

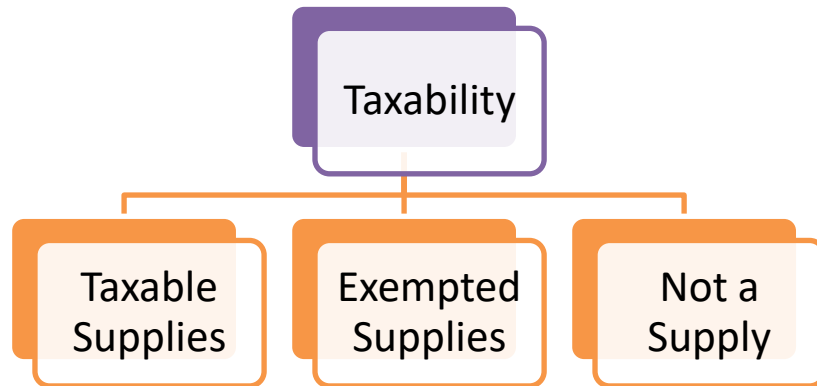
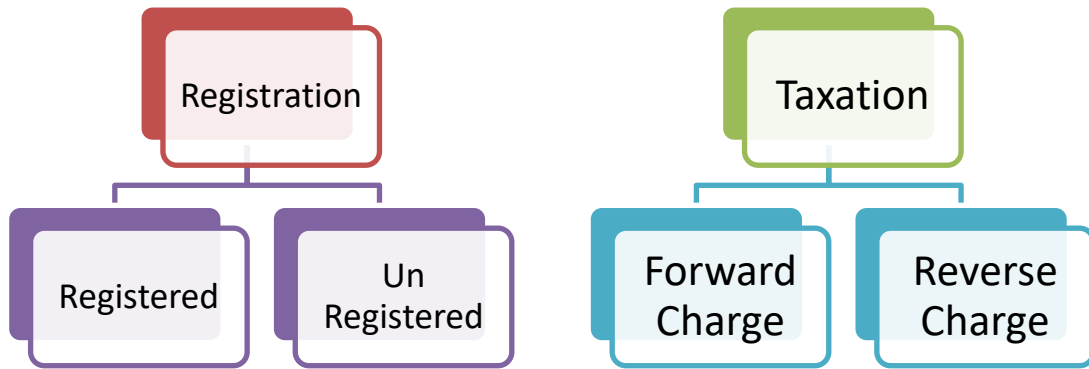
# Input Tax Credit

## – Law, Procedures & Complexities

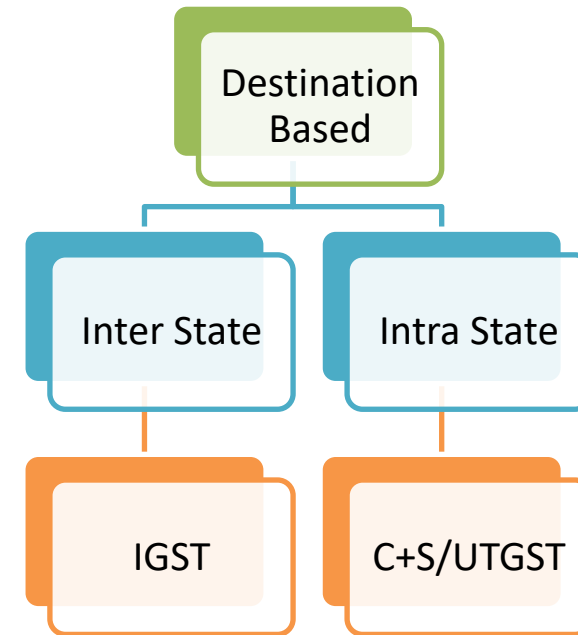


**Rohit Kumar Singh**  
ACA, ACMA, FCS, LLB, DISA (ICAI)

# Taxation Fundamentals – GST Landscape



**Entities**



**Geography**

# Input Tax Credit - Introduction



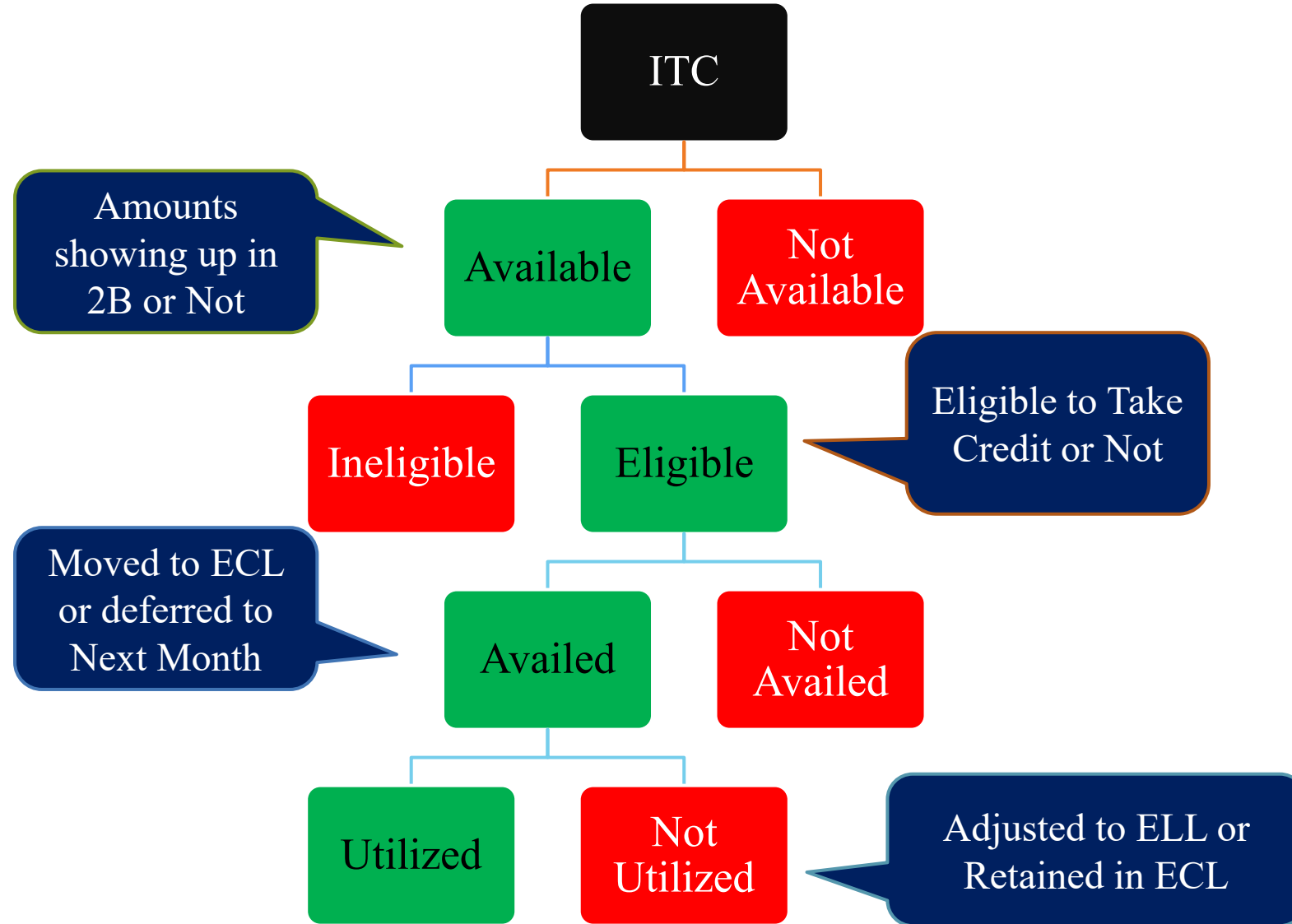
# Important Definitions

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

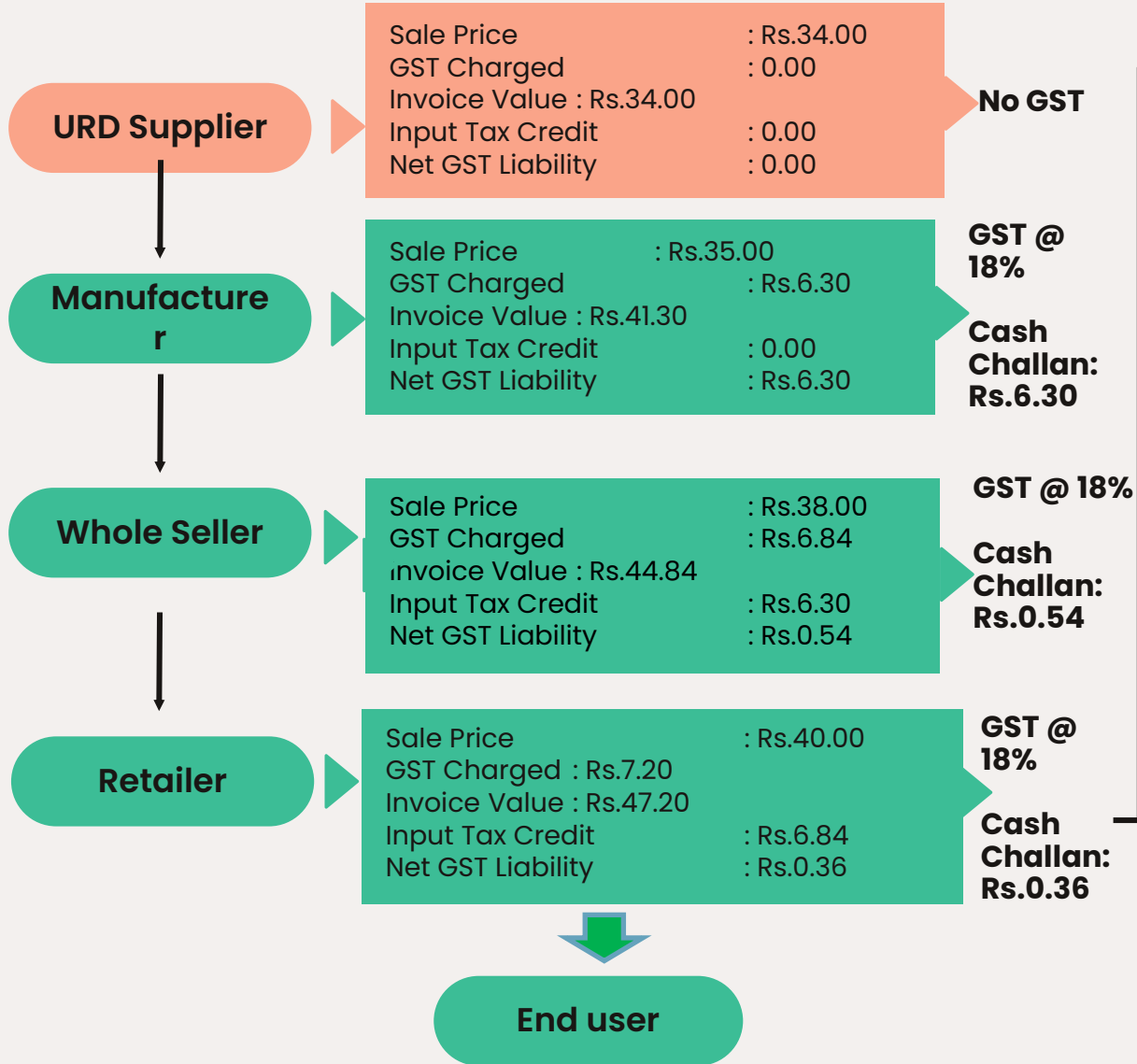
# Concept of Input Tax

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

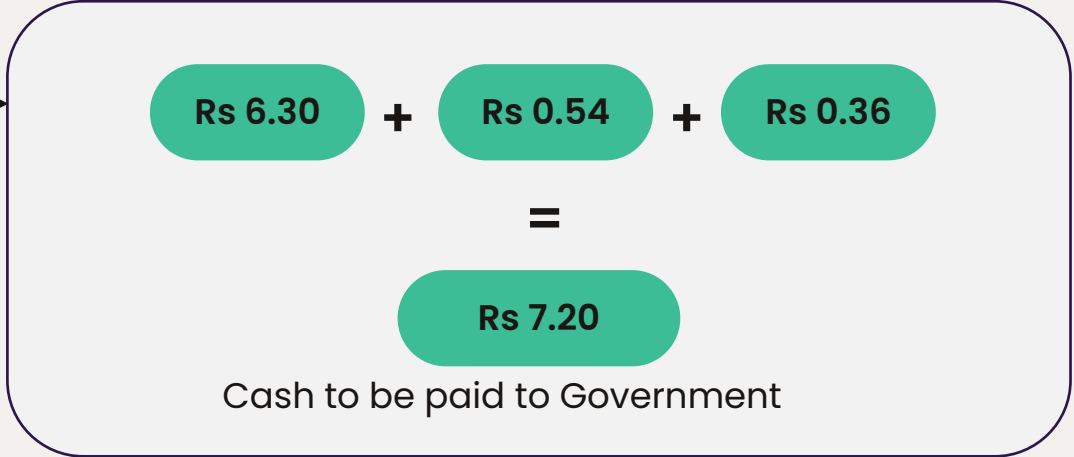
# Flow of Credit – System Track



# Ideal GST & Input Tax Chain



## GST Flow Cash paid to Govt



● URD – Not in GST    ● Registered GST Business

# Principles on Input Tax Credit

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

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

Y – Yes

N - No

# Manner of Utilisation of ITC

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

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

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

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

# Manner of Utilisation of ITC

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

# 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
<b>Total</b>	<b>1600</b>	<b>1700</b>

**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	
<b>ITC on account of IGST has been exhausted completely</b>					
Central Tax	0	100	-	100	Cannot be used against SGST/UTGST
State/ UT Tax	0	-	200	0	Cannot be used against CGST
<b>Total</b>	<b>1000</b>	<b>300</b>	<b>300</b>	<b>100</b>	

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	
<b>ITC on account of IGST has been exhausted completely</b>					
Central Tax	0	200	-	0	Cannot be used against SGST/UTGST
State/ UT Tax	0	-	100	100	Cannot be used against CGST
<b>Total</b>	<b>1000</b>	<b>300</b>	<b>300</b>	<b>100</b>	

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

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

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

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

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

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

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

# Availment of ITC by a RTP – Sec 16

Note:

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

# Conditions for Availing ITC

01

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

02

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

03

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

04

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

05

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

06

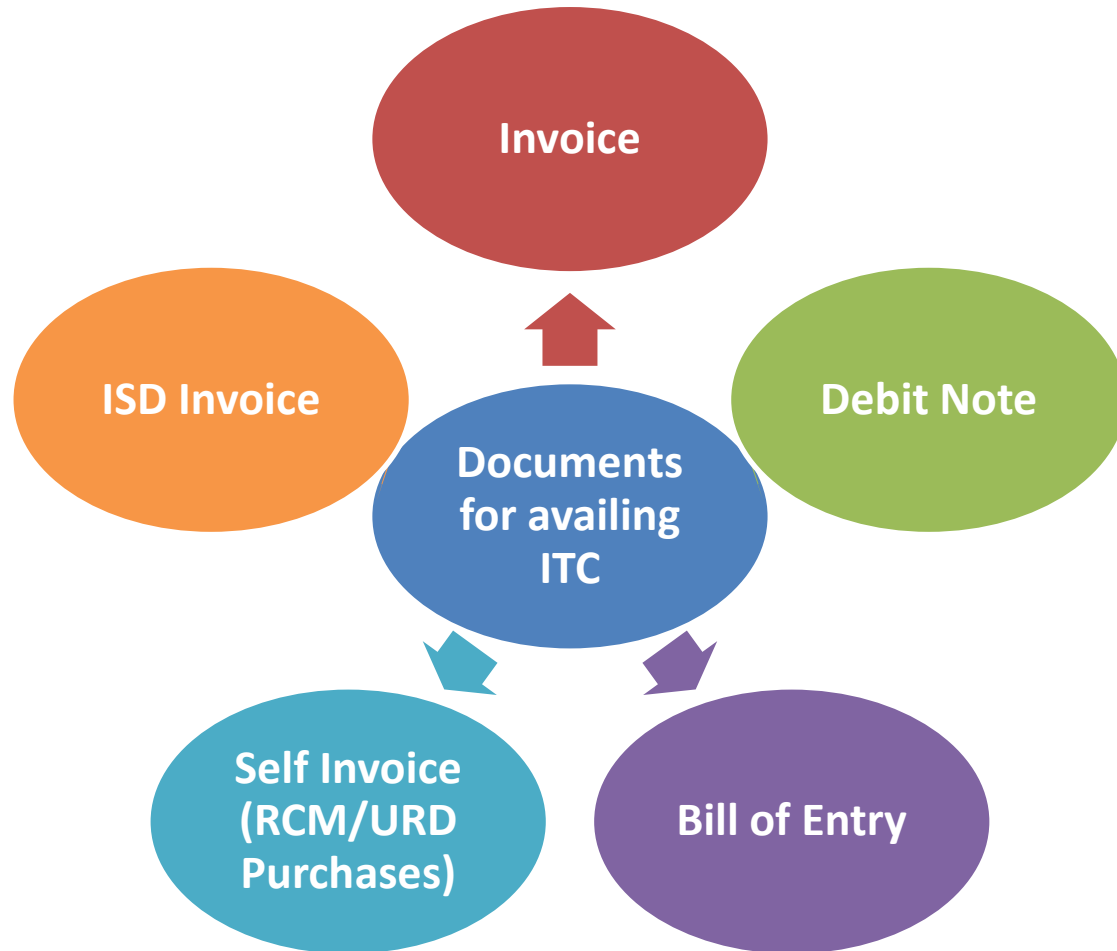
Has furnished the monthly return  
[Sec 16(2)(d)]

# Validation of claim of ITC – Sec 16

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

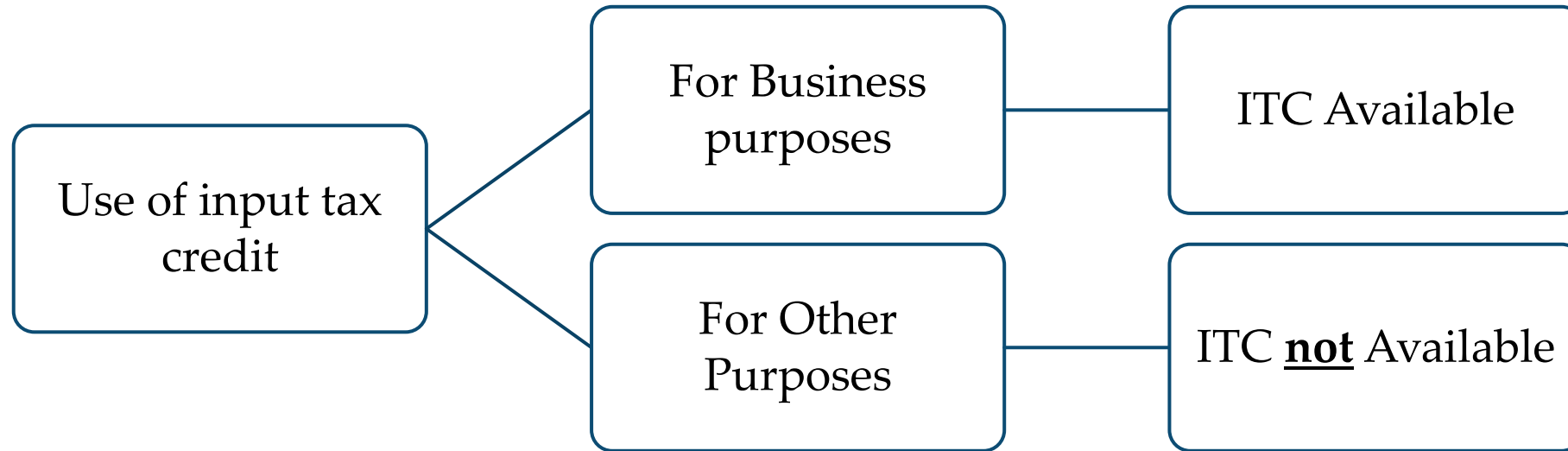
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# Input Tax Credit – Documents for availing credit



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

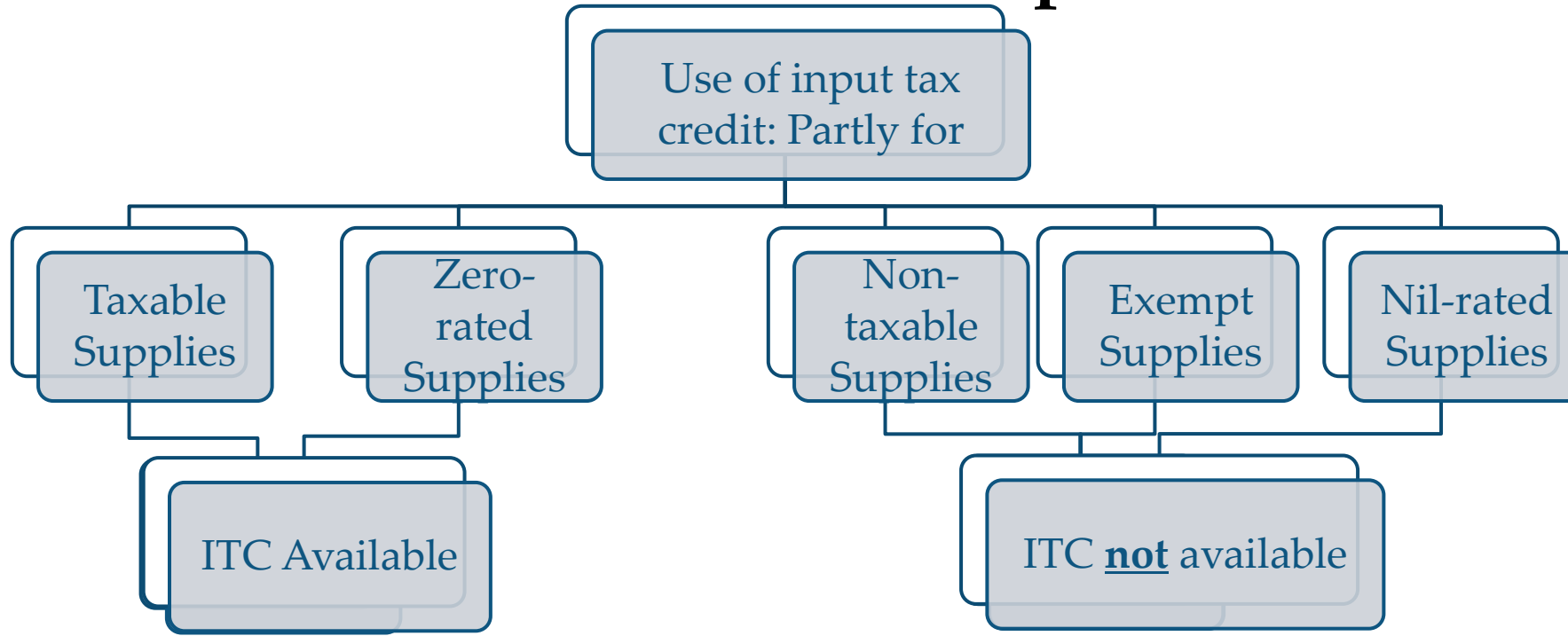
# ITC on the Basis of use of Inputs – Sec 17



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

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

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



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

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

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

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

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

Zero Rated and Exempt Supplies

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

Rent a cab, life and health insurance

Motor Vehicles and other conveyance

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

Membership of club, health and fitness centre

Travel benefits to employees on vacation such as LTA

Works Contract Services (Except P&M)

Construction on Own Account

Tax Paid under Composition Scheme

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

Goods, Services or both used for personal purpose

Goods lost, stolen, damaged, written off

Goods disposed off by way of gifts or free samples

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

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

## a) Motor Vehicles

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

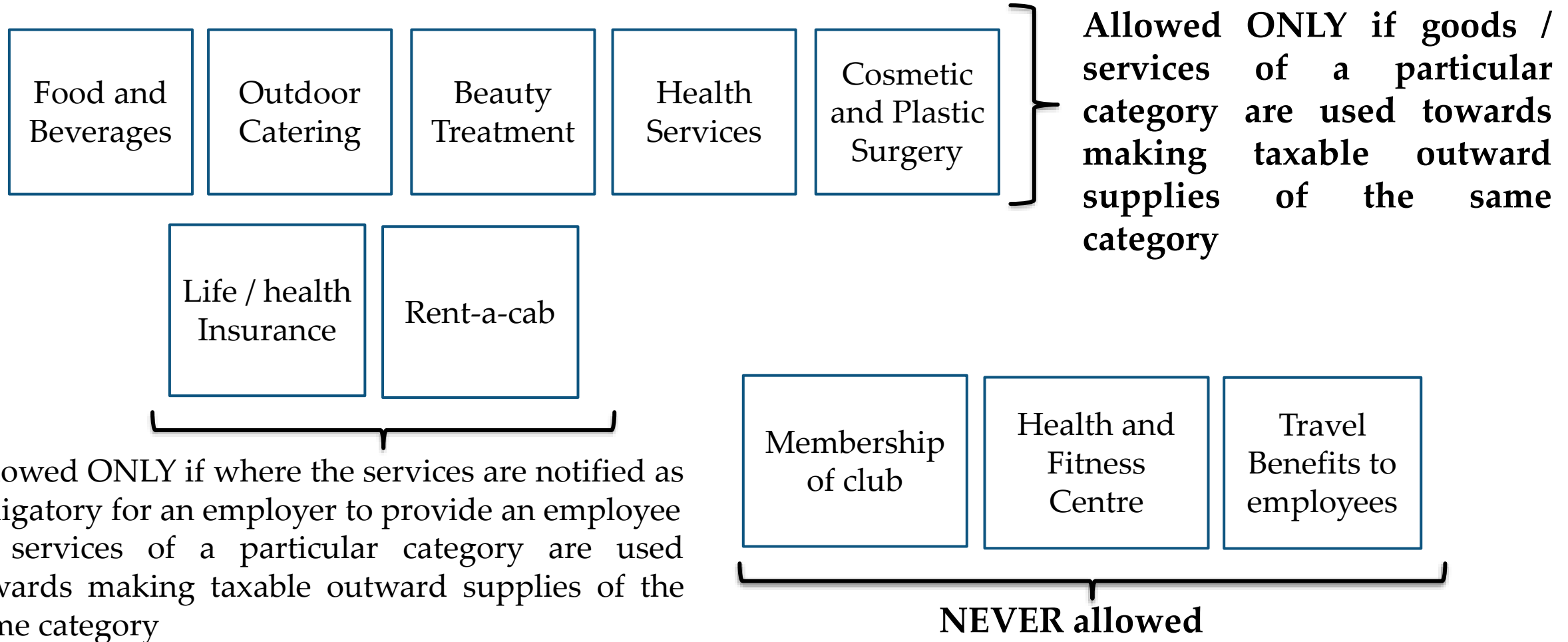
Except when they are used for

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

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

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

b) Supply of goods and services being:



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

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

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

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

**ITC not Available**

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

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

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

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

#### **• Not Allowed:**

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

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

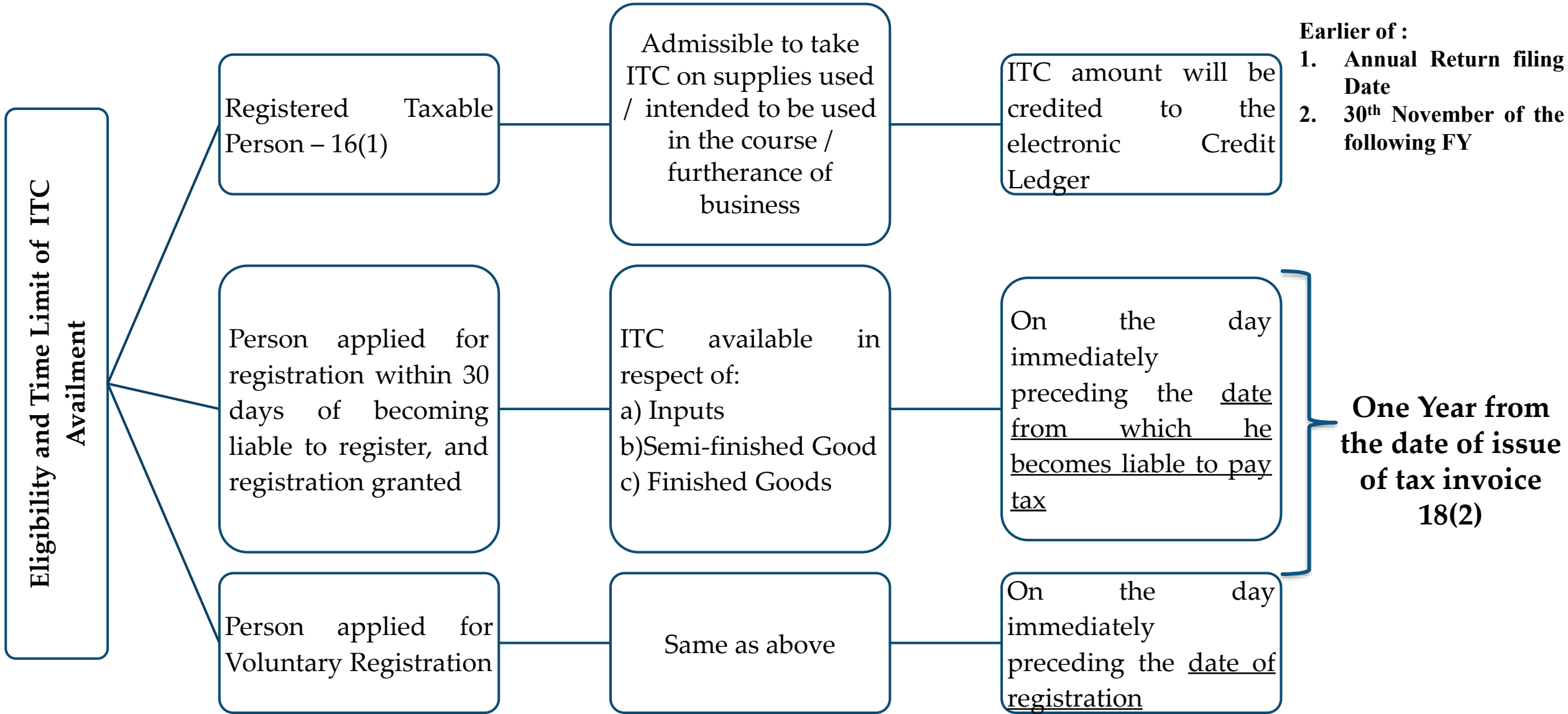
***Free samples or gifts*** - Where the activity of distribution of gifts or free samples falls within the scope of “supply” as per ***Schedule I*** of the Act, the supplier would be eligible to avail of the ITC.

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

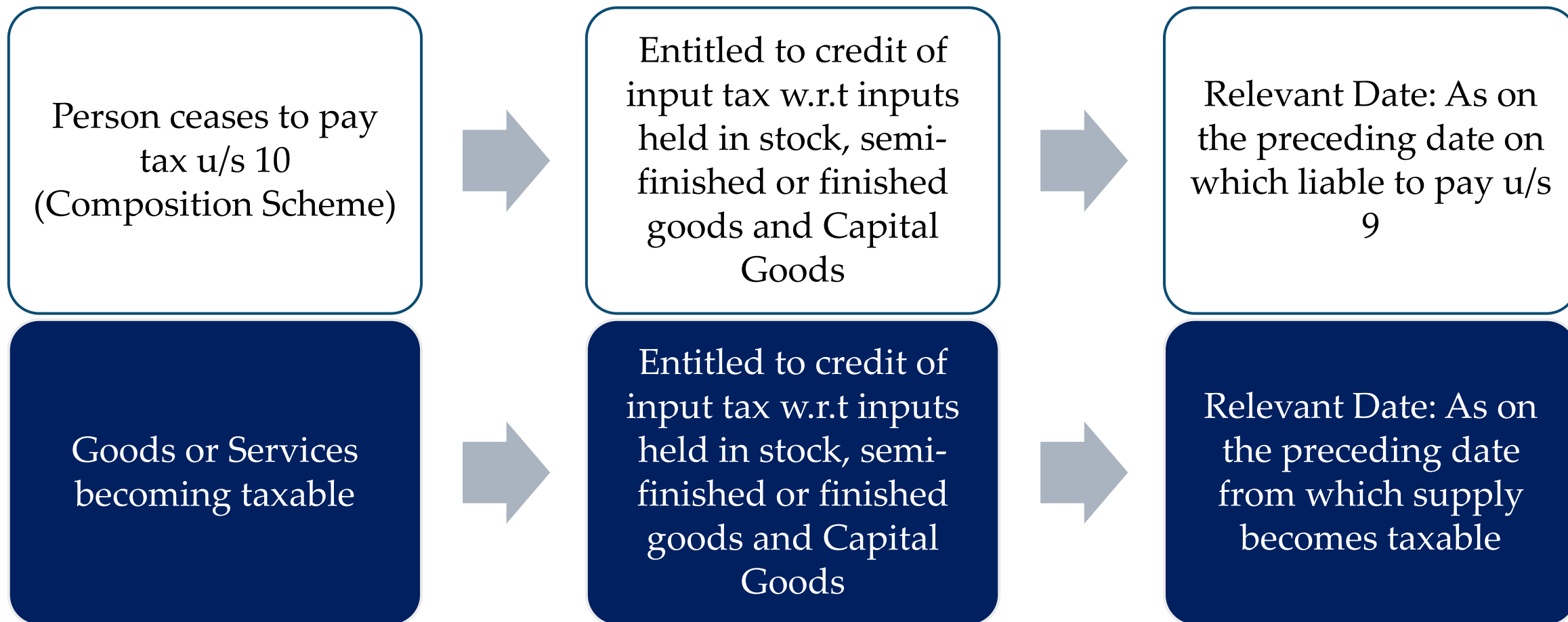
## Restrictions on ITC – Sec 17(5) - Blocked credits

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

# Eligibility and Time Limit for Availing ITC



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

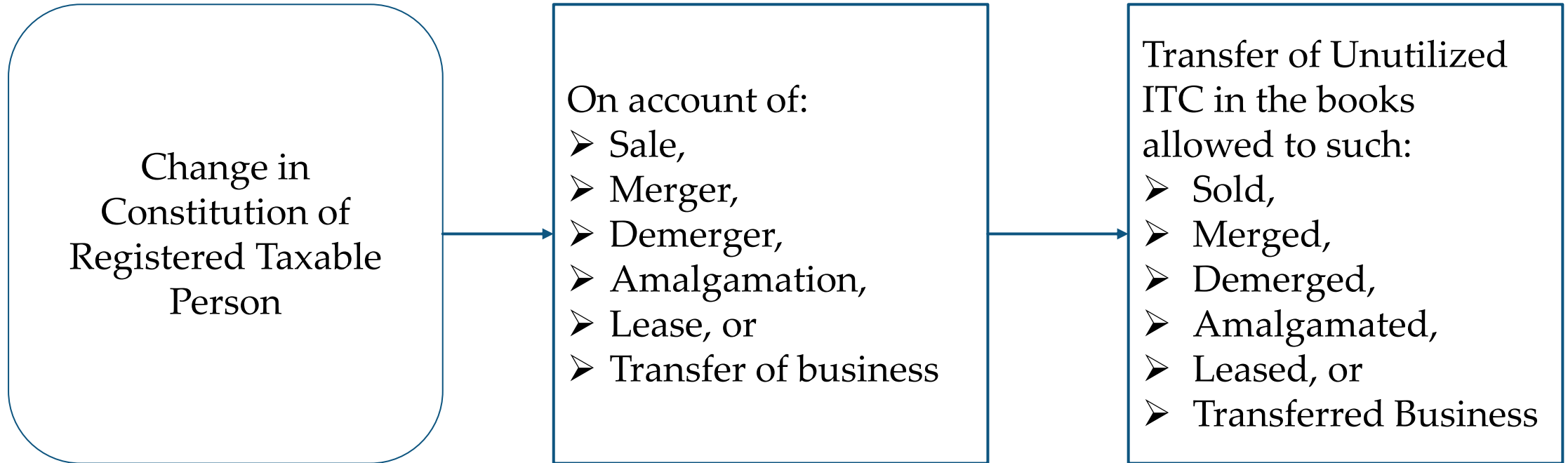


Credit on Capital Goods to be available after reducing 5% per quarter of a year or part from the date of invoice or such other document on which capital goods were received by taxable person

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

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

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



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

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

Eligible credit under earlier law carried forward in the return

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

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

Balance in electronic credit ledger shall lapse

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

# ITC in case of Capital Goods

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

ITC not Available

Example:

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

If Depreciation charged on  
Rs.100

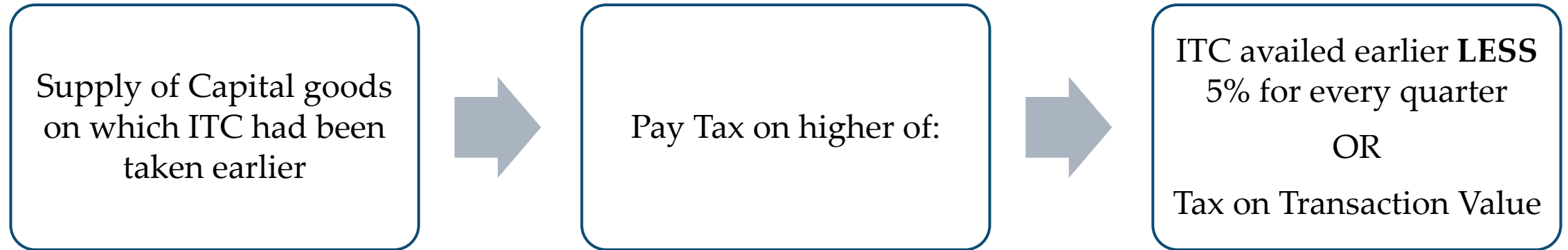
**ITC Available**

If Depreciation charged on  
Rs.110

**ITC not Available**

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

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



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

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

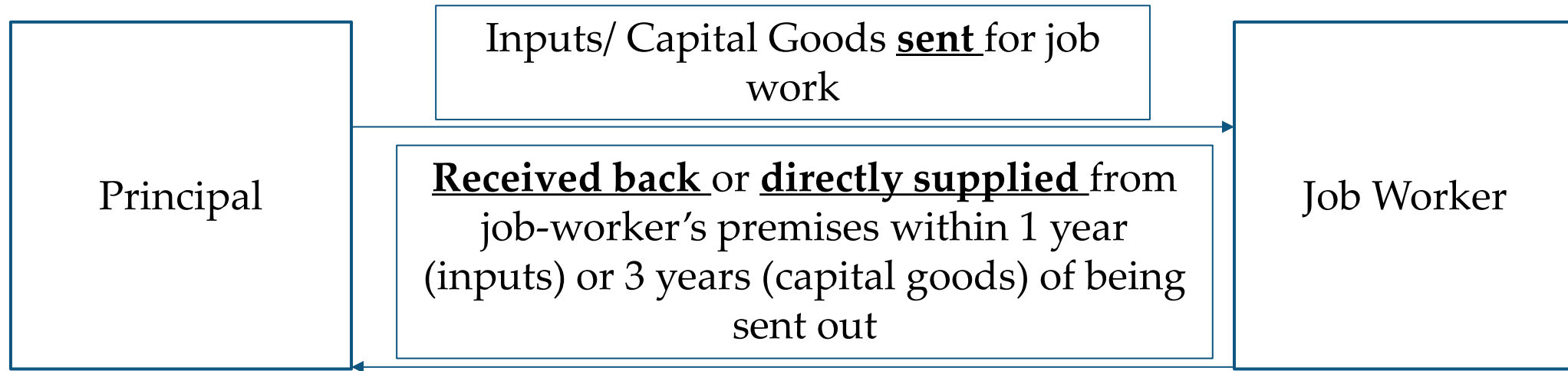
Particulars	Amount
Sale Value of Laptop	10,000
IGST @ 18%	1,800

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

# ITC Rules – Credit in Special Circumstances

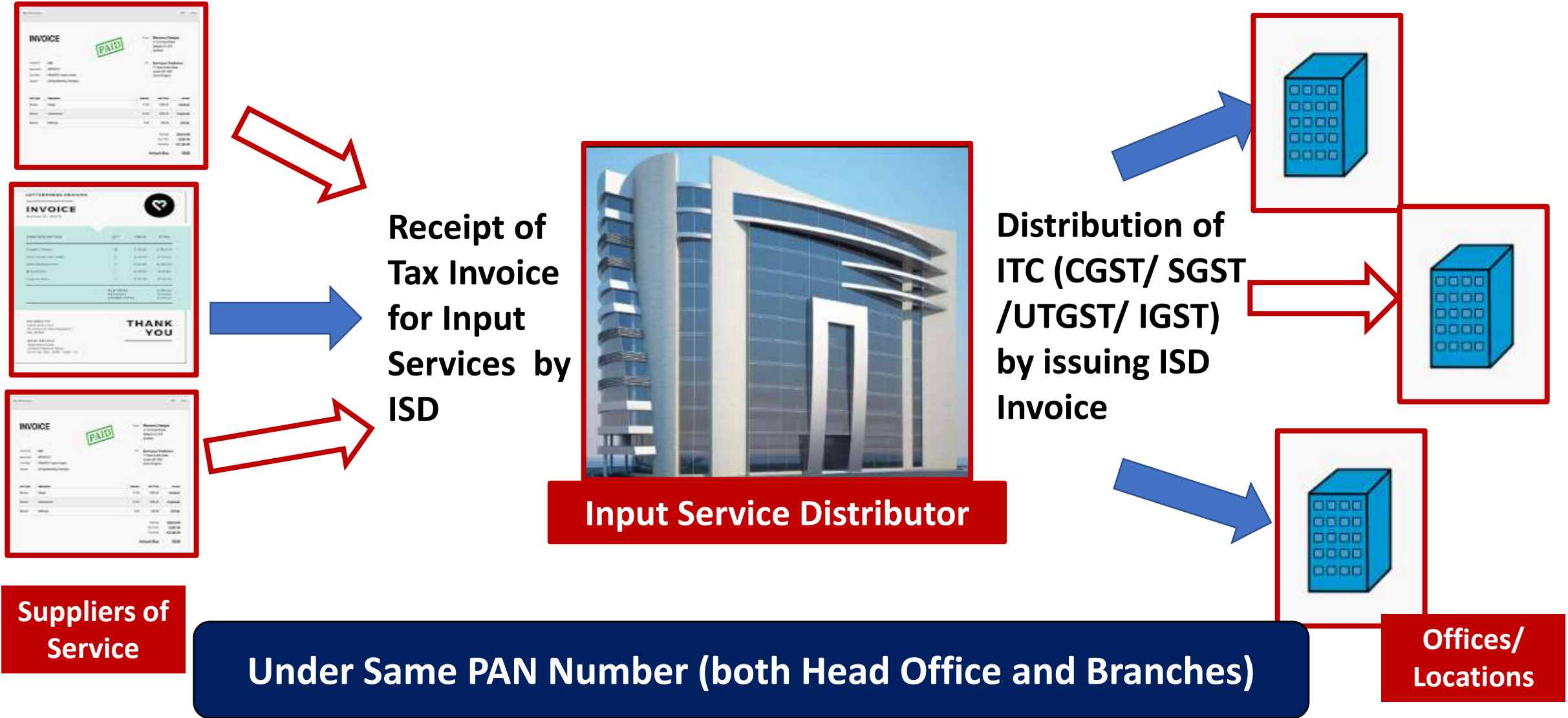
- Credit of Capital Goods as provided to a person switching from composition to regular scheme and a person whose exempt supply becomes taxable supply (Section 18 (1)(c) and (d), shall be claimed after reducing such tax by 5% per quarter from the date of issue of invoice;
- A declaration within 30 days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

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

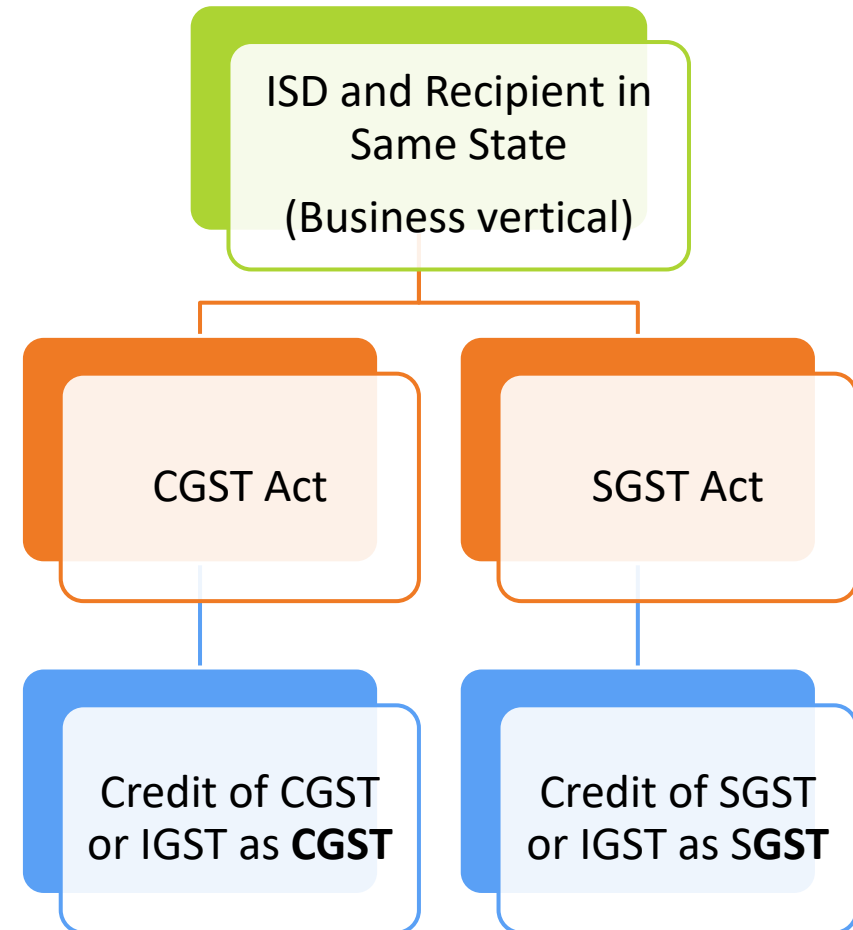
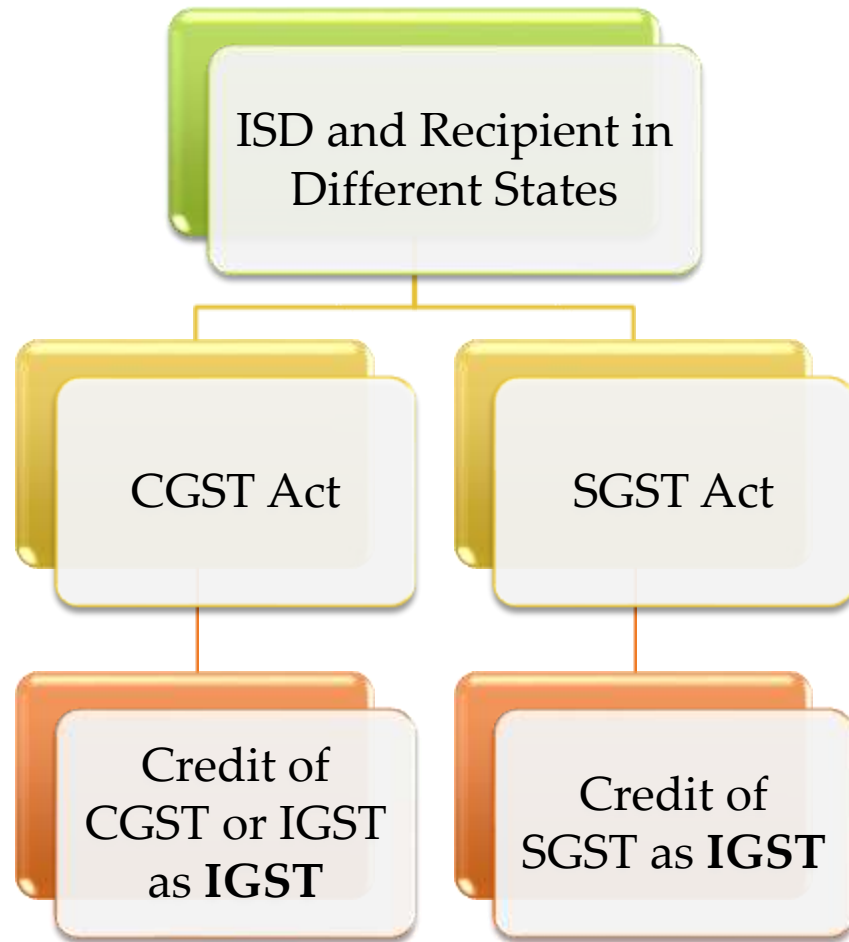


ITC available if the conditions and restrictions under job work are satisfied

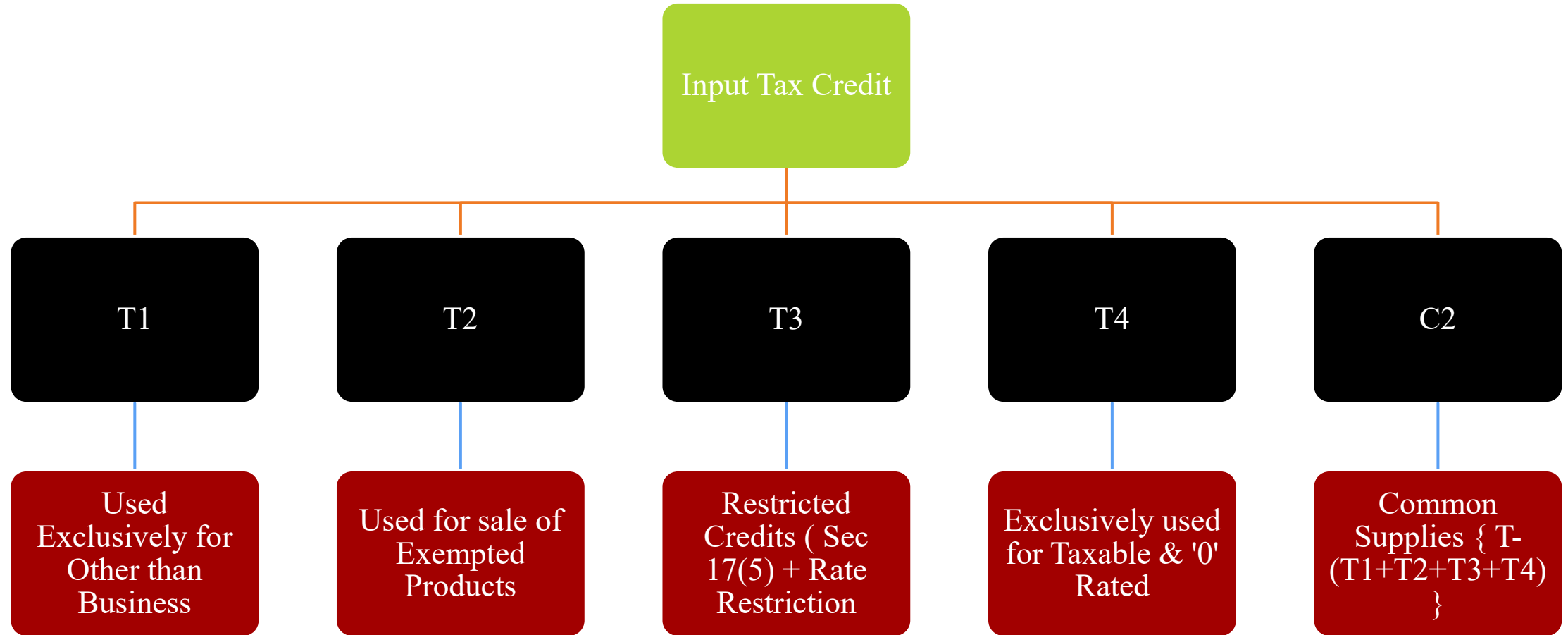
If not received / directly supplied in time: Principal to pay ITC availed + **Interest.**  
He can reclaim this ITC on receiving back such inputs/ capital goods.



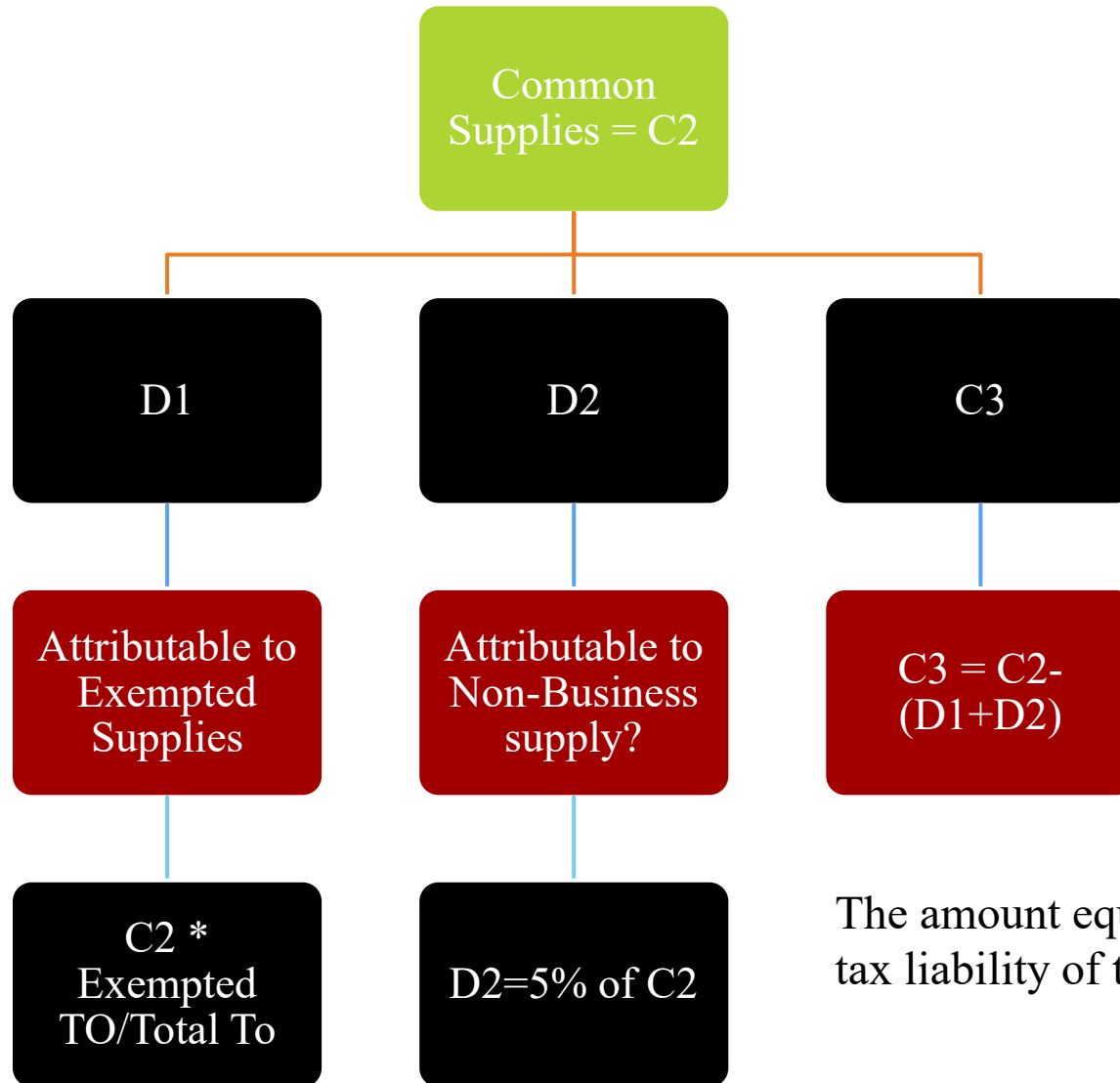
# Input Service Distributor



# Common Credit – Reversal



# Common Credit – Reversal



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

# ITC Rules – Manner of Reversal- Practical Problem

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

# ITC Rules – Manner of Reversal- Solution

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

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

Your Jurisdictional Tax Officer has blocked some ITC amount available in your Electronic Credit Ledger. Navigate to Services > Ledgers > Electronic Credit Ledger.

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

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

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

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

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

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

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

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

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

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

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

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

## Electronic Credit Ledger

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

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

## Blocked Credit Balance

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

BACK

SAVE AS PDF

SAVE AS EXCEL

# **GSTR 2A & 2B**

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



# Introduction of ITC Statement - Form GSTR-2B

Details of outward supplies of goods  
or services

GSTR1

Status- **Filed**

VIEW GSTR1

DOWNLOAD

Auto Drafted details (For view only)

GSTR2A

VIEW

DOWNLOAD

Auto - drafted ITC Statement

GSTR2B

VIEW

DOWNLOAD

# Introduction of ITC Statement - Form GSTR-2B

Dashboard > Returns > GSTR-2B English

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

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

SUMMARY ALL TABLES [View Advisory](#)

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

# Introduction of ITC Statement - Form GSTR-2B

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

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

SUMMARY    ALL TABLES    [View Advisory](#)

ITC available    ITC not available    [HELP](#)

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

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# Introduction of ITC Statement - Form GSTR-2B

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

ITC available ITC not available [HELP](#)

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

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

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

# Introduction of ITC Statement - Form GSTR-2B

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

# Queries Please



Thank you

