

# **Job Work & e-Invoicing in GST**

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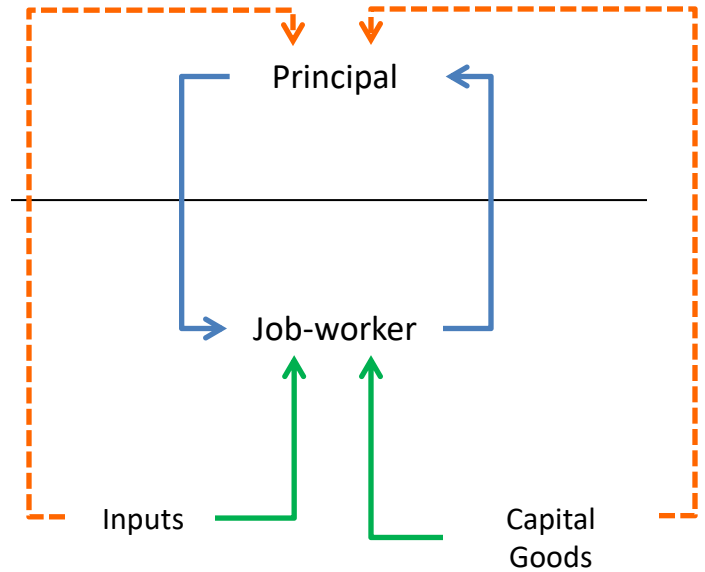
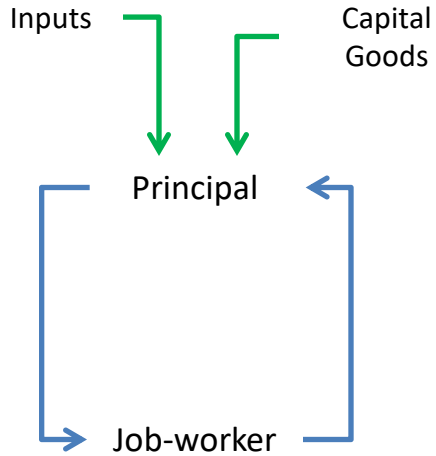
# Job Work

- The term Job work is defined u/s 2(68) of the CGST Act as “Any ***treatment or process*** undertaken by a **person** on **goods** belonging to another ***registered person***”.
- A registered person [Principal] may send inputs or capital goods under intimation, without payment of tax to a job worker for job work.
- Inputs and Capital Goods are required to be brought back after completion of job work within one year and three years respectively from the date of sending.
- Moulds and dies, jigs and fixtures or tools are exception to above condition.
- He may supply inputs or capital goods from job worker’s place.

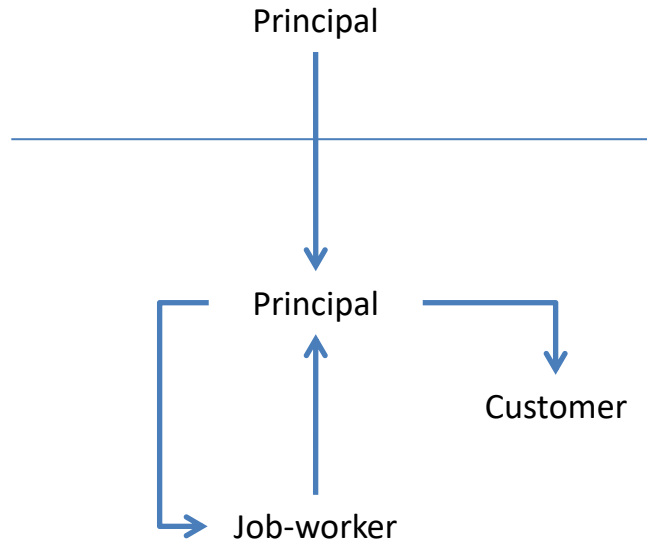
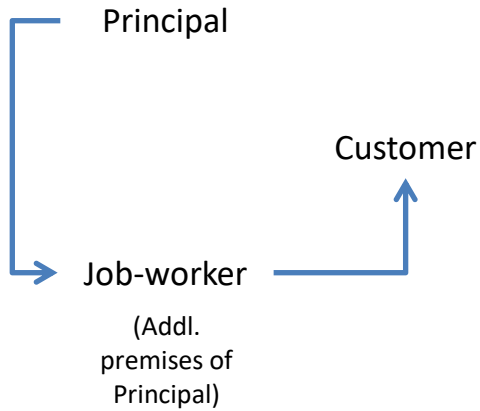
## Job Work Procedure – Sec 143

- For supplying the goods from job worker's place, he has to declare the said place as his additional place of business, if job worker is not registered u/s 25.
- **Deemed Supply:** If the inputs / capital goods sent for job work are not received back by the principle within period of 1 year / 3 years respectively, it will be treated as deemed supply on the original date of sending.
- If the job worker is registered, then the waste and scrap generated during the job work may be supplied by the job worker directly from his place of business on tax payment.
- If job worker is unregistered, then principal has to pay tax on supply of waste and scrap.

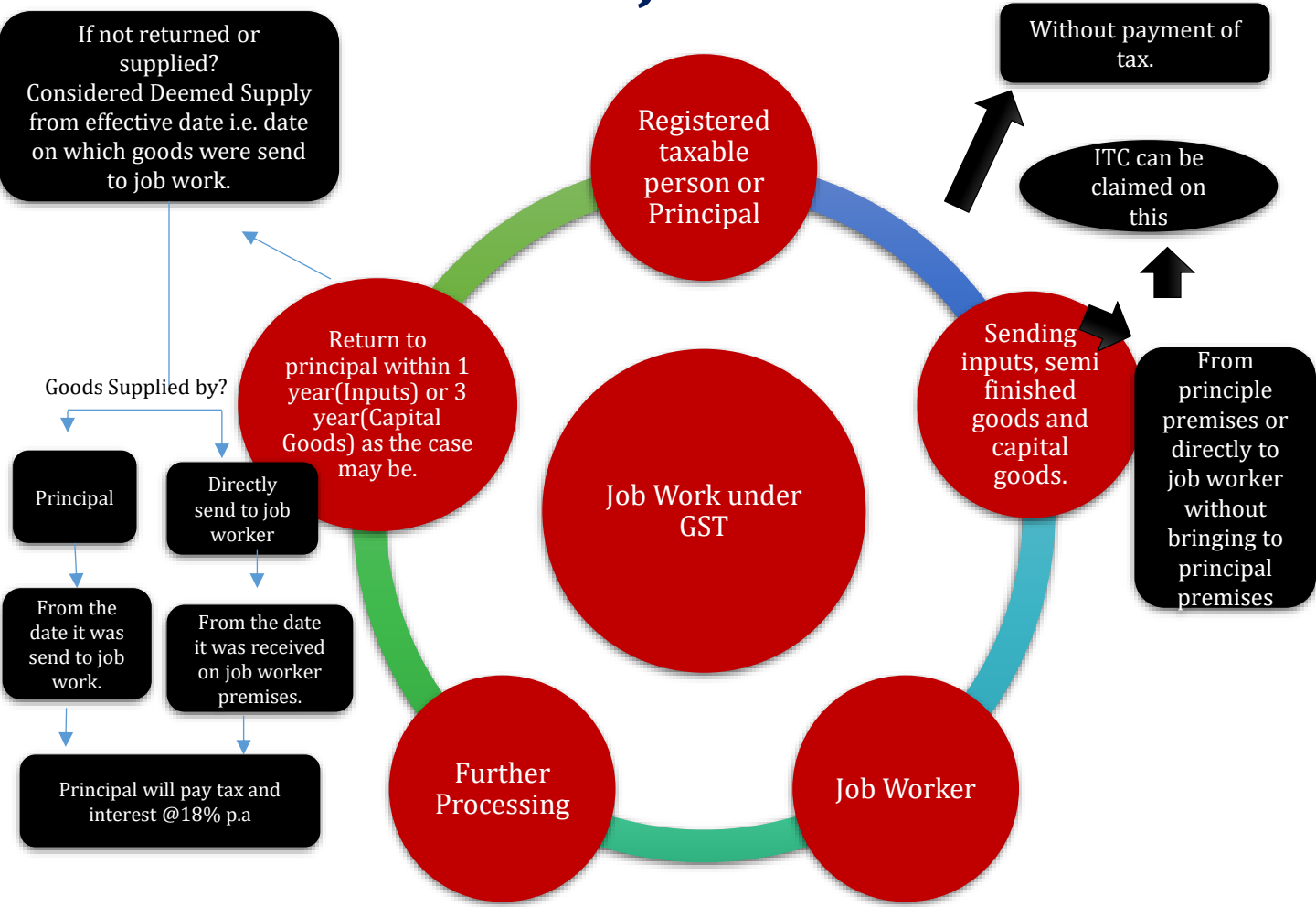
# Job-work



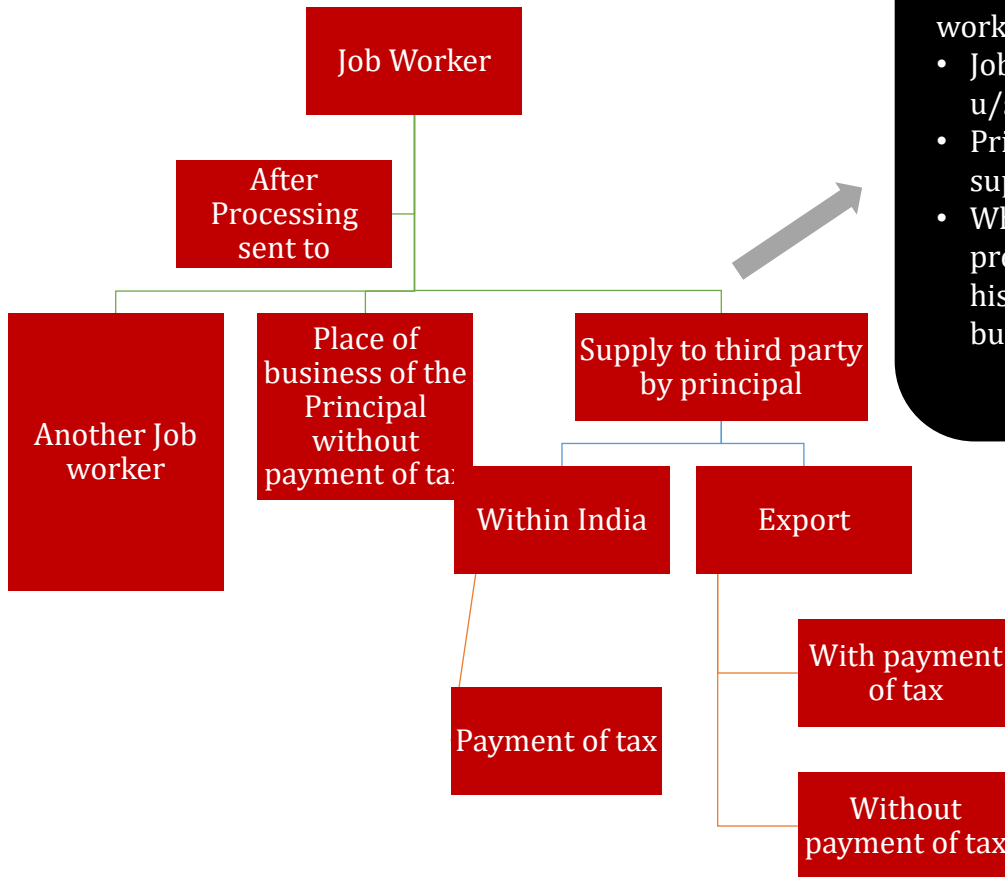
# Job-work



# What is Job Work?



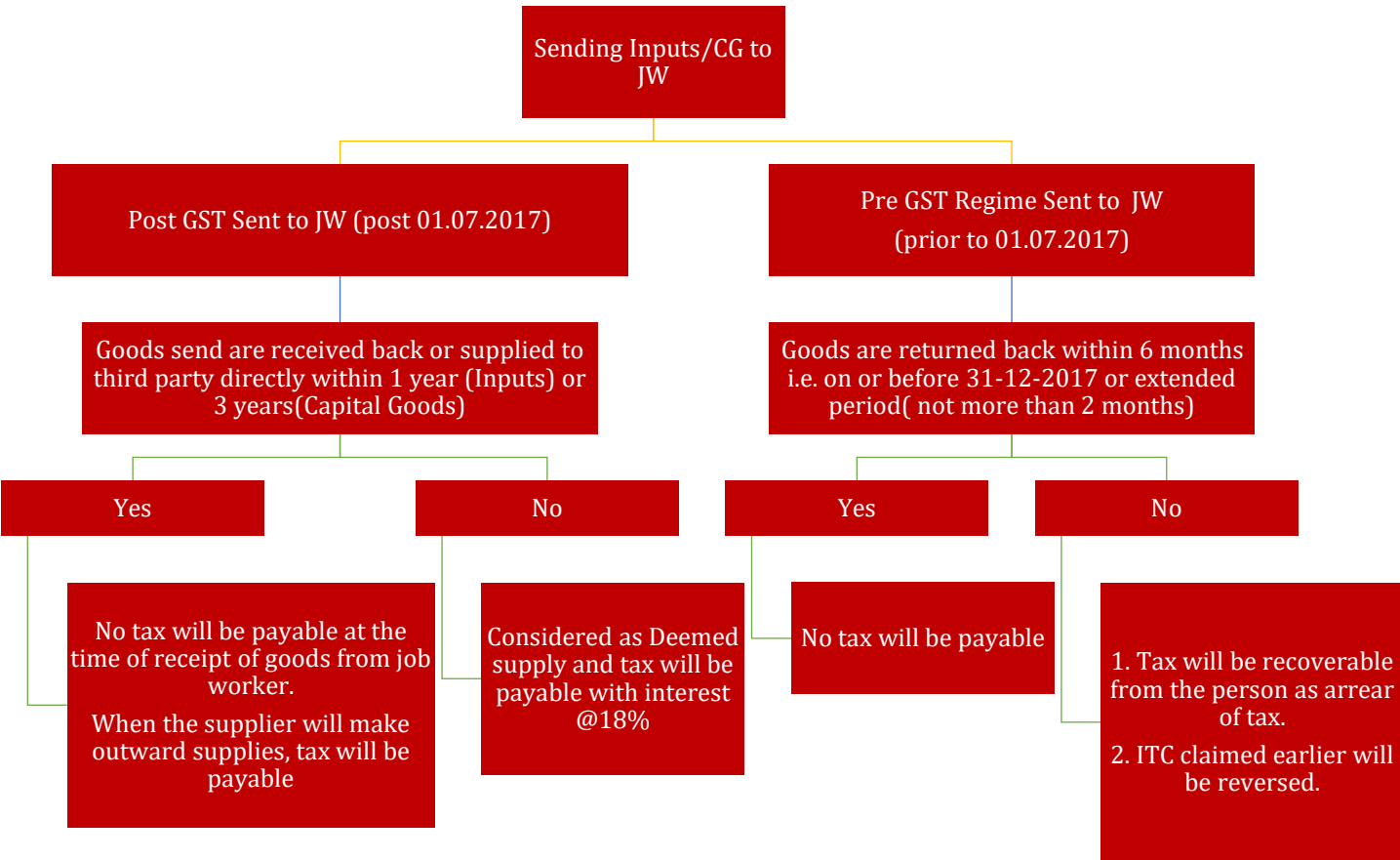
# Job Work Process Flow -



Principal can Supply from job worker premises if:-

- Job worker is registered u/s 25 of CGST Act, 2017
- Principal is engaged in supply of notified goods.
- When principal declares premise of job worker as his additional place of business in registration

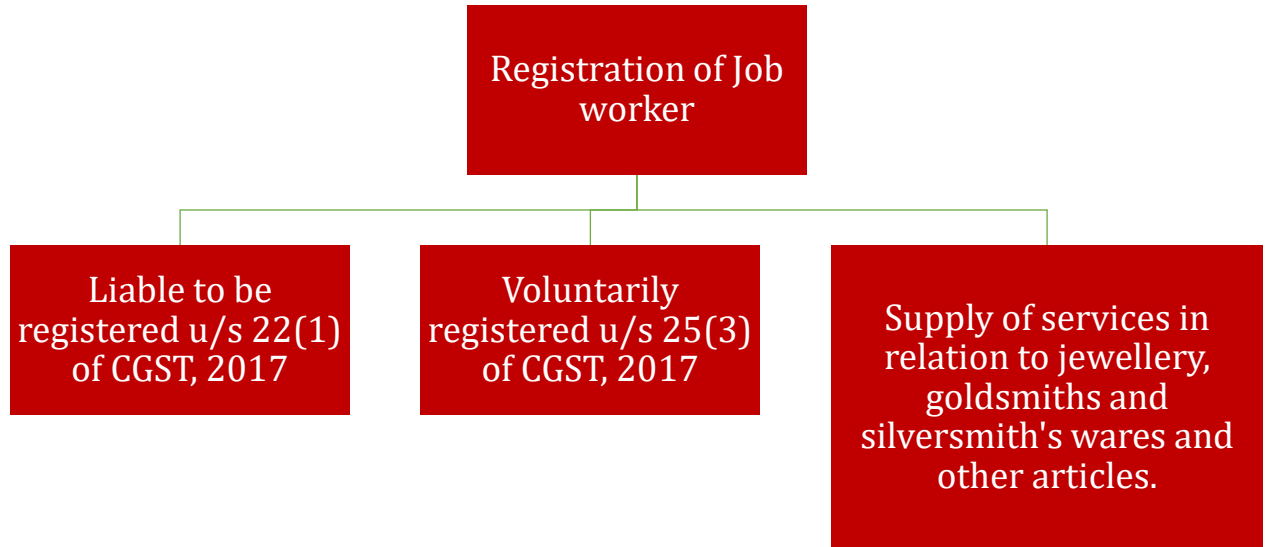
# Job Work – Return of Inputs/CG Time Limit -



## GST rate on Job Work – w.e.f. 22-09-2025

#	Nature of JW	Old Rate	New Rate
1	Supply of services by way of job work in relation to umbrella	12% with ITC	5% with ITC
2	Supply of job work services or any treatment or process in relation to printing of all goods falling under Chapter 48 or 49, which attract GST @(12%)	12% with ITC	5% with ITC
3	Supply of job work in relation to bricks which attract GST at the rate of 5%	12% with ITC	5% with ITC
4	Supply of job-work services in relation goods falling under Chapter 30 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975) (pharmaceutical products)	12% with ITC	5% with ITC
5	Supply of job-work services in relation to Hides, skins and leather falling under Chapter 41 in the First Schedule to the Customs Tariff Act, 1975	12% with ITC	5% with ITC
6	Supply of job-work not elsewhere covered (residual entry)	12% with ITC	18% with ITC

# Registration of Job Worker -



**Note: If the Job worker is not covered under above provision, he can make inter state supply without getting registered.  
(Notification No. 7/2017-Integrated Tax)**

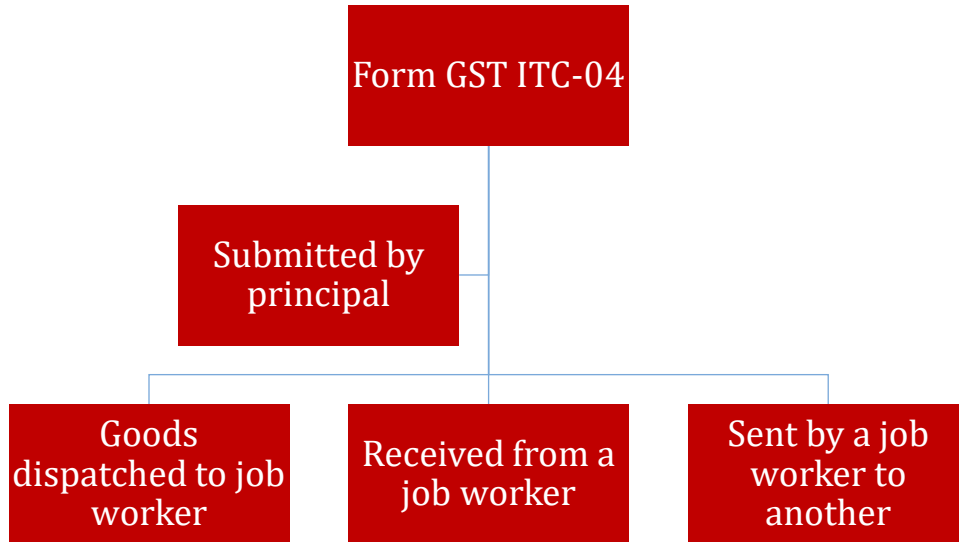
## Notes:

### 1. Waste Clearing Provision:

1. Waste and Scrap generated during job work--> Can be supplied directly by the Registered job worker from his premises (on payment of tax) or by the principal, if job worker is not registered.
2. The provision of return of goods is not applicable in case of moulds and dies, jigs and fixtures or tools supplied by the principal to job-worker.

\*CAPITAL GOODS does not include moulds and dies, jigs and fixtures or tools

# Compliance by Principal – Form GST ITC - 04



<b>Aggregate Turnover</b>	<b>Filing Frequency</b>	<b>Due Date</b>
> Rs 5 Crores	Half yearly (Apr to Sep/ Oct to Mar)	25 <sup>th</sup> Oct/ 25 <sup>th</sup> Apr
< Rs 5 Crores	April to March	25 <sup>th</sup> Apr

## Note

- The responsibility of keeping proper accounts of the inputs and capital goods sent for job work lies with the principal.
- The responsibility for sending the goods for job work as well as bringing them back or supplying them has been cast on the principal.
- Inputs, semi-finished goods or capital goods being sent for job work (including that being sent from one job worker to another job worker for further job work or those being sent directly to a job worker) shall be sent under the cover of a **challan** issued by the principal.
- E-way bill shall be generated either by the principal or by the registered job worker irrespective of the value of the consignment, where goods are sent by a principal located in one State/Union territory to a job worker located in any other State/ Union territory.
- The e-way bill shall be generated by the principal, wherever required, in case the job worker is unregistered.

# Delivery Challan for Job Work -

ABC Ltd.

## DELIVERY CHALLAN

Original for Consignee	√	
Duplicate for Transporter	√	
Triplicate for Consigner	√	

Purpose- Job Work

Delivery Challan Details	Details of Consigner	Details of Consignee
Challan No.	Name	Name
Challan Date	Address	Address
Place of supply	GSTIN	GSTIN
	State	State

Sr. No.	HSN Code	Description of the goods	UQC	Qty.	Tax Rate	Taxable Value	CGS T	SGS T	IGST	CESS	Total Value
1						-	-	-	-	-	-
<b>Total</b>						-	-	-	-	-	-

Total Challan Value In Words:

For ABC Ltd.

Authorised Signatory

# Requirement of E-Way bill – Mandatory – Inter State JW

Principal located  
in one state

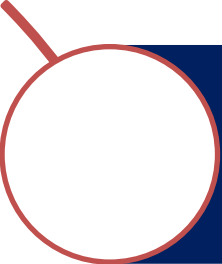
Job worker located  
in another state

E-way bill is  
mandatory  
irrespective of  
value of  
consignment to be  
generated by  
principal

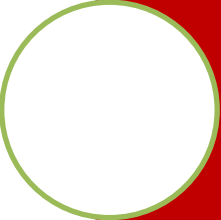
# E-Invoicing Provisions



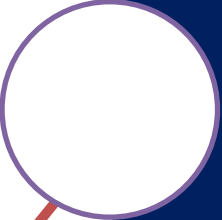
# E-Invoice - Introduction



'E-invoicing' or 'electronic invoicing' is a system where in the tax payer will upload his invoice details and register his supply transaction on the Government Invoice Registration Portal (IRP) and get the Invoice Reference Number (IRN) generated by the IRP system.



Here the tax payer will first prepare and generate his invoice using his ERP/accounting system or manually and then upload these invoice details to IRP and get the unique reference number, known as IRN.



It is clarified again that the e-invoice does **NOT** mean preparation or generation of tax payer's invoice on government portal. It is only intimating the government portal that invoice has been issued to the buyer, by registering that invoice on the government portal.

## E-Invoice – Some common misconceptions

E-invoice is an invoice generated on computer or through software or accounting package

This is a system of generating invoices centrally

E-Way bill is not to be generated in case E-invoice is generated

E-Invoice is implemented for standardization of invoice across all industry

Debit or credit notes are not included for E-invoice implementation

E-Invoice shall enhance compliance burden

Complex process is involved in generation of E-Invoice

## Advantages of E-Invoice for Businesses

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E-Invoice has below advantages for businesses	standardization
	inter-operability
	auto-reporting of invoices into GST return
	auto-generation of e-way bill (where required)
	reduction in processing costs
	reduction in disputes
	improving payment cycles, and
	improving overall business efficiency.

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## Advantages of E-Invoice for Businesses

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Automation  
of Reporting  
documents  
for various  
GST  
Compliances

Single reporting of B2B invoice level transactions to reduce reporting in multiple forms i.e. GSTR 1 or E-Way Bill

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E-Way can be generated based on E-Invoice data

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Enhance Business process efficiency

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Substantial reduction of errors through single reporting of transactions

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Auto preparation of Inward Register for buyer

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Ease of reconciliation of data with purchase order

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## Advantages of E-Invoice for Businesses

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Reduction  
of Tax  
Evasion

Complete trail of B2B Transactions

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System level matching of Input Credit and Output Tax

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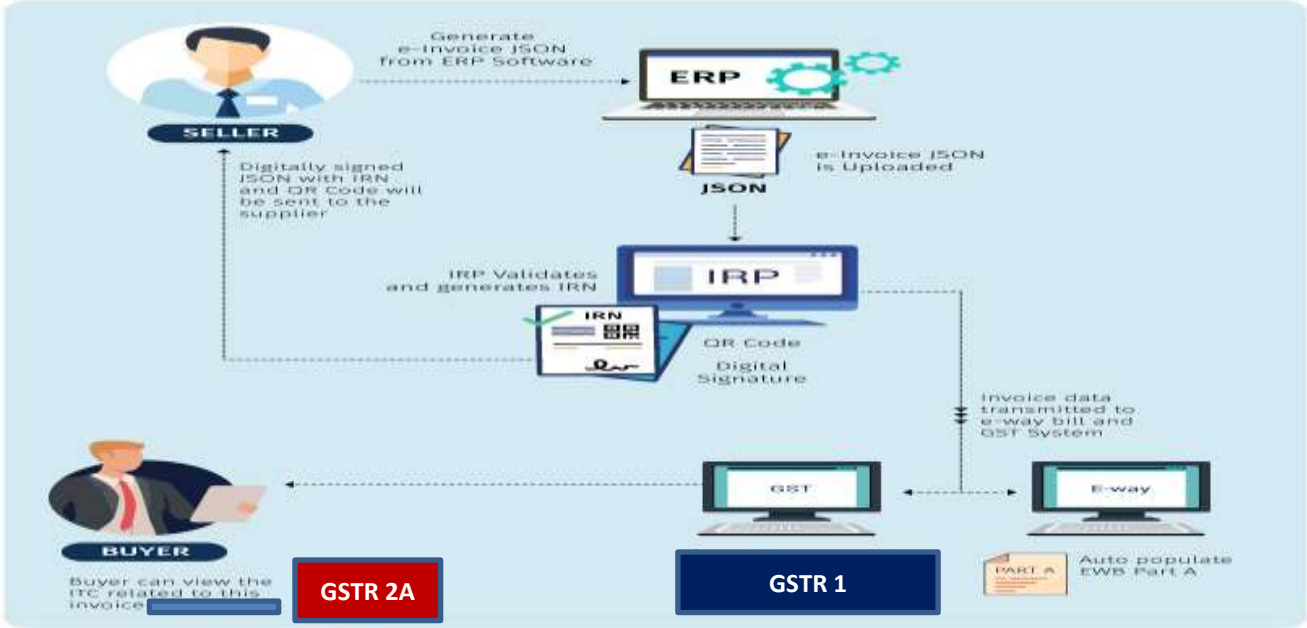
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Fraud  
Mitigation

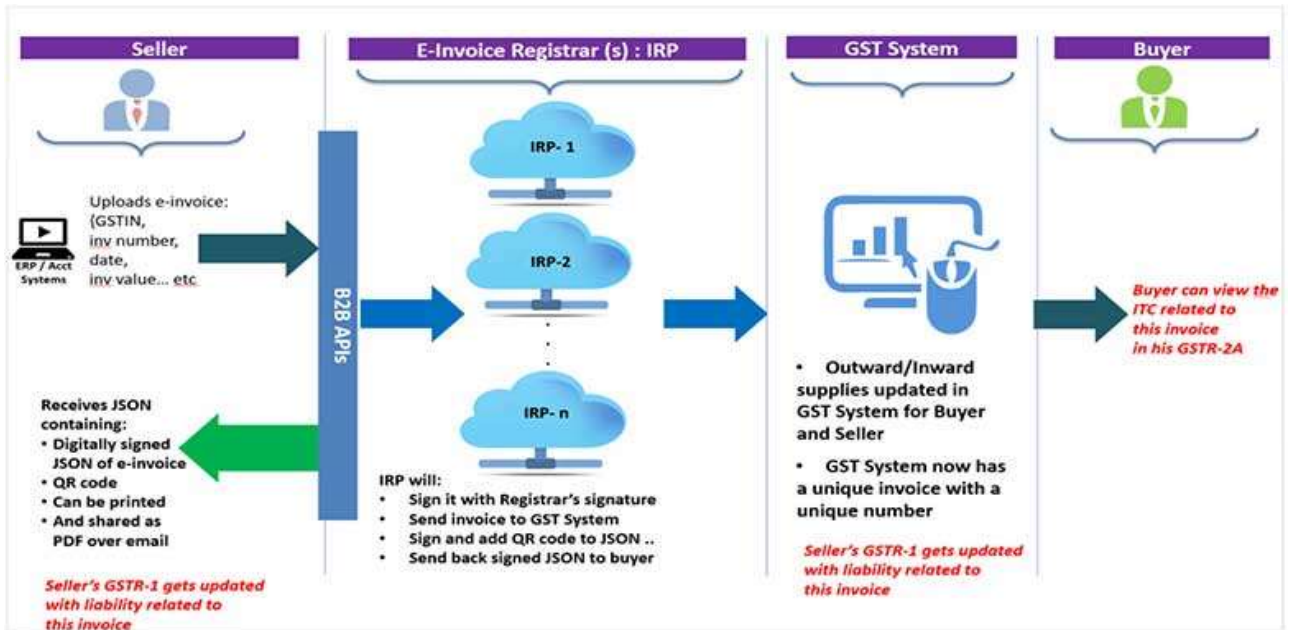
Elimination of fake Invoices

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# E-Invoice System Flow – Seller to Buyer



# E-Invoice System Flow



# E-Invoice threshold History



Sl. No	Limit	Applicability Date	Notification No
1	Rs 5 Crores	01-08-2023	10/2023-Central Tax dated 01-05-2023
2	Rs 10 Crores	01-10-2022	07/2022-Central Tax dated 01-08-2022
3	Rs 20 Crores	01-04-2022	01/2022-Central Tax dated 24-02-2022
4	Rs 50 Crores	01-04-2021	05/2021 – Central Tax dated 08-03-2021
5	Rs 100 Crores	01-01-2021	88/2020 – Central Tax dated 10-10-2020
6	Rs 500 Crores	01-10-2020	61/2020 – Central Tax dated 30-07-2020; and 71/2020 – Central Tax dated 30-07-2020

## How E-Invoice System Works?

- The supplier generates the invoice JSON from ERP software/Offline Bulk Validation Tool
- The JSON is uploaded to IRP (Invoice Register Portal) by the supplier
- On successful validation of JSON, IRN is generated, invoice is digitally signed and QR code is added by IRP
- The digitally signed e-invoice JSON along with QR code will be sent the seller
- The signed e-invoice data along with IRN (same JSON data returned by the IRP to the seller) will be sent to E-Way Bill System and to the GST System
- Using the JSON data received from IRP, the e-invoice system will auto-populate the Part-A of e-way. You may enter transporter code and vehicle number, if available with the seller at the time of generation of e-invoice. In such a case, the e-way bill will be created automatically, and e-invoice data will capture e-way bill number
- Similarly, GST system will auto-populate **GSTR 1** and **GSTR 2A** (Auto drafted Details) under GST System
- Buyer will get real-time visibility in **GSTR 2A** for confirming the ITC of the invoice uploaded by the supplier

# Sample E-Invoice

ORIGINAL FOR RECIPIENT

		<b>TAX INVOICE</b> <b>3MXYZ</b> Registered Office: Tel-No: CIN: 3MXYZ,CFVGB,,KARNATAKA,KARNATAKA,560023 Tel-No:													
		GSTIN: S-1-12345678901234567890													
IRN: def8077e6256e7742085a71875aad0d79207b2e260581875307d2ed519a7e57f															
Tax is Payable on Reverse Charge: No						Transportation Mode:									
Invoice Serial Number: 234694KF48						Veh. No:									
Invoice Date: 02-07-2020						Date & Time of Supply:									
Invoice Currency Code: INR						Place of Supply: Karnataka									
<b>Details of Customer (Bill to)</b>						<b>Details of Consignee (Ship to)</b>									
Name: HDFC						Name: leg name15									
Address: 234,Karnataka						Address: amr tech park									
State Name: DELHI						State Name: KARNATAKA									
State Code: 07						State Code: 29									
GSTIN: 29-1234567890-ZS						GSTIN: 29-1234567890-ZW									
S. No	Description of Goods	HSN Code (GST)	QTY	UOM	Rate	Total	Disc	Taxable Value	CGST		SGST		IGST		
								Rate %	Amount	Rate %	Amount	Rate %	Amount		
1	Item15	9401	0.00		19.00	1,000.00		6,400.00	6.00%	384.00	6.00%	384.00	0.00%	0.00	
			Line Total:	Item				6,400.00		384.00		384.00		0.00	
Invoice Value (In Words)						Total						₹10,000.00			
Ten Thousand Rupees Only												Freight Charges			
												Loading and Packaging Charges			
												Insurance Charges			
												Other Charges			
												Invoice Total			
<b>Order Reference:</b>															
Terms & Conditions of sale						3MXYZ									
***Overleaf of the next page***						Authorized Signatory:									

## Legal Framework

Sl. No	Notf. No	Date	Summary of Notification
1	<u>68/2020 –</u> <u>Central</u> <u>Tax</u>	13-12- 2019	<ul style="list-style-type: none"><li>Central Goods and Services Tax (Eighth Amendment) Rules</li><li><b>Inserted below new sub-rules in Rule 48 of CGST Rules, 2017:</b> (4) The invoice shall be prepared by such class of registered persons as may be notified by the Government, on the recommendations of the Council, by including such particulars contained in <b>FORM GST INV-01</b> after <b><i>obtaining an Invoice Reference Number</i></b> by uploading information contained therein on the Common GST Electronic Portal. (5) Every invoice issued by a person to whom sub-rule (4) applies in any manner other than the manner specified in the said sub-rule shall not be treated as an invoice. (6) The provisions of sub-rules (1) and (2) shall not apply to an invoice prepared in the manner specified in sub-rule (4).</li></ul>

## Advisory on Case Insensitivity in IRN Generation

- ❑ Effective 1st June 2025, the IRP (Invoice Reporting Portal) would treat invoice/document numbers as case-insensitive for the purpose of IRN generation.
- ❑ To ensure consistency and avoid duplication, invoice numbers reported in any format (e.g., "abc", "ABC", or "Abc") would be automatically converted to uppercase before IRN generation. This change aligns with the treatment of invoice numbers in GSTR-1, which already treats them as case-insensitive.

## **Advisory: Time Limit for Reporting e-Invoice on the IRP Portal – Lowering of Threshold to AATO 10 Crores and Above**

- ❑ From 1st April 2025, taxpayers with an AATO of 10 crores and above would not be allowed to report e-Invoices older than 30 days from the date of reporting on IRP portals.
- ❑ This restriction would apply to all document types (Invoices/Credit Notes/Debit Notes) for which an IRN is to be generated.
- ❑ For example, if an invoice is dated 1st April 2025, it cannot be reported after 30th April 2025. The validation built into the invoice registration portals (IRP) would disallow the user from reporting the e-Invoice after the 30-day window. Hence, it is essential for taxpayers to ensure that they report the e-Invoice within the 30-day window provided by the new time limit.
- ❑ It is further clarified that there would be no such reporting restriction on taxpayers with an AATO of less than 10 crores as of now.
- ❑ To provide sufficient time for taxpayers to comply with this requirement, the above limit would come into effect from 1st April 2025 onwards.

## **Auto-populate the HSN-wise summary from e-Invoices into Table 12 of GSTR-1**

- ❑ A new feature to auto-populates the HSN-wise summary from e-Invoices into Table 12 of GSTR-1 is now available on the GST portal. This allows for direct auto-drafting of HSN data into Table 12 based on e-Invoice data.
- ❑ Please note that the HSN-wise summary data auto-populated into Table 12 is intended for your convenience. Please ensure that you reconcile the data with your records before its final submission.
- ❑ Any discrepancies or errors should be manually corrected or added in Table 12 before final submission

## Linking GSTR 1 with E-Invoice

S No	E-invoice Field name	GSTR1 field name
14	Quantity	Quantity (Table 12)
15	UQC (UOM)	UQC (Unit of Measure) of goods sold (Table 12)
16	GST Rate	Rate
17	Taxable Value	Taxable value of Goods or Service as per invoice
18	IGST_amt	IGST Amount as per item
19	CGST_amt	CGST Amount as per item
20	SGST_UTGST Amt	SGST Amount as per item
21	Comp_Cess_Amt_Ad_Valorem	CESS Amount as per item
22	Shipping_Bill_Number	Shipping Bill Number
23	Shipping_Bill_Date	Shipping Bill Date
24	Port_Code	Port Code

## FAQ Related to E-Invoice

Query	Response
<b>What businesses need to do, to be e - invoice ready?</b>	Businesses will continue to issue invoices as they are doing now. Necessary changes on account of e-invoicing requirement (i.e. to enable reporting of invoices to IRP and obtain IRN), will be made by ERP/Accounting and Billing Software providers in their respective software. They need to get the updated version having this facility.
<b>Is an invoice/ CDN/DBN (required to be reported to IRP by notified person), valid without IRN?</b>	As per Rule 48(4), notified person has to prepare invoice by uploading specified particulars in FORM GST INV-01 on Invoice Registration Portal and after obtaining Invoice Reference Number (IRN). As per Rule 48(5), any invoice issued by a notified person in any manner <u>other than the manner specified in Rule 48(4)</u> , the same shall not be treated as an invoice. So, the document issued by notified person becomes legally valid only with an IRN.

## FAQ Related to E-Invoice

Query	Response
<b>Which entities/sectors are exempt from the e-invoicing mandate?</b>	<ul style="list-style-type: none"><li><input type="checkbox"/> Special Economic Zone Units</li><li><input type="checkbox"/> insurer or a banking company or a financial institution, including a non-banking financial company</li><li><input type="checkbox"/> goods transport agency supplying services in relation to transportation of goods by road in a goods carriage</li><li><input type="checkbox"/> Suppliers of passenger transportation service</li><li><input type="checkbox"/> Suppliers of services by way of admission to exhibition of cinematograph films in multiplex screens</li></ul>

## FAQ Related to E-Invoice

Query	Response
<b>What is an Invoice Registration Portal (IRP)?</b>	<ul style="list-style-type: none"><li>• Invoice Registration Portal (IRP) is the website for uploading/reporting of invoices by the notified persons.</li><li>• Vide notification no. 69/2019-Central Tax dated 13.12.2019, ten portals were notified for the purpose of preparation of the invoice in terms of Rule 48(4).</li><li>• The first Invoice Registration Portal (IRP) is already active (trial portal active since 6th January 2020) and can be accessed at: <a href="https://einvoice1.gst.gov.in/">https://einvoice1.gst.gov.in/</a> Other portals will be made available in due course.</li></ul>
<b>Is e-invoicing voluntary, i.e. can entities with aggregate turnover &lt; Rs. 500 Cr. also report invoices to IRP, if they wish to do so?</b>	<ul style="list-style-type: none"><li>• No, presently, only the notified class of persons will be allowed/enabled to report invoices to IRP.</li></ul>

## FAQ Related to E-Invoice

Query	Response
<p><b>As many businesses will be reporting invoices, will there be any delay in generation of IRN by IRP?</b></p> <p><b>Can the portal take that much load?</b></p>	<ul style="list-style-type: none"><li><input type="checkbox"/> IRP is only a pass through validation portal. Certain key fields will be validated on IRP. So, IRN will be generated in <b>sub-200 millisecond</b> duration.</li><li><input type="checkbox"/> The server capacity is robust enough to handle simultaneous uploads. Further, multiple IRPs will be made available to distribute the load of invoice registration.</li><li><input type="checkbox"/> he IRPs are dedicated portals other than the regular GST common portal used for filing registration applications, filing returns, making payments etc.</li></ul>
<p><b>Will IRP store/archive e-invoices?</b></p>	<p>No. IRP will only be a pass-through portal which performs prescribed validations on invoice data and generates IRN. It will not store or archive e-invoice data.</p>

## FAQ Related to E-Invoice

Query	Response
<p><b>Whether e-invoicing is applicable for supplies involving Reverse Charge?</b></p>	<ul style="list-style-type: none"><li data-bbox="315 394 1343 470">▪ If the invoice issued by notified person is in respect of supplies made by him but attracting reverse charge under Section 9(3), <b>e-invoicing is applicable.</b></li><li data-bbox="315 492 1310 661">▪ For example, a taxpayer (say <i>Goods Transport Agency or a Firm of Advocates</i> having aggregate turnover in a FY is more than Rs. 500 Cr.) is <b>supplying services to a company</b> (who will be discharging tax liability as recipient under RCM), <b>such invoices have to be reported by the notified person to IRP.</b></li><li data-bbox="315 683 1362 809">▪ On the other hand, where <b>supplies are received by notified person</b> from (i) an unregistered person (attracting reverse charge under Section 9(4)) or (ii) through import of services, e-invoicing <b>does not arise / not applicable.</b></li></ul>

## FAQ Related to E-Invoice

Query	Response
<b>How do I verify if my entity is to be registered for E-Invoicing?</b>	Threshold Turnover for preparing E-Invoice is Rs 500 Crores. Any entity which is listed for Implementation of E-Invoice can verify the status at the following link <a href="https://einvoice1.gst.gov.in/Others/EinvEnabled">https://einvoice1.gst.gov.in/Others/EinvEnabled</a> by providing GST Number on the E-Invoicing Portal.
<b>What are the documents covered for E-Invoicing?</b>	The taxpayers need to report the following documents to the e-invoice system Invoice by Supplier Credit Note by Supplier Debit Note by Supplier
<b>Will e-invoice schema cater to reverse charge mechanism?</b>	Yes, E-invoice system has a reverse charge mechanism reporting as well

## FAQ Related to E-Invoice

Query	Response
<p><b>What are the different Supply types available in e-Invoice portal?</b></p>	<p>The different supply types that can be reported are</p> <ul style="list-style-type: none"> <li>✓ B2B: Business to Business,</li> <li>✓ SEZWP: To SEZ with Payment,</li> <li>✓ SEZWOP: To SEZ without Payment,</li> <li>✓ EXPWP: Export with Payment,</li> <li>✓ EXPWOP: Export without Payment,</li> <li>✓ DEXP: Deemed Export</li> </ul>
<p><b>Who is responsible for generation of E-Invoice?</b></p>	<ul style="list-style-type: none"> <li>➤ The notified tax payers have to generate the IRN for the supplies/sales.</li> <li>➤ The IRN has to be generated for the documents of Invoices, Debit Notes and Credit Notes for the local, interstate and export transactions.</li> <li>➤ The tax payer has to upload the complete invoice details, prepared manually or through internal ERP/accounting system, as per the format, and after due validations of the data, the system returns the IRN with the signed invoice and QR code back to the tax payer.</li> <li>➤ The IRN, ACK No, Date and QR code has to be printed by the tax payer on the invoice being issued to the buyer.</li> <li>➤ It may be noted that the IRN can be generated by the supplier only and not by buyer or transporter</li> </ul>

## FAQ Related to E-Invoice

Query	Response
<p><b>Can an E-Invoice be cancelled?</b></p>	<ul style="list-style-type: none"> <li>❖ There is a facility to the user to cancel the IRN, if active e-way bill is not there.</li> <li>❖ The user can cancel the E-Invoice if the e-way bill is not generated or the e-way bill is cancelled post generation.</li> <li>❖ The invoice can only be cancelled in full. Part cancellation of invoice is not permitted.</li> </ul>
<p><b>I have login for E-Way bill portal. Do I need to separately create login for E-Invoicing Portal?</b></p>	<p>➤ There is a facility to login to the e-invoice system. <b>Single Sign On (SSO)</b> system has been used to login to the e-way bill and e-invoice systems. That is, if the tax payer has the username and password created on the e-way bill system, then same can be used to login to this system.</p>
<p><b>Will businesses now be required to generate e-invoices on the GST portal or the e-invoice portal?</b></p>	<ul style="list-style-type: none"> <li><input type="checkbox"/> No, the businesses now be required to generate e-invoices on the GST portal or the e-invoice portal.</li> <li><input type="checkbox"/> The tax payer will first prepare and generate his invoice using his ERP/accounting system or manual system and then upload these invoice details to IRP and get the unique reference number, known as IRN.</li> <li><input type="checkbox"/> The e-invoice does <b>NOT</b> mean preparation or generation of tax payer's invoice on government portal.</li> <li><input type="checkbox"/> It is only intimating the government portal that invoice has been issued to the buyer, by registering that invoice on the government portal.</li> </ul>

## FAQ Related to E-Invoice

Query	Response
<b>I have already registered in GST Portal. Whether I need to register again on the E-invoice system Portal?</b>	<ul style="list-style-type: none"><li>- Yes, there is a need for separate registration again on the E-invoice system Portal.</li><li>- All the registered users under GST who wish to generate IRN need to register on E-invoice system using his GSTIN.</li><li>- Once GSTIN is entered, the system sends an OTP to his registered mobile number registered with GST Portal and after authenticating the same, the system enables him to generate his/her username and password for the E-invoice system.</li><li>- After generation of username and password of his/her choice, he/she may proceed to make entries to generate IRN.</li></ul>
<b>Will it be possible to allow invoices that are registered on invoice registration system/portal to be downloaded and/or saved?</b>	<ul style="list-style-type: none"><li>➤ The IRP after registering the invoice, will share a digitally signed e-invoice for record of the supplier. You can download the invoice for further use and action.</li></ul>

## FAQ Related to E-Invoice

Query	Response
<b>What are pre-requisites to generate the e-invoice?</b>	<ul style="list-style-type: none"><li>• The pre-requisite for generation of e-invoice is that the person who generates e-invoice should be a registered person on GST portal and e-invoice system or e-way bill system.</li><li>• The documents such as tax invoice or Debit Note or credit Note must be available with the person who is generating the e-invoice.</li><li>• If a user is generating Bulk invoices, then he/she should have a valid JSON file as per the e-invoice schema to upload on the e-invoice system or he/she has to integrated with API interface and generate the IRN</li></ul>
<b>How can anyone verify the authenticity or the correctness of e-invoice?</b>	<ul style="list-style-type: none"><li>• Anyone can verify the authenticity or the correctness of e-invoice by uploading the signed JSON file or Signed QR Code into e-invoice system.</li><li>• The option <b><i>‘Verify Signed Invoice’</i></b> under Search option can be selected and the signed JSON file can be uploaded and verified.</li><li>• Similarly, the QR Code Verify app may be downloaded and used to verify the QR Code printed on the Invoice.</li></ul>

## FAQ Related to E-Invoice

Query	Response
<b>Would the Supplier be allowed to issue his own invoice and if yes, will the Invoice number and IRN be required to be mentioned?</b>	<ul style="list-style-type: none"><li>• Yes, the supplier will issue his own system's invoice (from ERP or accounting package), in the standard e-invoice schema that has been published.</li><li>• IRN will be generated and returned by the IRP as per the process described in the concept and flow.</li><li>• Invoice will be valid only if it has IRN.</li></ul>
<b>What is Invoice Reference Number (IRN)?</b>	<ul style="list-style-type: none"><li>• The Invoice Reference Number (IRN) is a unique number (also known as hash) generated by the e-invoice system using a hash generation algorithm.</li><li>• For every document such as an invoice or debit or credit note to be submitted on the e-invoice system, a <b>unique 64 characters Invoice Reference Number (IRN)</b> shall be generated which is based on the computation of hash of GSTIN of supplier of document (invoice or credit note etc.), Year and Document type and Document number like invoice number.</li><li>• This shall be <b>unique to each invoice</b> and hence be the unique identity for each invoice for the entire financial year in the entire GST System for a taxpayer.</li></ul>

## FAQ Related to E-Invoice

Query	Response
<p><b>Explain in detail about IRN</b></p>	<ul style="list-style-type: none"> <li>Each Invoice uploaded by the tax payer will get the unique number called as Invoice Reference Number (IRN).</li> <li>IRN is of 64 Characters length.</li> <li>This IRN is unique number in the GST system, irrespective of tax payer, financial year and document type.</li> <li>IRN is generated by the e-invoice system once the tax payer uploads the invoice details.</li> <li>IRN is generated using the computer algorithm (RSA256) based on the combination of the Supplier GSTIN, Document Type, Document Number and year of the Invoice (Financial Year).</li> <li>IRN is hash of Supplier GSTIN + Fin. Year + Doc Type + Doc Number.</li> <li>Financial Year is calculated based on the date of invoice</li> <li>Document types are INV for Invoice, CRN for Credit Note, DBN for Debit Note.</li> <li>Document Number is a number printed on the Document, being issued to the purchaser, and it is to be of maximum of 16 alphanumeric and / -.</li> <li>Document number should not be starting with 0, / and -. Also, alphabets in document number should not have alphabets in lower cases. If so, then request is rejected.</li> <li>For example, tax payer with 01AAAAA9999A19N has issued the Invoice with Number ABC01234 on 12.12.2019 to his supplier, string used for hashing is</li> <li>01AAAAA9999A19N2019-20INVABC01234.</li> </ul>

## FAQ Related to E-Invoice

Query	Response
<b>What data is embedded in QR Code?</b>	<p>The QR code will consist of the following key particulars of e-invoice:</p> <ul style="list-style-type: none"><li><input type="checkbox"/> GSTIN of Supplier</li><li><input type="checkbox"/> GSTIN of Recipient</li><li><input type="checkbox"/> Invoice number, as given by Supplier</li><li><input type="checkbox"/> Date of generation of invoice</li><li><input type="checkbox"/> Invoice value (taxable value and gross tax)</li><li><input type="checkbox"/> Number of line items</li><li><input type="checkbox"/> HSN Code of main item (line item having highest taxable value)</li><li><input type="checkbox"/> Unique IRN (Invoice Reference Number/hash)</li><li><input type="checkbox"/> IRN Generation Date</li></ul>

## FAQ Related to E-Invoice

Query	Response
<p>What is dynamic QR Code? Does it has any relevance for B2B e-invoicing?</p>	<ul style="list-style-type: none"><li data-bbox="247 319 1378 492">❑ Notification No. 14/2020-Central Tax dated 21st March, 2020 mandates entities with aggregate turnover &gt; Rs. 500 crores in a FY to <b><i>include QR code on their B2C invoices</i></b>. It is also specified that a <b><i>Dynamic Quick Response (QR) code made available to buyer through digital display</i></b> (with payment cross-reference) shall be deemed to be having QR code.</li><li data-bbox="247 561 1386 781">❑ The purpose of this Notification is to <b><i>enable and encourage digital payments</i></b> where buyer can scan the <b><i>dynamic QR code and make payment from mobile wallet directly</i></b>. Today, many shops have static QR code at the payment counter which is scanned by the buyer but the buyer has to enter the amount to be paid to the shop in the mobile payment App. The dynamic QR code, on the other hand, will have the payment details and thus <b><i>'scan and pay'</i></b> in one go is possible.</li><li data-bbox="247 852 1386 926">❑ <b><u><i>THIS HAS NO RELEVANCE OR APPLICABILITY TO THE E-INVOICING IN RESPECT TO B2B SUPPLIES BY NOTIFIED CLASS OF TAXPAYERS.</i></u></b></li></ul>

## FAQ Related to E-Invoice

Query	Response
<p><b>Can I generate IRN for an Invoice for which IRN is already generated?</b></p>	<ul style="list-style-type: none"> <li>No, once an IRN is generated for an Invoice, IRN cannot be again generated. Only unique invoice from a taxpayer will be accepted by the e-invoice system.</li> <li>E-invoice system will check in Central Registry of GST system to ensure that same invoice from same supplier pertaining to same financial year is not being uploaded again for generating one more IRN.</li> </ul>
<p><b>What are modes of generation of IRN?</b></p>	<p><b>Offline tool</b> - Upload the invoices in standard format and generate the IRN in one go</p> <p><b>API - Through GSPs integration</b> - System-to-system integration using APIs through registered GSPs</p> <p><b>API – Direct integration</b> - System-to-System integration using API directly from Tax Payers system</p> <p><b>API - Through enabled sister concerned GSTIN</b> - System-to-System integration using API through the sister company of the Tax payers having same PAN. If it has been enabled for API. (For multiple GSTINs one may enable API for any GSTIN and other GSTINs can use the said facility)</p> <p><b>E-Way Bill API enabled Tax Payers</b> - System-to-System integration using API for already E-Way Bill enabled Tax Payers</p> <p><b>Web Based</b> – Entry in IRP Portal (<a href="https://einvoice1.gst.gov.in/">https://einvoice1.gst.gov.in/</a>)</p> <p><b>Through Mobile App</b></p>

## FAQ Related to E-Invoice

Query	Response
<b>How long will the generated e-invoice be available in the government portal?</b>	<ul style="list-style-type: none"><li>• Once the e-invoice system has validated and registered an IRN, it will be made available to the taxpayer for reference on e-invoice system for only 24 hours.</li></ul>
<b>Can IRN be deleted or cancelled?</b>	<ul style="list-style-type: none"><li>• The IRN once generated cannot be modified or deleted. However, if IRN is generated with wrong information, it can be cancelled.</li><li>• Once it is cancelled, the IRN cannot be generated on the same invoice.</li><li>• The cancellation is required to be done <b><i>within twenty-four (24) hours</i></b> from the time of generation</li></ul>
<b>If there is a mistake or wrong entry in the e-invoice, what has to be done?</b>	<ul style="list-style-type: none"><li>• If there is a mistake, incorrect or wrong entry in the e-invoice, then it cannot be edited or corrected. Only option is cancellation of e-invoice and generation of a new one with correct details.</li></ul>

## FAQ Related to E-Invoice

Query	Response
<b>Whether e-invoices generated through GST system can be partially / fully cancelled?</b>	<ul style="list-style-type: none"><li>• E-Invoice can't be partially cancelled. It has to be fully cancelled.</li><li>• Cancellation has to be done as per process defined under Accounting Standards.</li><li>• The e-invoice mechanism enables invoices to be cancelled.</li><li>• This will have to be triggered through the IRP, if done within 24 hours.</li><li>• <b><i>After 24hours, the same will need to be done on the GST System.</i></b></li></ul>
<b>Does the e-invoice allow the declaration of export invoices/ zero rated supplies ( Goods on what GST is not Applicable or free from Tax)?</b>	<ul style="list-style-type: none"><li>• Yes, it allows the declaration of export invoices / zero rated supplies.</li></ul>
<b>With the introduction of e-invoices, what are the documents need to be carried during transit of goods?</b>	For transportation of goods, the e-way bill will continue to be mandatory, based on invoice value guidelines. This aspect will be notified by the Government

## FAQ Related to E-Invoice

Query	Response
<b>Please clarify whether exports would require e-invoice compliance</b>	Yes, the e-invoice schema also caters to the export invoices as well. The e-invoice schema is based on most common standard format and it meets the requirements of the export as well
<b>Will it be possible to print the e-invoice?</b>	<ul style="list-style-type: none"><li>• Yes. It will be possible for both the seller as well as the buyer to print the invoice, using the signed JSON payload returned by the Invoice Registration Portal (IRP).</li><li>• The QR code will not be an image sent by the IRP but string, which the accounting/billing software or the ERP will read and convert into QR Code.</li><li>• Seller must place the QR Code on the print of the invoice. This will enable its validation.</li></ul>
<b>Where can I get the details of API Integration?</b>	Please visit the site <a href="https://einv-apisandbox.nic.in/">https://einv-apisandbox.nic.in/</a> for all the details of API Integration

# Queries pls



Thank you

Thanks for your Patience and Time



# Manual > Form GST ITC-04

## How can I file Form GST ITC-04?

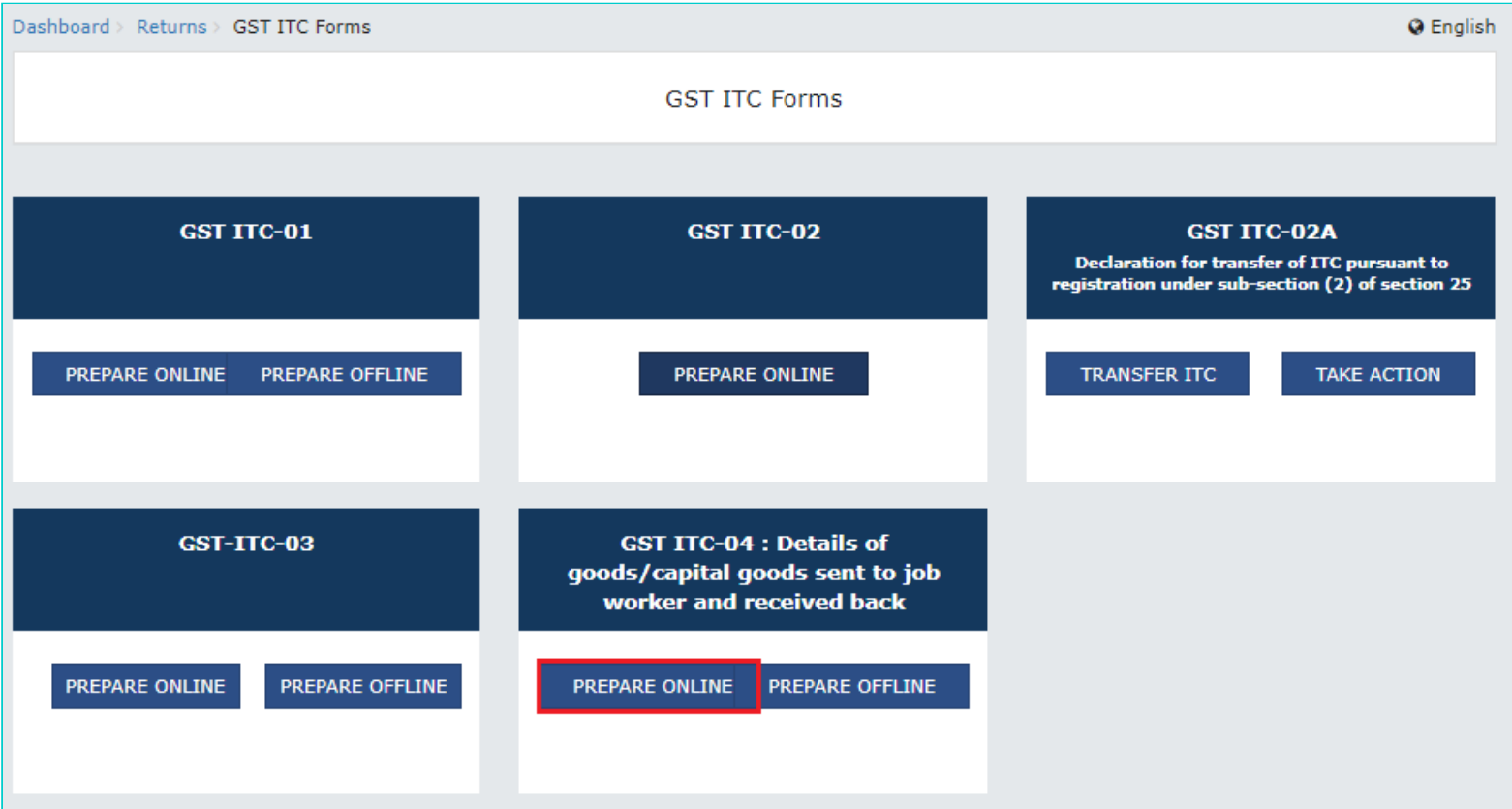
Form GST ITC-04 is a declaration form to be furnished by registered persons (Principal), showing the details of inputs or capital goods dispatched to or received from a job worker in an applicable tax period.

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 - 27CMNPV1135B1Z2      Legal Name - ZAPP ELECTRO LTD      Trade Name - GSTN  
FY - 2021-22      Tax Period - Oct-Mar      Filing Status - Not Filed

### Details of goods/capital goods sent to job worker and received back

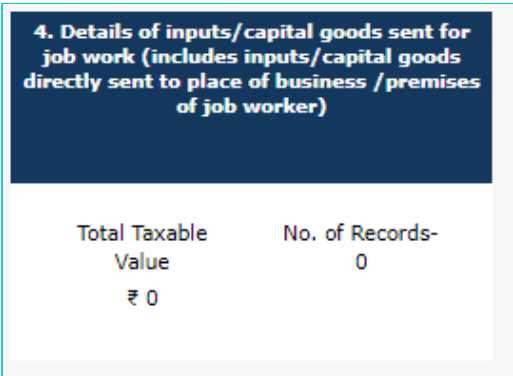
<b>4. Details of inputs/capital goods sent for job work (includes inputs/capital goods directly sent to place of business /premises of job worker)</b>	<b>5A. Details of inputs/ capital goods received back from job worker to whom such goods were sent for job work; and losses and wastes:</b>	<b>5B. Details 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:</b>
Total Taxable Value ₹ 0	No. of Records- 0	No. of Records- 0
<b>5C. Details of inputs/ Capital goods sent to job worker and subsequently supplied from premises of job worker; and losses and wastes:</b>		
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](#)

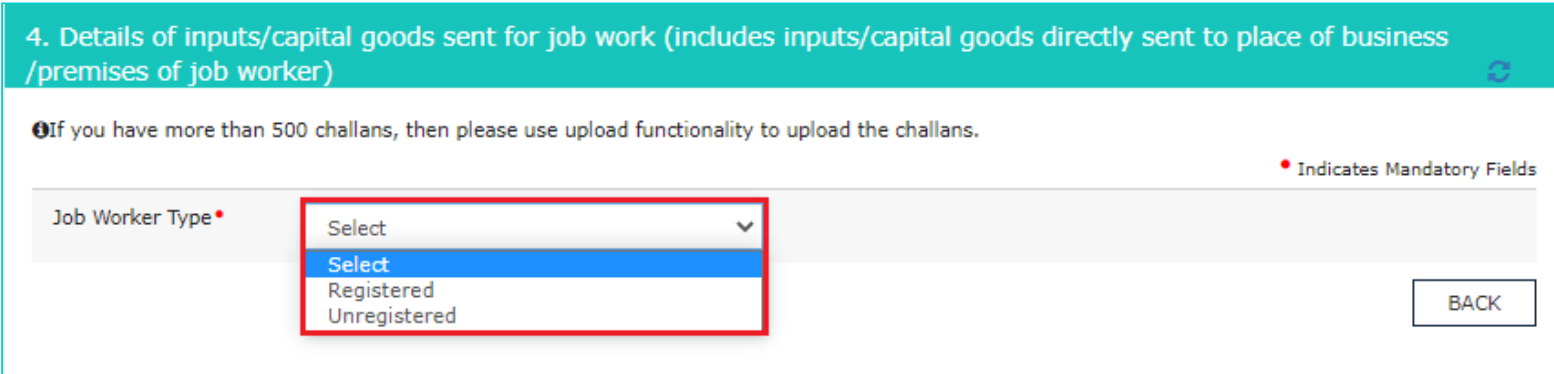
**5. Table 4. Details of inputs/capital goods sent for job work (includes inputs/capital goods directly sent to place of business /premises of job worker)**

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)**.



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.



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 •	Supplier's Name	Challan number •
12AQAPK5941NBZI	DINESH KUMAR	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 <span>*</span>	Unit Quantity Code (UQC) <span>*</span>	Quantity <span>*</span>	Taxable value (₹) <span>*</span>	Rate of Tax (%)		Action
				Integrated tax <span>*</span>	Cess (₹)	
<input type="text"/>	Select	<input type="text"/>	<input type="text"/>	Select	<input type="text"/>	ADD

SAVE

#### Processed Challans

GSTIN / State in case of unregistered job-worker	Challan number	Challan date	Actions
12AQAPK5941NBZI ( <a href="#">View items</a> )	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)

• If you have more than 500 challans, then please use upload functionality to upload the challans.

• Indicates Mandatory Fields

Job Worker Type •

State •       Challan number •       Challan date •

#### Item Details

Goods Type •	Description of goods •	Unit Quantity Code (UQC) •	Quantity •	Taxable value (₹) •	Rate of Tax (%)			Actions
					Central Tax •	State/UT Tax •	Cess (₹)	
<input type="text" value="Inputs"/>	<input type="text" value="Transformer"/>	<input type="text" value="UNITS-UP"/>	<input type="text" value="3"/>	<input type="text" value="375000"/>	<input type="text" value="9"/>	<input type="text" value="9"/>	<input type="text"/>	<input type="button" value="ADD"/>

CANCEL

SAVE

#### Processed Challans

GSTIN / State in case of unregistered job-worker	Challan number	Challan date	Actions
07 <a href="#">View items</a>	INV-02	01/12/2020	<input type="button" value="EDIT"/> <input type="button" value="DELETE"/>

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 ( <a href="#">View items</a> )	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.

#### 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

State       Challan number       Challan date

#### Item Details

Name of goods	Unit Quantity Code (UQC)	Quantity	Taxable value (₹)	Rate of Tax (%)			Actions
				Central Tax	State/UT Tax	Cess (₹)	
<input type="text"/>	<input type="text" value="Select"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="Select"/>	<input type="text" value="Select"/>	<input type="text"/>	<input type="button" value="ADD"/>

SAVE

#### Processed Challans

GSTIN / State in case of unregistered job-worker	Challan number	Challan date	Actions
07 ( <a href="#">View items</a> )	INV-02	01/12/2020	<input type="button" value="edit"/> <input type="button" value="delete"/>
12AQAPK5941NBZI ( <a href="#">View items</a> )	INV-01	03/11/2020	<input type="button" value="edit"/> <input type="button" value="delete"/>

BACK

5.3.5. The tile is updated with added details.

GSTIN - 27CMNPV1135B122  
FY - 2021-22Legal Name - ZAPP ELECTRO LTD  
Tax Period - Oct-MarTrade 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	No. of Records- 1
₹ 80,000.00	

**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- 0

**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

**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 <span>*</span>	UQC <span>*</span>
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	
<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	Select	<input type="text"/>	ADD

SAVE

### Processed Challans

GSTIN / State of job worker if unregistered	Original Challan		Actions
	No.	Date	
12AQAPK5941NBZI ( <a href="#">View items</a> )	INV-01	03/11/2020	 

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 •	07-Delhi	Original challan number	INV-02	Original challan date	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 ( <a href="#">View items</a> )	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 *	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

### Processed Challans

GSTIN / State of job worker if unregistered	Original Challan		Actions
	No.	Date	
12AQAPK5941NBZI ( <a href="#">View items</a> )	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 •	<input type="text" value="Unregistered"/>					
State •	<input type="text" value="Select"/>	Original challan number •	<input type="text" value="Enter original challan number"/>	Original challan date •	<input type="text" value="DD/MM/YYYY"/>	<input type="text" value="📅"/>

### Item Details

	Quantity •	Nature of job work done by job worker •	Losses & wastes		Actions
			UQC	Quantity	
<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="Select"/>	<input type="text"/>	<input type="button" value="ADD"/>



SAVE

### Processed Challans

GSTIN / State of job worker if unregistered	Original Challan		Actions
	No.	Date	
07 ( <a href="#">View items</a> )	INV-02	01/12/2020	<input type="button" value="✎"/> <input type="button" value="🗑"/>
12AQAPK5941NBZI ( <a href="#">View items</a> )	INV-01	03/11/2020	<input type="button" value="✎"/> <input type="button" value="🗑"/>

BACK

6.3.5. The file is updated with added details.

GSTIN - 27CMNPV1135B122  
FY - 2021-22Legal Name - ZAPP ELECTRO LTD  
Tax Period - Oct-MarTrade 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	No. of Records-
₹ 80,000.00	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-
0

BACK

FILE RETURN

[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\*

GSTIN\*  Supplier's Name  Original challan number\*

Original challan date\*

Item Details

	Quantity*	Nature of job work done by job worker*	Losses & wastes		Actions
			UQC	Quantity	
<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="Select"/>	<input type="text"/>	<input type="button" value="ADD"/>



SAVE

Processed Challans

GSTIN / State of job worker if unregistered	Original Challan		Actions
	No.	Date	
12AQAPK5941NBZI ( <a href="#">View items</a> )	INV-01	03/11/2020	<input type="button" value="edit"/> <input type="button" value="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 •	07-Delhi	Original challan number	INV-02	Original challan date	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 ( <a href="#">View items</a> )	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 •	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	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 •	<input type="text" value="Unregistered"/>				
State •	<input type="text" value="Select"/>	Original challan number •	<input type="text" value="Enter original challan number"/>	Original challan date •	<input type="text" value="DD/MM/YYYY"/>

### Item Details

	Quantity •	Nature of job work done by job worker •	Losses & wastes		Actions
			UQC	Quantity	
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="Select"/>	<input type="text"/>	<input type="button" value="ADD"/>

SAVE

### Processed Challans

GSTIN / State of job worker if unregistered	Original Challan		Actions
	No.	Date	
07 ( <a href="#">View items</a> )	INV-02	01/12/2020	<input type="button" value="edit"/> <input type="button" value="delete"/>
12AQAPK5941NBZI ( <a href="#">View items</a> )	INV-01	03/11/2020	<input type="button" value="edit"/> <input type="button" value="delete"/>

BACK

7.3.5. The tile is updated with added details.

GSTIN - 27CMNPV1135B122  
FY - 2021-22Legal Name - ZAPP ELECTRO LTD  
Tax Period - Oct-MarTrade 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	No. of Records-
₹ 80,000.00	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 *	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

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.

### 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 *	<input type="text" value="Unregistered"/>				
State *	<input type="text" value="Select"/>	Original challan number *	<input type="text" value="Enter original challan number"/>	Original challan date *	<input type="text" value="DD/MM/YYYY"/>

#### Item Details

	Quantity *	Nature of job work done by job worker *	Losses & wastes		Actions
			UQC	Quantity	
<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="Select"/>	<input type="text"/>	<input type="button" value="ADD"/>



SAVE

#### Processed Challans

GSTIN / State of job worker if unregistered	Original Challan		Actions
	No.	Date	
07 ( <a href="#">View items</a> )	INV-02	01/12/2020	<input type="button" value="edit"/> <input type="button" value="delete"/>

BACK

8.3.5. The tile is updated with added details.

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	No. of Records-
₹ 80,000.00	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.

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	No. of Records-
₹ 80,000.00	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

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

• Indicates Mandatory Fields

GSTIN - 27CMNPV1135B1Z2      Legal Name - ZAPP ELECTRO LTD      Trade Name - GSTN  
FY - 2021-22      Tax Period - Oct-Mar      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

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

ITC04 of GSTIN - 27CMNPV1135B1Z2 for the Return Period - Oct-Mar - 2020\* has been successfully filed. The Acknowledgment Reference Number is **AA2716200000035**. The ITC04 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      Legal Name - ZAPP ELECTRO LTD      Trade Name - GSTN  
FY - 2021-22      Tax Period - Oct-Mar      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

GSTIN - 27CMNPV1135B1Z2  
FY - 2020-21Legal Name - ZAPP ELECTRO LTD  
Tax Period - Jan-MarTrade 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)**

Total Taxable Value	No. of Records- 1
₹ 80,000.00	

**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- 0

**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

**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 \*

Return Filing Period \*

2017-18

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-
₹ 53,36,967.00	6

**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](#)