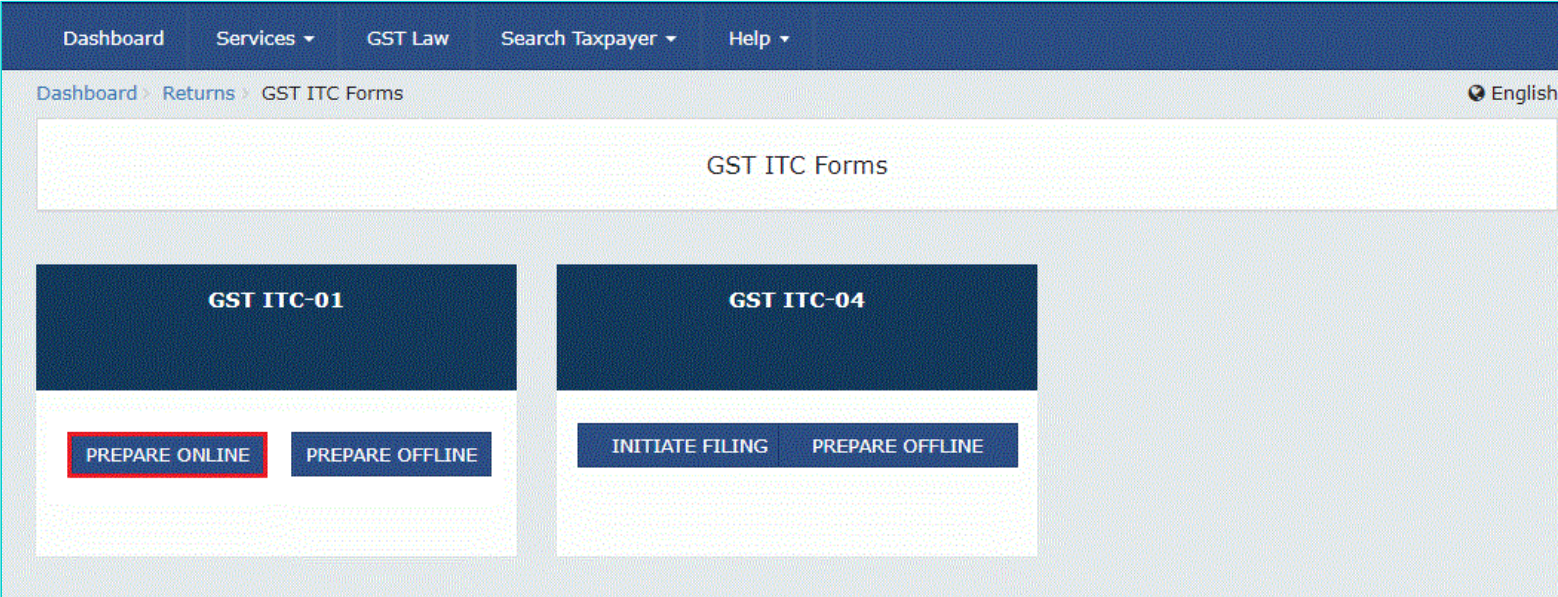
- 1. [Login and Navigate to ITC-01 page](#)
- 2. [Declaration for claim of input tax credit under sub-section \(1\) of section 18](#)
- 3. [Preview GST ITC-01](#)
- 4. [Submit GST ITC-01 to freeze data](#)
- 5. [File GST ITC-01 with DSC/ EVC](#)

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

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



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



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

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

GSTIN - 07AJIPA1572EK11

Legal Name - ANGAD JASBIRSINGH ARORA

Trade Name - AutomationsTest

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



• Indicates Mandatory Fields

Claim made under •

Select ▼

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

BACK

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

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

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

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

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

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

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

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

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

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

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

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

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

11. Click the **ADD** button.

Claim made under •

Section 18(1)(c) ▼

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

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

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

01/08/2017

GSTIN •

Enter Supplier GSTIN

Invoice Number •

Enter Invoice Number

Invoice Date •

DD/MM/YYYY



## Item Details

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

SAVE

BACK

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

Claim made under\*

Section 18(1)(c)

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

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

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

01/08/2017

GSTIN\*

07AJIPA1572EO1X


Invoice Number\*

A1234

Invoice Date\*

06/07/2017

## Item Details

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

SAVE

BACK

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

Claim made under\*

Section 18(1)(c)

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

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

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

01/08/2017

GSTIN\*

Enter Supplier GSTIN

Invoice Number\*

Enter Invoice Number

Invoice Date\*



DD/MM/YYYY

## Item Details

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

SAVE

## Processed Invoices

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

BACK

PREVIEW

SUBMIT

FILE ITC WITH DSC

FILE ITC WITH EVC

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

Draft is displayed in PDF format.

ITC01\_07AJIPA1572EK11\_2017 (1).pdf 1 / 1

## GST ITC01

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

Year

2017

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

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

### 8 (a) Inputs held in Stock

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

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



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



• Indicates Mandatory Fields

Claim made under •

Section 18(1)(c) ▼

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

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

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

01/08/2017

GSTIN •

Enter Supplier GSTIN

Invoice Number •

Enter Invoice Number

Invoice Date •

DD/MM/YYYY



## Item Details

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

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

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

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



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

Name of the Firm issuing certificate *	Name of the certifying Chartered Accountant/Cost Accountant *
<input type="text" value="Enter Name"/>	<input type="text" value="Name of the Firm issuing certificate"/>
Membership number *	Date of issuance of certificate *
<input type="text" value="Enter Membership number"/>	<input type="text" value="DD/MM/YYYY"/>
Attachment (option for uploading certificate) *	
<div>Only JPEG/PDF file format is allowed Maximum file size for upload is 500 KB</div> <div><input type="button" value="Choose File"/> No file chosen</div>	
<div>SAVE CA DETAILS</div>	
<div><input type="checkbox"/> I/We hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.</div>	
Authorised Signatory *	
<div><input type="text" value="Select"/></div>	
Name of authorized signatory *	Designation / Status *
Date *	
05/01/2018	
<div><div>BACK</div><div>PREVIEW</div><div>SUBMIT</div><div>FILE ITC WITH DSC</div><div>FILE ITC WITH EVC</div></div>	

5. File GST ITC-01 with DSC/ EVC

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

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

Trade Name - AutomationsTest

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

Indicates Mandatory Fields

Claim made under

Section 18(1)(c) ▾

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

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

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

GSTIN

Enter Supplier GSTIN

Invoice Number

Enter Invoice Number

Invoice Date

DD/MM/YYYY

## Item Details

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

SAVE

## Processed Invoices

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

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

Authorised Signatory

ANGAD ARORA ▾

Name of authorized signatory

**ANGAD**

Date

05/01/2018

Designation / Status

**Director**

BACK

PREVIEW

SUBMIT

FILE ITC WITH DSC

FILE ITC WITH EVC

## FILE WITH DSC:

a. Click the **PROCEED** button.





## Warning

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

CANCEL

PROCEED

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

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

### FILE WITH EVC:

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

### Enter One Time Password

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

CANCEL

VERIFY

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

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

The status of GST ITC-01 changes to Filed.



GSTIN - 07AJIPA1572EK11  
Submit Status- Submitted

Legal Name - ANGAD JASBIRSINGH ARORA  
**Filing Status- Filed**

Trade Name - AutomationsTest

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



Indicates Mandatory Fields

Claim made under \* Section 18(1)(c)

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

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

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

### Item Details

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

SAVE

### Processed Invoices

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

Date \*  
05/01/2018

BACK

PREVIEW

SUBMIT

FILE ITC WITH DSC

FILE ITC WITH EVC