

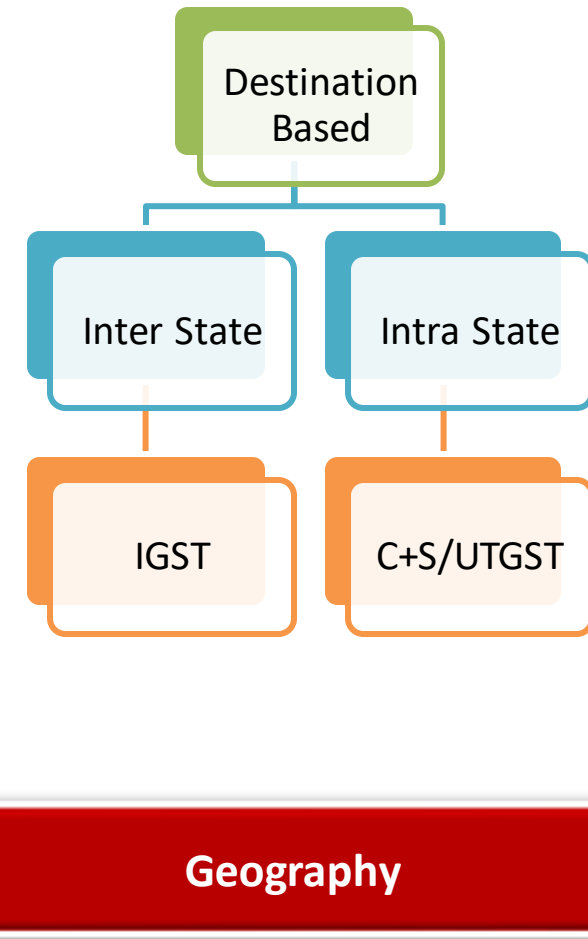
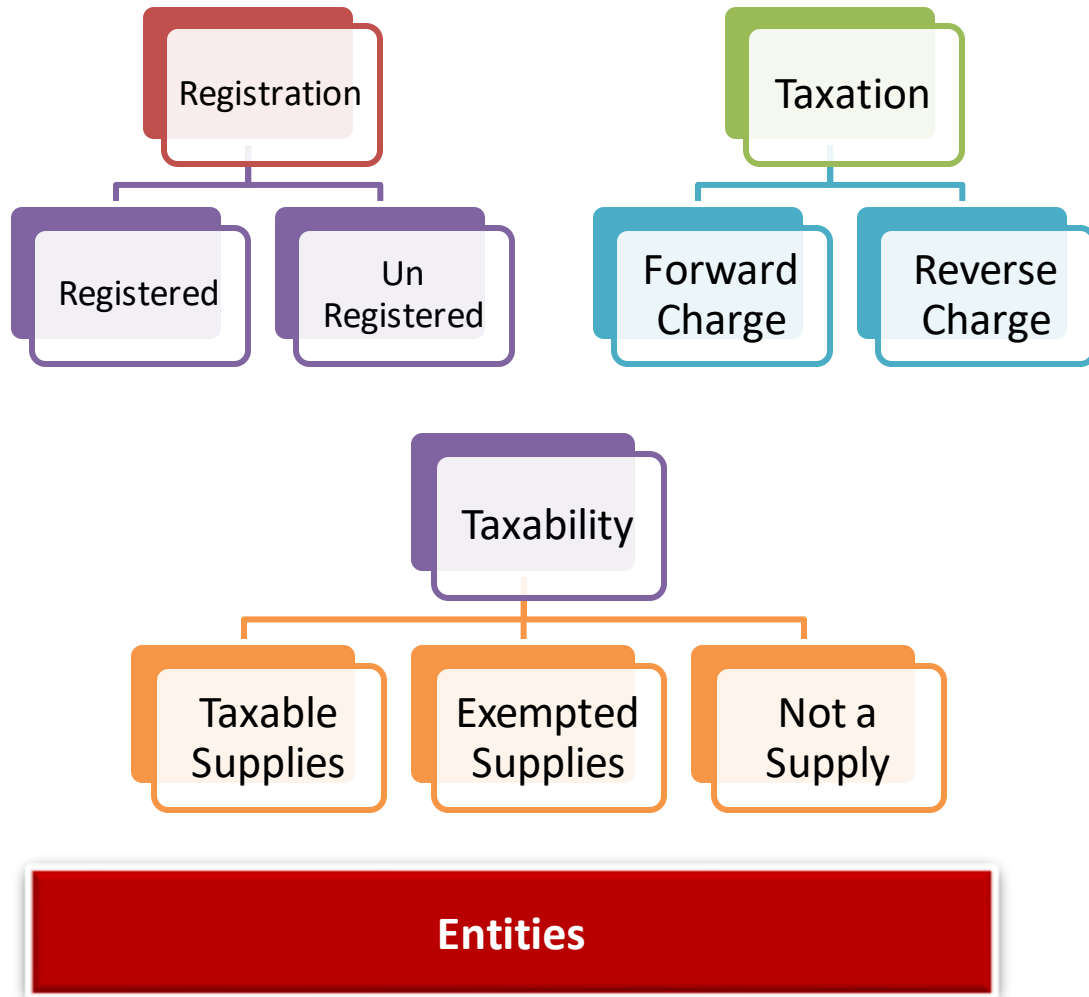
Input Tax Credit

– Law, Procedures & Complexities



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Taxation Fundamentals – GST Landscape



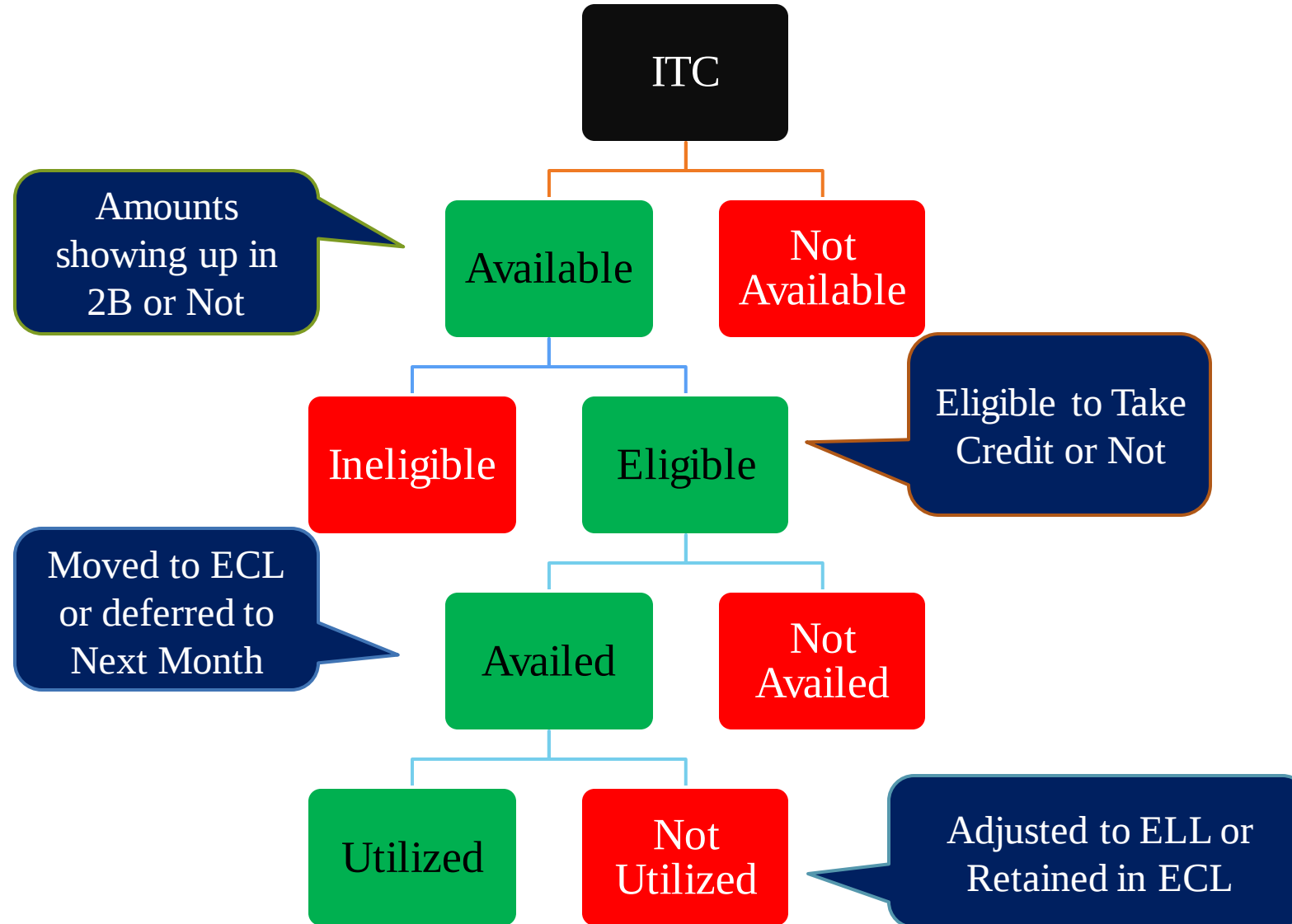
Input Tax Credit - Introduction



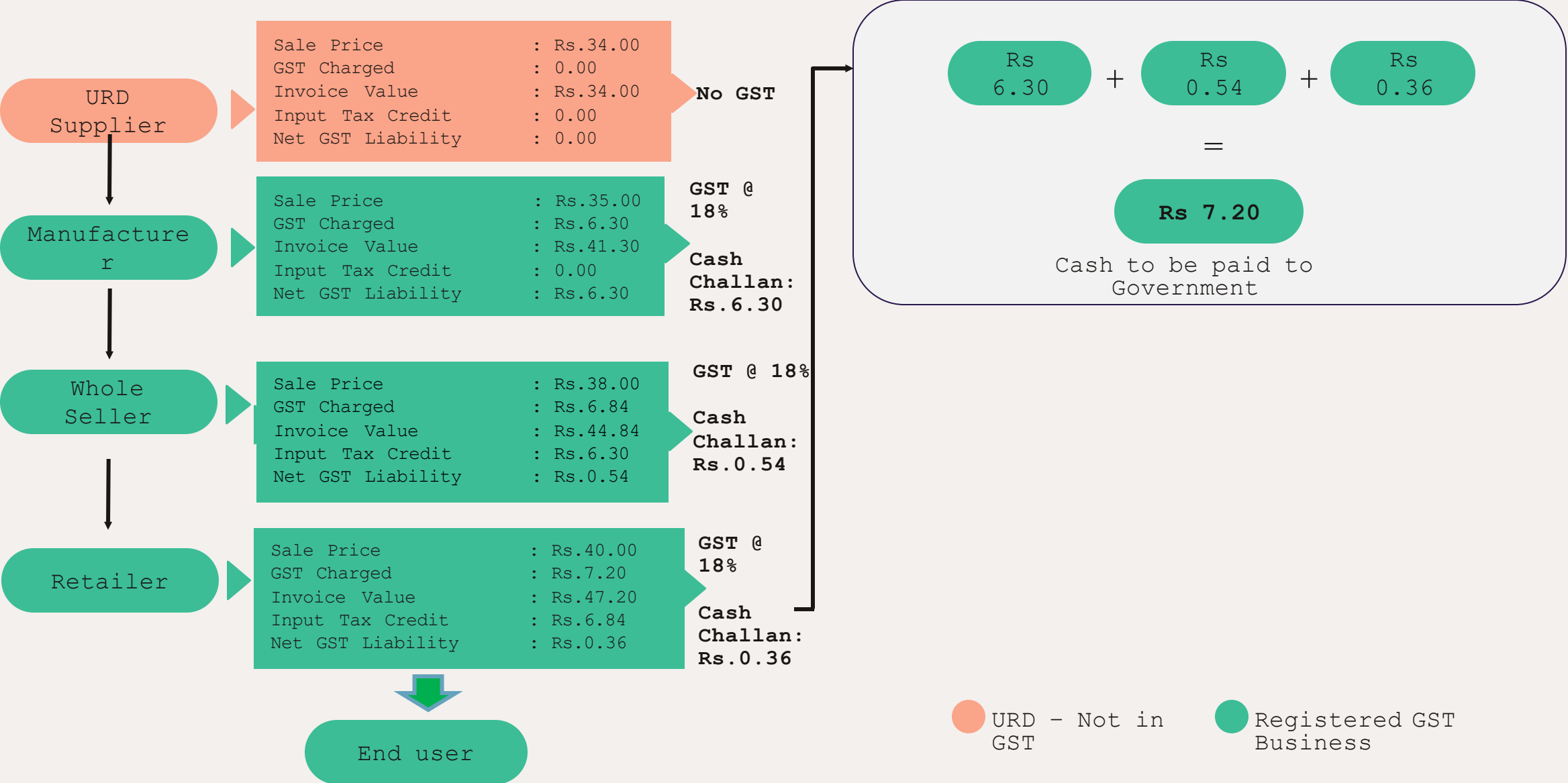
Concept of Input Tax

- “Input tax” 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



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	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

Manner of Utilisation of ITC

Query –

Amount of ITC available and Output Tax Liability under different tax heads. Find out the ITC utilization -

Head	Output Liability	Input Tax Credit
Integrated Tax	1000	1300
Central tax	300	200
State/ UT Tax	300	200
Total	1600	1700

Option 1 Solution -

ITC on account of	Discharge of Output liability on account of			Balance of ITC	Remarks
	Integrated Tax	Central Tax	State/ UT Tax		
Integrated Tax	1000	200	100	0	
ITC on account of IGST has been exhausted completely					
Central Tax	0	100	-	100	Cannot be used against SGST/UTGST
State/ UT Tax	0	-	200	0	Cannot be used against CGST
Total	1000	300	300	100	

Option 2

ITC on account of	Discharge of Output liability on account of			Balance of ITC	Remarks
	Integrated Tax	Central Tax	State/ UT Tax		
Integrated Tax	1000	100	200	0	
ITC on account of IGST has been exhausted completely					
Central Tax	0	200	-	0	Cannot be used against SGST/UTGST
State/ UT Tax	0	-	100	100	Cannot be used against CGST
Total	1000	300	300	100	

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

Judicial Precedent

In Favour

S.No	Party 1	Party 2	Forum	Citation	Date of Judgement
1.	OSL Securities Ltd	Union of India	Odisha High Court	2695 OF 2024	06-02-2024
2.	LGW Industries Limited	Union of India	Calcutta High Court	W.P. No. 23512 (W) of 2019	08-01-2020
3,	Suncraft Energy Pvt. Ltd	Assistant Commissioner, State Tax	Calcutta High Court	MAT 1218 of 2023	02-08-2023
4,	D.Y. Beathel Enterprises	State Tax Officer	Bombay High Court	W.P. (MD) No.2127 of 2021	24-02-2024
5.	Balaji Exim	Commissioner, CGST	Delhi High Court	W.P. (C) 10407/2022	10-03-2023
6.	Shiv Enterprises	State of Punjab and Others	Punjab and Haryana High Court	2022 (2) TMI 296	16-01-2023
7.	Shraddha Overseas Private Limited	The Assistant Commissioner of State Tax	Calcutta High Court	M.A.T No.1860 of 2022	16-12-2022
8.	TVL. Cleon Optobiz Pvt. Ltd	The Assistant Commissioner (ST)	Madras High Court	W.M.P.Nos.510 & 512 of 2024	19-01-2024
9.	Gargo Traders	The Joint Commissioner, Commercial Taxes	Calcutta High Court	WPA No. 1009 of 2022	12-06-2023

- ❑ The Orissa High Court, granted interim relief in favor of the Petitioner. The court directed that no coercive action should be taken during the pendency of the writ petition, provided that the Petitioner deposits 20 percent of the tax payable amount.
- ❑ If the transactions undertaken by the petitioner were genuine and supported by valid documents and such transactions were made before the cancellation of GST registration of suppliers, then the input tax credit shall be allowed. The appeal filed by department against said decision was dismissed by the Hon'ble High Court
- ❑ The Court held that before directing the recipient to reverse the ITC, the department ought to have taken an action against the supplier. The reversal of ITC cannot be demanded unless it is an exceptional case where the department is able to prove collusion between the supplier and recipient or where the supplier is missing.
- ❑ That where the factum of payment of tax by the recipient to the supplier has been established, the omission on the part of the seller to remit the tax to the government must be viewed very seriously and strict action ought to be initiated against the seller.
- ❑ A taxpayer is not required to examine the affairs of its supplying dealers. The input tax credit cannot be questioned unless it is established that the taxpayer did not receive the goods or pay for them.
- ❑ It is virtually impossible for a trader to ascertain as to whether input tax has been paid by his predecessors or not and it is for this reason also that the claim to input tax credit has been made subject to scrutiny and assessment. It is the fundamental legal principle embedded in legal maxim "LEX NON COGIT AD IMPOSSIBILIA"-That the law does not compel a man to do that which he cannot possibly perform". Once a person cannot be compelled to do something not possible, definitely he cannot be penalized for not doing so.
- ❑ The Court set aside the order passed by the Revenue Department cancelling GST Registrations of the assessee on the grounds of suspicion. Held that, the transaction cannot be suspected merely on the grounds that the GST Registration of the other-end dealer was cancelled with retrospective effect.
- ❑ that a recipient of goods/services cannot be denied input tax credit (ITC) if the supplier becomes non-existent or their registration is retrospectively cancelled. The court directed the Revenue Department to consider the documents provided by the assessee to substantiate the genuineness of the transaction

Judicial Precedents

Against

S.No .	Party 1	Party 2	Forum	Citation	Date of Judgement
1.	M Tradelinks	Union of India	Kerala High Court	WP No 31559 of 2019	04-06-2024
2.	Pinstar Automotive India Pvt. Ltd	Additional Commissioner	Madras High Court	W.P.No.8493 of 2023	20-03-2023
3.	Aastha Enterprises	State of Bihar	Patna High Court	10395 Of 2023	18-08-2023
4.	Malik Traders	State of UP	Allahabad High Court	[2023] 155 taxmann.com 517 (All)	18-10-2023
	Shiv Trading	State of UP	Allahabad High Court	[2023] 156 taxmann.com 715 (All)	28-11-2023

Risk: 18% (ITC) + 18% (Penalty) of Interest

Judicial Precedent

Against

- ❑ Without Section 16(2)(c) of the CGST Act, where the inter-state supplier in the originating State defaults payment of tax (SGST+CGST collected) and the inter-state supplier is allowed to take credit based on their invoice, the originating State Government will have to transfer the amounts it never received in the tax period in a financial year to the destination States, causing loss to the tune of several crores in each tax period.
- ❑ The High Court ruled that the condition laid down in section 16(2)(c) of the CGST Act needs to be interpreted strictly and the mandate is upon the claimant to ensure compliance with the provision, failing which it would not be entitled to ITC.
- ❑ The purchasing dealer will not be eligible to avail the input tax credit (ITC) of tax paid to the supplier, if such supplier has not paid to the Government, the tax so collected from the purchasing dealer.
- ❑ Onus is to be discharged by the petitioner to prove and establish beyond doubt the actual transaction and physical movement of goods. But in the case in hand, the petitioner has failed to prove and establish actual physical movement of goods and genuineness of transaction as such the proceedings has rightly been initiated
- ❑ The petitioner failed to discharge its onus to prove and establish beyond doubt the actual transaction, actual physical movement of goods as well as the genuineness of the transactions and as such, the proceedings have rightly been initiated against the petitioner under section 74 of the GST Act

Chart for compliance of Rule 36(4) – GSTR 2A + 20%/10%/5%

FY	2019-20				2020-21 & 2021-22		
Months	1 st April 19 to 8 th October 19	9 th October 19 to 31 st Dec 19	1 st January 20 to 31 st Jan 20	Feb 20 and Mar 20	Apr 20 to Aug 20	Sep 20 to Dec 20	Jan 21 – Dec 21
Applicability of Rule 36(4)	Normal – Match 2A [Rule 36(4)Not applicable]	Lower of ITC as per Books or GSTR 2A +20%	Lower of ITC as per Books or GSTR 2A +10%	Lower of ITC as per Books or GSTR 2A +10% on consolidated basis (Feb 20 to Aug 20) to be complied till filing of return for Sep 20		Lower of ITC as per Books or GSTR 2A +10%	Lower of ITC as per Books or GSTR 2A +5%

Amendment to Sec 16 of CGST Act, 2017

FY	21-22
Period	Jan 22 Onwards
Amended Sec 16	GST ITC Credit available when reflected in GSTR 2B

GSTR 2B - ITC availment restriction – wef 1st Jan 2022

Important Update in availment of GST ITC with effect from 1st January, 2022 –

CBIC has brought in important change by inserting a new clause in Section 16 of CGST Act, 2017 for availment of GST ITC. The amendment shall be effective from 1st January, 2022.

In the Budget of 2021-22, changes in Finance Bill, 2021 were proposed to make changes in CGST Act, 2017. One important change is to impose a new condition on availment of GST ITC. [**Notification No 39/2021-Central Tax**](#) dated **21st December 2021** has been issued by CBIC to give effect to the proposed amendments.

GSTR 2B - ITC availment restriction – wef 1st Jan 2022

GST ITC Credit available when reflected in GSTR 2A/2B

Section 16(2) - Eligibility and conditions for taking input tax credit – Section 109 of the Finance Act, 2021

“(aa) the details of the invoice or debit note referred to in clause (a) has been furnished by the supplier in the statement of outward supplies and such details have been communicated to the recipient of such invoice or debit note in the manner specified under section 37.”

A new clause ‘(aa)’, after clause (a), in Section 16(2) of the CGST Act, that provides an additional condition to claim ITC based on GSTR-2A and newly introduced GSTR-2B, i.e., ITC on invoice or debit note can be availed only when details of such invoice/debit note have been furnished by the supplier in his outward supplies (GSTR-1) and such details have been communicated to the recipient of such invoice or debit note

GSTR 2B - ITC availment restriction – wef 1st Jan 2022

Hence, with effect from 1st January, 2022 the conditions for availment of Input tax credit as per CGST Act, 2017 is as follows -

1. The recipient is in possession of tax invoice or debit note issued by a supplier;
- 2. *The details of the above-mentioned invoice or debit note have been furnished by the supplier in the statement of outward supplies and such details have been communicated to the recipient in the manner specified under Section 37 of the CGST Act;***
3. The recipient has received the goods or services or both;
4. The tax charged in respect of such supply has been actually paid to the Government, and
5. The recipient has furnished the return under Section 39 of the CGST Act.

Earlier Rule 36(4) of the CGST Rules, 2017 was implemented to cap 5% limit on ITC availment as per GSTR 2A/2B. With the aforesaid proposed amendment, there is no relevance to Rule 36(4) with effect from 1st January,2022.

GSTR 2B - ITC availment restriction – wef 1st Jan 2022

How to gear up with the amended provision –

- a. Communicate the suppliers on amended provisions and to ensure supplier furnishes **GSTR 1 within due date**
- b. Reconcile the details of supplies made with Invoices uploaded in GST Returns **every fortnight**
- c. **Amend Purchase/Service Order conditions** to include a clause to ensure no loss of ITC and imposition of interest/penalty due to supplier non-compliance. In the event of any such recovery due to non-reporting of transactions, right o recovery can be enforced.
- d. In the event of non-reporting of any invoices, **postpone the ITC to the next/subsequent period** and avail the ITC only on populating such details in GSTR 2B

Amended Sec 16 – Computation of claim of ITC

Analysis of excess ITC claimed -	(based on data for Mar 2022)			
Particulars	CGST	SGST	IGST	Total ITC
ITC as per GSTR 2B – Generated on Portal	2,39,906.75	2,39,906.75	15,862.12	4,95,675.62
ITC claimable as per Sec 16	2,39,906.75	2,39,906.75	15,862.12	4,95,675.62
ITC as per GSTR 3B	2,96,400.72	2,96,400.72	15,433.38	6,93,945.87
Excess claimed	56,493.97	56,493.97	-428.74	

Legal Provision: Amended Sec 16 vide Notification 39/2021-Central Tax dated 21st December 2021

Implication: May endanger claim of eligible ITC on time and an interest shall also be payable if the claim is in excess as instructed in circular.

Suggestion: Contact the suppliers and request them to file within due date of filing returns as per GST Law.

Rule 21- Cancellation or suspension of Registration

A. Cancellation or suspension of Registration –

I. Additional clauses for cancellation of GST Registration (Rule 21) –

Three (3) additional clause has been inserted for reasons for cancellation of Registration.

1. Availment of ITC in violation of Sec 16 of CGST Act, 2017 or Rules thereunder;
2. Furnishes the details in **FORM GSTR-1** for one or more tax periods which is in excess of the outward supplies declared by him in his valid return in **Form GSTR 3B** for the said tax periods;
3. Violates the provision of rule 86B – Restriction on use of ITC in Credit Ledger in excess of 99% (details in subsequent para)

Hence, mismatch of outward supplies reported in returns as well as excess availment of ITC over and above prescribed limit may lead to cancellation of registration.

Rule 21- Cancellation or suspension of Registration

A. Cancellation or suspension of Registration –

i. Suspension of GST Registration without providing opportunity of being heard -

Omission of the words – “after affording the said person a reasonable opportunity of being heard”

Now the proper officer may suspend the registration without providing an opportunity of being heard to the taxpayer on grounds mentioned in Section 29 of CGST Act, 2017 or CGST Rules, 2017

Grounds for cancellation under Section 29 of CGST Act, 2017

- a. Business has been discontinued
- b. transferred fully on death of proprietor
- c. Amalgamated, demerged or disposed of
- d. Change in constitution of business
- e. Person no longer liable to be registered
- f. Contravention of provisions of the Act or the Rules
- g. Non furnishing of returns
- h. Obtained voluntary registration and not commenced business within 6 months
- i. Registration obtained by fraud, wilful misstatement or suppression of facts

Rule 21- Cancellation or suspension of Registration

A. Cancellation or suspension of Registration –

Grounds for cancellation under Rule 21 of CGST Rules, 2017

- a. Does not conduct any business from declared place of business
- b. issues invoice or bill without supply of goods or services of both in violation of the provisions of this Act, or the rules made thereunder
- c. violates the provisions of section 171 of the Act (Anti profiteering provisions)
- d. Violates the provision of rule 10A Contravention of provisions of the (furnishing of details of bank account on GST Portal)
- e. Availment of ITC in violation of Sec 16 of CGST Act, 2017 or Rules thereunder;
- f. Furnishes the details in **FORM GSTR-1** for one or more tax periods which is in excess of the outward supplies declared by him in his valid return in **Form GSTR 3B** for the said tax periods;
- g. Violates the provision of **rule 86B – Restriction on use of ITC in Credit Ledger in excess of 99%**

Rule 21- Cancellation or suspension of Registration

I. Suspension of GST Registration on Comparison of returns or Significant differences or anomalies indicating contravention of provisions (Sub Rule 2A in Rule 21A of CGST Rules, 2017) -

- a. On comparison of Outward supplies reported by Taxpayer in Form GSTR 1 and GSTR 3B; or
- b. Details populated in GSTR 2A and ITC availed in GSTR 3B; or
- c. such other analysis, as may be carried out

which show significant differences or anomalies indicating contravention of the GST provisions, leading to cancellation of registration of the said person, his registration shall be suspended

The person shall be intimated in FORM GST REG-31, or by sending a communication to his e-mail address, highlighting the said differences and anomalies and asking him to explain, within a period of thirty days, as to why his registration shall not be cancelled

II. No Refund during period of Suspension of GST Registration (Sub Rule 3A in Rule 21A of CGST Rules, 2017)

A registered person, whose registration has been suspended shall not be granted any refund during the period of suspension of his registration.

III. Revocation of suspension (Proviso to Rule 4 in Rule 21A of CGST Rules, 2017)

Suspension of registration may be revoked by the proper officer, anytime during the pendency of the proceedings for cancellation, **if he deems fit.**

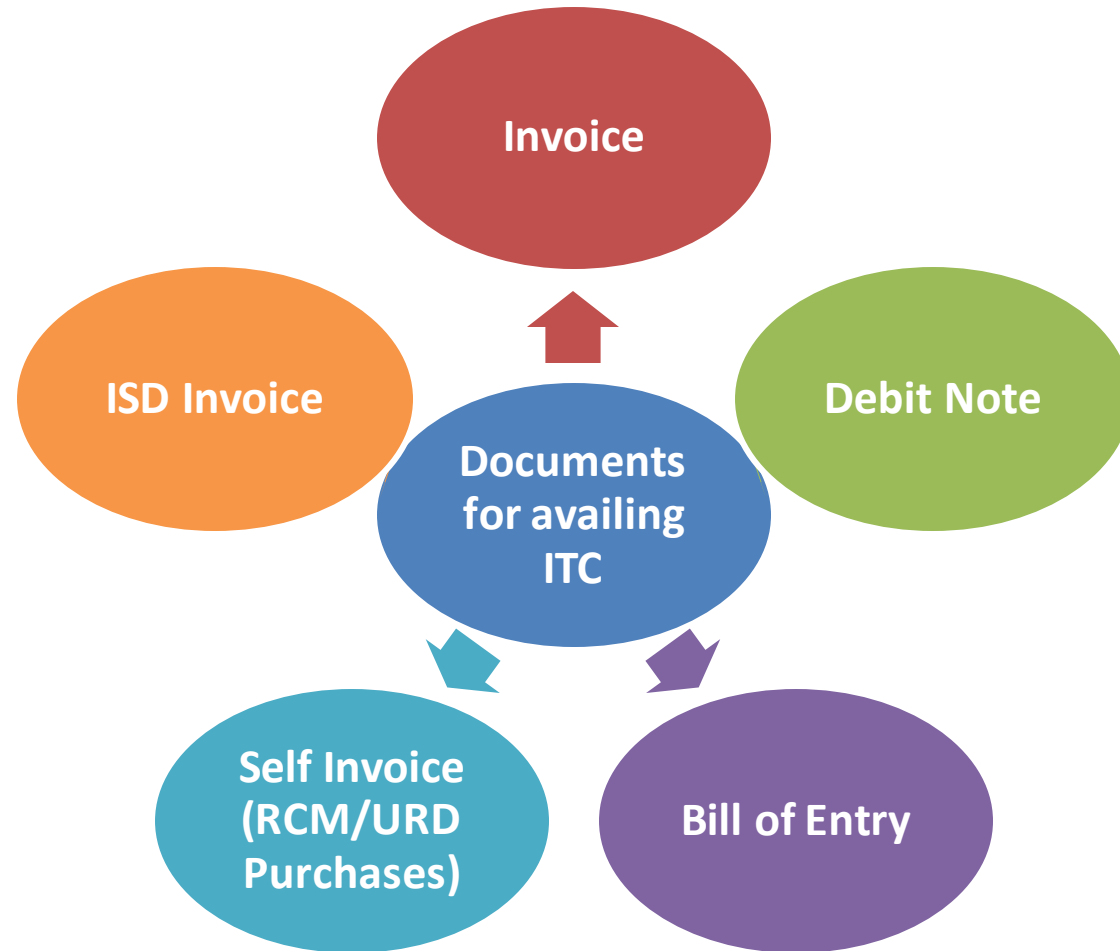
Rule 86B - Extent of Utilization of Electronic Credit Ledger

Restriction has been placed on usage of amounts available in electronic credit ledger(ECL) to discharge liability towards output tax in excess of **ninety-nine per cent. (99%)** of such tax liability, where the value of taxable supply (other than exempt supply and zero-rated supply), in a month **exceeds fifty lakh rupees (Rs 50 Lakhs)**

Aforesaid restriction of usage shall not apply in below cases -

1. Value of Taxable supply (other than exempt supply and zero-rated supply), in a month **does not exceed** fifty lakh rupees (Rs 50 Lakhs)
2. Payment of more than One Lakh rupees as Income tax in in each of the last two financial years by the Registered person or the proprietor or karta or the managing director or any of its two partners, whole-time Directors, Members of Managing Committee of Associations or Board of Trustees.
3. Receipt of Refund amount of more than one lakh rupees in the preceding FY on account of unutilised input tax credit for ZERO rated supplies without payment of tax or under Inverted Duty Structure.
4. **Discharge liability through the electronic cash ledger for an amount which is in excess of 1% of the total output tax liability, applied cumulatively, upto the said month in the current FY**
5. Registered person is -
 - a. Government Department; or
 - b. a Public Sector Undertaking; or
 - c. a local authority; or
 - d. a statutory body

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 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

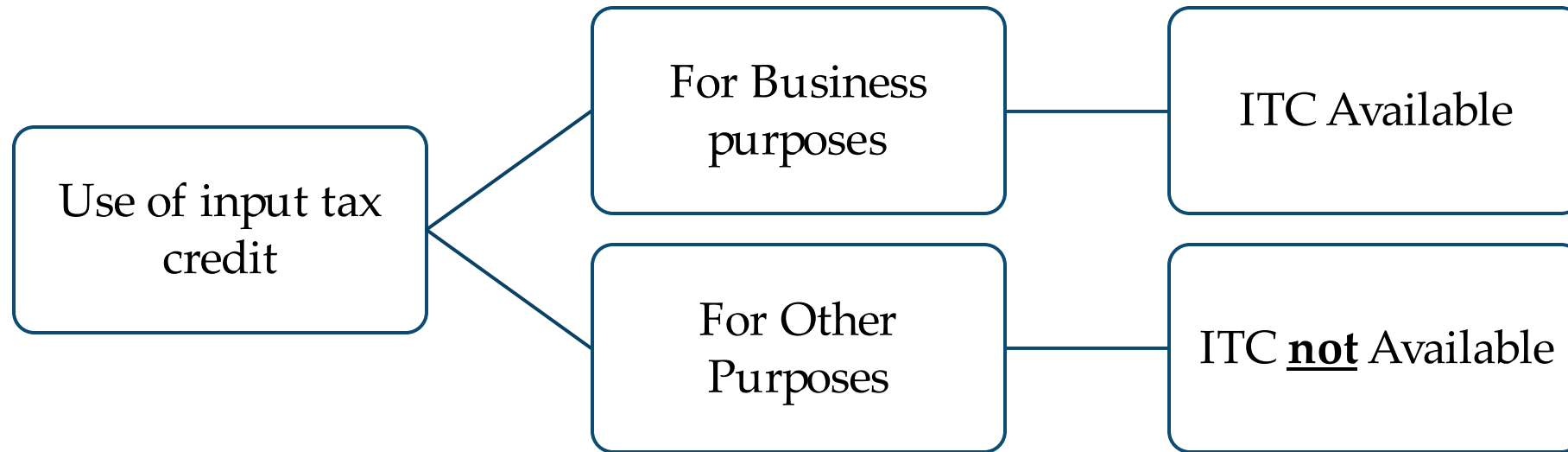
ITC Available

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

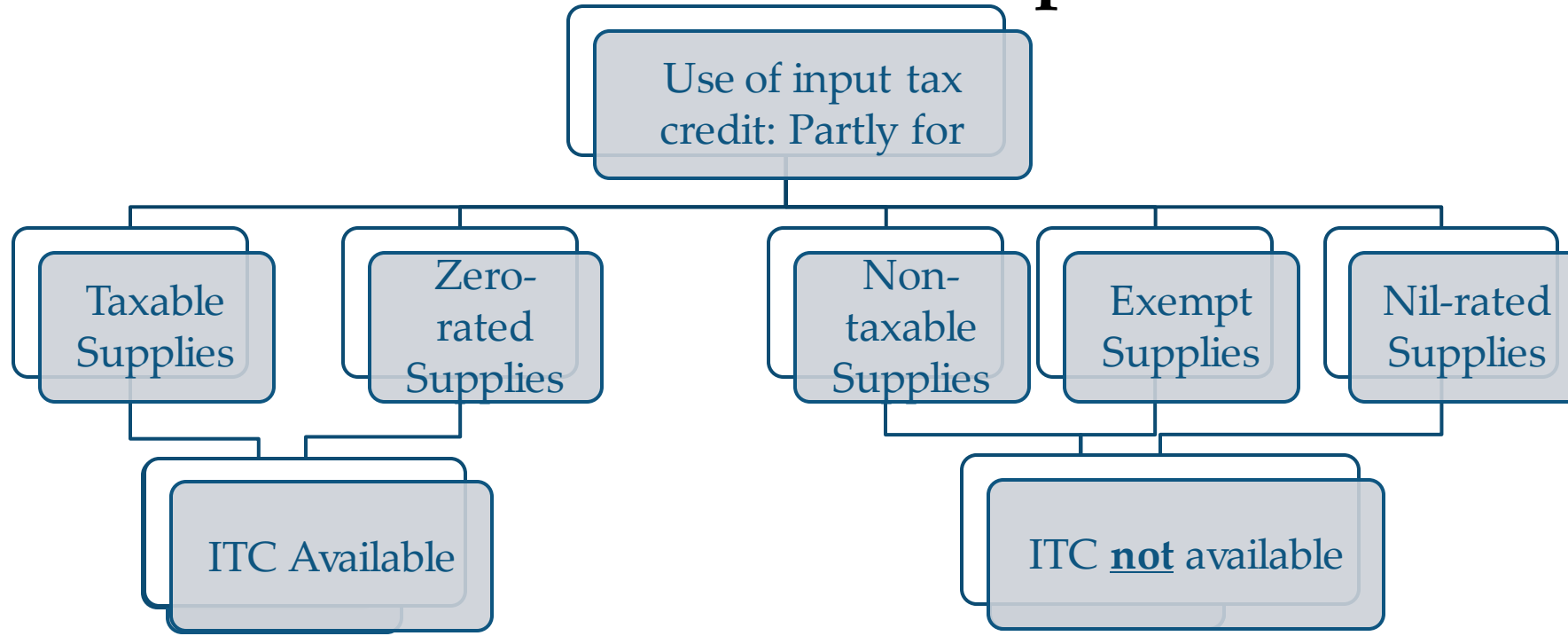
ITC on the Basis of use of Inputs – Sec 17



“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

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.

[Dashboard](#) > [Services](#) > [Ledger](#) English

Electronic Credit Ledger

Financial Year**Month****ITC Balance As On Date : 03-10-2020**

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

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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

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

a) Motor Vehicles

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

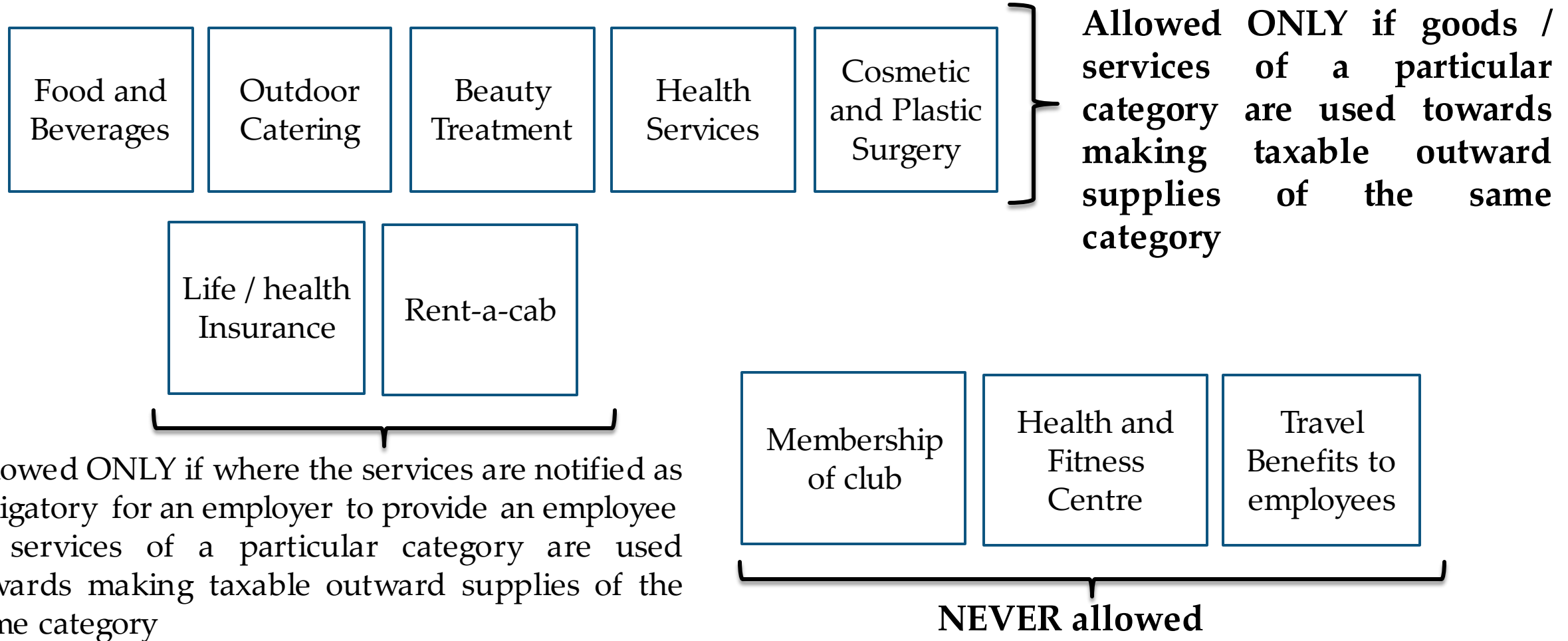
Except when they are used for

- 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 re-construction, renovation, additions or alterations or repairs to the extent of capitalisation

*Plant and machinery means 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 7th March 2019*** for ***treatment of sales promotion schemes*** –

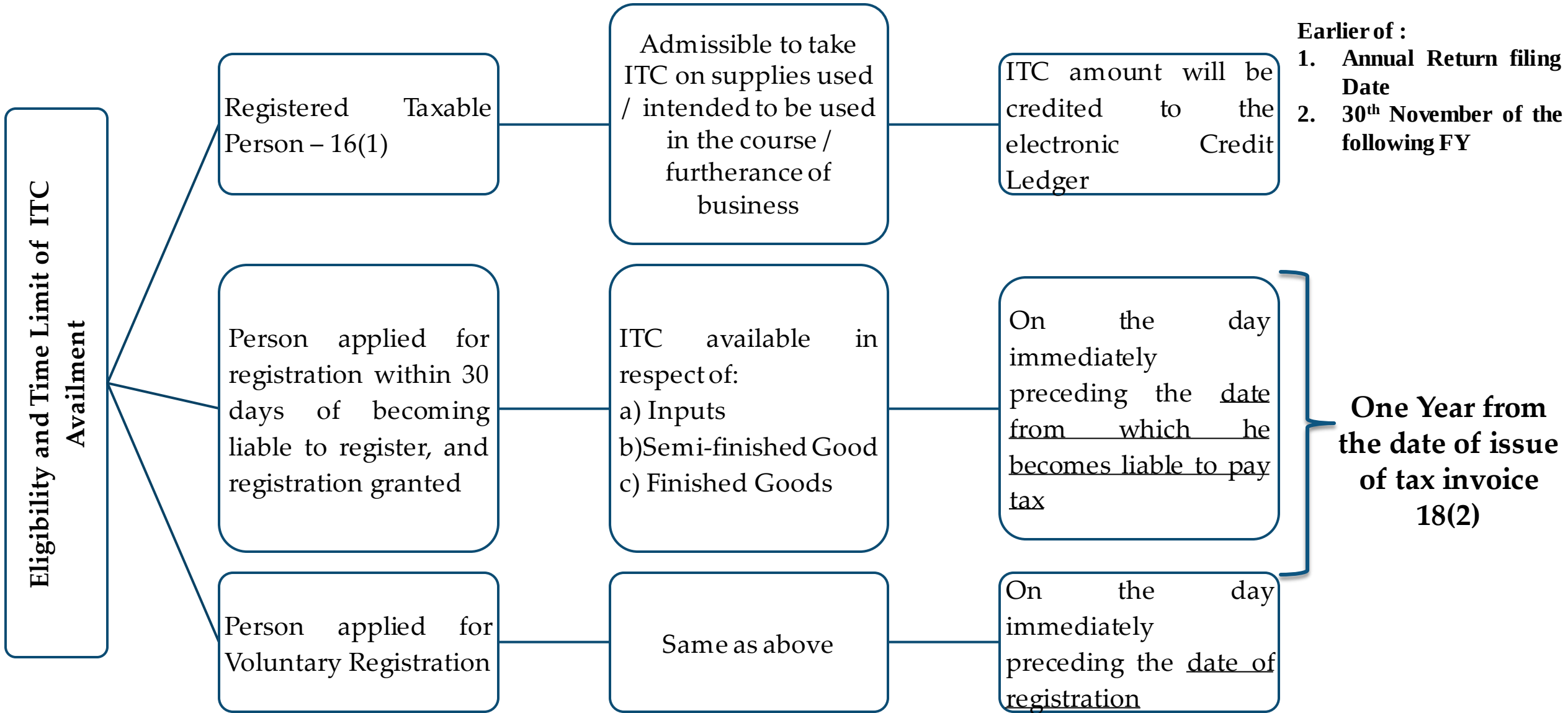
Free samples or gifts - Where the activity of distribution of gifts or free samples falls within the scope of “supply” as per ***Schedule I*** of the Act, the supplier would be eligible to avail of the ITC.

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.

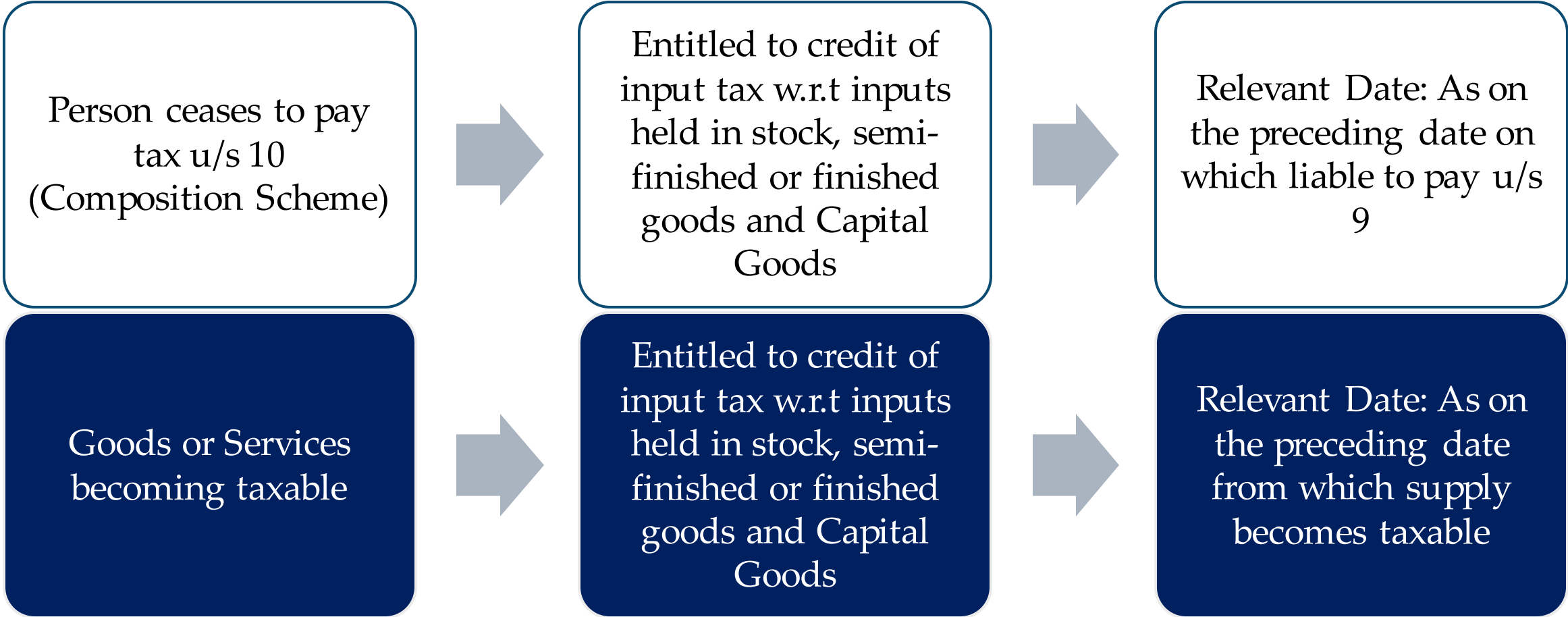
Restrictions on ITC – Sec 17(5) - Blocked credits

- 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)

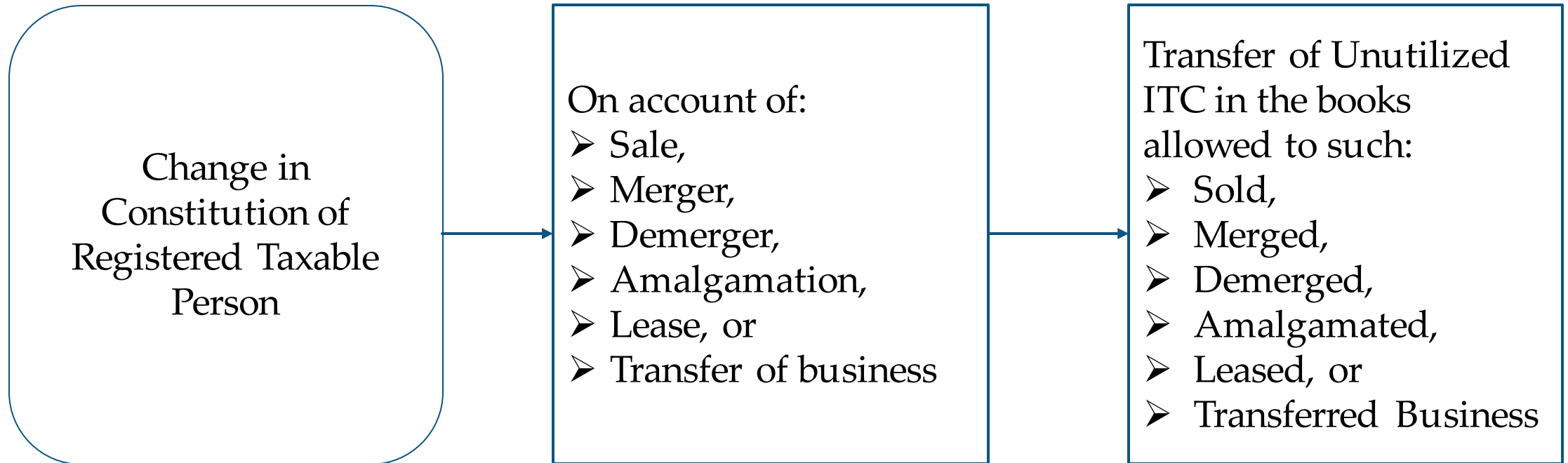


Credit on Capital Goods to be available after reducing 5% per quarter of a year or part from the date of invoice or such other document on which capital goods were received by taxable person

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

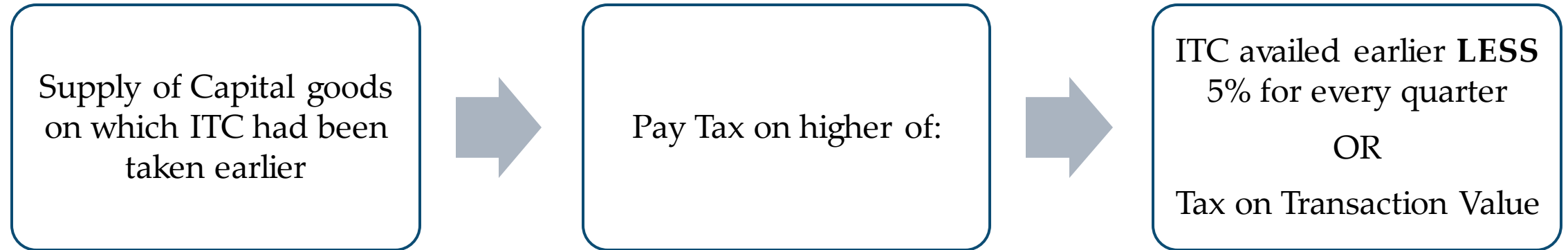
Amount equivalent to the credit of input tax in respect of input held in stock or input contained in semi-finished goods or finished goods held in stock and capital goods as on appointed day

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-3

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
Higher of Tax – Rs 1800 or ITC availed less 5% per Quarter i.e. Rs 4,950	4050

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.

Input Credits – Reversal of ITC – Common Credit- Rule 42 & 43

Input Tax Credit (T)

T1

Used Exclusively
for Other than
Business

No ITC

T2

Used for sale of
Exempted
Products

No ITC

T3

Restricted Credits
(Sec 17(5) + Rate
Restriction

No ITC

T4

Exclusively used
for Taxable & 'O'
Rated

100% ITC

C2

Common Supplies {
 $T - (T1 + T2 + T3 + T4)$ }

See Next Slide

ITC Rules (Rule 36-45) – Manner of Reversal

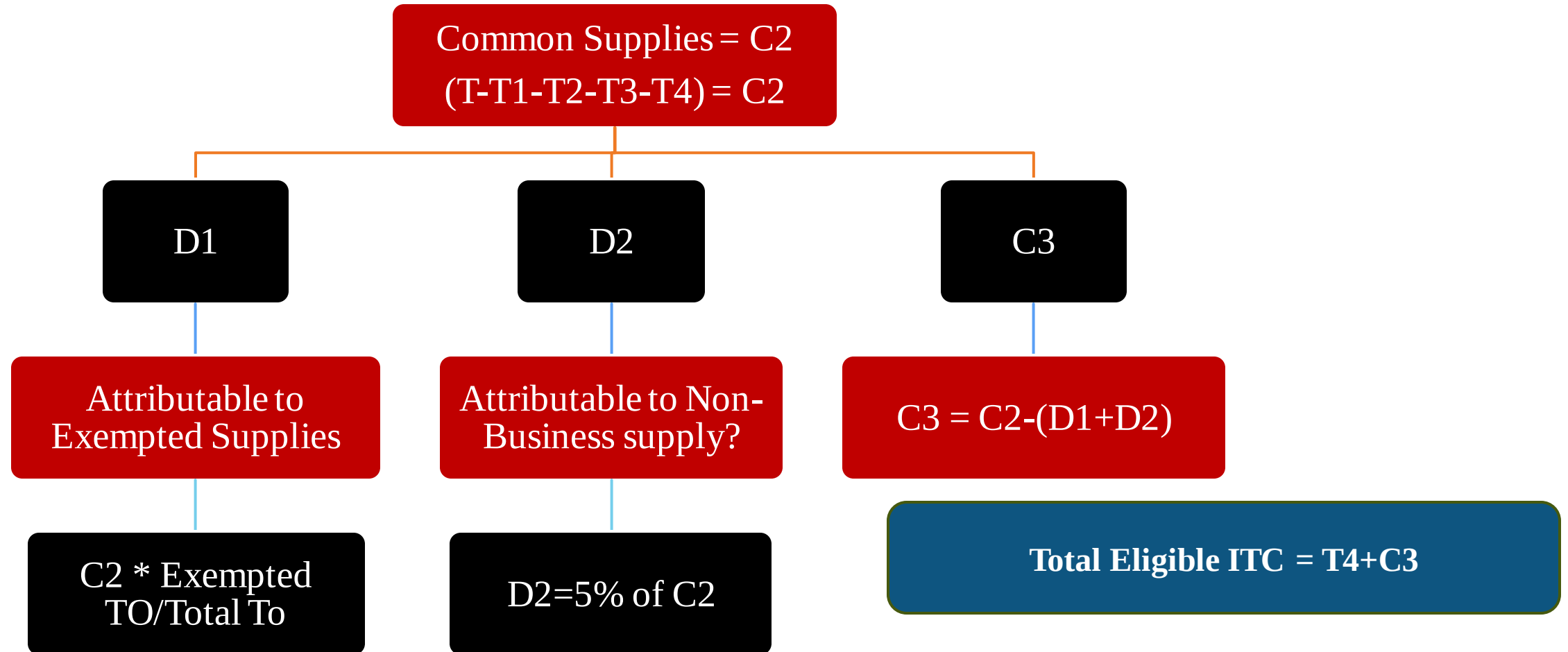
I. Reversal of credit where inputs or input services are used partly for business purposes or partly for effecting exempt supplies –

- Total input tax in a tax period to be denoted as 'T'
- Amount of input tax used exclusively for the purposes other than business 'T1'
- Amount of input tax used exclusively for effecting exempt supplies 'T2'
- Amount of blocked credit as per Section 17 (5) 'T3'
- Amount of input tax to be credited to electronic credit ledger ' $C1 = T - (T1 + T2 + T3)$ '
- Amount of input tax used exclusively for effecting taxable and zero rated supplies 'T4'
- T1, T2, T3, T4 to be determined at invoice level in GSTR-2
- Common Credit " $C2 = C1 - T4$ "
- Credit attributable towards exempt supplies " $D1 = C2 * (E/F)$ "

where

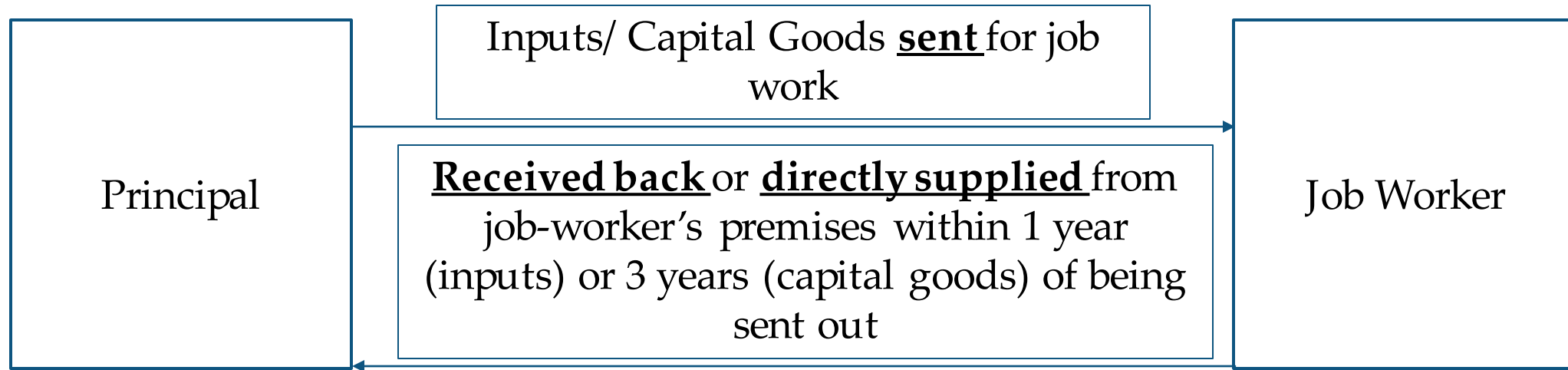
- 'E' is the aggregate value of exempt supplies, that is, all supplies other than taxable and zero rated supplies, during the tax period, and
- 'F' is the total turnover of the registered person during the tax period:
- Credit attributable towards non business purpose " $D2 = C2 * 5\%$ "

ITC Reversal – Rule 42



The amount equal to 'D1' and 'D2' shall be added to the output tax liability

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.



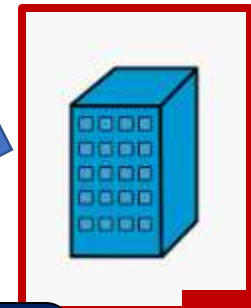
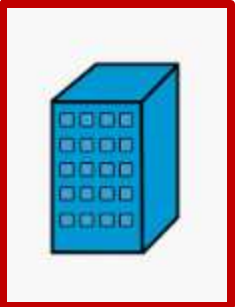
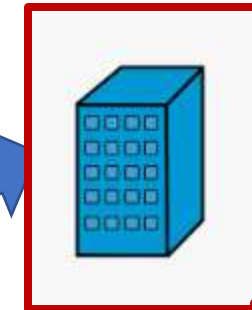
Suppliers of Service

Receipt of Tax Invoice for Input Services by ISD



Input Service Distributor

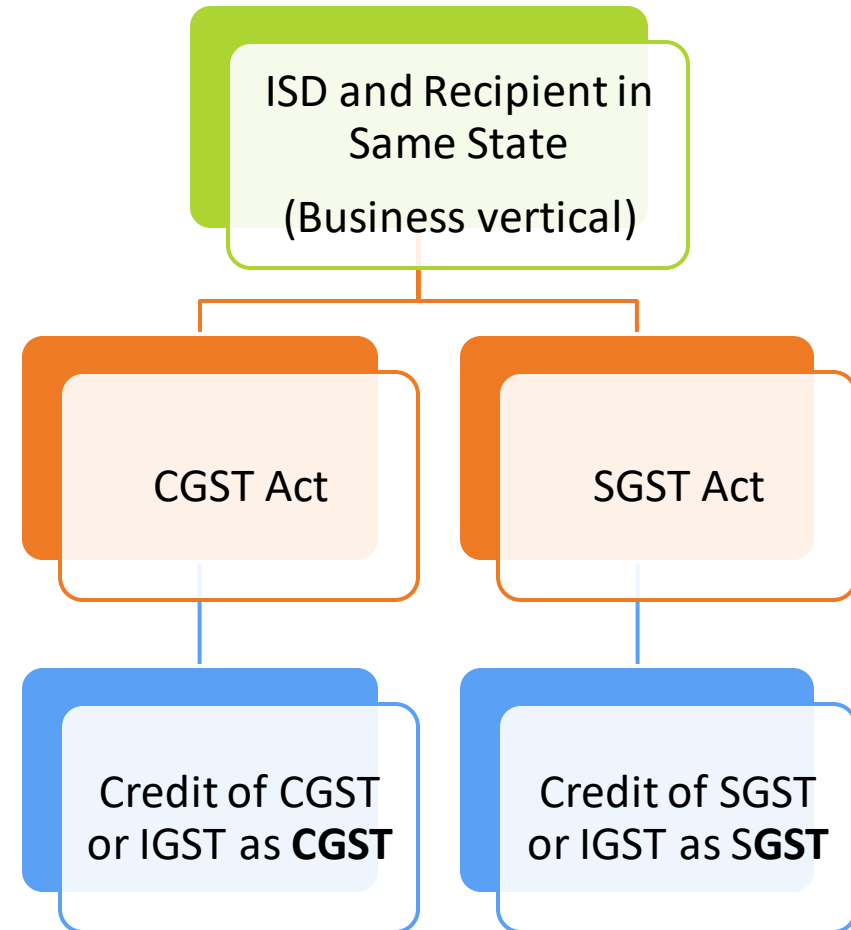
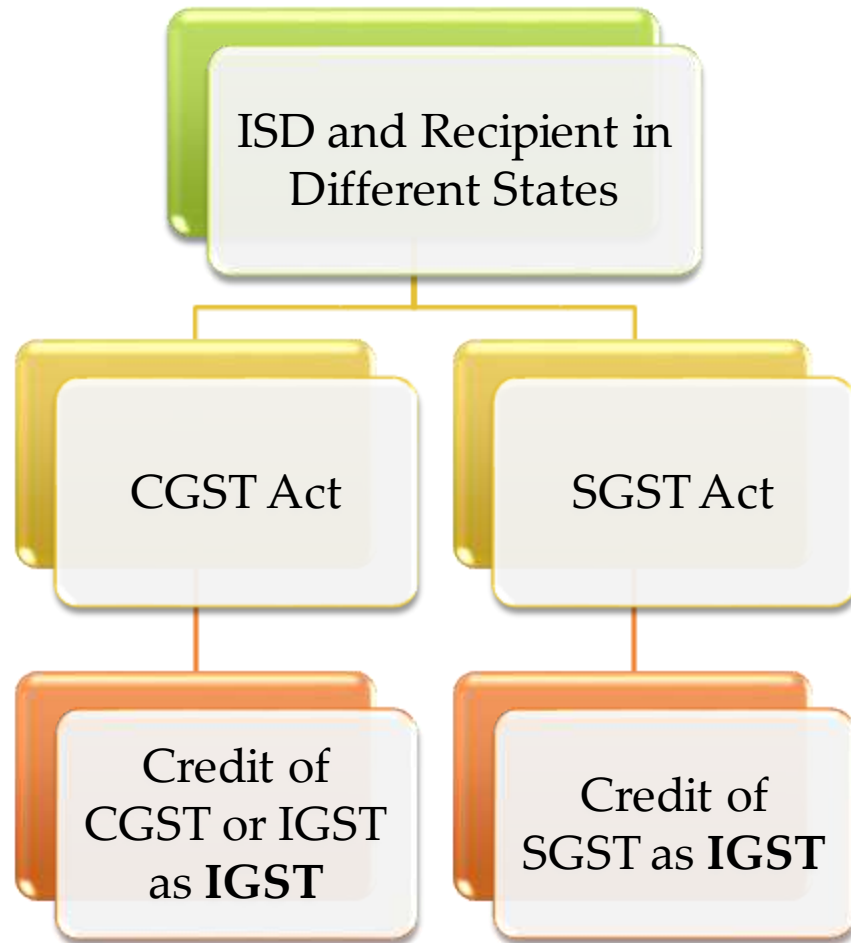
Distribution of ITC (CGST/ SGST /UTGST/ IGST) by issuing ISD Invoice



Offices/ Locations

Under Same PAN Number (both Head Office and Branches)

Input Service Distributor



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]

Financial Year - 2020-21

Legal Name - [REDACTED] PRIVATE LIMITED

Return Period - September

Trade Name - [REDACTED] PRIVATE LIMITED

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 [Expand All ▼]	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	06ADFFS1846J1ZW	SUPER FAST CARGO SERVICES	1	1,60,330.00	28,859.40	0.00	0.00	
2	07AAFCD9279G1Z9	DHI TATTVA SOLUTIONS PRIVATE LIMITED	1	1,88,000.00	33,840.00	0.00	0.00	
3	23AAACO2722Q1ZE	ORIENT BLACKSWAN PVT.LTD	4	12,425.00	2,226.00	0.00	0.00	
4	24AACCI3501P1ZN	INFIBEAM AVENUES LIMITED	1	738.33	132.90	0.00	0.00	
5	24AACCI3501P1ZN	INFIBEAM AVENUES LIMITED	1	1,686.01	303.48	0.00	0.00	
6	24AACCI3501P1ZN	INFIBEAM AVENUES LIMITED	1	1,950.13	351.02	0.00	0.00	

ITC and Liability Comparison (GSTR 1 Vs. GSTR 3B)



Credit and Liability Statement

The screenshot displays the GST portal interface. At the top, the header includes the GST logo, the text "GOODS and SERVICES Tax", and the user name "Rohit Kumar Singh". Below the header is a navigation bar with links: "Dashboard", "Services", "GST Law", "Downloads", "Search Taxpayer", "Help and Taxpayer Facilities", and "e-Invoice". The "Services" link is highlighted with a red box. A dropdown menu is open under "Services", showing options: "Registration", "Ledgers", "Returns", "Payments", "User Services", "Refunds", and "e-Way Bill System". The "Returns" link is highlighted with a red box. A second dropdown menu is open under "Returns", showing options: "Returns Dashboard", "Track Return Status", "ITC Forms", "TDS and TCS credit received", "Opt-in for Quarterly Return", "View Filed Returns", "Transition Forms", "Annual Return", and "Tax liabilities and ITC comparison". The "Tax liabilities and ITC comparison" option is highlighted with a red box. At the bottom of the page, there are three buttons: "RETURN DASHBOARD >", "CREATE CHALLAN >", and "VIEW NOTICE(S) AND ORDER(S) >". To the right of these buttons is a link labeled "Quick Links".

GOODS and SERVICES Tax

Rohit Kumar Singh

Dashboard Services GST Law Downloads Search Taxpayer Help and Taxpayer Facilities e-Invoice

Registration Ledgers Returns Payments User Services Refunds e-Way Bill System

Returns Dashboard View Filed Returns

Track Return Status Transition Forms

ITC Forms Annual Return

TDS and TCS credit received Tax liabilities and ITC comparison

Opt-in for Quarterly Return

RETURN DASHBOARD > CREATE CHALLAN > VIEW NOTICE(S) AND ORDER(S) > Quick Links

Credit and Liability Statement

Tax liability and ITC statement (Summary) ?

Tax Period	Tax liability as per GSTR-1 and as per GSTR-3B [As per report no. 1 & 3]		ITC claimed in GSTR-3B and accrued as per GSTR-2A/2B [As per report no. 4 & 5]	
	As per GSTR-1	As per GSTR-3B	As per GSTR-3B	As per GSTR-2A/2B
Apr-20	0.00	0.00	2,790.00	189.00
May-20	0.00	810.00	189.00	0.00
Jun-20	0.00	720.00	0.00	0.00
Jul-20	0.00	0.00	0.00	2,832.84
Aug-20	0.00	0.00	0.00	0.00
Sep-20	30,035.52	30,036.00	0.00	540.00
Oct-20	0.00	11,221.00	0.00	0.00
Nov-20	0.00	2,288.00	0.00	0.00
Dec-20	17,401.32	3,892.00	0.00	0.00
Jan-21				
Feb-21				
Mar-21				
Total	47,436.84	48,967.00	2,979.00	3,561.84

[DOWNLOAD \(CSV\)](#)

Queries Please



Thank you



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

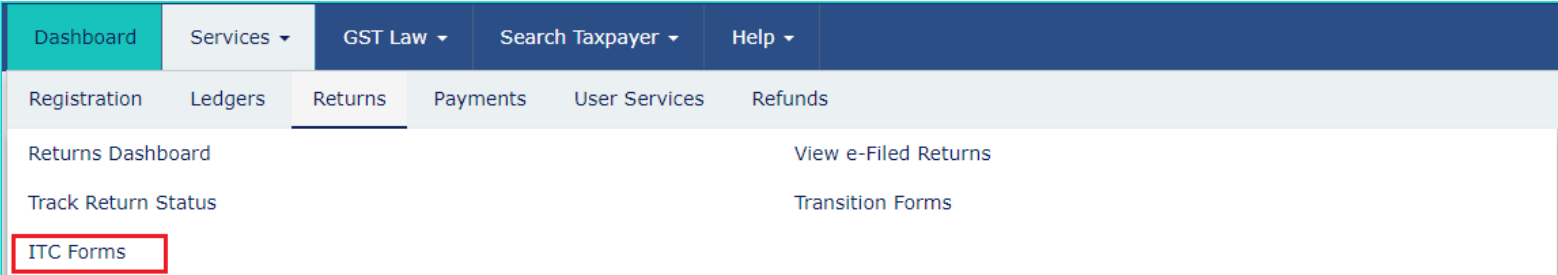
How can I declare claim under Section 18 (1) (a) of ITC in Form GST ITC-01?

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** 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.

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

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

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						+ 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

2. Click the **PROCEED** button.

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

Membership number *

Enter Membership number

Attachment (option for uploading certificate) *

Only JPEG/PDF file format is allowed
Maximum file size for upload is 500 KB

Choose File

No file chosen

Name of the certifying Chartered Accountant/Cost Accountant *

Name of the Firm issuing certificate

Date of issuance of certificate *

DD/MM/YYYY

SAVE CA DETAILS

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

Authorised Signatory *

Select

Name of authorized signatory *

Designation / Status *

Date *

05/01/2018

BACK

PREVIEW

SUBMIT

FILE ITC WITH DSC

FILE ITC WITH EVC

5. File GST ITC-01 with DSC/ EVC

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



Dashboard

Services

GST Law

Search Taxpayer

Help

Dashboard > Returns > ITC Forms > ITC01

English

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 (View Items)	A1234	06/07/2017	 

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

Authorised Signatory*

ANGAD ARORA

Name of authorized signatory*

ANGAD

Designation / Status*

Director

Date*

05/01/2018

BACK

PREVIEW

SUBMIT

FILE ITC WITH DSC

FILE ITC WITH EVC

FILE WITH DSC:

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.



Dashboard

Services

GST Law

Search Taxpayer

Help

Dashboard > Returns > ITC Forms > ITC01

English

GSTIN - 07AJIPA1572EK11
Submit Status- SubmittedLegal Name - ANGAD JASBIRSINGH ARORA
Filing Status- Filed

Trade Name - AutomationsTest

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

Indicates Mandatory Fields

Claim made under

Section 18(1)(c)

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

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

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

01/08/2017

GSTIN

Enter Supplier GSTIN

Invoice Number

Enter Invoice Number

Invoice Date

DD/MM/YYYY

Item Details

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

SAVE

Processed Invoices

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

Date

05/01/2018

BACK

PREVIEW

SUBMIT

FILE ITC WITH DSC

FILE ITC WITH EVC

Manual > GST ITC-02

How can I transfer the matched unutilized Input Tax Credit available in my Electronic Credit Ledger, in case of sale of business / merger / demerger, resulting in change of constitution of business?

A registered taxpayer can apply for transfer the matched Input Tax Credit available in the Electronic Credit Ledger to another business entity in case of transfer of business by way of sale of business / merger / demerger by filing of ITC declaration in FORM GST ITC-02.

However, there are certain pre-requisites for filing this form. These are:

1. In case any registered entity undergo sale, merger, de-merger, amalgamation, lease or transfer, the acquired entity must file ITC declaration for transfer of ITC in the FORM GST ITC-02.
2. The acquired / transferor entity must have matched Input Tax Credit available in the Electronic Credit Ledger, as on effective date of merger/ acquisition/ amalgamation / lease/ transfer.
3. The acquiring entity (transferee) and acquired entity (transferor), both should be registered under the GST regime.
4. The acquired entity (transferor) must have validly filed all the returns for the past periods.
5. All transactions categorized as pending for action of merging entity should be either accepted / rejected / modified, and any liabilities arising out of the returns filed by the transferor must be paid.
6. The transfer of business should be with specific provision of transfer of liabilities which will be the stayed demands of tax, or in respect of litigation /recovery cases. It should be accompanied by the certificate issued by Chartered Accountant or Cost Accountant.

The process of transferring matched unutilized ITC by filing the FORM GST ITC-02 is broadly divided into two steps:

1. The **acquired entity** (transferor) files declaration in FORM GST ITC-02 in the GST portal, specifying the available matched ITC in each major head.
2. The acquiring **entity** (transferee) accepts / rejects the same in GST portal.

This user manual covers both aspects of the whole process.

Steps to be taken by the Acquired Entity (Transferor):

To transfer the matched unutilized ITC by filing the FORM GST ITC-02, please follow the below steps:

1. Access the GST Portal. The **GST Home** page gets displayed.
2. Using your valid credentials, login to the GST Portal. The Taxpayer's Dashboard (transferor) gets displayed.



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



Goods and Services Tax

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

Dashboard Returns GST ITC Forms English

GST ITC Forms

GST ITC-01 PREPARE ONLINE PREPARE OFFLINE	GST ITC-02 PREPARE ONLINE	GST ITC-04 INITIATE FILING PREPARE OFFLINE
GST ITC-03 INITIATE FILING PREPARE OFFLINE		

Notes:

- The **FORM GST ITC-02** opens-up.
- The amounts of matched unused ITC get auto-filled from the transferor's Electronic Credit Ledger.
- Transferor may choose to transfer all or partial ITC, as desired. For each major head, the **Amount of matched ITC to be transferred** needs to be filled by the transferor.

5. Enter the **GSTIN** of the transferee.

6. Enter the **Amount of matched ITC to be transferred** for each major head under the **Details of ITC to be transferred** section. The entered amount must be less than or equal to the amount of ITC that is shown as available in the Electronic Credit Ledger.

Dashboard > Returns > ITC Forms > ITC02

GSTIN - 37ACXPK3463A4ZD Legal Name - Mukesh Dhanjibhai Karshala Trade Name - Status - **Not Filed**

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

Indicates Mandatory Fields

* 37ACXPK3463A2ZF Mukesh Dhanjibhai Karshala

Details of ITC to be transferred

Tax	Amount of matched ITC available	Amount of matched ITC to be transferred
Central Tax	1,064.00	₹1,064.00
State/UT Tax	5,382.00	₹5,382.00
Integrated Tax	606.00	₹606.00
CESS	208.00	₹208.00

7. Under the section on **Particulars of certifying Chartered Accountant or Cost Accountant**, the acquired entity (transferor) needs to specify the details of a certificate from a practicing chartered accountant or cost accountant, certifying that the sale / merger / amalgamation / lease or transfer of business has been done with specific provision of the Act and Rules. Enter the following details:
- Name of the certifying accounting firm.
 - Name of the certifying Chartered Accountant / Cost Accountant in the certifying firm.
 - Membership number of the certifying firm.
 - Date of certificate issued by the certifying accounting firm.

8. Attach a scanned copy of the certificate.

Notes:

- The attachment should either be in JPEG / PDF format.
- File size of attachment should not exceed 500 KB.

Particulars of certifying Chartered Accountant or Cost Accountant

Name of the Firm issuing certificate* ICC Name of the certifying Chartered Accountant/Cost Accountant* VIKRAM BHILARE

Membership number* 121231 Date of issuance of certificate* 21/12/2014

Attachment (option for uploading certificate)*

Only JPEG/PDF file format is allowed

Maximum file size for upload is 500 KB

Choose File No file chosen

Download Attachment

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

9. Click **SAVE** to upload the entered data and the attachment to the GST Portal.

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

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

Notes:

- The system will display a confirmation upon saving.
- You can save your application at any time.
- After saving the FORM GST ITC-02, if you return to this form at a later point in time, all the line items will get auto-populated as they were saved.
- You can also retrieve the saved FORM GST ITC-02 by navigating to **Services → User Services → My Saved Applications**.

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.

13. Click **PROCEED** on the Warning pop-up message.

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

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

- 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](#)[Payments](#)[User Services](#)[Refunds](#)[My Saved Applications](#)[View Notices and Orders](#)[Contacts](#)[Holiday List](#)[Grievance / Complaints](#)[Locate GST Practitioner \(GSTP\)](#)[View/Download Certificates](#)[View My Submissions](#)[Search HSN / SAC](#)[Feedback](#)[Generate User Id for Advance Ruling](#)[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		Date of filing	Status
1	AA371217000072U	37ACXPK3463A42D	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.

DashboardReturnsITC02-Pending ActionsAction

GSTIN - 37ACXPK3463A2ZFLegal Name - Mukesh Dhanjibhai KarshalaTrade 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 - 37ACXPK3463A4ZDARN - AA371217000072U

Transferor Legal Name - Mukesh Dhanjibhai KarshalaDate 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

ACCEPTREJECT

BACKFILE ITC WITH DSCFILE 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 - 37ACXPK3463A4ZDARN - AA371217000072U

Transferor Legal Name - Mukesh Dhanjibhai KarshalaDate 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

ACCEPTREJECT

☐ 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.

BACKFILE ITC WITH DSCFILE 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

ACCEPT

REJECT

BACK

FILE ITC WITH DSC

FILE ITC WITH EVC

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

Notes:

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

24. Click **PROCEED** on the Warning pop-up message.

37ACXPK3463A47D

Transferor Legal Name

!

Warning

You are about to file your acceptance of declaration for transfer of ITC in GST ITC-02 for the GSTIN 37ACXPK3463A2ZF. Are you sure you want to continue?

CANCEL

PROCEED

25. Enter the **OTP** as received.

26. Click **VERIFY**.

37ACXPK3463A47D

Transferor Legal Name

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 successfully completing the ITC transfer process.
- The confirmation message will also contain the system-generated ARN.

27. Click **BACK** to return to the **ITC-02 – Pending for actions** screen.

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

You have successfully filed acceptance of declaration for transfer of ITC in GST ITC-02 for GSTIN 37ACXPK3463A2ZF. The Acknowledgment Reference Number (ARN) is AA371217000073S.

Transferor GSTIN/UIN	-	37ACXPK3463A4ZD	Transferor Legal Name	-	Mukesh Dhanjibhai Karshala
ARN	-	AA371217000072U	Date of filing	-	2017-12-29

Details of ITC to be transferred

Tax	Amount of matched ITC to be transferred
Central Tax	₹1,064.00
State/UT Tax	₹5,382.00
Integrated Tax	₹606.00
CESS	₹208.00

BACK

28. Notice the status changes to **Accepted**.

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

S. No.	ARN	GSTIN		Date of filing	Status
1	AA371217000072U	37ACXPK3463A4ZD	Mukesh Dhanjibhai Karshala	2017-12-29	Accepted

Manual > GST ITC-02A

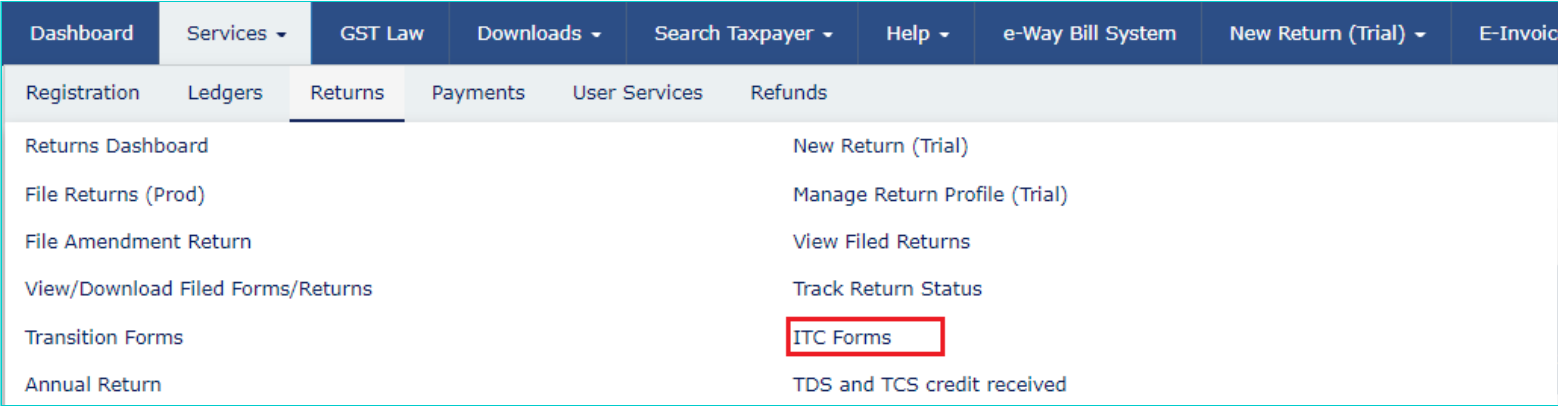
How can I transfer ITC and file Form GST ITC-02A?

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

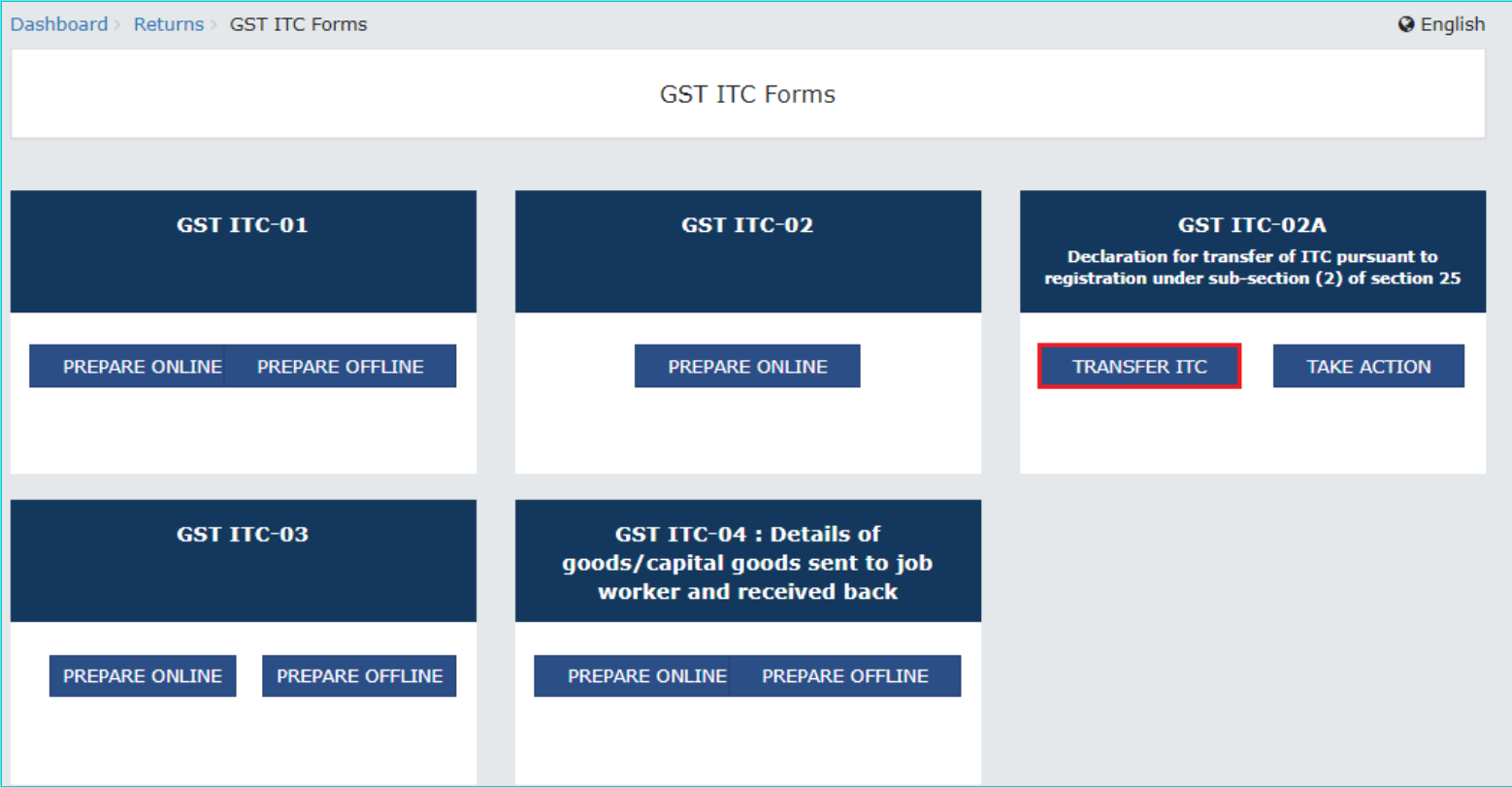
If a registered person, who has obtained separate registration for multiple places of business in a State/UT and intends to transfer unutilized matched Input Tax Credit lying in his/her Electronic Credit Ledger of an existing entity (the transferor entity) to newly registered entities/place of businesses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

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

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



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



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

GSTIN - 12CEHPS3060R3Z0

Legal Name - BUNDI SILICA EXPORTS

Trade Name - GSTN

Status - **Not Filed**

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

Indicates Mandatory Fields

GSTIN of Transferee

12CEHPS3060R4ZZ

Transferee Legal Name

BUNDI SILICA EXPORTS

Transferee Trade Name

GSTN

Transferee Action -

Details of ITC to be transferred

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

BACK

SAVE

FILE ITC WITH DSC

FILE ITC WITH EVC

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

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

Details saved successfully.

Indicates Mandatory Fields

GSTIN of Transferee12CEHPS3060R4ZZ

Transferee Legal NameBUNDI SILICA EXPORTS

Transferee Trade NameGSTN

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

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

BACK

PREVIEW DRAFT GST ITC-02A (PDF)

SAVE

FILE ITC WITH DSC

FILE ITC WITH EVC

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

Form GST ITC-02A

[See rule – 41A]

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

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

7. Details of ITC to be transferred

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

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

GSTIN of Transferee

12CEHPS3060R4ZZ

Transferee Legal Name

BUNDI SILICA EXPORTS

Transferee Trade Name

GSTN

Transferee Action

Details of ITC to be transferred

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

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

Authorised Signatory

ANGAD ARORA

BACK

PREVIEW DRAFT GST ITC-02A (PDF)

SAVE

FILE ITC WITH DSC

FILE ITC WITH EVC

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

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

8. Click **PROCEED**.

!

Warning

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

CANCEL

PROCEED

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

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

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

Select Period

From	10/04/2020		To	14/04/2020		GO
------	------------	---	----	------------	---	-----------

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

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

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

GSTIN - 12CEHPS3060R3Z0

Legal Name - BUNDI SILICA
EXPORTS

Trade Name - GSTN

Status - Filed

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



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

• Indicates Mandatory Fields

GSTIN of Transferee •

12CEHPS3060R4ZZ

Transferee Legal Name

BUNDI SILICA EXPORTS

Transferee Trade Name

GSTN

Transferee Action - Pending for Action

Details of ITC to be transferred

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

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

Authorised Signatory •

ANGAD ARORA

BACK

DOWNLOAD FILED GST ITC-02A (PDF)

SAVE

FILE ITC WITH DSC

FILE ITC WITH EVC

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

Form GST ITC-02A

[See rule - 41A]

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

ARN: AA120420000008B

Date: 10/04/2020

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

7. Details of ITC to be transferred

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

8. Action taken by transferee : Pending for action

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

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

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

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

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

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

GST ITC Forms

GST ITC-01

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

GST ITC-02

[PREPARE ONLINE](#)

GST ITC-02A

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

[TRANSFER ITC](#)[TAKE ACTION](#)

GST ITC-03

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

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

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

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

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

English

GSTIN - 12CEHPS3060R4ZZ

Legal Name - BUNDI SILICA EXPORTS

Trade Name - GSTN

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

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

BACK

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

Note:

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

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 ARN

-

12CEHPS3060R3Z0
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.

BACK

FILE ITC WITH DSC

FILE ITC WITH EVC

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

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



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

**Transferor GSTIN/UIN** - 12CEHPS3060R3Z0
ARN - AA220220000046E**Transferor Legal Name** - BUNDI SILICA EXPORTS
Date of filing - 10/04/2020

Details of ITC to be transferred

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

ACCEPT

REJECT

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

Authorised Signatory *

ANGAD ARORA

BACK

FILE ITC WITH DSC

FILE ITC WITH EVC

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

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

8. Click **PROCEED**.

**Warning**

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

CANCEL

PROCEED

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

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

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

Select Period

From 10/04/2020



To 14/04/2020



GO

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

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

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

Electronic Credit Ledger of transferor entity:

Electronic Credit Ledger

Select Period

From 10/04/2020



To 14/04/2020



GO

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

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

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

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

English

GSTIN - 12CEHPS3060R4ZZ

Legal Name - BUNDI SILICA EXPORTS

Trade Name - GSTN

Status : **Accepted - Filed**

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

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

Transferor GSTIN/UIN

-

12CEHPS3060R3Z0

Transferor Legal Name

-

BUNDI SILICA EXPORTS

ARN

-

AA1204200000099

Date of filing

-

10/04/2020

Details of ITC to be transferred

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

BACK

DOWNLOAD

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

Form GST ITC-02A

[See rule – 41A]

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

ARN: AA1204200000099

Date: 10/04/2020

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

7. Details of ITC to be transferred

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

8. Action taken by transferee : Accepted

Manual > GST ITC-03

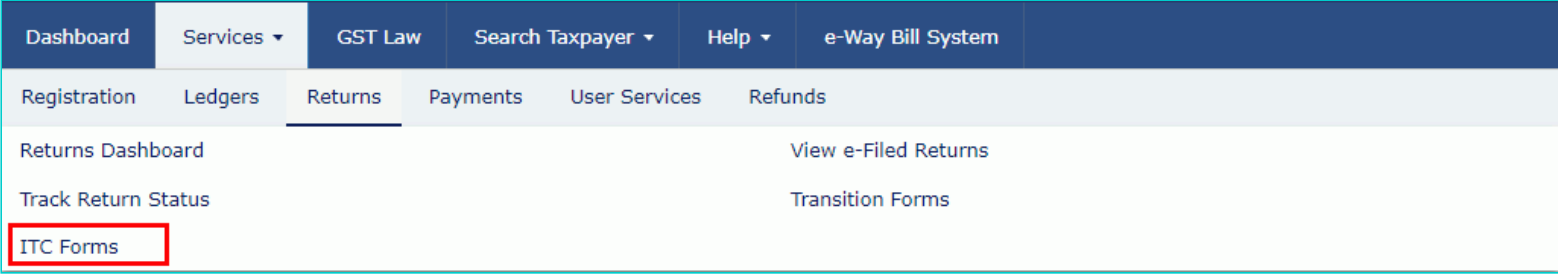
How can I file Form GST ITC-03?

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

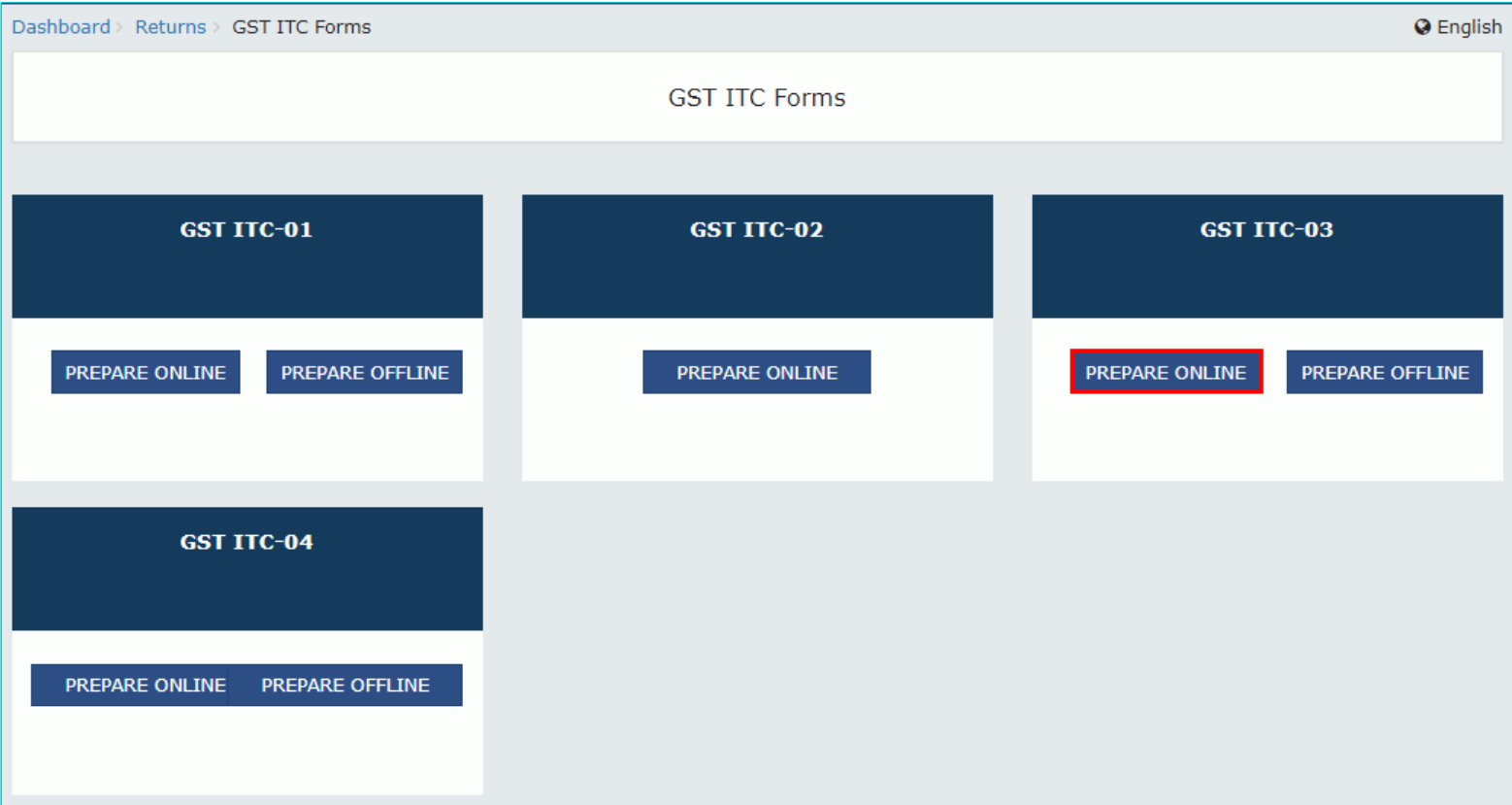
- A. [Login and Navigate to Form GST ITC-03 page](#)
- B. Select Section and enter details in various tiles
 - [Section 18.4\(a\)](#)
 - [Section 18.4\(b\)](#)
- C. [Update Certifying Chartered Accountant's or Cost Accountant's Details](#)
- D. [Enter Payment Details in 6 - Amount of ITC payable and paid tile](#)
- E. [View Debit entries in Cash/Credit Ledger for tax payment](#)
- F. [File Form GST ITC-03 with DSC/ EVC](#)
- G. [Download Filed Return](#)

A. Login and Navigate to Form GST ITC-03 page

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



4. The **GST ITC Forms** page gets displayed. Click the **PREPARE ONLINE** button on the **GST ITC-03** tile.



5. Select appropriate section from the **Section** drop-down list.

Note:

5(a) Section 18.4(a) – Applicable for taxpayers who are opting in for composition scheme. Can be filed only once in a financial year.
5(b) Section 18.4(b) – Applicable for taxpayers whose goods or services or both supplied by them becomes exempt. Can be filed multiple times as and when notification for exemption is issued.

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

Section *

Select

Select

Section 18.4(a)

Section 18.4(b)

BACK

PROCEED

5(a) Section 18.4(a)

6. Click the **PROCEED** button.

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

Section *

Section 18.4(a)

For Section 4(a) – Applicable for taxpayers who opting in for composition scheme. Can be filed only once in financial year

BACK

PROCEED

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

[Dashboard](#)[Services](#) [GST Law](#)[Search Taxpayer](#) [Help](#) [e-Way Bill System](#)[Dashboard](#) [Returns](#) [ITC Forms](#) [ITC-03](#)

English

GST ITC -03



GSTIN - 27GSPMH1152G1ZR

Legal Name - Sunil MH TaxPayer 2 Ltd

Trade Name - Sunil MH TaxPayer 2 Ltd

4(a). Details of application filed to opt for composition scheme
ARN NO -

Date of Opt in :

Filing Status- -

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

No Details Found for the Provided Inputs

Goods Details With Invoices

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

Goods Details Without Invoices

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

6 - Amount of ITC payable and paid

Total Liability	Paid Through Cash
₹	₹
Paid Through Credit	
₹	

Debit entries in Cash/Credit ledger for tax payment

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

[BACK](#)[PREVIEW](#)[CLOSE](#)[FILE RETURN](#)[7\(a\) Goods Details With Invoices](#)[7\(b\) Goods Details Without Invoices](#)

7(a) Goods Details With Invoices

7.1. Click the **Goods Details With Invoices** tile.

Goods Details With Invoices

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 •

GST

Date of opt in •

DD/MM/YYYY

Application reference number(ARN) •

AA370418000222Q

GSTIN •

07AJIPA1572EI13

Supplier's Name

ANGAD JASBIRSINGH ARORA

Invoice/Bill of entry Number •

Enter Invoice Number

Invoice/Bill of entry Date •

DD/MM/YYYY

Item Details

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

SAVE

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

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

Request has been accepted successfully..

• Indicates Mandatory Fields

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

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

Registered under •

Select

Pending Invoices (These will be added after validation)

GSTIN/CX/VAT	Invoice		Status	Action Taken	Actions
	No.	Date			
07AJIPA1572EI13 (View items)	1233	07/05/2018	Error Occurred	Add	

BACK

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

Goods Details With Invoices

Total Taxable Value	Total Tax Liability
₹10,000.00	₹1,233.00
Integrated Tax	Central Tax
₹1,233.00	₹0.00
State/UT Tax	CESS
₹0.00	₹0.00

Goods Details Without Invoices

Total Taxable Value	Total Tax Liability
₹0.00	₹0.00
Integrated Tax	Central Tax
₹0.00	₹0.00
State/UT Tax	CESS
₹0.00	₹0.00

6 - Amount of ITC payable and paid

Total Liability	Paid Through Cash
₹1233	₹0
Paid Through Credit	
₹0	

Debit entries in Cash/Credit ledger for tax payment

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

BACK

PREVIEW

CLOSE

FILE RETURN

- In the **CX/VAT Registration Number** field, enter the CX or VAT Registration number of the supplier.
 - In the **Invoice/Bill of entry Number** field, enter the invoice or bill of entry number.
 - Select the **Invoice/Bill of entry Date** using the calendar.
 - Enter the details of the item.
- Scroll to the right using the scroll bar.

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

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

Registered under *

CX/VAT

Date of opt in *

31/01/2018

Application reference number(ARN) *

AA370418000222Q

CX/VAT Registration Number *

Enter Supplier CX/VAT Number

Invoice/Bill of entry Number *

Enter Invoice Number

Invoice/Bill of entry Date *

DD/MM/YYYY

Item Details

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

- Click the **ADD** button.
- Click the **SAVE** button.

Registered under • CX/VAT ▼

Date of opt in •

31/01/2018



Application reference number(ARN) •

AA370418000222Q

CX/VAT Registration Number •

Enter Supplier CX/VAT Number

Invoice/Bill of entry Number •

Enter Invoice Number

Invoice/Bill of entry Date •

DD/MM/YYYY



Item Details

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



SAVE

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

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

Request has been accepted successfully.. ✕

• Indicates Mandatory Fields

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

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

Registered under • Select ▼

Processed Invoices

GSTIN/CX/VAT	Invoice		Actions
	No.	Date	
1223333 (View items)	55555	14/06/2017	✎ ✖

BACK

7(b) Goods Details Without Invoices

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

Goods Details With Invoices

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 •

GST

Date of opt in •

31/01/2018

Application reference number(ARN) •

AA370418000222Q

GSTIN •

Enter Supplier GSTIN

Supplier's Name

Item Details

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

SAVE

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

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

Request has been accepted successfully..

• Indicates Mandatory Fields

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

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

Registered under •

Select

Processed Invoices

GSTIN/CX/VAT	Actions
07AJIPA1572EI13 (View items)	 

BACK

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

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

ii. Enter the details of the item.

Scroll to the right using the scroll bar.

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

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

Registered under CX/VAT

Date of opt in 31/01/2018

Application reference number(ARN) AA370418000222Q

CX/VAT Registration Number Enter Supplier CX/VAT Number

Item Details

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

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 (₹)	
1	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

Select

Processed Invoices

GSTIN/CX/VAT	Actions
133333 (View items)	

BACK

5 (b) Section 18.4(b)

6. Click the **PROCEED** button.

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

Indicates Mandatory Fields

Section

Section 18.4(b)

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

BACK

PROCEED

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



GST ITC -03



GSTIN - 25AAACJ2998M1ZZ

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 Filled

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

Goods Details With Invoices

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

Goods Details Without Invoices

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

6 - Amount of ITC payable and paid

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

Debit entries in Cash/Credit ledger for tax payment

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

[BACK](#)[PREVIEW](#)[CLOSE](#)[FILE RETURN](#)[7\(a\) Goods Details With Invoices](#)[7\(b\) Goods Details Without Invoices](#)

7(a) Goods Details With Invoices

7.1. Click the **Goods Details With Invoices** tile.

Goods Details With Invoices

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

Goods Details Without Invoices

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

6 - Amount of ITC payable and paid

Total Liability	Paid Through Cash
₹	₹
Paid Through Credit	
₹	

Debit entries in Cash/Credit ledger for tax payment

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

7.2. Select the Supplier's Registration, **Registered Under** (GST/CX/VAT) from the drop-down list.

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

❗ No Records are found !

• Indicates Mandatory Fields

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

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

Registered under •

Select

Select

GST

CX/VAT

7.3(a). In case of GST:

i. Select the **Date from which exemption is effective** using the calendar.

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

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

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

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

v. Enter the details of the item.

vi. Click the **ADD** button.

vii. Click the **SAVE** button.

Registered under GST

Date from which exemption is effective DD/MM/YYYY

GSTIN 07AJIPA1572EI13

Supplier's Name ANGAD JASBIRSINGH ARORA

Invoice/Bill of entry Number Enter Invoice Number

Invoice/Bill of entry Date DD/MM/YYYY

Item Details

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

SAVE

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

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

Indicates Mandatory Fields

5. Details of stock of inputs held in stock, inputs contained in semi-finished or finished goods held in stock, and capital goods on which input tax credit is required to be paid under section 18(4).
If you have more than 500 Records, then please use upload functionality to upload the invoices
To change date of exemption please close the current form using 'Close' button and open a new form. Closing of current form shall delete all the saved data.

Registered under Select

Processed Invoices

GSTIN/CX/VAT	Invoice		Actions
	No.	Date	
07AJIPA1572EI13 (View items)	A2333	02/05/2018	 

BACK

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

Goods Details With Invoices

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

Goods Details Without Invoices

Total Taxable Value	Total Tax Liability
₹0.00	₹0.00
Integrated Tax	Central Tax
₹0.00	₹0.00
State/UT Tax	CESS
₹0.00	₹0.00

6 - Amount of ITC payable and paid

Total Liability	Paid Through Cash
₹34555	₹0
Paid Through Credit	
₹0	

Debit entries in Cash/Credit ledger for tax payment

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

BACK

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FILE RETURN

- In the **CX/VAT Registration Number** field, enter the CX or VAT Registration number of the supplier.
 - In the **Invoice/Bill of entry Number** field, enter the invoice or bill of entry number.
 - Select the **Invoice/Bill of entry Date** using the calendar.
 - Enter the details of the item.
- Scroll to the right using the scroll bar.

Registered under *

CX/VAT

Date from which exemption is effective *

01/06/2018

CX/VAT Registration Number *

Enter Supplier CX/VAT Number

Invoice/Bill of entry Number *

Enter Invoice Number

Invoice/Bill of entry Date *

DD/MM/YYYY

Item Details

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

SAVE

- Click the **ADD** button.
- Click the **SAVE** button.

Registered under • CX/VAT

Date from which exemption is effective •
01/06/2018

CX/VAT Registration Number •
Enter Supplier CX/VAT Number

Invoice/Bill of entry Number • Enter Invoice Number
Invoice/Bill of entry Date • DD/MM/YYYY

Item Details

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



SAVE

BACK

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

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



• Indicates Mandatory Fields

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

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

i To change date of exemption please close the current form using 'Close' button and open a new form. Closing of current form shall delete all the saved data.

Registered under • Select

Processed Invoices

GSTIN/CX/VAT	Invoice		Actions
	No.	Date	
134445666 (View items)	233343	01/06/2017	

BACK

7(b) Goods Details Without Invoices

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

Goods Details With Invoices		Goods Details Without Invoices		6 - Amount of ITC payable and paid	
Total Taxable Value	Total Tax Liability	Total Taxable Value	Total Tax Liability	Total Liability	Paid Through Cash
₹	₹	₹	₹	₹	₹
Integrated Tax	Central Tax	Integrated Tax	Central Tax	Paid Through Credit	
₹	₹	₹	₹		
State/UT Tax	CESS	State/UT Tax	CESS		
₹	₹	₹	₹		

Debit entries in Cash/Credit ledger for tax payment

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

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

7.2. Select the **Registered Under** from the drop-down list.

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

Indicates Mandatory Fields

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

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

To change date of exemption please close the current form using 'Close' button and open a new form. Closing of current form shall delete all the saved data.

Registered under

Select

7.3(a). In case of GST:

- i. In the **In the GSTIN** field, enter the GSTIN number of the supplier.
- ii. Enter the details of the item.
- iii. Click the **ADD** button.
- iv. Click the **SAVE** button.

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

- ❗ If you have more than 500 Records, then please use upload functionality to upload the invoices
- ❗ To change date of exemption please close the current form using 'Close' button and open a new form. Closing of current form shall delete all the saved data.

Registered under GST

Date from which exemption is effective 01/06/2018

GSTIN Enter Supplier GSTIN Supplier's Name

Item Details

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

SAVE

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

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

- ❗ If you have more than 500 Records, then please use upload functionality to upload the invoices
- ❗ To change date of exemption please close the current form using 'Close' button and open a new form. Closing of current form shall delete all the saved data.

Registered under Select

Processed Invoices

GSTIN/CX/VAT	Actions
07AJIPA1572EI13 (View items)	 

BACK

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

- i. In the **CX/VAT Registration Number** field, enter the CX or VAT Registration number of the supplier.
 - ii. Enter the details of the item.
- Scroll to the right using the scroll bar.

Registered under CX/VAT

Date from which exemption is effective 01/06/2018 

CX/VAT Registration Number Enter Supplier CX/VAT Number

Item Details

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

SAVE

- iii. Click the **ADD** button.
- iv. Click the **SAVE** button.

Registered under CX/VAT

Date from which exemption is effective 01/06/2018 

CX/VAT Registration Number Enter Supplier CX/VAT Number

Item Details

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

SAVE

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

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

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

❗ To change date of exemption please close the current form using 'Close' button and open a new form. Closing of current form shall delete all the saved data.

Registered under •

Select ▼

Processed Invoices

GSTIN/CX/VAT	Actions
13444555 (View items)	 

BACK

C. Update Certifying Chartered Accountant's or Cost Accountant's Details

In case, where some details are added and where invoices are not available with you, then you need to update the Chartered Accountant (CA)/Cost Accountant details. You also need to upload the CA/Cost Accountant certificate on the GST Portal.

8. In the **Name of the Firm issuing certificate** field, enter the name of the firm which issued the certificate.

9. In the **Name of the certifying Chartered Accountant/Cost Accountant** field, enter the name of the Chartered Accountant or Cost Accountant.

10. In the **Membership number** field, enter the membership number of the Chartered Accountant or Cost Accountant.

11. Select the **Date of issuance of certificate** using the calendar.

12. Upload the **Chartered Accountant or Cost Accountant** certificate in JPEG format with maximum size of 500 KB.

13. Click the **SAVE CA DETAILS** button.



GST ITC -03

GSTIN - 26AAACJ2998M1ZZ

Legal Name - JAI BHARAT GUM & CHEMICALS LTD.

Trade Name - JAI BHARAT GUM AND CHEMICALS LTD

4(b). Date from which exemption is effective - 01/06/2018

Filing Status- Not Filed

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

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

Name of the Firm issuing certificate *

Name of the certifying Chartered Accountant/Cost Accountant *

Membership number *

Date of issuance of certificate *

Attachment (option for uploading certificate) *

Maximum file size for upload is 500 KB.

 No file chosen**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
₹	₹

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 Filled

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

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

Name of the Firm issuing certificate*

CA ASSOCIATES

Name of the certifying Chartered Accountant/Cost Accountant*

AKASH KUMAR

Membership number*

134556

Date of issuance of certificate*

01/05/2018



Preview

UPLOAD NEW

SAVE CA DETAILS

Goods Details With Invoices

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

Goods Details Without Invoices

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

6 - Amount of ITC payable and paid

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

Debit entries in Cash/Credit ledger for tax payment

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

BACK

PREVIEW

CLOSE

FILE RETURN

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

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

Goods Details With Invoices

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

Goods Details Without Invoices

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

6 - Amount of ITC payable and paid

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

Debit entries in Cash/Credit ledger for tax payment

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

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

Goods and Services Tax

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🔍 A+ A-

[JAI BHARAT GUM & CH](#)

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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	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

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

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[MAKE PAYMENT](#)
[FILE RETURN](#)

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

Note:

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

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

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.

Goods and Services Tax

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IAI BHARAT GUM & CH

Dashboard Services - CST 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	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

Description	Tax payable (₹)	Paid through ITC				Paid Through Cash (₹)	Cash balance (₹)	Additional Cash required (₹)
		Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)			
Integrated	₹0.00	₹0.00	₹0.00	₹0.00		₹0.00	₹43,999.00	₹0.00
Central Tax	₹10,00,00.2	₹3,837.00	₹1,09,813.00			₹9,98,36.57	₹47,000.00	₹9,98,39.57
State/UT	₹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+

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.

You do not have sufficient balance in Electronic Cash Ledger. Do you want to Create challan?

CANCEL **PROCEED**

iii. The **Create Challan** page is displayed.

Note: In the Tax Liability Details grid, the **Total Challan Amount** field and **Total Challan Amount (In Words)** fields are auto-populated with total amount of payment to be made.

iv. Select the **Payment Modes** as E-Payment/ Over the Counter/ NEFT/RTGS.

v. Click the **GENERATE CHALLAN** button.

vi. The Challan is generated.

Tax Liability

	Tax (₹)	Interest (₹)	Penalty (₹)	Fees (₹)	Other (₹)	Total (₹)
CGST(0005)	99839572					9,98,39,572
IGST(0008)	0					0
CESS(0009)	0					0
Dadra and Nagar Haveli UTGST(0007)	0					0
Total Challan Amount:		₹ 9,98,39,572 /-				
Total Challan Amount (In Words):		Rupees Nine Crore Ninety-Eight Lakhs Thirty-Nine Thousand Five hundred Seventy-Two Only				

Payment Modes *

☒ E-Payment ✓

☐ Over The Counter

☐ NEFT/RTGS

GENERATE CHALLAN

Note:

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

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

In case of Over the Counter:

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

In case of NEFT/ RTGS:

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

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

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

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



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

[Help](#)

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

6.1 Payment of tax

[Help](#)

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

[BACK](#)[PREVIEW](#)[CREATE CHALLAN](#)[MAKE PAYMENT](#)[FILE RETURN](#)

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	₹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.

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.

Goods and Services Tax
Skip to Main Content | A+ A- | JAI BHARAT GUM & CH

Dashboard
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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 ?

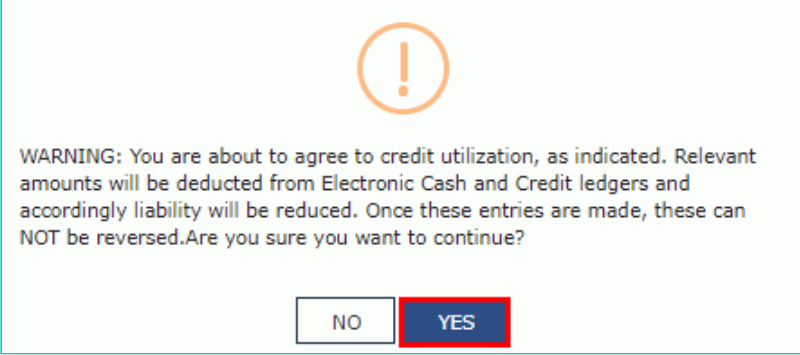
Description	Tax payable (₹)	Paid through ITC				Paid Through Cash (₹)	Cash balance (₹)	Additional Cash required (₹)
		Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)			
Integrated Tax	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹43,999.00	₹0.00	
Central Tax	₹34,777.00	₹0.00	₹34,777.00		₹0.00	₹47,000.00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

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



A screenshot of a software window titled 'GST Software'. The window has a light blue header bar with the title. The main content area is white and displays a green checkmark icon inside a circle. Below the icon, the text 'Offset Successful' is written in a large, bold, black font. Underneath this, a smaller black font message reads: 'Liability offset has been done successfully. Kindly file the GST ITC-03 through EVC/DSC, by clicking on "File Return" button.' At the bottom center of the window, there is a red rectangular button with the text 'OK' in black.

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

E. View Debit entries in Cash/Credit Ledger for tax payment

24. Click the **Debit entries in Cash/Credit ledger for tax payment tile.**



GST ITC -03



GSTIN - 26AAACJ2998M1ZZ

Legal Name - JAI BHARAT GUM & CHEMICALS LTD.

Trade Name - JAI BHARAT GUM AND CHEMICALS LTD

4(b). Date from which exemption is effective - 01/05/2018

Filing Status- Not Filed

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

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

Name of the Firm issuing certificate*

CA ASSOCIATES

Name of the certifying Chartered Accountant/Cost Accountant*

AKASH KUMAR

Membership number*

134556

Date of issuance of certificate*

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*

CA ASSOCIATES

Name of the certifying Chartered Accountant/Cost Accountant*

AKASH KUMAR

Membership number*

134556

Date of issuance of certificate*

01/05/2018



Previous File



Preview

SAVE CA DETAILS

Goods Details With Invoices

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

Goods Details Without Invoices

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

6 - Amount of ITC payable and paid

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

Debit entries in Cash/Credit ledger for tax payment

Integrated Tax	Central Tax
₹0.00	₹34,777.00
State/UT Tax	CESS
₹0.00	₹0.00

BACK

PREVIEW

CLOSE

FILE RETURN



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

GSTIN - 26AAACJ2998M1ZZ

Legal Name - JAI BHARAT GUM & CHEMICALS LTD.

Return Type - ITC03-4B

Indicates Mandatory Fields

FY - 2018

Return Period - -

Status - Not Filed

Returns Filing for GST ITC03-4B



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

Authorised Signatory

Amit Singh

BACK

PREVIEW DRAFT ITC-03

FILE WITH DSC

FILE WITH EVC

FILE WITH DSC:

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

FILE WITH EVC:

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

OTP Verification

OTP has been sent to your registered mobile number and e-mail id. Please enter the OTP to Confirm Submission

CLOSE

VERIFY

30. The success message with ARN is displayed. The status of Form GST ITC-03 is changed to Filed.

✔ ITC03-4B of GSTIN - 26AAACJ2998M1ZZ has been successfully filed. The Acknowledgment Reference Number is **AA2606180000150**. The ITC03-4B (Filed Form) can be viewed on your Dashboard Login=>Taxpayer Dashboard=>Returns=>View e-filed Returns. This message is sent to your registered Email ID and Mobile Number.

GSTIN - 26AAACJ2998M1ZZ

Legal Name - JAI BHARAT GUM & CHEMICALS LTD.

Return Type - ITC03-4B

Indicates Mandatory Fields

FY - 2018

Return Period - -

Status - Filed

Returns Filing for GST ITC03-4B



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

Authorised Signatory

Amit Singh

BACK

DOWNLOAD FILED ITC-03

FILE WITH DSC

FILE WITH EVC

31. Click the **DOWNLOAD FILED ITC-03** button to download the filed return.

[Dashboard](#) > [Returns](#) > [File](#)English

✔ ITC03-4B of GSTIN - 26AAACJ2998M1ZZ has been successfully filed. The Acknowledgment Reference Number is **AA2606180000150**. The ITC03-4B (Filed Form) can be viewed on your Dashboard Login=>Taxpayer Dashboard=>Returns=>View e-filed Returns. This message is sent to your registered Email ID and Mobile Number.

GSTIN - 26AAACJ2998M1ZZ	Legal Name - JAI BHARAT GUM & CHEMICALS LTD.	Return Type - ITC03-4B
FY - 2018	Return Period - -	Status - Filed

Returns Filing for GST ITC03-4B

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

Authorised Signatory

Amit Singh

[BACK](#) [DOWNLOAD FILED ITC-03](#) [FILE WITH DSC](#) [FILE WITH EVC](#)

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

[illegible]

FAQs > Form GST ITC-04

Overview

1. What is 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 a particular quarter.

The details of the following 4 types of transactions need to be furnished in GST ITC-04:

- a) Inputs or capital goods dispatched to job workers in the quarter
- b) Inputs or capital goods received back from job workers in the quarter
- c) Inputs or capital goods sent from one job worker to another in the quarter
- d) Inputs or capital goods supplied from the premises of job workers in the quarter

2. Who is required to file Form GST ITC-04?

A registered manufacturer (Principal) is required to file "Form GST ITC-04" on a quarterly basis, if such person is sending any inputs or capital goods to a job worker (both registered and unregistered), without payment of tax and receives it back or sends it out to another job worker or supplies from the premises of job worker to a customer directly.

3. Is it mandatory to file Form GST ITC-04?

Yes, it is mandatory to file Form GST ITC-04 for a registered manufacturer (Principal), if he/she is sending any inputs or capital goods to a job worker and receives it back or sends it out to another job worker or supplies from the premises of job worker.

Modes of Filing Form GST ITC-04

4. What are the modes of filing Form GST ITC-04?

The Form GST ITC-04 can be filed either in online mode directly or by using offline excel utility.

5. From where can I as a taxpayer can file Form GST ITC-04 online and offline?

Taxpayer can access Form GST ITC-04 by navigating to **Services > Returns > ITC Forms** after logging into the GST portal.

For filing Form GST ITC-04 offline, you can click [here](#) to know more.

Due Date of Filing Form GST ITC-04

6. What is the frequency for filing Form GST ITC-04?

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.

7. What is the due date for filing Form GST ITC-04?

ITC-04 was to be filled on a quarterly basis for tax periods until September 2021.. It had to be furnished on or before the 25th day of the month succeeding the quarter. For example, for the Jul-Sept quarter, the due date was 25th October 2021. Those filing ITC-04 from October 2021 onwards are required to file it half yearly or yearly. If you have an annual aggregate turnover of more than Rs.5 crore, then you have to file it on half-yearly basis from April-September- due on 25th October and October-March- due on 25th April. If you have an annual aggregate turnover of up to Rs.5 crore, you have to file it annually from FY 2022-23 onwards due on 25th of the following month.

8. What is the late fee for filing Form GST ITC-04 after due date?

As of now, there is no late fee, penalty or interest for late filing of Form GST ITC-04.

Entering Details in Form ITC-04

9. What are the details required to be provided in GST ITC-04?

Details for following tables of Form GST ITC-04 are to be entered by registered persons (Principal):

- Table 4: Details of inputs/capital goods sent for job-work both for registered and unregistered persons
- 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 both for registered and unregistered persons
- 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 both for registered and unregistered persons
- Table 5C: Details of inputs/ Capital goods sent to job worker and subsequently supplied from the premises of job worker; and losses and wastes both for registered and unregistered persons

Preview & Filing Form ITC-04

10. Can I preview Form GST ITC-04 before filing?

No, there is no option to preview Form GST ITC-04 before filing.

11. What are the modes of signing Form GST ITC-04?

You can file Form GST ITC-04 using DSC or EVC.

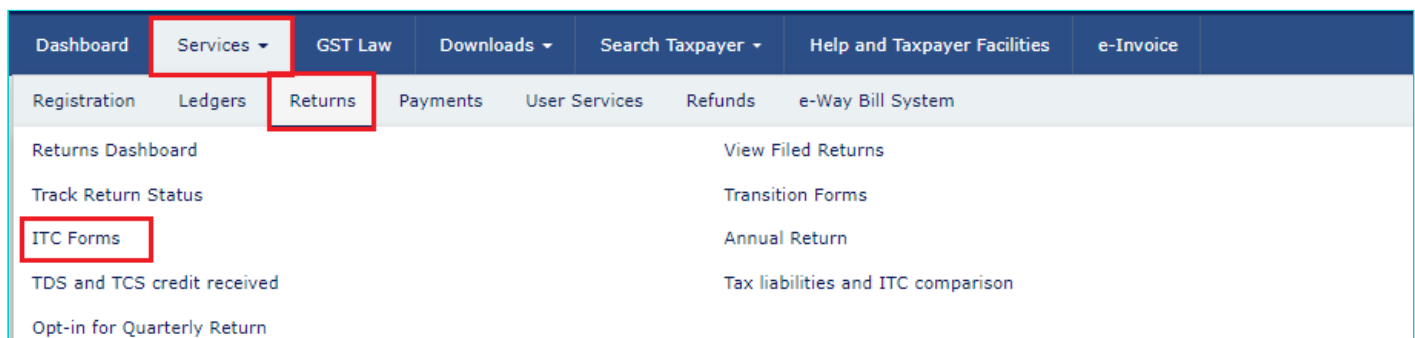
Manual > Form GST ITC-04

How can I file Form GST ITC-04?

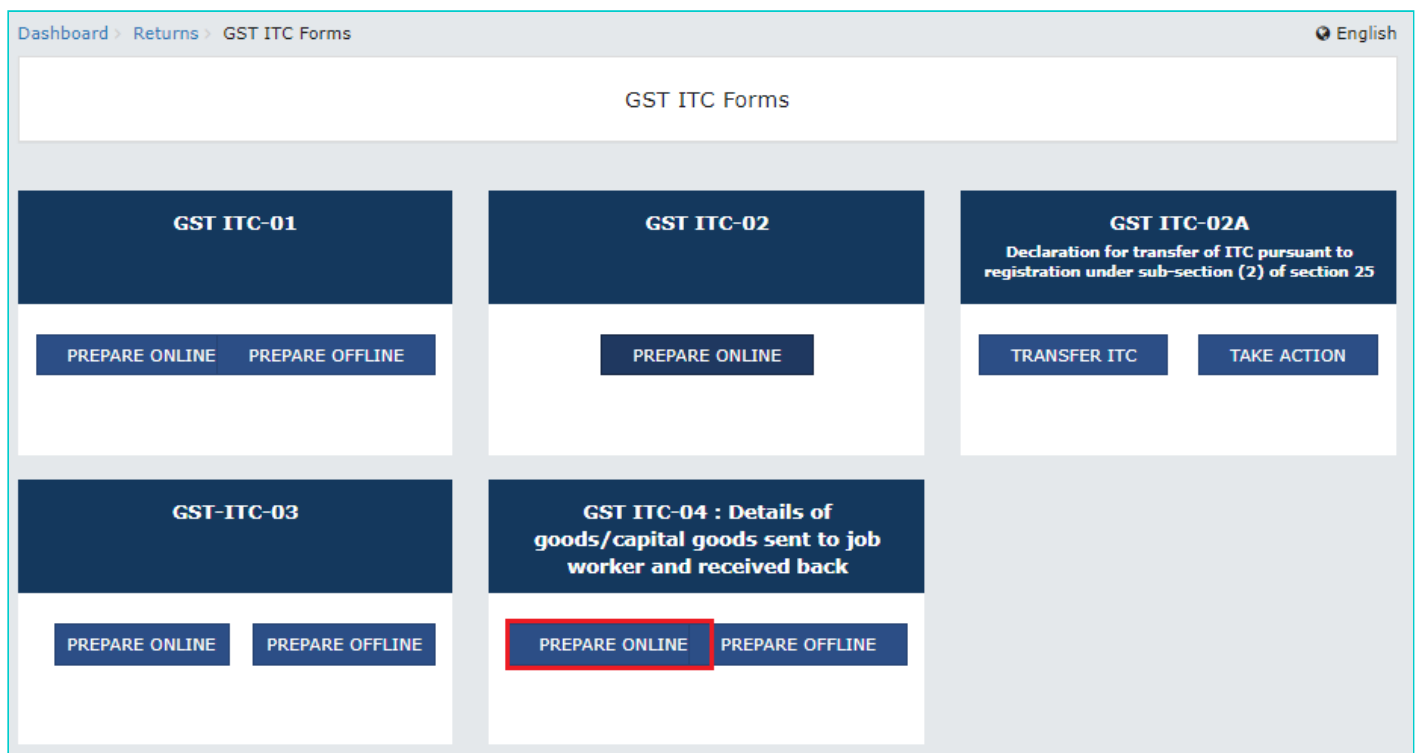
Form GST ITC-04 is a declaration form to be furnished by registered persons (Principal), showing the details of inputs or capital goods dispatched to or received from a job worker in an applicable tax period.

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 - 27CMNPV11358122
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)

5A. Details of inputs/ capital goods received back from job worker to whom such goods were 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:

Total Taxable Value
₹ 0

No. of Records-
0

No. of Records-
0

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

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)**.

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-
₹ 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.

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 *

Select

Registered

Unregistered

BACK

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 12AQAPK5941NBZI

Supplier's Name

DINESH KUMAR

Challan number 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 *	Unit Quantity Code (UQC) *	Quantity *	Taxable value (₹) *	Rate of Tax (%)		Action
				Integrated tax *	Cess (₹)	
	Select ▼			Select ▼		ADD

SAVE

Processed Challans

GSTIN / State in case of unregistered job-worker	Challan number	Challan date	Actions
12AQAPK5941NBZI (View items)	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)

0 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 View items	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 (View items)	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.

5/26/22, 8:27 PMManual

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 •

Select

Challan number •

Enter challan number

Challan date •

DD/MM/YYYY

Item Details

Description of goods •	Unit Quantity Code (UQC) •	Quantity •	Taxable value (₹) •	Rate of Tax (%)			Actions
				Central Tax •	State/UT Tax •	Cess (₹)	
	Select			Select	Select		ADD

SAVE

Processed Challans

GSTIN / State in case of unregistered job-worker	Challan number	Challan date	Actions
07 (View items)	INV-02	01/12/2020	
12AQAPK5941NBZI (View items)	INV-01	03/11/2020	

BACK

5.3.5. The tile is updated with added details.

https://tutorial.gst.gov.in/userguide/inputtaxcredit/index.htm#t=Manual_itc04.htm

8/31

Dashboard Returns ITC Forms ITC-04 English

GSTIN - 27CMNPV1135B1Z2 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)	5A. Details of inputs/ capital goods received back from job worker to whom such goods were 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:
Total Taxable Value ₹ 80,000.00 No. of Records- 1	No. of Records- 0	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 *	UQC *
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	
☐			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	Edit Delete

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 *	Original challan number	Original challan date	
07-Delhi	INV-02	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 *	Original challan number	Original challan date	
07-Delhi	INV-02	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 (View items)	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	
			Select ▼		

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

6.3.5. The tile is updated with added details.

Dashboard Returns ITC Forms ITC-04 English

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)	5A. Details of inputs/ capital goods received back from job worker to whom such goods were 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:
Total Taxable Value ₹ 80,000.00 No. of Records- 1	No. of Records- 2	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		

[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	
☐			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	Edit Delete

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 *	Original challan number	Original challan date	
07-Delhi	INV-02	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 (View items)	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 *	Original challan number	Original challan date	
07-Delhi	INV-02	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	
			Select ▼		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.

Dashboard Returns ITC Forms ITC-04 English

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](#)

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 * Enter Supplier GSTIN Supplier's Name Enter original challan number Original challan number * 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.

5/26/22, 8:27 PMManual

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 

Select 

Original challan number 

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

Processed Challans

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

BACK

8.3.5. The tile is updated with added details.

DashboardReturnsITC FormsITC-04

English

GSTIN - 27CMNPV1135B1Z2
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.

Dashboard | Returns | ITC Forms | ITC-04 English

GSTIN - 27CMNPV1135B1Z2
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)		5A. Details of inputs/ capital goods received back from job worker to whom such goods were 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:
Total Taxable Value ₹ 80,000.00	No. of Records- 1	No. of Records- 2	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

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

GSTIN - 27CMNPV1135B1Z2
FY - 2021-22

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

Trade Name - GSTN
Filing Status - Not Filed

Indicates Mandatory Fields

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

ITC-04 of GSTIN - 27CMNPV1135B1Z2 for the Return Period - Oct-Mar - 2020' has been successfully filed. The Acknowledgment Reference Number is AA2716200000035. The ITC-04 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
FY - 2021-22

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

Trade Name - GSTN
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

BACK FILE WITH DSC FILE WITH EVC

Dashboard > Returns > ITC Forms > ITC-04 English

GSTIN - 27CMNPV1135B1Z2
FY - 2020-21

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

Trade 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)	5A. Details of inputs/ capital goods received back from job worker to whom such goods were 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:
Total Taxable Value ₹ 80,000.00 No. of Records- 1	No. of Records- 0	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 *

2017-18

Return Filing Period *

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- 6

₹ 53,36,967.00

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-

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