FAQs and User Manual – FORM GST ITC 01 Offline Tool

Goods and Services Tax Network

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1. FAQs on FORM GST ITC- 01 Offline Tool

1. What is GST ITC-01?

Registered person who is entitled to claim credit of input tax under section 18 (1) of CGST Act 2017, can claim such credit by filing a declaration in Form 'GST ITC-01'. The credit may be availed for inputs held in stock, Inputs contained in semi-finished or finished goods held in stock or capital goods as mentioned below:

-One day immediately preceding the date on which his registration is granted for claim under clause (a) or clause (b) of sub-section (1) of section 18; (Once in life time of taxpayer)

-One day immediately preceding the date(during a financial year) from which he becomes liable to pay tax under section 9 for claim under clause (c) of sub-section (1) of section 18; and

-One day immediately preceding the date from which the supplies made by registered taxpayer becomes taxable for claim under clause (d) of sub-section (1) of section 18.

2. When registered person can claim Input Tax Credit in Form GST ITC 01?

Registered person can claim credit of eligible inputs tax in respect of goods within 30 days from the date of becoming eligible to avail ITC under sub-section (1) of section 18 or within such further period as may be extended by the commissioner.

Claim under clause (a) or clause (b) of sub-section (1) of section 18 can be made only once.

Claim under clause (c) of sub-section (1) of section 18 can be made once in a financial year.

Claim under clause (d) of sub-section (1) of section 18 can be made once in a month.

3. What is the pre-condition to file Form GST ITC-01?

In case of new registration -

1. Applicant has filed application for registration within <30 days> of becoming liable to pay GST and has been granted registration (other than voluntary registration).
2. Registered person has the details of ITC for purchases on or after appointed day but prior to registration and stock as on the day immediately preceding the day with effect from which he becomes liable to pay GST (other than voluntary registration and opting to pay tax under composition scheme).

In case of opting out from composition scheme and where exempt supply of goods or services or both becomes taxable:

Registered person has the details of ITC on inputs/capital goods as on the day immediately preceding the day in which he opts out from composition scheme.

In case of voluntary registration:

Registered person has the details of ITC on inputs/capital goods as on the day immediately preceding the date of grant of registration.

4. What are the features of FORM GST ITC- 01 Offline Utility?

The Key Features of **FORM GST ITC- 01** Offline Tool are:

- The ITC-01 details can be prepared offline with no connection to Internet.
- Most of the data entry and business validations are in-built in the offline tool reducing errors upon upload to GST Portal.

5. How can I download and open the FORM GST ITC- 01 Offline Tool in my system from the GST Portal?

1. Login to the GST Portal www.gst.gov.in .
2. Go to **Downloads** > **Offline tools** > **FORM GST ITC- 01 Offline Tool** button and click on it.
3. Unzip the downloaded Zip file which contain ITC_01_Offline_v1.0.xls excel sheet
4. Open the ITC_01_Offline_v1.0.xls excel sheet by double clicking on it.
5. Read the Read me text file and help instructions on excel sheet.

6. What are the basic system requirements/ configurations required to use FORM GST ITC-01 Offline Tool?

The offline functions work best on Windows 7 and above and MSEXCEL 2007 and above.

7. How do I open or launch the FORM GST ITC- 01 Offline Tool?

One can launch the **FORM GST ITC-01 Offline Tool** by double clicking the downloaded ITC_01_Offline_v1.0 sheet.

8. Where can I find the detailed user manual of the FORM GST ITC-01 Offline Tool?

The detailed user manual gets downloaded along with the **FORM GST ITC-01 Offline Tool** as a Read me text document and Help instructions on excel sheet.

9. Is Offline tool mobile compatible?

As of now ITC-01 Offline tool cannot be used on mobile. Currently, ITC 01 Offline tool can only be used on desktops.

10. What is 'Generate JSON File to Upload' button for in excel?

'Generate JSON File to Upload' button is used to create the data file (in .JSON format) of details and modifications in offline tool. The data file will be uploaded by taxpayer in the online GST portal for further processing of Form GST ITC-01.

11. What is 'Open Downloaded ITC-01 JSON/Error File' button for in excel?

'**Open Downloaded ITC-01 JSON/Error File'** button is used to import the data file or the error file, downloaded from the online portal (in. json format) and open it in offline tool for modification or correction. This will auto populate the details in the offline tool basis the data entry sections in this file.

2. FORM GST ITC- 01 Offline Tool: An Overview

The ITC- 01 Offline Tool is provided to registered persons to claim credit of input tax under section 18 (1) by filing a declaration in Form 'GST ITC-01'. Any registered person shall within thirty days from the date of his becoming eligible to avail of input tax credit under sub-section (1) of section 18 shall make a declaration, electronically, on the Common Portal in FORM GST ITC-01 to the effect that he is eligible to avail of input tax credit as aforesaid.

To facilitate the furnishing of records in short-time an easy to use excel offline tool has been made available for preparation of ITC-01 statement in download section of GST portal. All the details can be added in offline mode and later uploaded on GST portal to furnish the ITC-01.

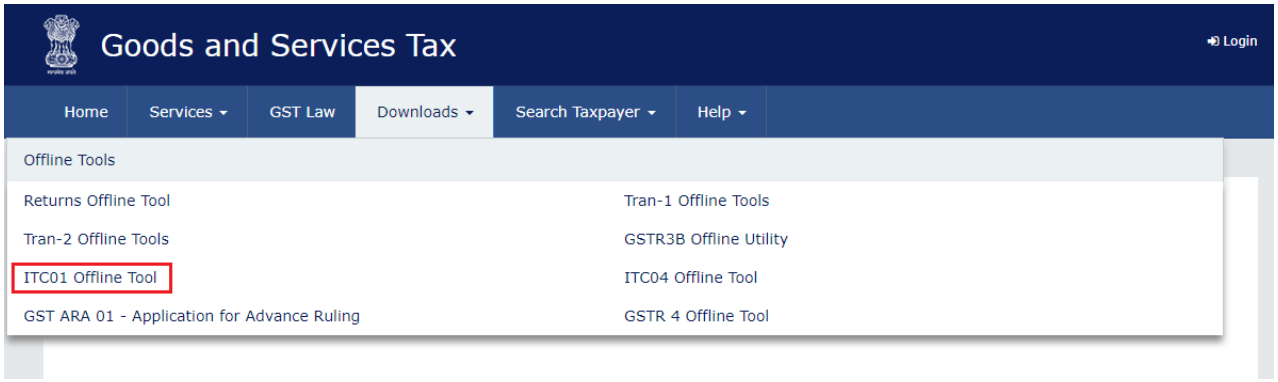
3. Downloading the FORM GST ITC- 01 Offline Tool

Downloading the FORM GST ITC- 01 Offline tool is a one-time activity, however, it may require an update in future if the Tool is updated at the GST Portal. Please check the version of the offline tool used by you with the one available for download on the GST Portal at regular intervals.

To download and install the FORM GST ITC- 01 Offline Tool to prepare the FORM GST ITC- 01 return offline, perform the following steps:

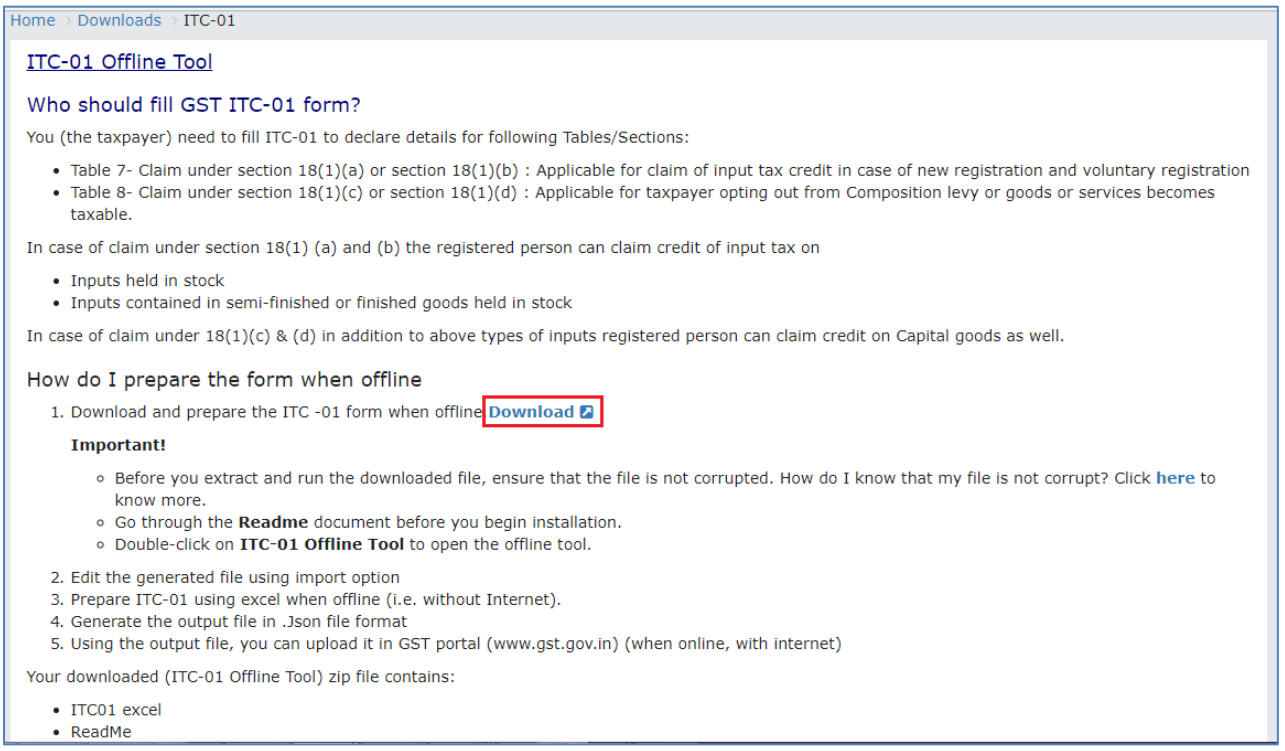
You can download the FORM GST ITC-01 Offline Tool from the Portal without login to the GST Portal.

1. Access the https://www.gst.gov.in/ URL.
2. The **GST Home** page is displayed. Click the **Downloads** > **Offline tools** > **ITC01 Offline Tool**.



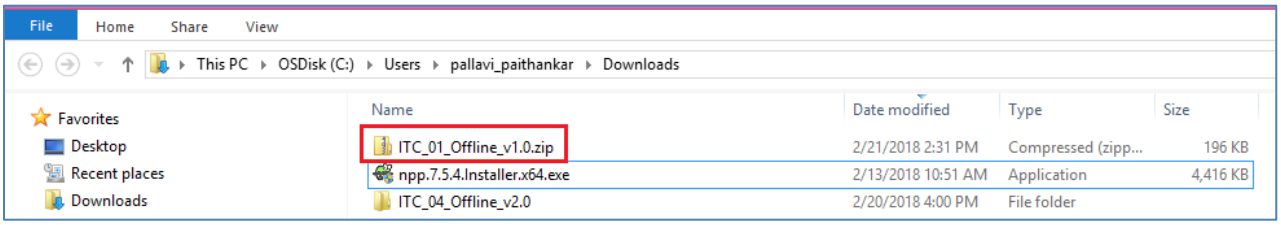
The download of the **FORM GST ITC-01** Offline Tool usually takes 2-3 minutes to download depending on the Internet speed.

3. ITC01 Offline Tool Downloads page is opened. Click Download.



4. The ITC01 Offline Tool is downloaded in Downloads folder.

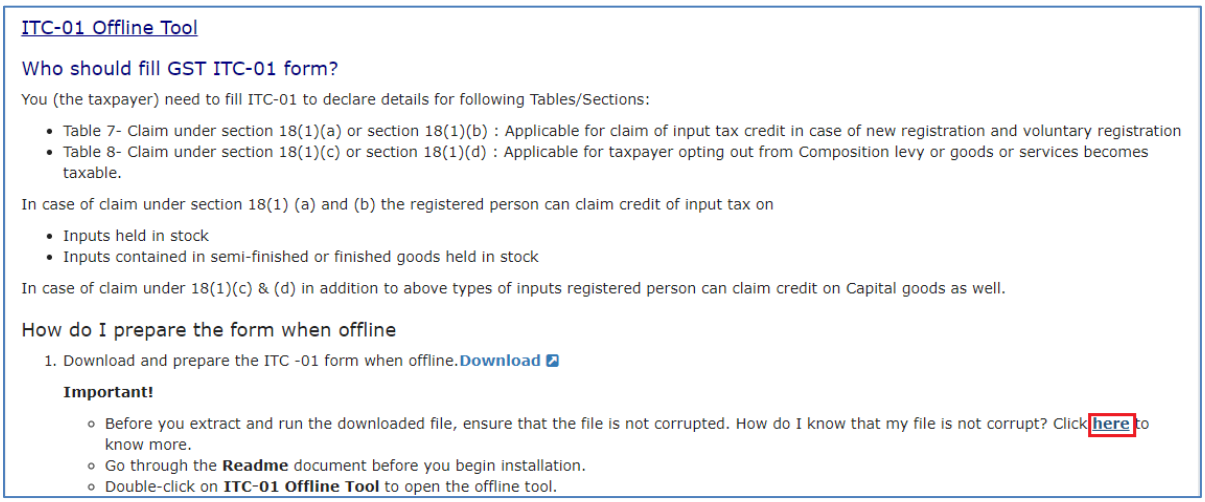
The download of the ITC01 Offline Tool usually takes 2-3 minutes to download depending on the Internet speed.



5. Before you Unzip and open the ITC01 offline tool, ensure that file is not corrupted

To test if the file is corrupted or not, Match one of the values provided in your downloaded file with the ones mentioned under Downloads of ITC01 Offline Tool. If there is an exact match, then your file is not corrupted. Else, download again.

a. Click the link given under section **'IMPORTANT!'.**



ITC-01 Offline Tool

Who should fill GST ITC-01 form?

You (the taxpayer) need to fill ITC-01 to declare details for following Tables/Sections:

- Table 7- Claim under section 18(1)(a) or section 18(1)(b) : Applicable for claim of input tax credit in case of new registration and voluntary registration
- Table 8- Claim under section 18(1)(c) or section 18(1)(d) : Applicable for taxpayer opting out from Composition levy or goods or services becomes taxable.

In case of claim under section 18(1) (a) and (b) the registered person can claim credit of input tax on

- Inputs held in stock
- Inputs contained in semi-finished or finished goods held in stock

In case of claim under 18(1)(c) & (d) in addition to above types of inputs registered person can claim credit on Capital goods as well.

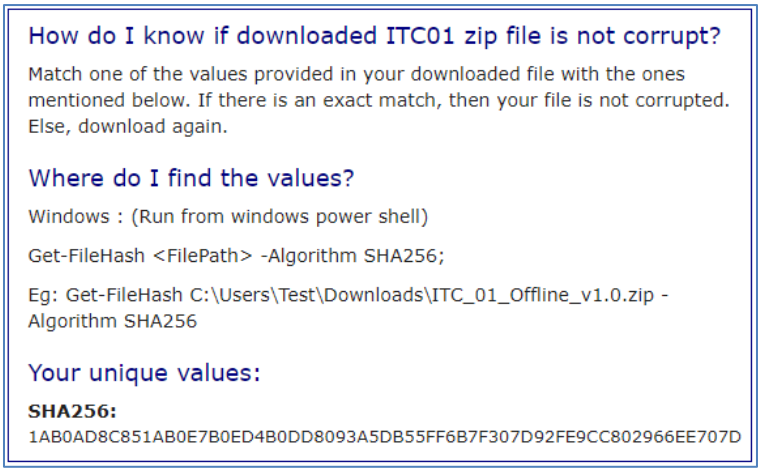
How do I prepare the form when offline

1. Download and prepare the ITC -01 form when offline. Download

Important!

- Before you extract and run the downloaded file, ensure that the file is not corrupted. How do I know that my file is not corrupt? Click here to know more.
- Go through the **Readme** document before you begin installation.
- Double-click on **ITC-01 Offline Tool** to open the offline tool.

b. Instruction box is displayed.



How do I know if downloaded ITC01 zip file is not corrupt?

Match one of the values provided in your downloaded file with the ones mentioned below. If there is an exact match, then your file is not corrupted. Else, download again.

Where do I find the values?

Windows : (Run from windows power shell)

Get-FileHash <FilePath> -Algorithm SHA256;

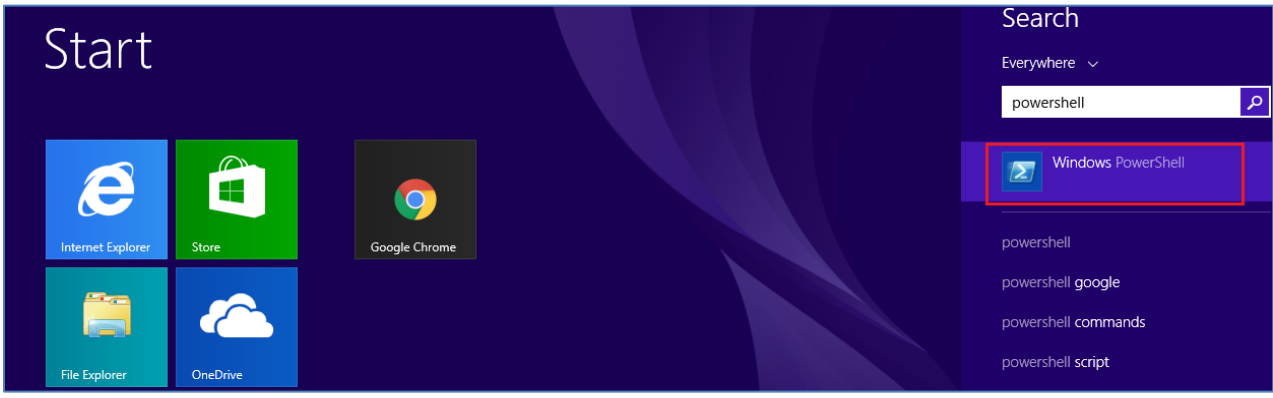
Eg: Get-FileHash C:\Users\Test\Downloads\ITC_01_Offline_v1.0.zip -Algorithm SHA256

Your unique values:

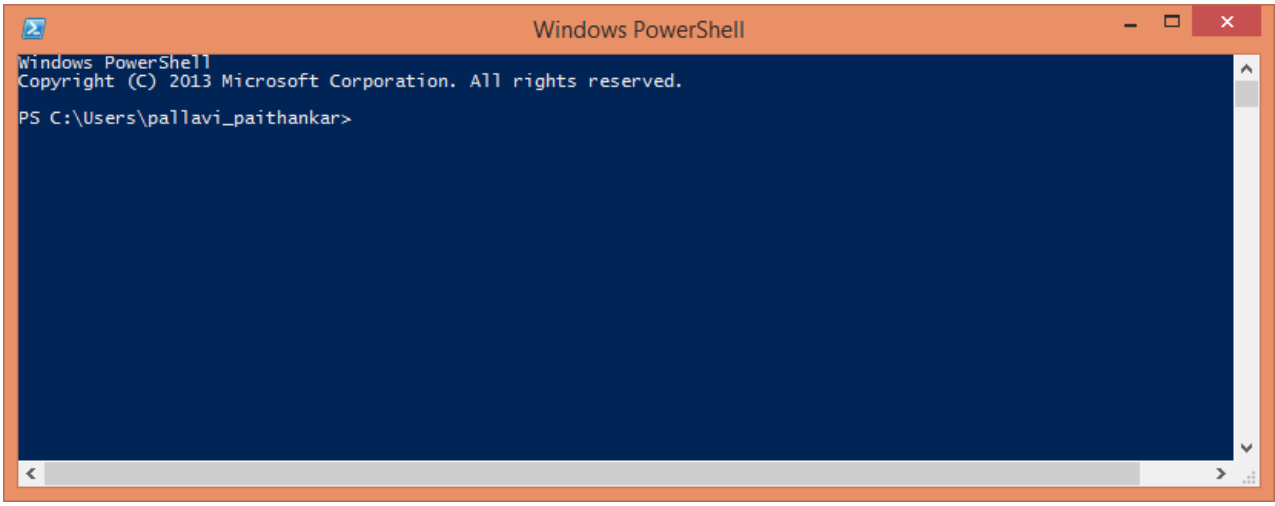
SHA256:
1AB0AD8C851AB0E7B0ED4B0DD8093A5DB55FF6B7F307D92FE9CC802966EE707D

To find the values provided in your downloaded file follow steps below:

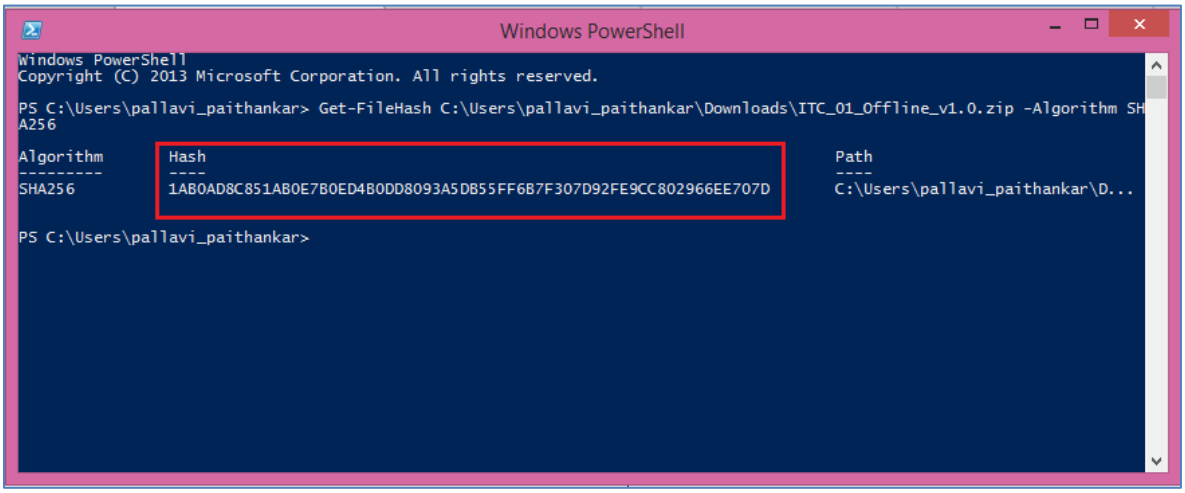
c. Open Windows PowerShell,
To Start Windows PowerShell, use the Search box on the Start menu, and type **PowerShell**. Click Windows PowerShell.



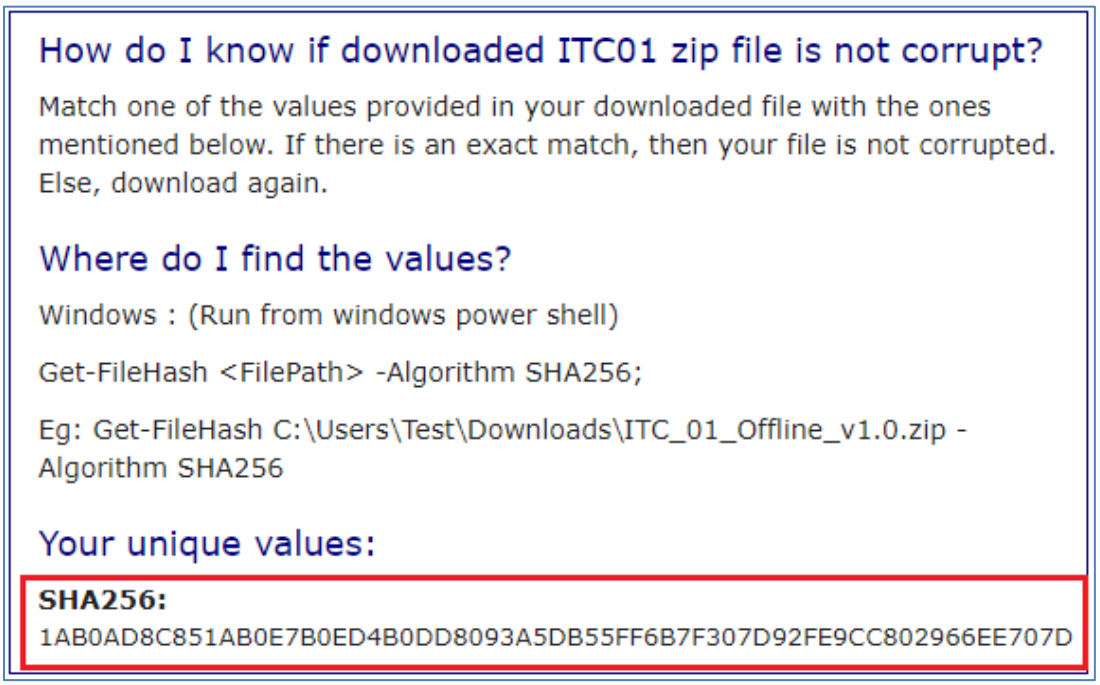
d. Window Powershell opens.



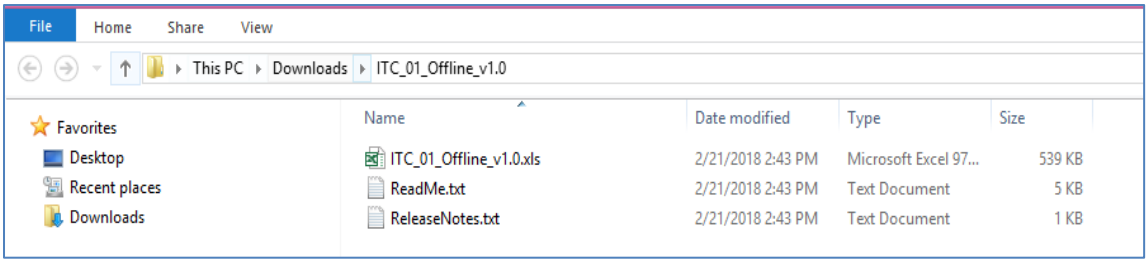
e. Provide the command in below format and enter.
Command: Get-FileHash <<FileUrl>> Algorithm <<SHA256>>
e.g. Get-FileHash C:\Users\Test\Downloads\ITC_01_Offline_v1.0.zip -Algorithm SHA256



f. Compare the Hash value that you have received with the has value provided in Instructions box on GSTR_4_Offline_Utility downloads page.

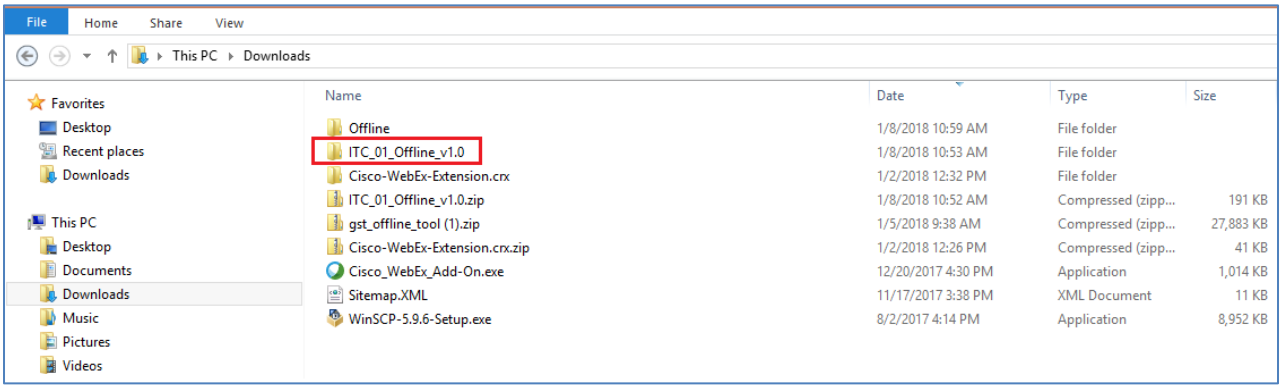


g. If the hash value matches, unzip the downloaded folder.



6. Browse and select the location where you want to save the downloaded files.

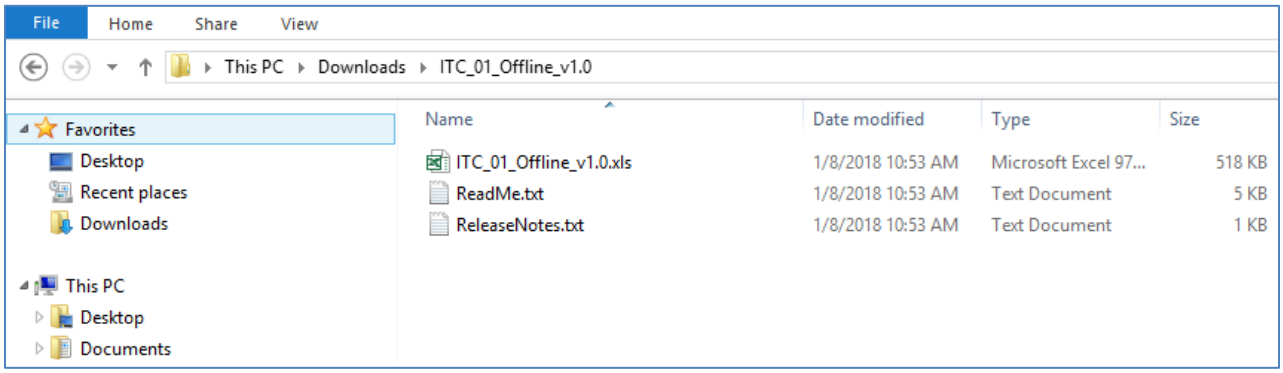
In some machines, depending on your browser settings, the files are downloaded in the folder **Downloads** on your machine.



4. Installation of the FORM GST ITC-01 Offline Tool

Once the download of the FORM GST ITC-01 Offline Tool is complete, you need to unzip these downloaded files on your machine.

1. Unzip the downloaded files and extract the files from the downloaded zip folder **ITC_01_Offline_v1.0.zip**. Zip folder consists of the ITC_01_Offline_v1.0 excel file, Read me and Release notes text files as shown in the screenshot below.



2. Double click the **ITC_01_Offline_v1.0.xls file**.

This Excel workbook template has 3 worksheets:

1. **Help Instructions** - Contains introduction and help instructions
2. **Import_Export_file** -
   - Import data from file: Import and edit existing JSON file
   - Generate file to upload: Generate JSON file from the data entered in Sheet 3 & 4
3. **Sec_18_1_A or Sec_18_1_B or Sec_18_1_C or Sec_18_1_D** – This worksheet is populated according to drop down selection in field "Claim made Under" in the worksheet Import_Export_File. Default section shown is in tool is18A. Sheet Sec_18_1_A will available in this case.

5. Prepare FORM GST ITC-01 Return

Let us take an example where you need to prepare the **FORM GST ITC-01(Claim made under Section 18 (1) (a))** on the GST Portal using the FORM GST ITC-01 Offline Tool. To prepare the FORM GST ITC- 01 Return, you need to perform the following steps:

1. Enter details in the Sec_18_1_A worksheet of FORM GST ITC-01 Offline Tool.

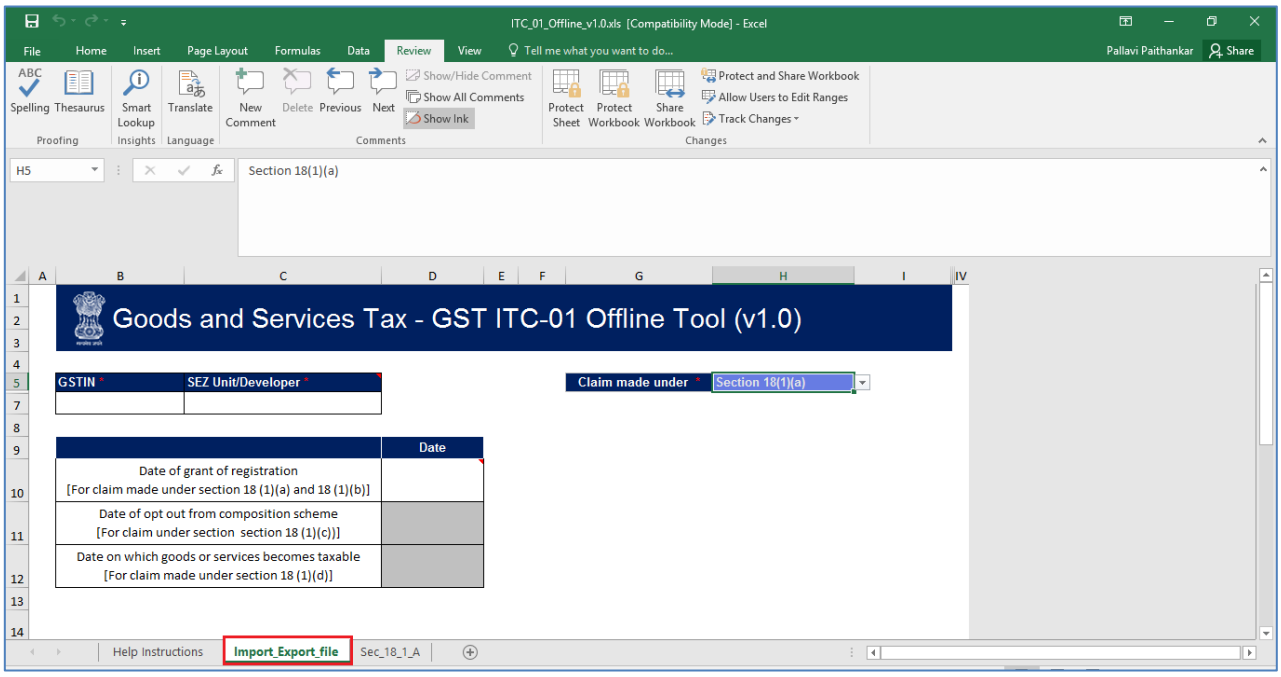
2. Generate JSON file using 'Generate File to Upload' button and save JSON file on your system.

3. Upload the generated JSON on GST Portal. Preview the details uploaded, submit, sign and File return on the GST portal

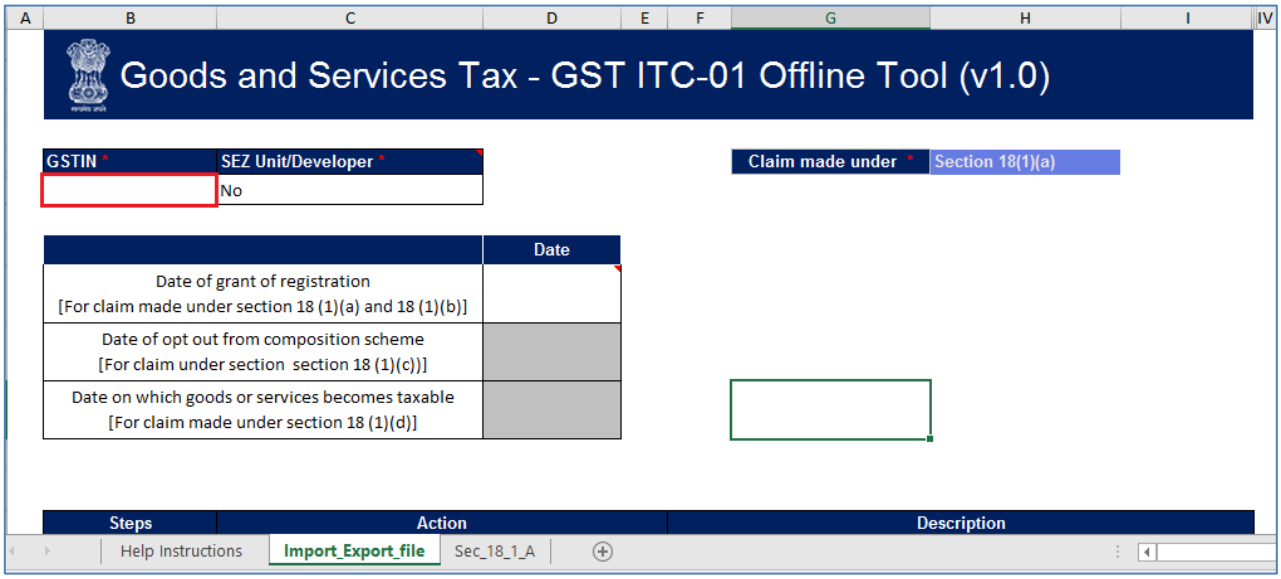
1. Enter details in the worksheet of GST ITC-01 Offline Tool

Please ensure that you download the latest version of FORM GST ITC- 01 Offline Tool from the GST portal. https://www.gst.gov.in/download/returns

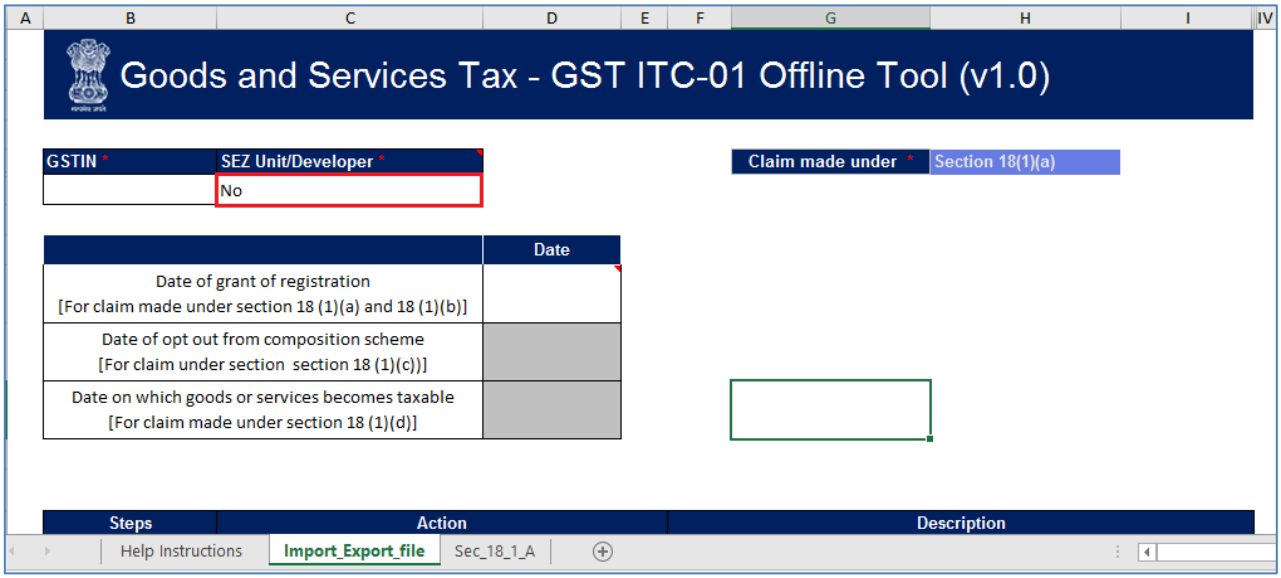
1. Launch the FORM GST ITC-01 Excel based Offline Tool and navigate to worksheet **Import_Export_file**.



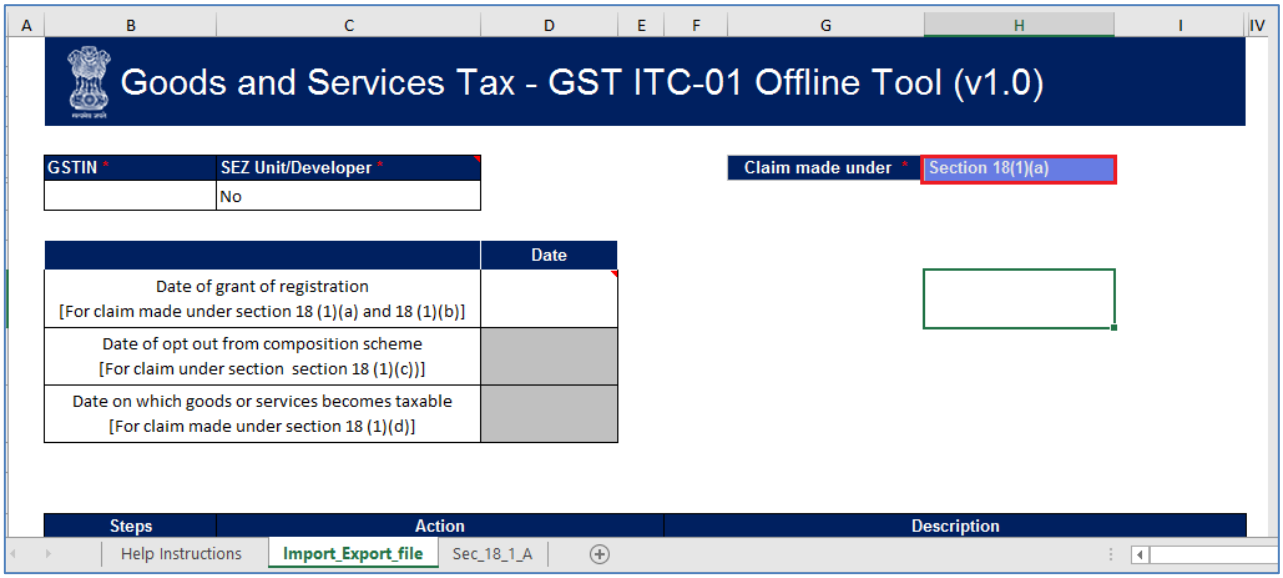
2. In the **GSTIN** field, enter the GSTIN.



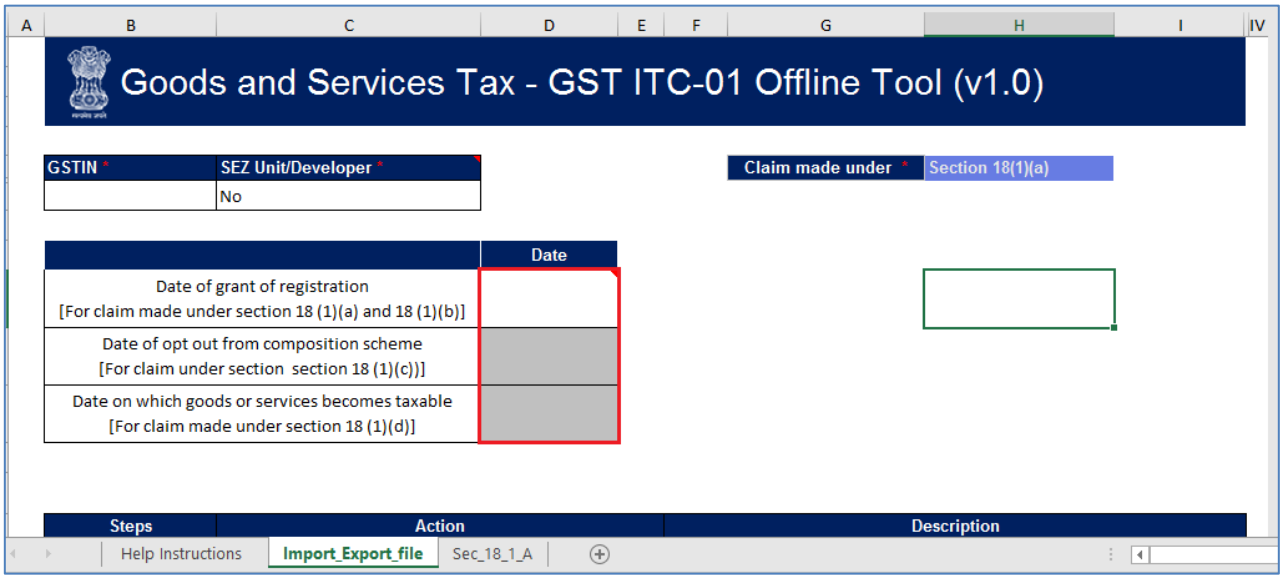
3. Select the option from the **SEZ Unit/Developer** drop-down list contains Yes/No (for user registered as SEZ they will select YES or otherwise NO)



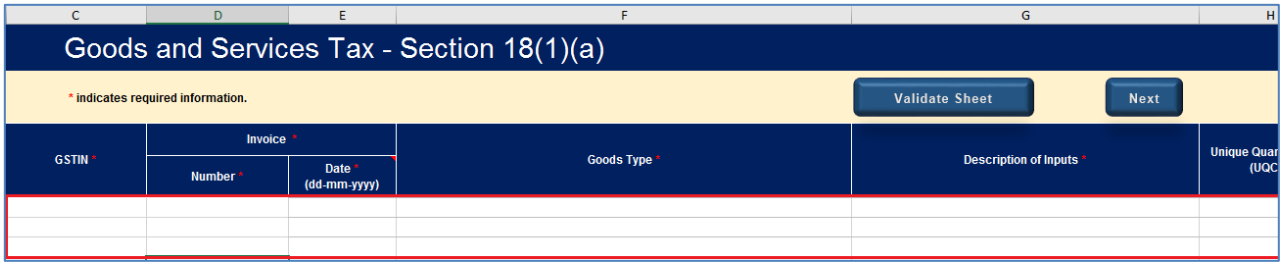
4. Select the relevant claim section from '**Claim made under**' drop-down [All the section will be available like 18(1)(a),(b),(c) and (d).]



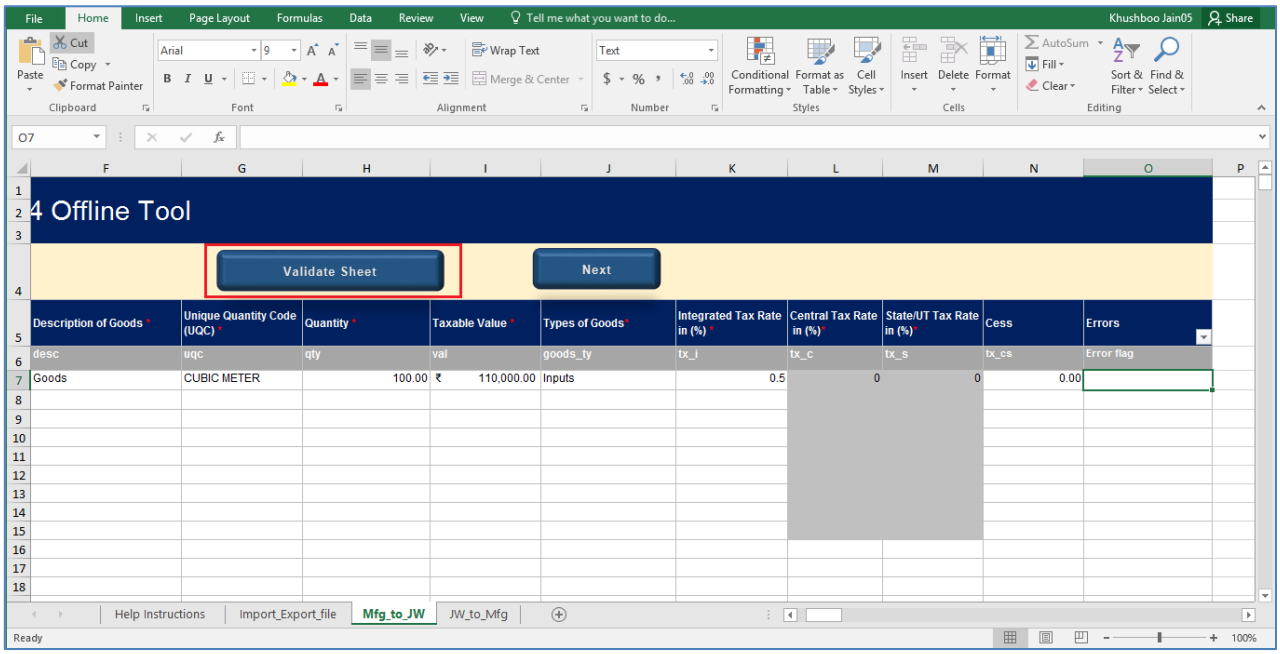
5. Fill the **Date of grant of registration** according to the selected Claim section 18(1)(a)



6. Enter details in each field of worksheet Sec_18_1_A. Section 18(1)(a) is applicable for taxpayers who have applied for registration within 30 days of becoming liable and can be filed only once.

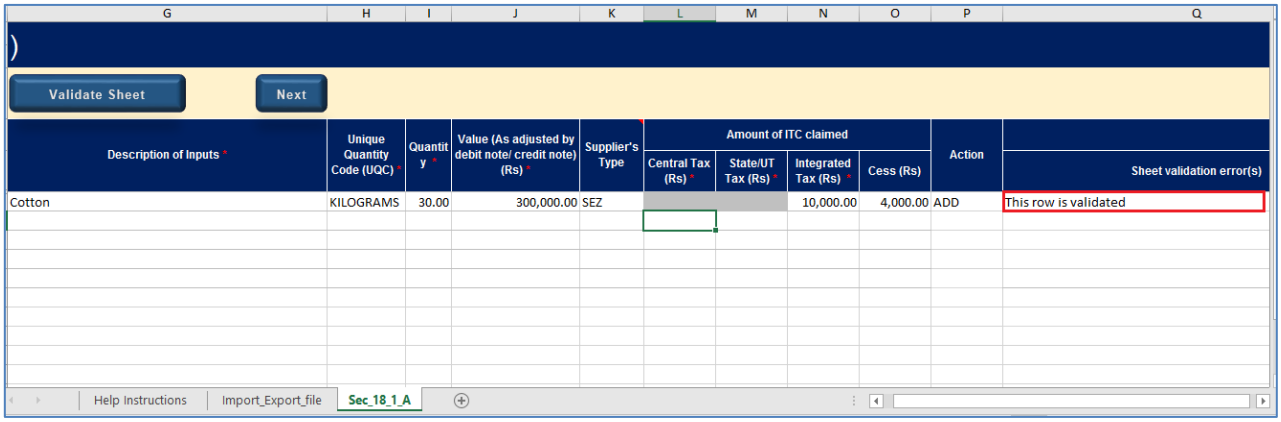


7. Once all details are entered, click the **Validate Sheet** button to validate the worksheet.



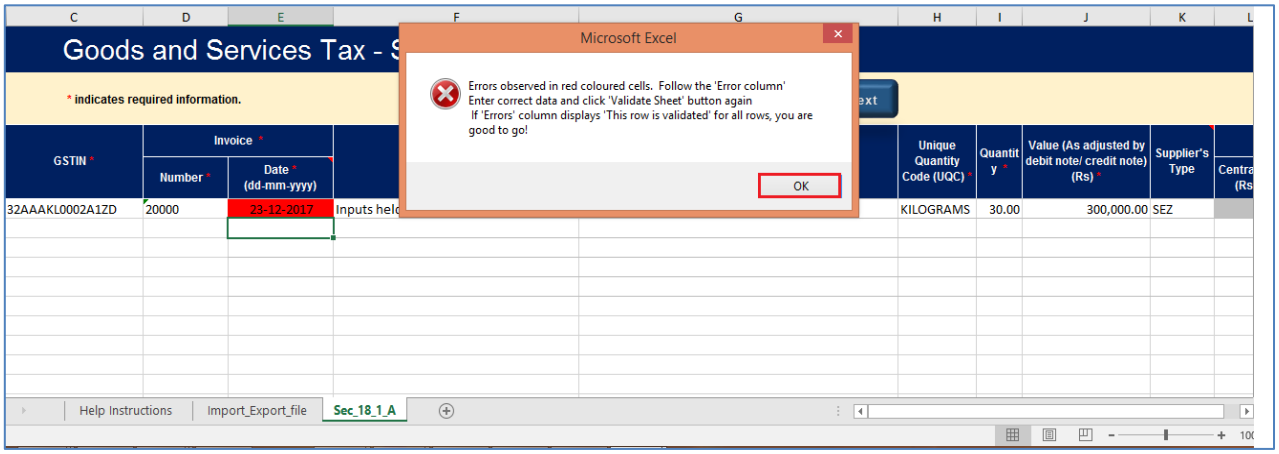
In case of successful validation:

8. The Sheet Validation error(s) column shows **This row is validated**.

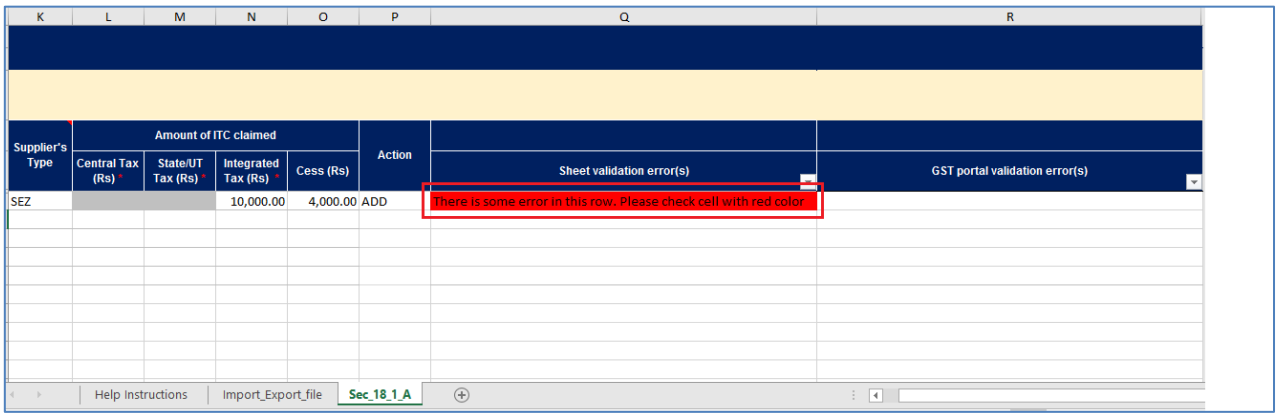


In case of unsuccessful validation:

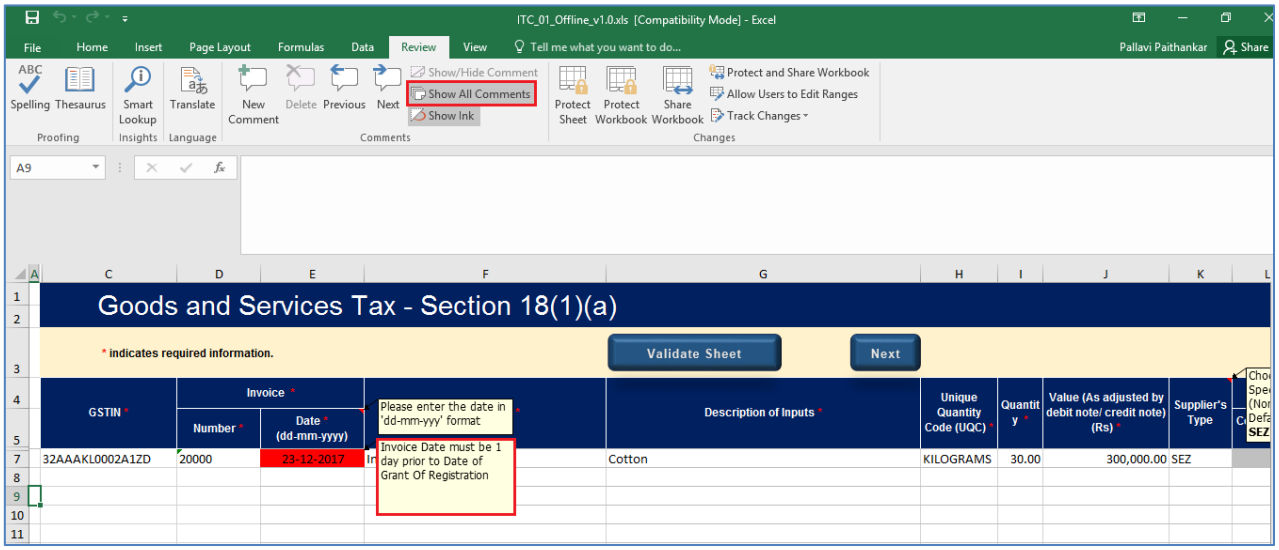
8. A pop-up message is displayed that Errors are shown with red colored cells. Click the **OK** button.



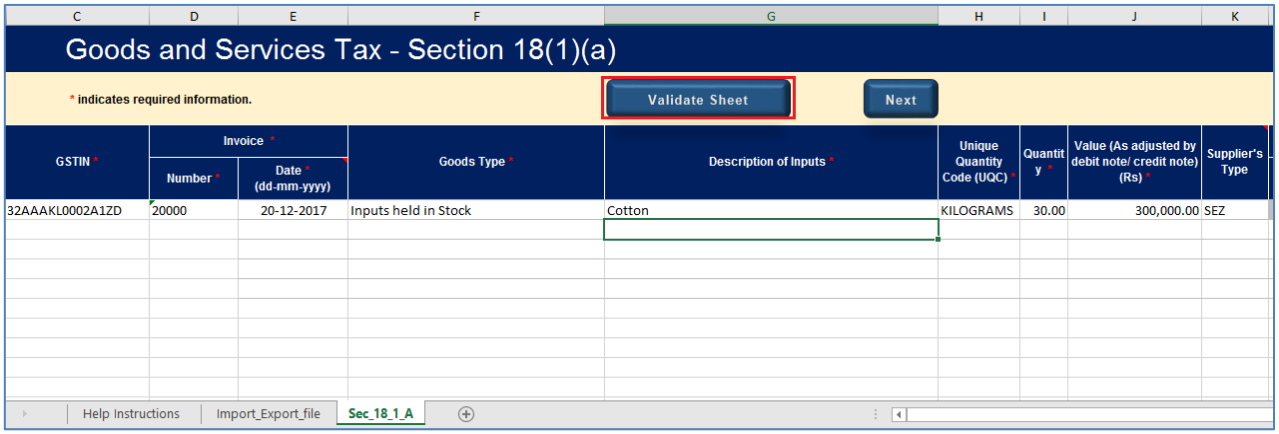
a. In case of validation failure; check for Sheet Validation Error(s) column that have failed validation and correct errors with red colored cells.



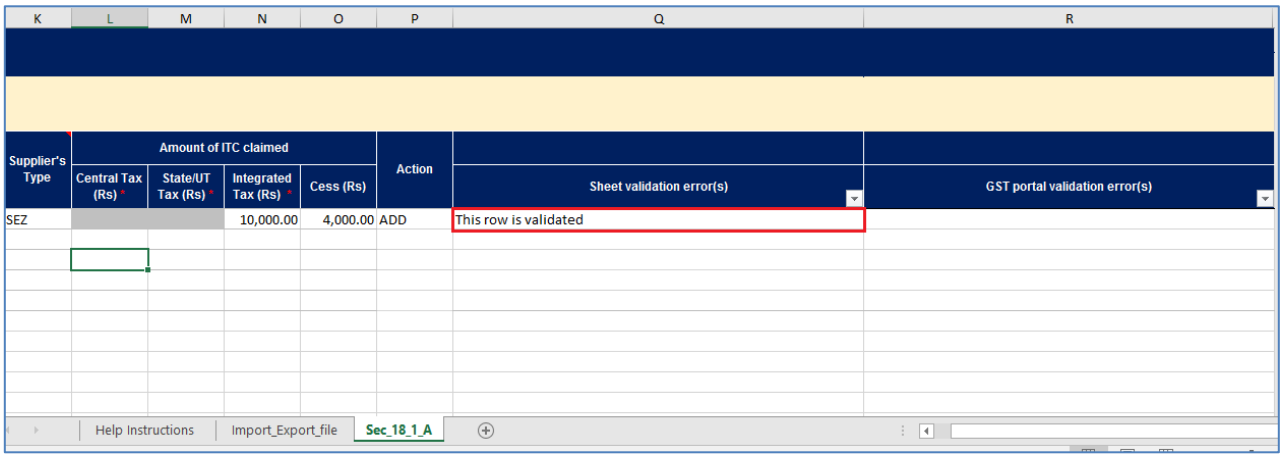
To view the comments for fields with errors, you can click the **Review** tab > **Show All Comments** link.



9. Once all errors are rectified, click the **Validate Sheet** button to validate the worksheet.

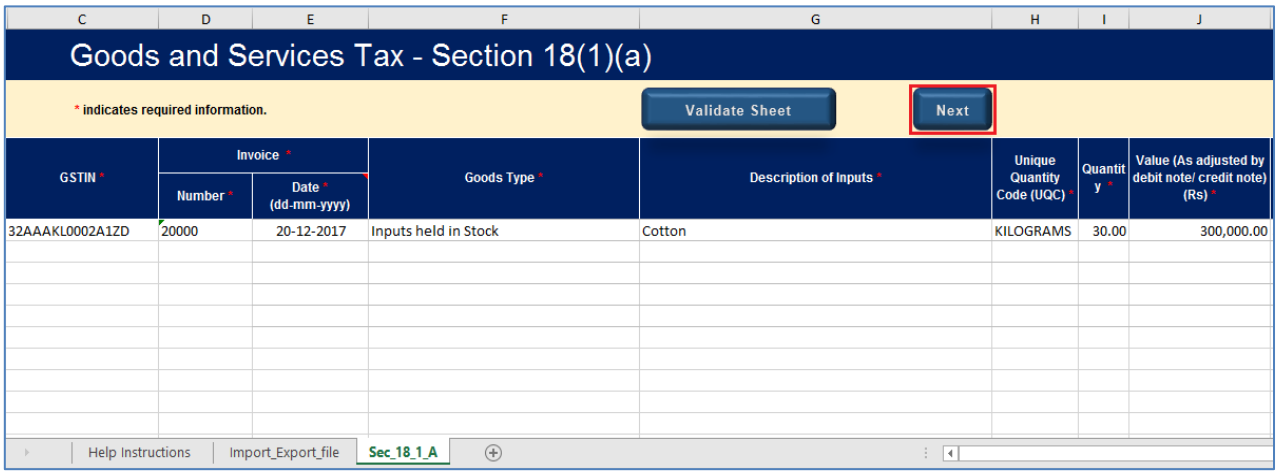


10. The Sheet validation error(s) column shows **This row is validated**.

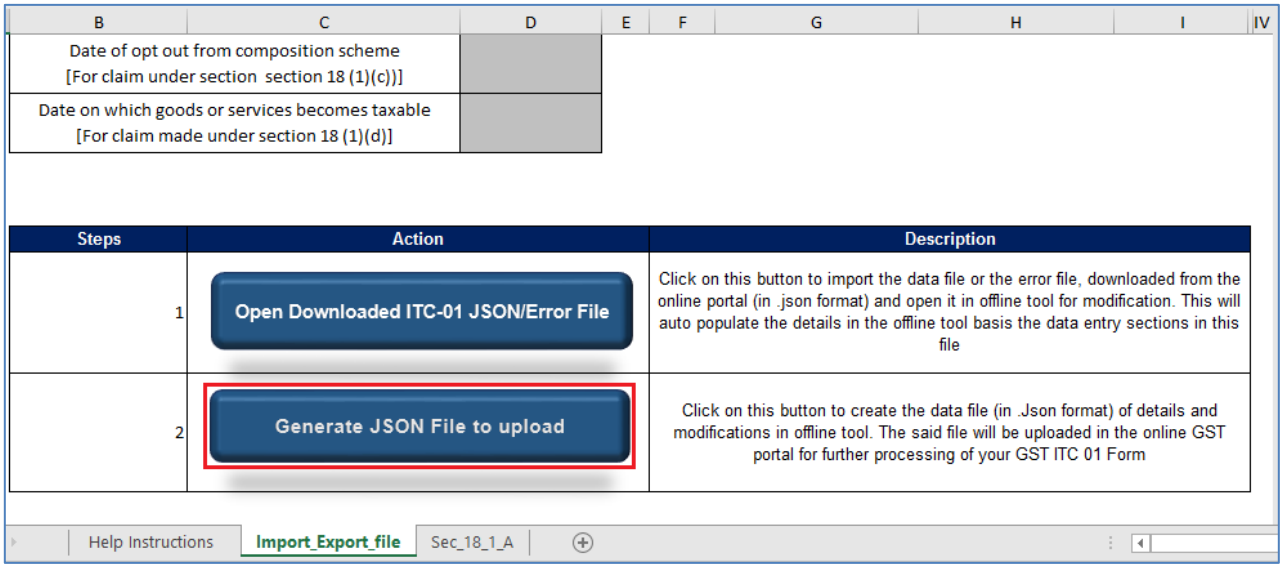


2. Generate JSON file using 'Generate File to Upload' button

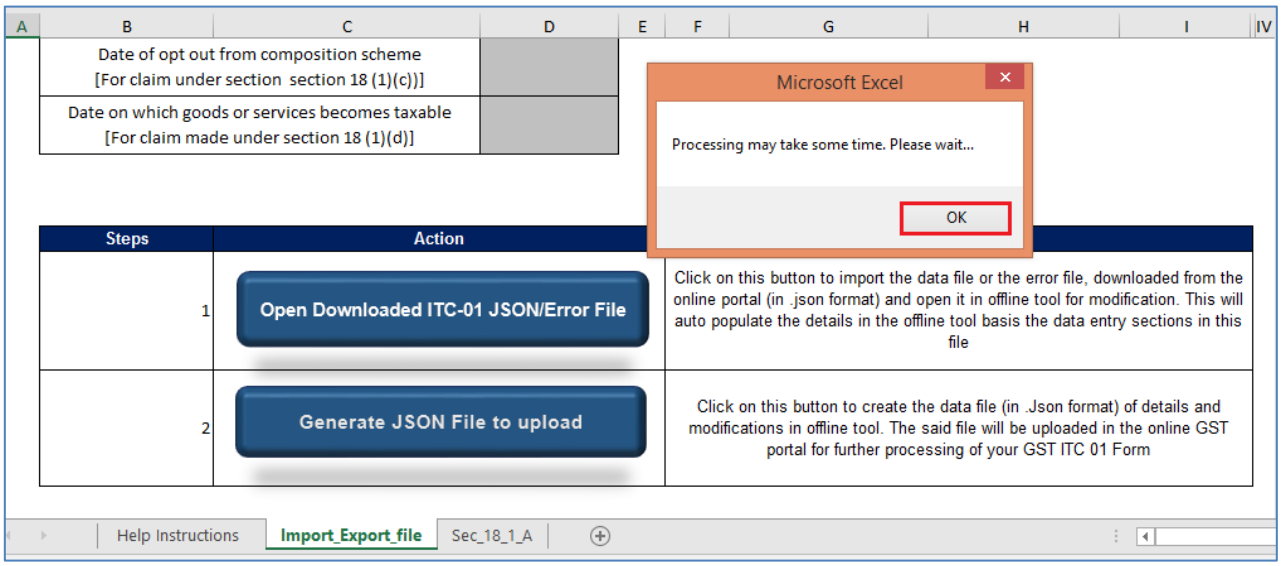
1. Upon successful validation; navigate to worksheet Import_Export_file.
   You can also click the **Next** button to navigate to worksheet Import_Export_file.



2. Click the **Generate File to Upload** button to generate JSON for upload on GST Portal.

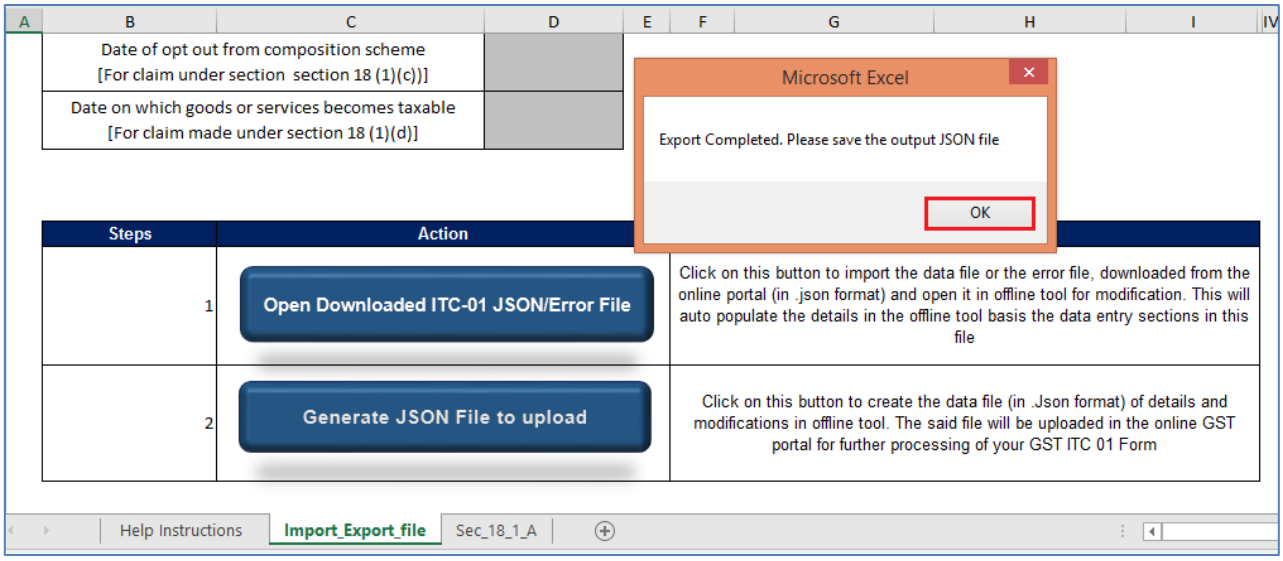


3. A message is displayed that processing may take some time. Click the **OK** button.

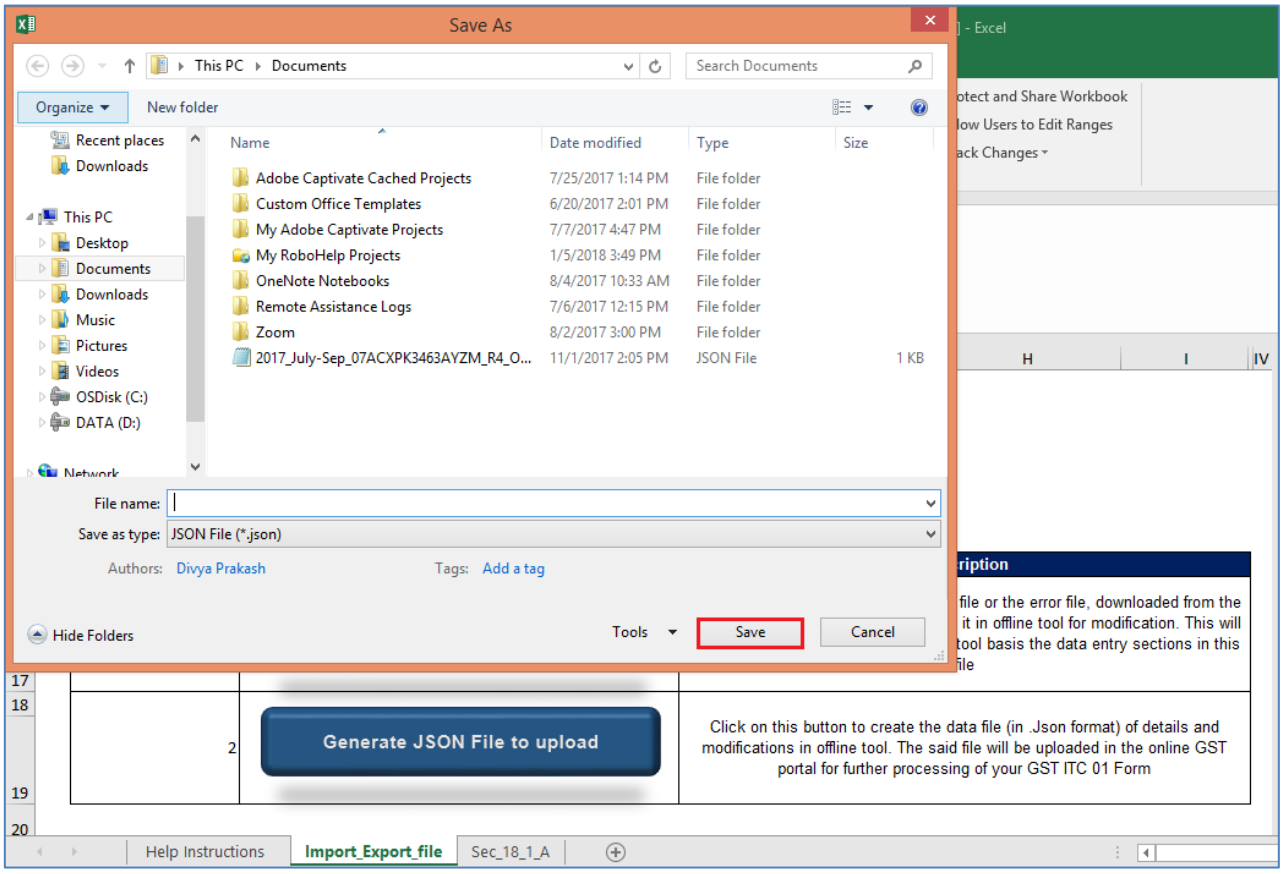


4. A confirmation message is displayed that export of JSON file has completed. Click the **OK** button.

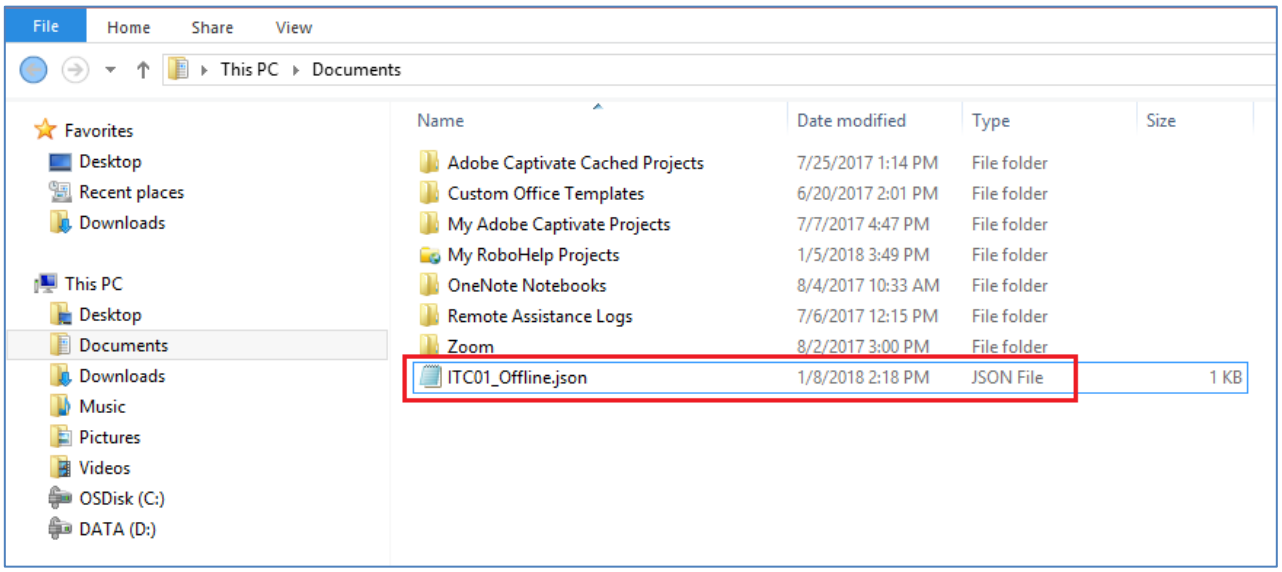
JSON would be generated only if the worksheet has been successfully validated.



5. Navigate to the folder where you want to save the JSON file. Enter the file name and click the **SAVE** button.

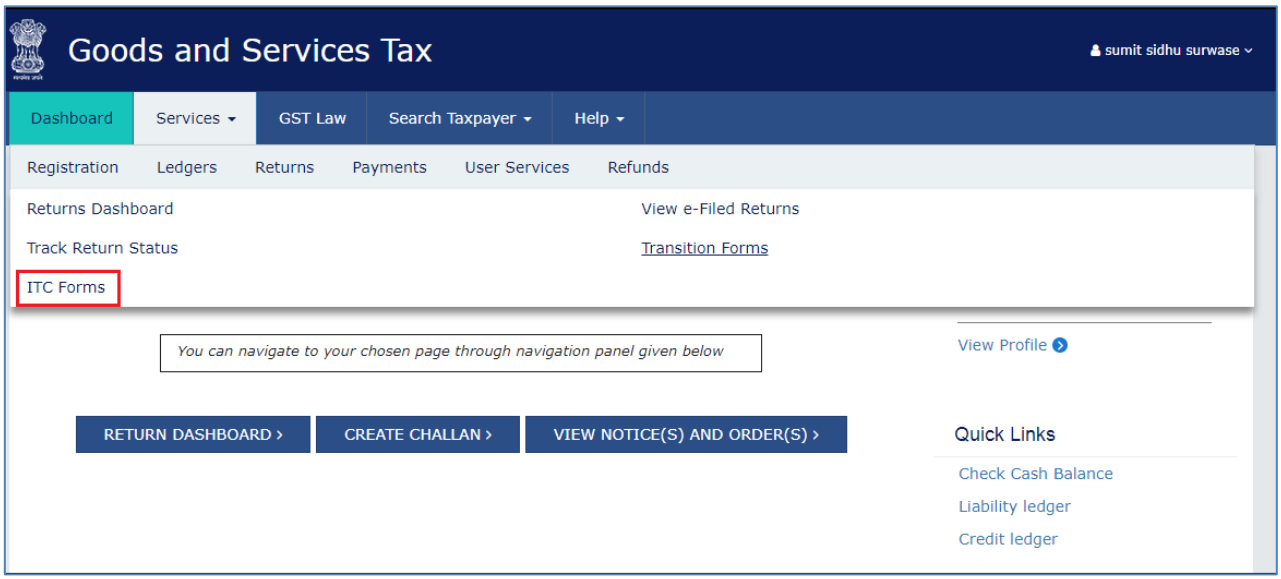


Notice the JSON file created.

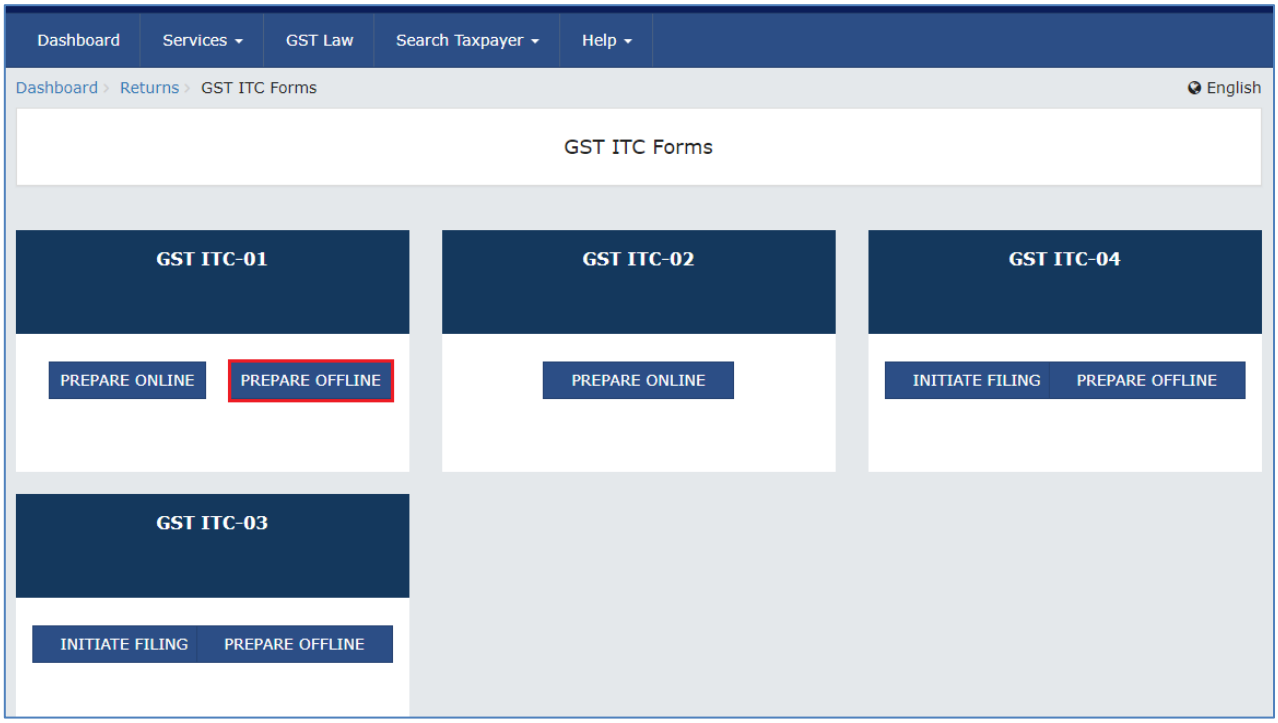

File
Home
Share
View
This PC
Documents
Favorites
Desktop
Recent places
Downloads
This PC
Desktop
Documents
Downloads
Music
Pictures
Videos
OSDisk (C:)
DATA (D:)
Name
Date modified
Type
Size
Adobe Captivate Cached Projects 7/25/2017 1:14 PM File folder
Custom Office Templates 6/20/2017 2:01 PM File folder
My Adobe Captivate Projects 7/7/2017 4:47 PM File folder
My RoboHelp Projects 1/5/2018 3:49 PM File folder
OneNote Notebooks 8/4/2017 10:33 AM File folder
Remote Assistance Logs 7/6/2017 12:15 PM File folder
Zoom 8/2/2017 3:00 PM File folder
ITC01_Offline.json 1/8/2018 2:18 PM JSON File 1 KB

3. Upload the generated JSON on GST Portal

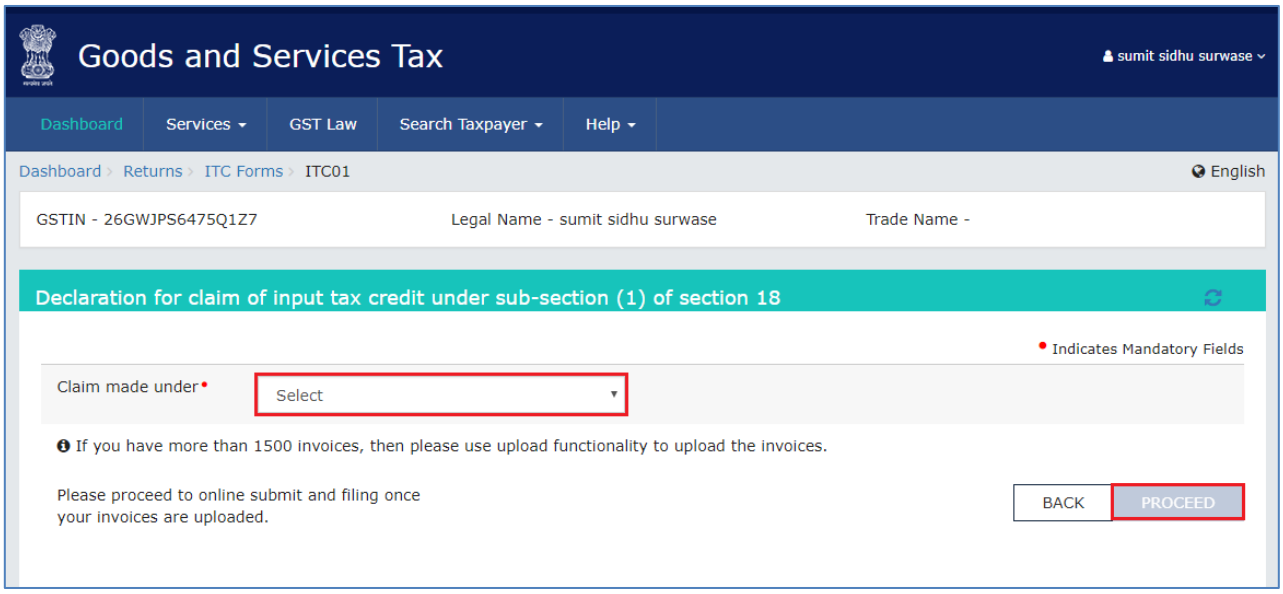
1. Access the https://gst.gov.in/ URL. The GST Home page is displayed.
2. Click the **Services** > **Returns** > **ITC Forms** command.



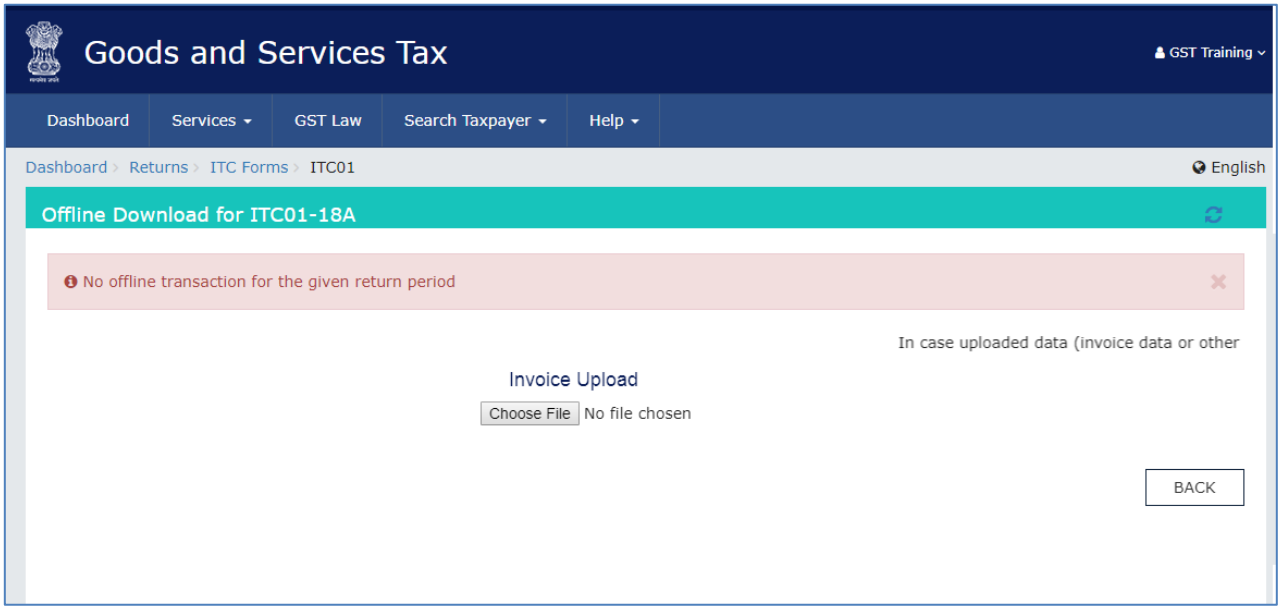
3. The **GST ITC Forms** page is displayed.
4. In the **GST ITC-01** tile, click the **PREPARE OFFLINE** button.



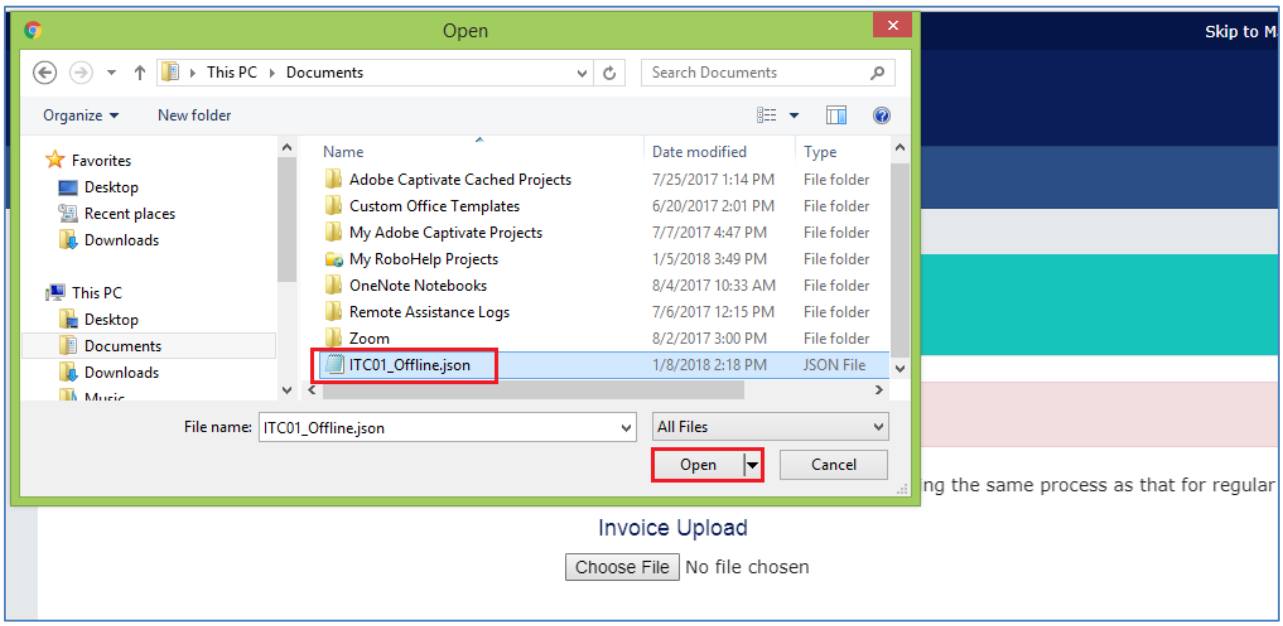
5. Select the **Claim made under** from the drop-down list. Click the **PROCEED** button.



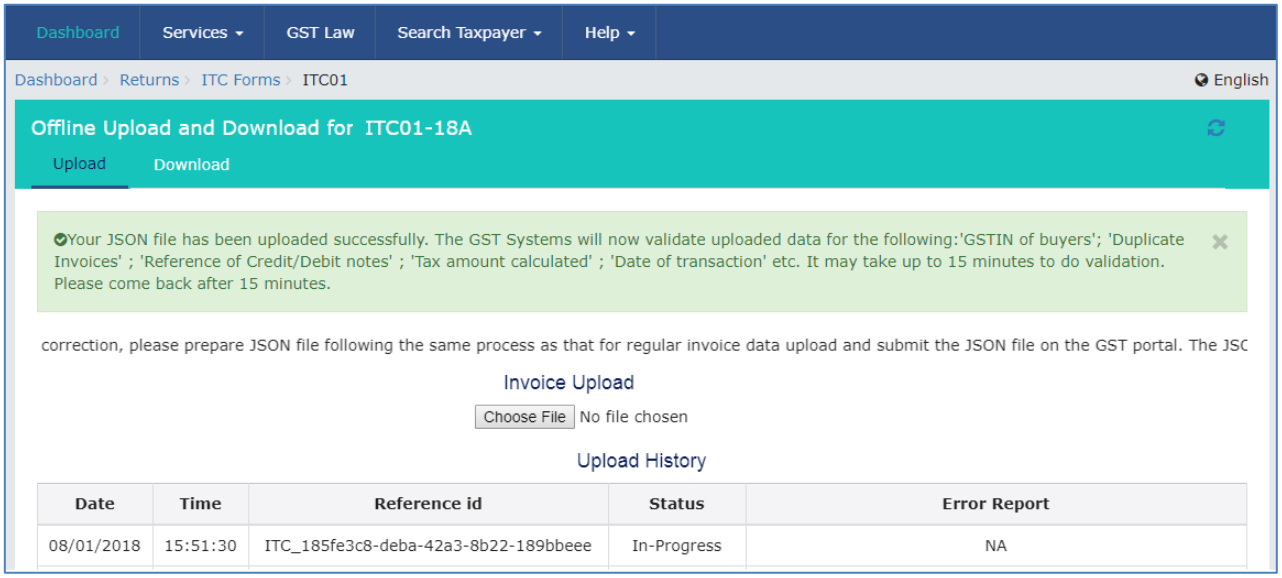
6. The **Offline Upload for FORM GST ITC- 01** page is displayed. Click the **Choose File** button.



7. Browse and navigate the JSON file to be uploaded from your computer. Click the **Open** button.



8. The uploaded JSON file would be validated and processed. Upon successful validation and processing, the details entered would be populated as a summary.
In case of validation failure upon processing; errors, if any, would be shown on the GST Portal.



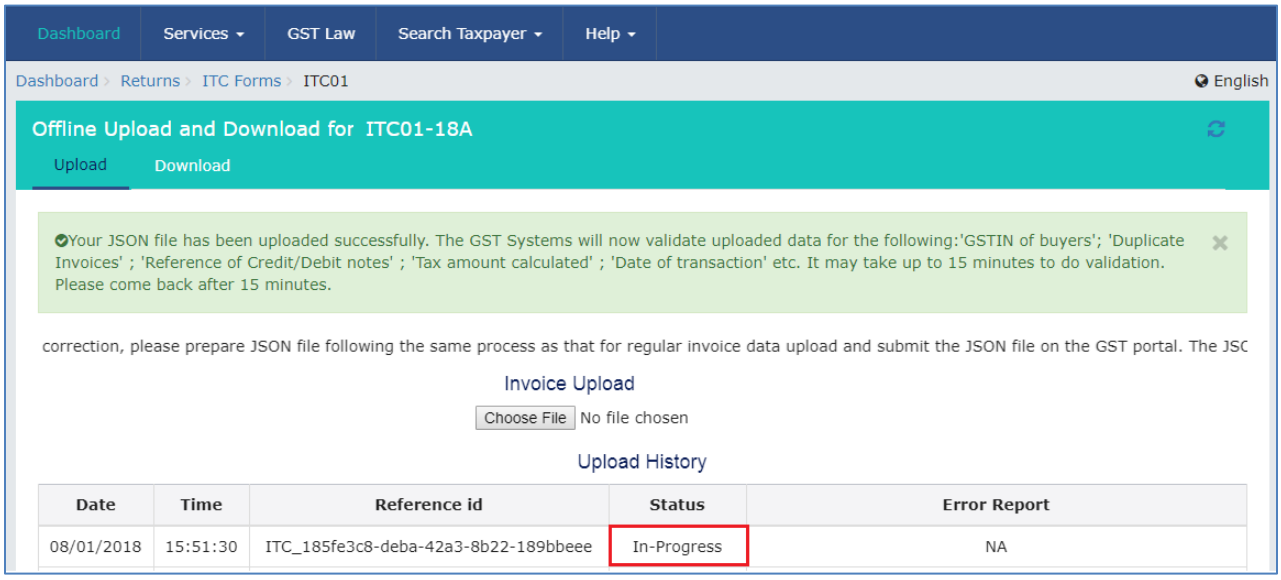
Please note it is possible to upload JSON multiple times on GST portal till submission. However, if some invoice exists from previous upload irrespective of their items, it will be updated with latest uploaded details. All new invoice will be added as new entry.

Post successful upload of data on GST Portal, you can preview the form and file FORM GST ITC- 01 return.

For SUBMIT and FILING of FORM GST ITC-01, refer link GST ITC-01

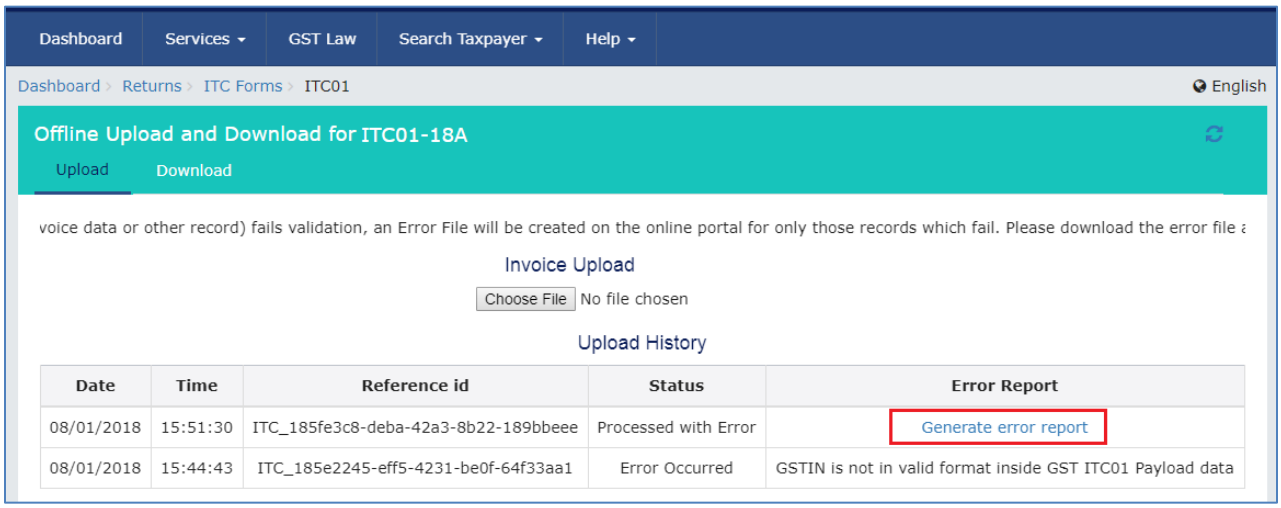
4. Open Downloaded Error File

In case data uploaded through JSON on the portal fails validation as defined in the portal, an Error File will be created on the online portal for only those records which failed. The error file will be available in a hyperlink as given in the below screen on the upload off line page in the portal. Initially the Status in the Upload History will be shown as 'In-Progress'.

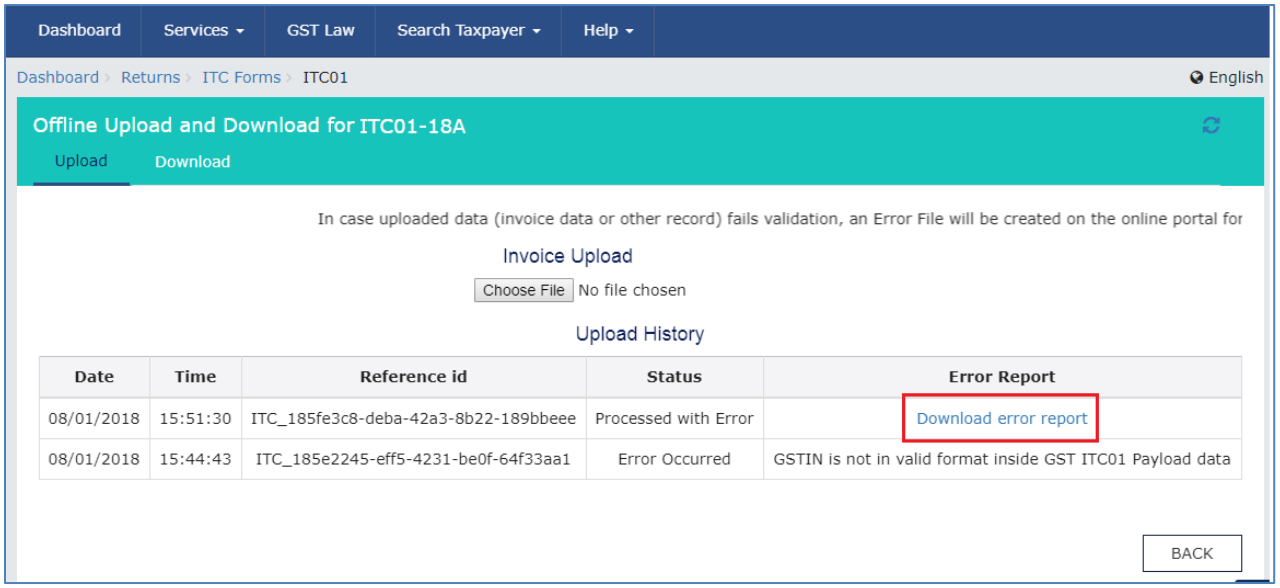


After some time, the Status will be changed to Processed or Processed with Error.

1. In case of the error, the Error Report column will display a link to Generate error report.
2. Click the **Generate error report** link to download the report.

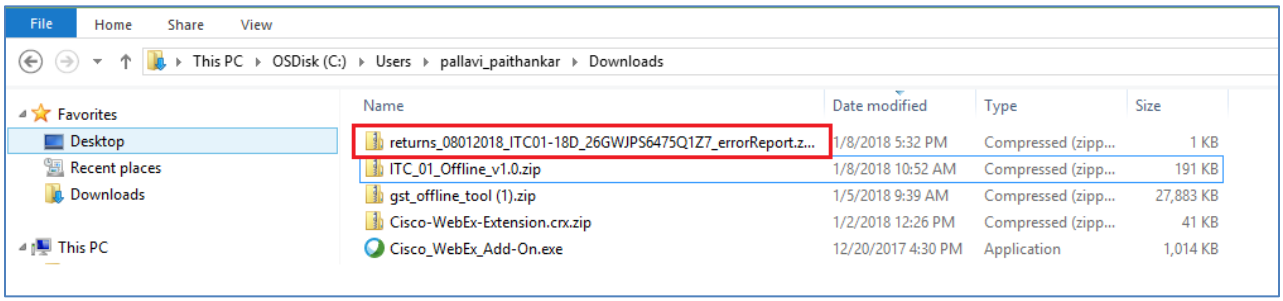


3. Once the report is generated, click the **Download error report** link to download the error report.

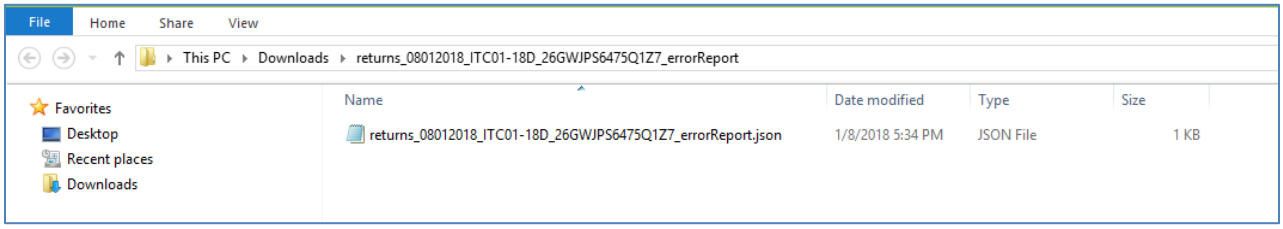


NOTE: Report generation may take some time to get generated.

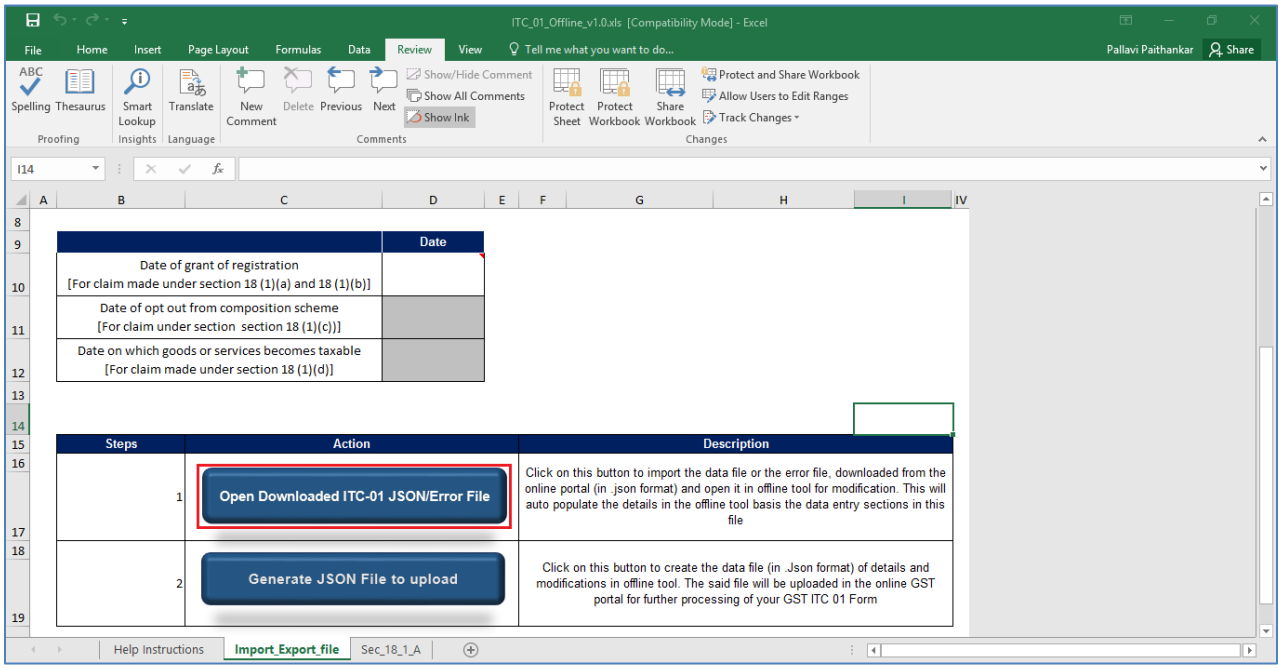
4. Error report is downloaded in .zip file. Save error report on your system.



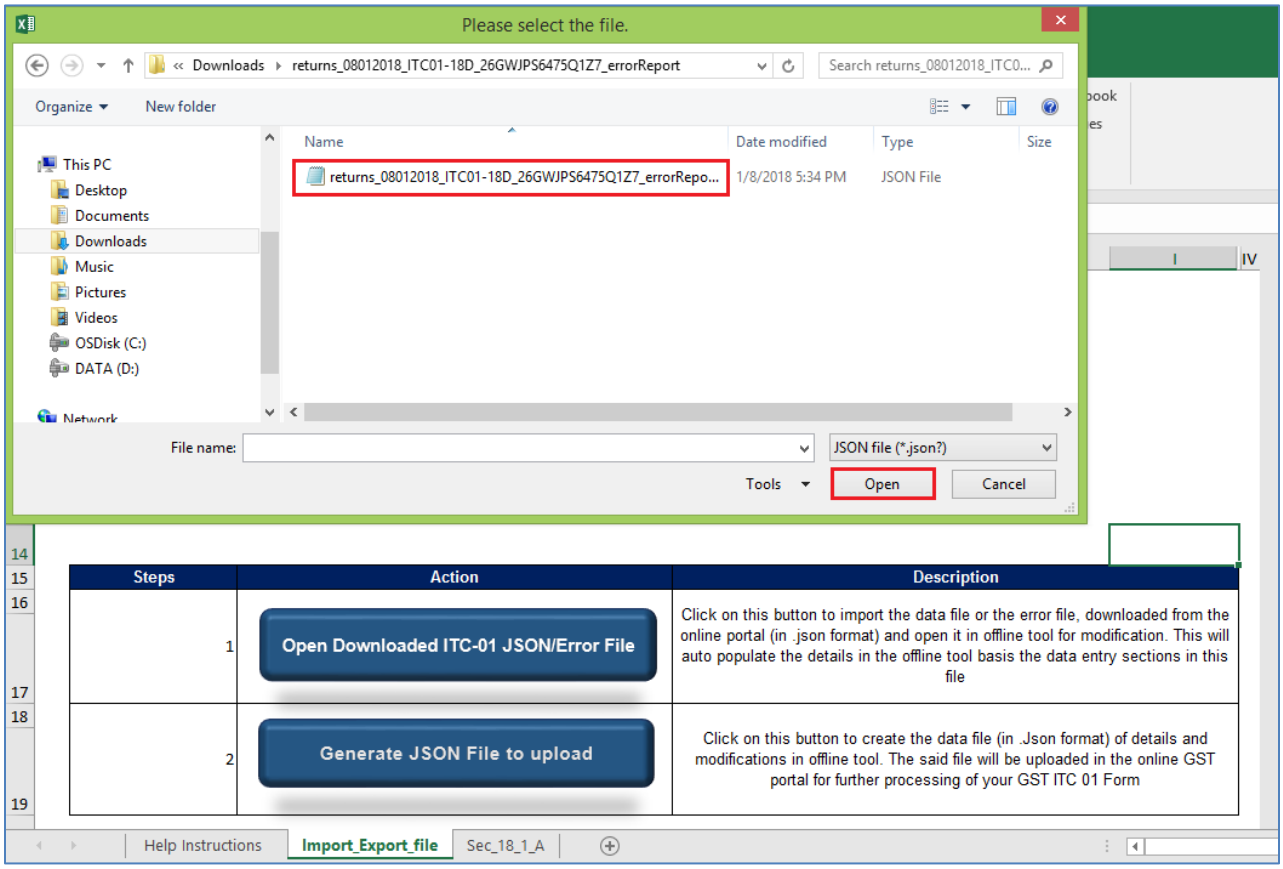
5. Unzip the files from .zip folder. To unzip the files, right click on the downloaded .zip folder and select “Extract All”.
6. Browse the location to save the extracted error reports and click the Extract button.
7. The Unzipped folder contains a JSON file.



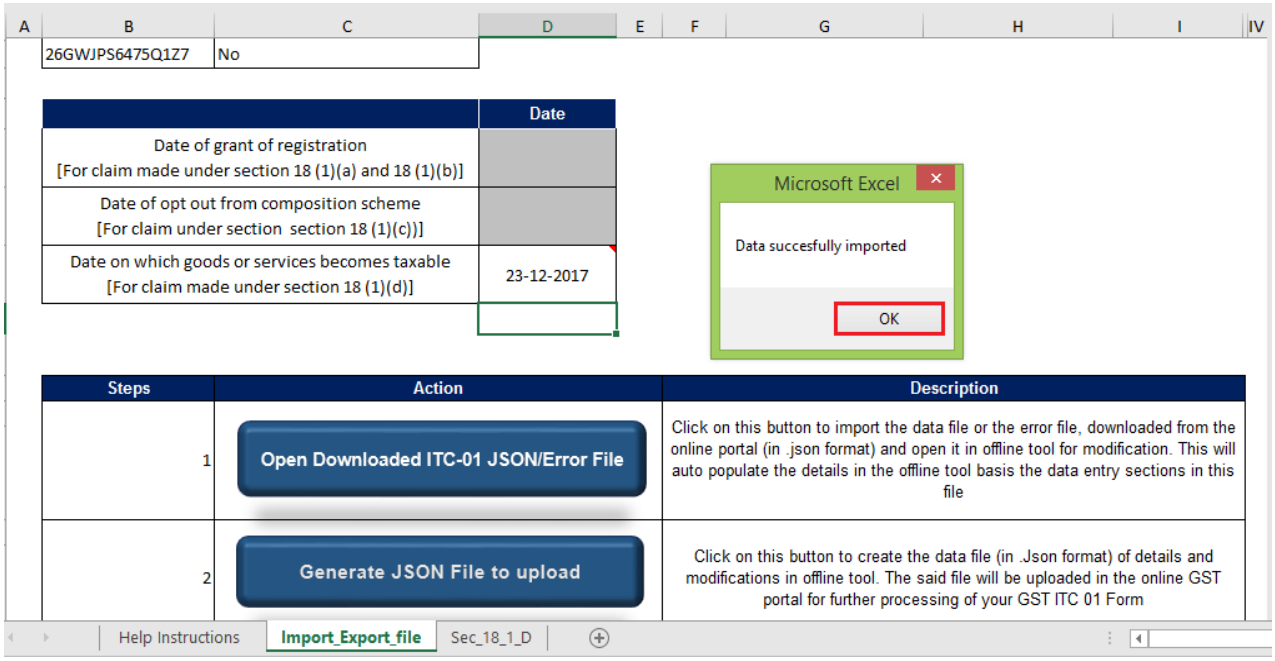
8. Now open ITC-01 Offline Tool and go to tab Import_Export_file.
   Under the section Error File Handling, click the **Open Downloaded ITC-01 JSON/Error File** button.



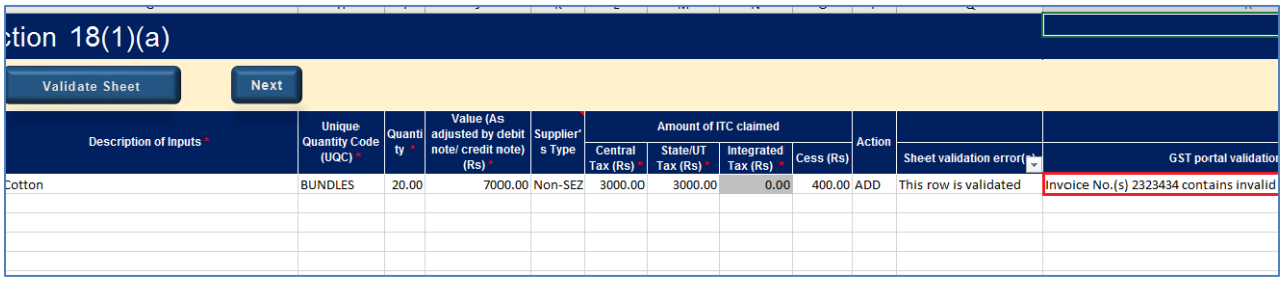
9. A file dialog box will open. Navigate to extracted error file. Select the file and click the **Open** button.



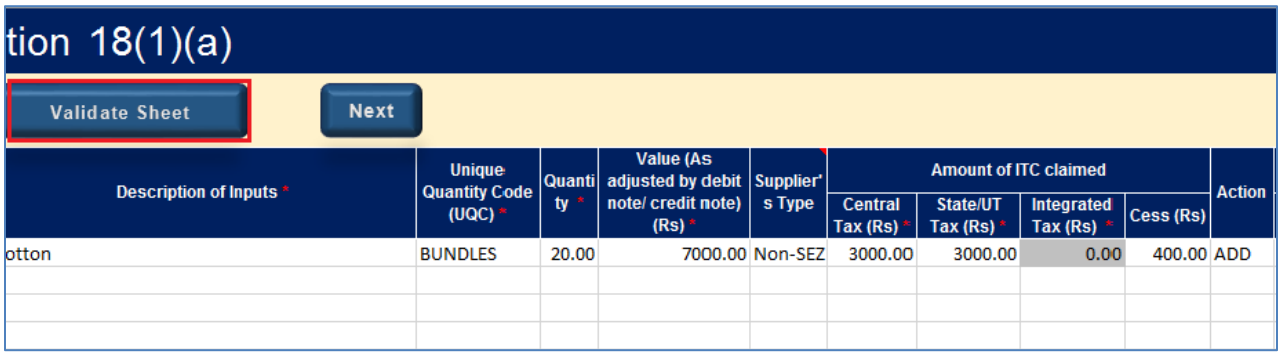
10. Success message will be displayed. Click the **OK** button to proceed.



11. Navigate to Worksheet using NEXT button and ensure all records from both the files have been successfully opened in Tool.
12. Correct the errors as mentioned in the column "**GST Portal Validation Errors**" in each sheet.



13. After making the corrections, click the **Validate Sheet** button to validate the sheets.



14. Upon successful Validation, Generate JSON file. Refer Topic **2. Generate JSON file using 'Generate File to Upload' button**