
DRAFT

GOODS AND SERVICES TAX RULES, 2017

INPUT TAX CREDIT FORMATS

14-05-2017

List of Forms

Sr. No.	Form No.	Description
1.	Form GST ITC – 1	Declaration for claim of input tax credit under sub-section (1) of section 18.
2.	Form GST ITC – 2	Declaration for transfer of ITC in case of sale, merger, demerger, amalgamation, lease or transfer of a business under sub-section (3) of section 18.
3.	Form GST ITC – 3	Declaration for intimation of ITC reversal on inputs, inputs contained in semi-finished and finished goods and capital goods in stock under sub-section (4) of section 18.
4.	Form GST ITC – 4	Details of goods/capital goods sent to job worker and received back.

Form GST ITC – 1

[See Rule _____]

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

Claim made under	
Section 18 (1)(a)	<input type="checkbox"/>
Section 18 (1)(b)	<input type="checkbox"/>
Section 18 (1)(c)	<input type="checkbox"/>
Section 18 (1)(d)	<input type="checkbox"/>

1.	GSTIN	
2.	Legal name	
3.	Trade name, if any	
4.	Date from which liability to pay tax arises under section 9, except section 9 (3) and section 9 (4) [For claim under section 18 (1)(a) and section 18 (1)(c)]	
5.	Date of grant of voluntary registration [For claim made under section 18 (1)(b)]	
6.	Date on which goods or services becomes taxable [For claim made under section 18 (1)(d)]	

7. Claim under section 18 (1) (a) or section 18 (1) (b)

Details of stock of inputs and inputs contained in semi-finished goods or finished goods on which ITC is claimed

Sr. No.	GSTIN/Registration under CX/VAT of supplier	Invoice *		Description of inputs held in stock, inputs contained in semi-finished or finished goods held in stock	Unit Quantity Code (UQC)	Quantity	Value (As adjusted by debit note/credit note)	Amount of ITC claimed (Rs.)				
		No.	Date					CGST	SGST	UTGST	IGST	Cess
1	2	3	4	5	6	7	8	9	10	11	12	13
7 (a) Inputs held in stock												
7 (b) Inputs contained in semi-finished or finished goods held in stock												

- In case it is not feasible to identify invoice, the principle of first-in-first out may be followed.

8. Claim under section 18 (1) (c) or section 18 (1)(d)

Details of stock of inputs, inputs contained in semi-finished goods or finished goods and capital goods on which ITC is claimed

Sr. No.	GSTIN/Registra tion under CX/ VAT of supplier	Invoice */ Bill of entry		Description of inputs held in stock, inputs contained in semi-finished or finished goods held in stock, capital goods	Unit Quantity Code (UQC)	Qty	Value** (As adjusted by debit note/credit note)	Amount of ITC claimed (Rs.)				
		No.	Date					CGST	SGST	UTGST	IGST	Cess
1	2	3	4	5	6	7	8	9	1010	11	12	13
8 (a) Inputs held in stock												
8 (b) Inputs contained in semi-finished or finished goods held in stock												
8 (c) Capital goods in stock												

* In case it is not feasible to identify invoice, principle of first in and first out may be followed.

** The value of capital goods shall be the invoice value reduced by five percentage points per quarter of a year or part thereof from the date of invoice

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

- a) Name of the Firm issuing certificate
- b) Name of the certifying Chartered Accountant/Cost Accountant
- c) Membership number
- d) Date of issuance of certificate
- e) Attachment (option for uploading certificate)

10. Verification

I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed there from.

Signature of authorized signatory _____

Name

Designation/Status _____

Date --- dd/mm/yyyy

Note:

CGST stands for Central Goods and Services Tax

SGST stands for State Goods and Services Tax

UTGST stands for Union Territory Goods and Services Tax

IGST stands for Integrated Goods and Services Tax

Cess stands for Goods and Services Tax (Compensation to States)

CX stands for Central Excise

VAT stands for Value Added Tax

Form GST ITC -02
[See Rule – _____]

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

1.	GSTIN of transferor	
2.	Legal name of transferor	
3.	Trade name, if any	
4.	GSTIN of transferee	
5.	Legal name of transferee	
6.	Trade name, if any	

7. Details of ITC to be transferred

Tax	Amount of matched ITC available	Amount of matched ITC to be transferred
1	2	3
CGST		
SGST		
UTGST		
IGST		
Cess		

8. Particulars of certifying Chartered Accountant or Cost Accountant

- a) Name of the Firm issuing certificate
- b) Name of the certifying Chartered Accountant/Cost Accountant
- c) Membership number
- d) Date of issuance of certificate to the transferor
- e) Attachment (option for uploading certificate)

9. Verification

I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed there from.

Signature of authorized signatory _____

Name

Designation/Status _____

Date --- dd/mm/yyyy

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Form GST ITC -03

[See Rule – _____]

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

1. GSTIN		
2. Legal name		
3. Trade name, if any		
4(a). Details of application filed to opt for composition scheme [applicable only for section 18 (4)]	(i) Application reference number (ARN)	
	(ii) Date of filing	
4(b). Date from which exemption is effective [applicable only for section 18 (4)]		

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

Sr. No.	GSTIN/Registra tion under CX/ VAT of supplier	*Invoice /Bill of entry		Description of inputs held in stock, inputs contained in semi-finished or finished goods held in stock and capital goods	Unit Quantity Code (UQC)	Qty	Value** (As adjusted by debit note/cre dit note)	Amount of ITC claimed (Rs.)				
		No.	Date					CGST	SGST	UTGST	IGST	Cess
1	2	3	4	5	6	7	8	9	10	11	12	13
5 (a) Inputs held in stock (where invoice is available)												
5 (b) Inputs contained in semi-finished and finished goods held in stock (where invoice available)												
5 (c) Capital goods held in stock (where invoice available)												

5 (d) Inputs held in stock and as contained in semi-finished /finished goods held in stock (where invoice not available)												
5 (e) Capital goods held in stock (where invoice not available)												

* (1) In case, it is not feasible to identify invoice, the principle of first in first out may be followed.

(2) If Invoice is not available for certain inputs or capital goods, the value shall be estimated based on prevailing market price

** The value of capital goods shall be the invoice value reduced by five percentage points per quarter of a year or part thereof from the date of invoice

6. Amount of ITC payable and paid (based on table 5)

Sr. No.	Description	Tax payable	Paid through Cash/ Credit Ledger	Debit entry no.	Amount of ITC paid standard				
					CGST	SGST	UTGST	IGST	Cess
1	2	3	4	5	6	7	8		9
1.	CGST		Cash Ledger						
			Credit Ledger						
2.	SGST		Cash Ledger						
			Credit Ledger						
3.	UTGST		Cash Ledger						
			Credit Ledger						
4.	IGST		Cash Ledger						
			Credit Ledger						
5.	CESS		Cash Ledger						
			Credit Ledger						

7. Verification

I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed there from.

Signature of authorized signatory _____

Name

Designation/Status _____

Date - dd/mm/yyyy

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Form GST ITC-04

[See Rule – _____]

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

1. GSTIN -
2. (a) Legal name -
(b) Trade name, if any -

3. Details of inputs/capital goods sent for job-work

GSTIN / Name of job worker if unregistere d	Challa n no.	Challan date	Goods Receipt date (In case of direct delivery to Job-worker)	Place of Supply (State of recipient)	Descriptio n	UQC	Quantity	Taxable value	Type of goods (Inputs /capital goods)	Amount of tax								
										CGST		SGST		UTGST		IGST		Cess
										Rat e (%)	Am t.	Rate (%)	Amt.	Rat e (%)	Am t.	Rat e (%)	Am t.	Amt.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19

3A. Amendment of details of inputs/capital goods removed for job-work

Original details			Revised details																		
GSTIN / Name of Job worker	Challan no.	Challan date	GSTIN / Name of Job worker	Challan No.	Challan Date	Goods Receipt date in case of direct delivery to Job-worker.	POS (place of Supply)	Description	UQC	Quantity	Taxable value	Type of goods (Inputs/capital goods)	Amount of tax								
													CGST		SGST		UTGST		IGST		Cess
													Rate (%)	Amt.	Rate (%)	Amt.	Rate (%)	Amt.	Amt.	Rate (%)	Amt.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22

4. Details of inputs/capital goods received back from job worker or sent out from business place of job-work

GSTIN / Name of job worker	Received back/sent out directly	Original challan No.	Original challan date	Invoice details in case of sent out directly		Description	UQC	Quantity	Taxable value	Type of goods (Inputs/capital goods)	Amount of tax										
				No.	Date						CGST		SGST		UTGST		IGST		Cess		
				Rate (%)	Amt.						Rate (%)	Amt.	Rate (%)	Amt.	Rate (%)	Amt.	Amt.				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	

4A. Amendments of Details of inputs/capital goods received back or disposed of from business place of job-work

Received back/sent out directly	Original details			Revised Details									Amount of tax involved on goods received									
	GSTIN / Name of job worker	Challan no.	Challan date	Challan no.	Challan date	Invoice Details in case of sent out Directly		Description	UQC	Quantity	Taxable value	Type of goods (Inputs/capital goods)	CGST		SGST		UTGST		IGST		Cess	
						No.	Date						Rate (%)	Amt.	Rate (%)	Amt.	Rate (%)	Amt.	Rate (%)	Amt.	Amt.	
													1	2	3	4	5	6	7	8	9	10
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	

5. Verification (by authorized signatory)

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

Place

Date

Signature

Name of Authorized Signatory

Designation /Status.....

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