

## FAQs and User Manual – FORM GST ITC 03 Offline Tool

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Goods and Services Tax Network

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## 1. FAQs on FORM GST ITC-03 Offline Utility

### 1. What are the features of FORM GST ITC-03 Offline Utility?

The Key Features of **FORM GST ITC-03** Offline Utility are:

- The ITC-03 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.

### 2. How can I download and open the FORM GST ITC-03 Offline Utility in my system from the GST Portal?

1. Access the GST Portal [www.gst.gov.in](http://www.gst.gov.in) .
2. Go to **Downloads > Offline tools > FORM GST ITC-03 Offline Tool** button and click on it.
3. Unzip the downloaded Zip file which contain ITC\_03\_Offline.xls excel sheet
4. Open the ITC\_03\_Offline\_Utility.xls excel sheet by double clicking on it.
5. Read the Read me text file and help instructions on excel sheet.

### 3. What are the basic system requirements/ configurations required to use FORM GST ITC-03 Offline Utility?

The offline functions work best on Windows 7 and above, with Internet explorer 10+ and MSEXCEL 2007 and above. Detailed system required are available at (<https://www.gst.gov.in/download/returns> ).

### 4. How do I open or launch the FORM GST ITC-03 Offline Utility?

One can launch the **FORM GST ITC-03 Offline Utility** by double clicking the downloaded ITC\_03\_Offline\_Utility Excel sheet.

### 5. Where can I find the detailed user manual of the FORM GST ITC 03 Offline Utility?

The detailed user manual can be downloaded along with the **FORM GST ITC-03 Offline Utility** as a read me text document and help instructions on excel sheet.

### 6. Is Offline tool mobile compatible?

As of now ITC 03 Offline tool cannot be used on mobile. Currently, ITC 03 Offline tool can only be used on desktops.

### 7. Who needs to file GST ITC-03?

Form GST ITC-03 is to be filed by taxpayer who has availed input tax credit (ITC) and

- Who opts for composition scheme or
- Where goods or services or both supplied by him become wholly exempted

### 8. What is GST ITC-03?

GST ITC-03 is a Form to be filed to pay an amount through the common portal, by way of debit in the electronic credit ledger or electronic cash ledger equivalent to credit availed in respect of:

- Inputs held in stock, and
- Inputs contained in semi-finished goods or finished goods held in stock, and
- Capital goods held in stock

by taxpayer who opts for composition scheme or where goods or services or both become wholly exempted.

### **9. What is to be filed in GST ITC-03?**

Details of stock, on the day immediately preceding the date of exercising the option or as the case may be, the date of such exemption, 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 availed and same needs to be reversed or paid if utilized, under section 18(4).

### **10. What are the preconditions for filing GST ITC-03?**

- Taxpayer has filed intimation in Form GST CMP-02 to opt for composition scheme or
- Government has issued notification regarding exempting any supplies of goods or services or both supplied by taxpayer have become wholly exempted.
- Taxpayer has availed ITC in respect of input held in stock and input contained in semi-finished goods or finished goods held in stock and on capital goods held in stock.

### **11. If I have opted to pay tax under composition, by when do I need to file GST ITC-03?**

- In case an intimation in Form GST CMP-02 has been filed on or before 31st March, 2018, taxpayer shall furnish GST ITC-03 within a period of 180 (one hundred eighty) days from the day on which he commences to pay tax under composition.
- In case an intimation in Form GST CMP-02 is filed after 31st March, 2018, taxpayer shall furnish GST ITC-03 within a period of 60 (sixty) days from the commencement of the financial year for which the option to pay tax under composition is exercised.

### **12. Do I need to file GST ITC-03 only for the GSTIN for which I have filed intimation to opt for paying tax under Section 10?**

Any intimation filed to pay tax under Section 10 in respect of any place of business in any State or Union territory shall be deemed to be an intimation in respect of all other places of business registered on the same Permanent Account Number. Thus form GST ITC-03 needs to be filed for all GSTINs on same PAN.

### **13. From where can I file GST ITC-03?**

Login with valid credentials to the GST Portal and click the Services > Returns > ITC FORMS > ITC03 command to file GST ITC-03.

### **14. What details are required to be furnished in GST ITC-03?**

Details of quantity and value of all stock of inputs held in stock, inputs contained in semi-finished or finished goods held in stock, and capital goods has to be furnished where invoices are available and where invoices are not available separately.

### **15. What is the value to be adopted for filling details where invoices are not available?**

Where the invoices for determining the value are not available, the registered person shall estimate the amount based on the prevailing market price of the goods on the effective date of the occurrence of any of the events which have necessitated the filing of Form GST ITC-03. These details furnished shall be duly certified by a practicing chartered accountant or cost accountant. Such Certificate has to be uploaded with the Form GST ITC-03 before filing the Form.

### **17. What is the action to be taken after the Form GST ITC-03 is saved?**

Once Saved, the option of Offset liability in Table 6 will be available to the taxpayer. Tax payer will click the 'OFFSET LIABILITY' button through which the system will check the total liability being paid off with the balance available in the respective Electronic Cash Ledger or Electronic Credit Ledger.

### **18. What is 'Open Downloaded ITC-03 JSON/Error File' button for in excel?**

'Import data from 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. This will auto populate the details in the offline tool basis the data entry sections in this file.

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

'Generate 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 in the online GST portal for further processing of Form GST ITC-03.

## 2. FORM GST ITC-03 Offline Utility: An Overview

The ITC-03 Offline utility is provided to taxpayers who has availed input tax credit (ITC) and have opted for composition scheme or Where goods or services or both supplied by him become wholly exempted.

To facilitate the furnishing of records in short-time an easy to use excel offline tool has been made available for preparation of ITC-03 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-03 for the Return Period.

### 3. Downloading the FORM GST ITC-03 Offline Utility

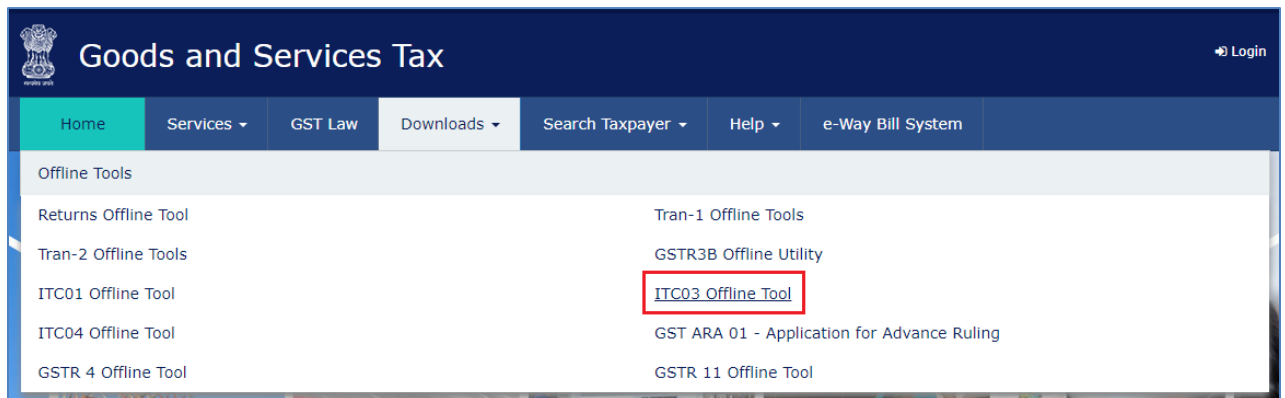
Downloading the FORM GST ITC-03 Offline Utility is a one-time activity, however, it may require an update in future if the Tool is updated at the GST Portal. Please check the version of the offline utility used by you with the one available for download on the GST Portal at regular intervals.

To download and install the FORM GST ITC-03 Offline Utility to prepare the FORM GST ITC-03 return offline, perform the following steps:



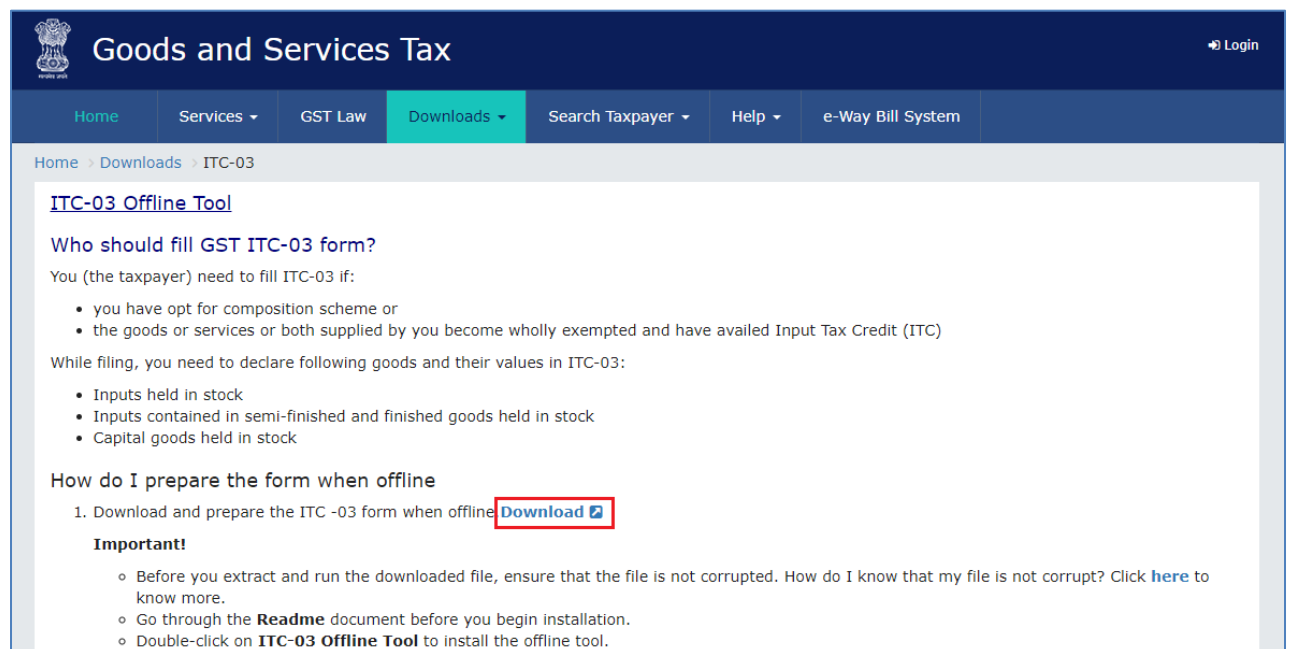
You can download the FORM GST ITC-03 Offline Utility from the Portal without login to the GST Portal.

1. Access the <https://www.gst.gov.in/> URL.
2. The **GST Home** page is displayed. Click the **Downloads > Offline tools > ITC03 Offline Tool**.



The screenshot shows the GST Portal Home page. The 'Downloads' menu is expanded, displaying a list of offline tools. The 'ITC03 Offline Tool' is highlighted with a red box. Other tools listed include Returns Offline Tool, Tran-2 Offline Tools, ITC01 Offline Tool, ITC04 Offline Tool, GSTR 4 Offline Tool, Tran-1 Offline Tools, GSTR3B Offline Utility, GST ARA 01 - Application for Advance Ruling, and GSTR 11 Offline Tool.

3. ITC03 Downloads page is opened. Click **Download**.



The screenshot shows the ITC-03 Offline Tool download page. The 'Download' button is highlighted with a red box. The page contains the following text:

**ITC-03 Offline Tool**

**Who should fill GST ITC-03 form?**

You (the taxpayer) need to fill ITC-03 if:

- you have opt for composition scheme or
- the goods or services or both supplied by you become wholly exempted and have availed Input Tax Credit (ITC)

While filing, you need to declare following goods and their values in ITC-03:

- Inputs held in stock
- Inputs contained in semi-finished and finished goods held in stock
- Capital goods held in stock

**How do I prepare the form when offline**

1. Download and prepare the ITC -03 form when offline [Download](#)

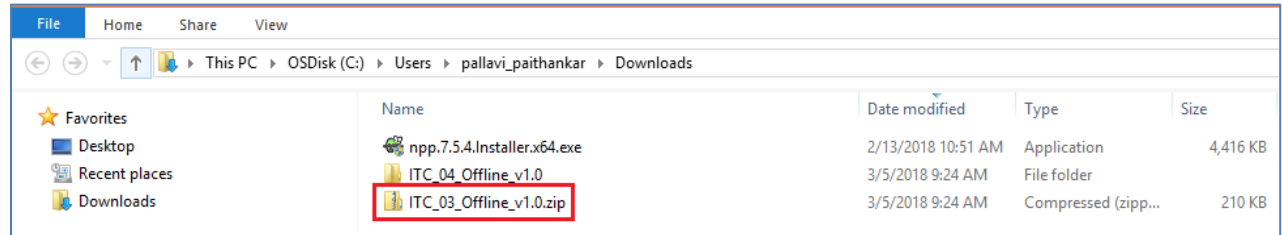
**Important!**

- 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-03 Offline Tool** to install the offline tool.

4. The **ITC03 Offline Tool** is downloaded in Downloads folder.



The download of the ITC03 Offline Tool usually takes 2-3 minutes to download depending on the Internet speed.



5. Before you Unzip and open the ITC03 offline tool, ensure that file is not corrupted

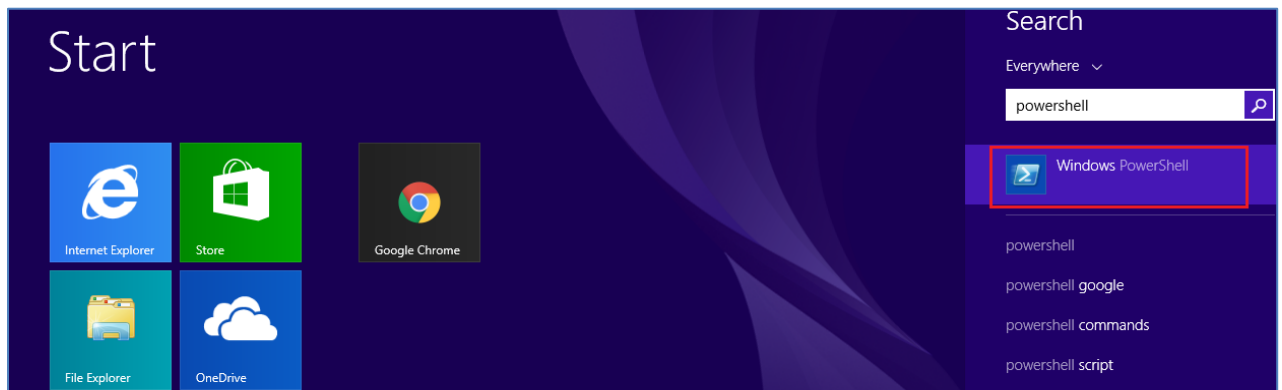
To test if the file is corrupted or not, Match one of the values provided in your downloaded file with the ones mentioned under Downloads of ICT03. If there is an exact match, then your file is not corrupted. Else, download again.

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

- a. Open Windows PowerShell,

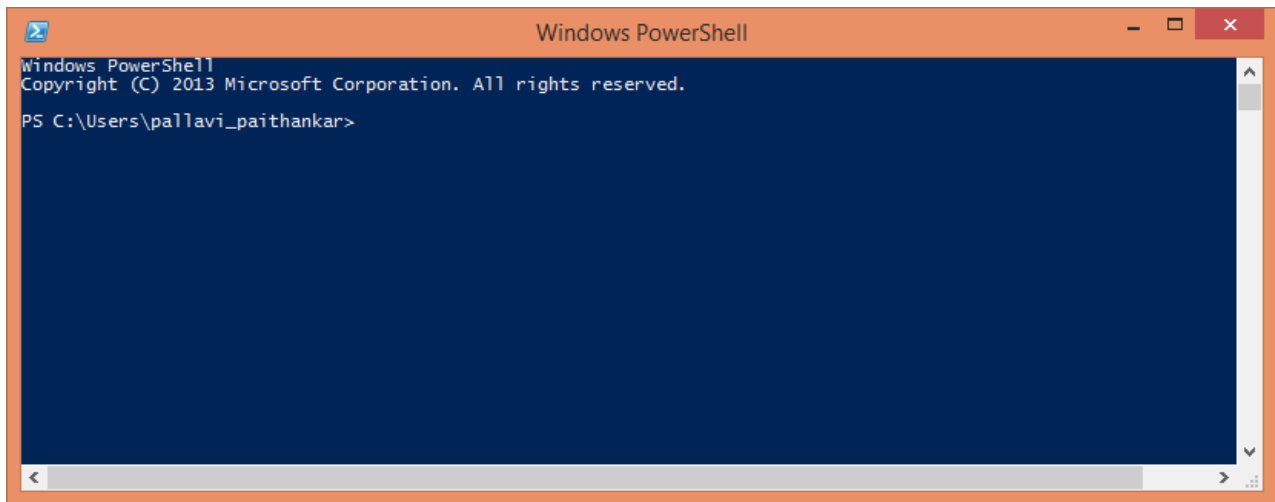
To Start Windows PowerShell, use the Search box on the Start menu, and type **PowerShell**.

Click Windows PowerShell.

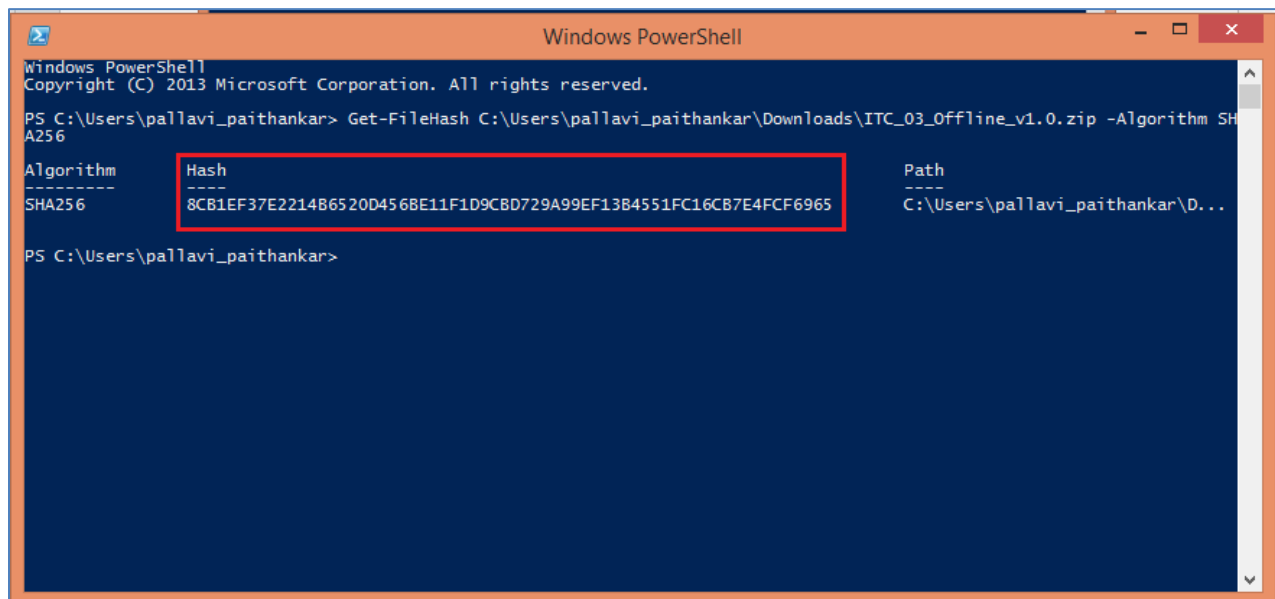


- b. Window PowerShell opens.





- c. Provide the command in below format and enter.  
 Command: Get-FileHash <<FileUrl>> Algorithm <<SHA256>>  
 e.g. Get-FileHash C:\Users\Test\Downloads\ ITC\_03\_Offline\_v1.0.zip -Algorithm SHA256



- d. Compare the Hash value that you have received with the has value provided in ITC\_03\_Offline\_v1.0 downloads page.

### How do I know if downloaded ITC03 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\ITC03\_offline\_tool.zip -  
Algorithm SHA256

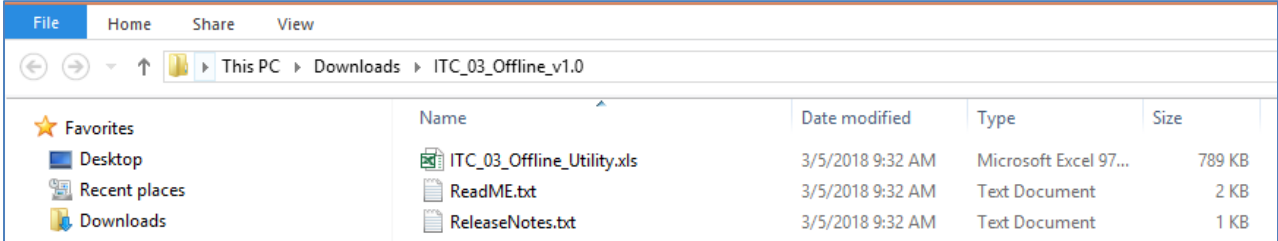
### Your unique values:

#### SHA256:

8CB1EF37E2214B6520D456BE11F1D9CBD729A99EF13B4551FC16CB7E4FCF6965

**Note:** Above mentioned Unique values will change if Offline Utility Version changes.

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

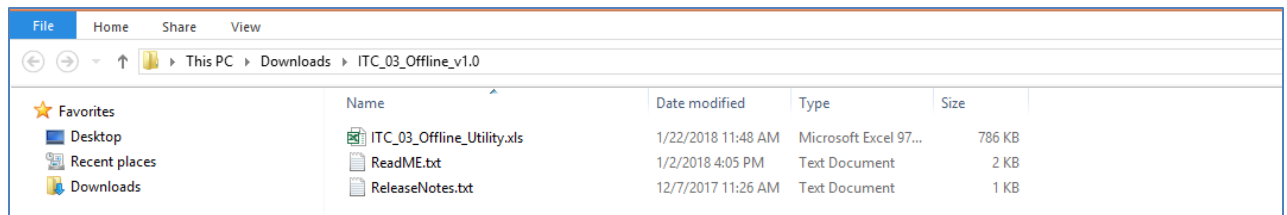


| Name                       | Date modified    | Type                  | Size   |
|----------------------------|------------------|-----------------------|--------|
| ITC_03_Offline_UTILITY.xls | 3/5/2018 9:32 AM | Microsoft Excel 97... | 789 KB |
| ReadME.txt                 | 3/5/2018 9:32 AM | Text Document         | 2 KB   |
| ReleaseNotes.txt           | 3/5/2018 9:32 AM | Text Document         | 1 KB   |

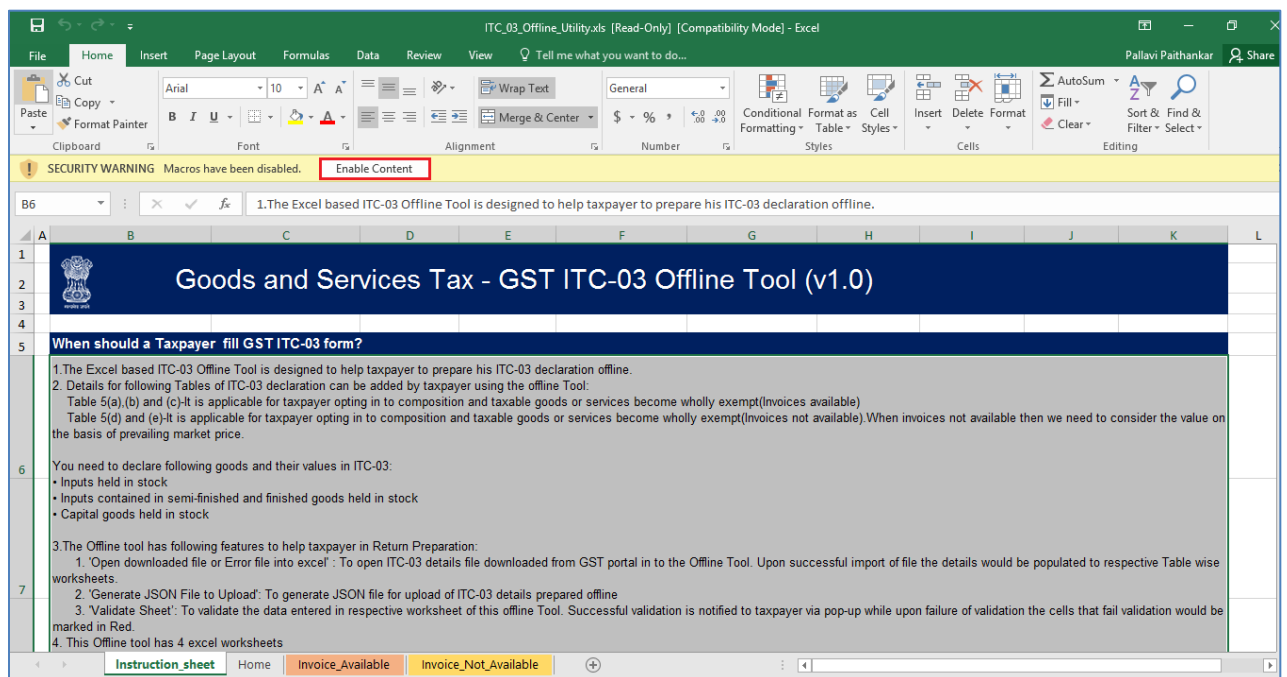
## 4. Installation of the FORM GST ITC-03 Offline Tool

Once the download of the FORM GST ITC-03 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\_03\_Offline\_Utility.zip**. Zip folder consists of the ITC\_03\_Offline\_Utility file as shown in the screenshot below.



2. Double click the **ITC\_03\_Offline\_Utility** file.
3. Click the **Enable Content** button in the excel sheet.



This Excel workbook template has 4 worksheets:

1. Instruction\_sheet - Contains introduction and help instructions.
2. Home -
  - Open Downloaded ITC-03 JSON/Error File: Import and edit existing JSON file
  - Generate JSON File to Upload: Generate JSON file from the data entered in Sheet 'Invoice\_Available' & 'Invoice\_Not\_Available'.
3. Invoice\_Available - Enter details of ITC-03 declaration with Invoices.
4. Invoice\_Not\_Available - Enter details of ITC-03 declaration without Invoices.

## 5. Prepare FORM GST ITC-03 Return

Let us take an example where you need to prepare the **FORM GST ITC-03** using the FORM GST ITC 03 Offline Tool. To prepare the FORM GST ITC 03 Return, you need to perform the following steps:

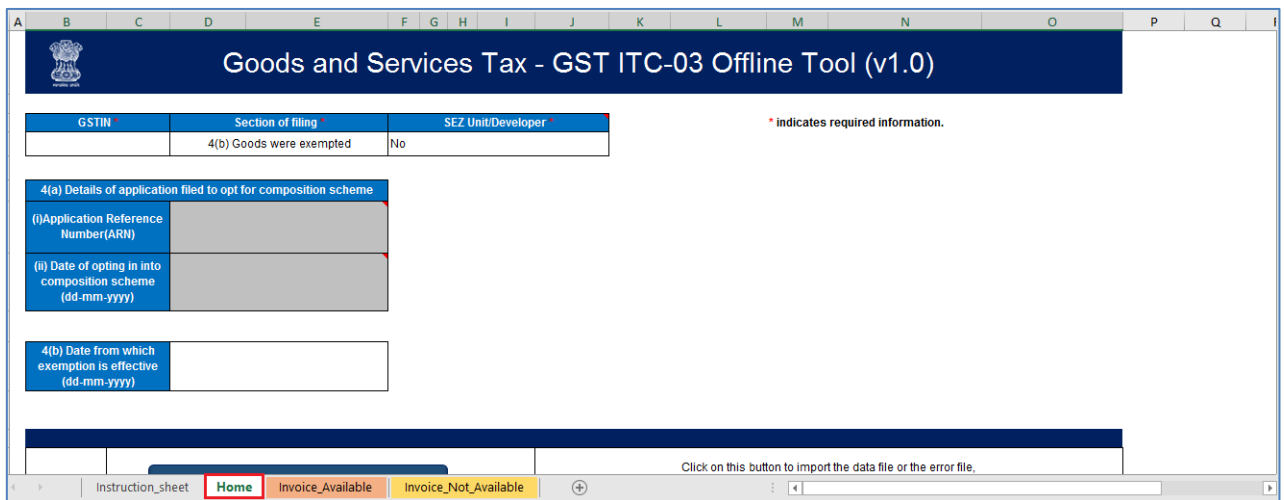
1. Enter details in the Available worksheets of FORM GST ITC-03 Offline Tool.
2. Generate JSON file using 'Generate File to Upload' button
3. Upload the generated JSON on GST Portal. Preview the details uploaded, submit, offset liability and File return on the GST portal

### 1. Enter details in the Invoice\_Available and Invoice\_Not\_Available worksheet of FORM GST ITC-03 Offline Tool



Please ensure that you download the latest version of FORM GST ITC-03 Offline Tool from the GST portal. <https://www.gst.gov.in/download/returns>

2. Launch the FORM GST ITC 03 Excel based Offline Tool and navigate to worksheet **Home**.



| GSTIN | Section of filing        | SEZ Unit/Developer |
|-------|--------------------------|--------------------|
|       | 4(b) Goods were exempted | No                 |

\* indicates required information.

4(a) Details of application filed to opt for composition scheme

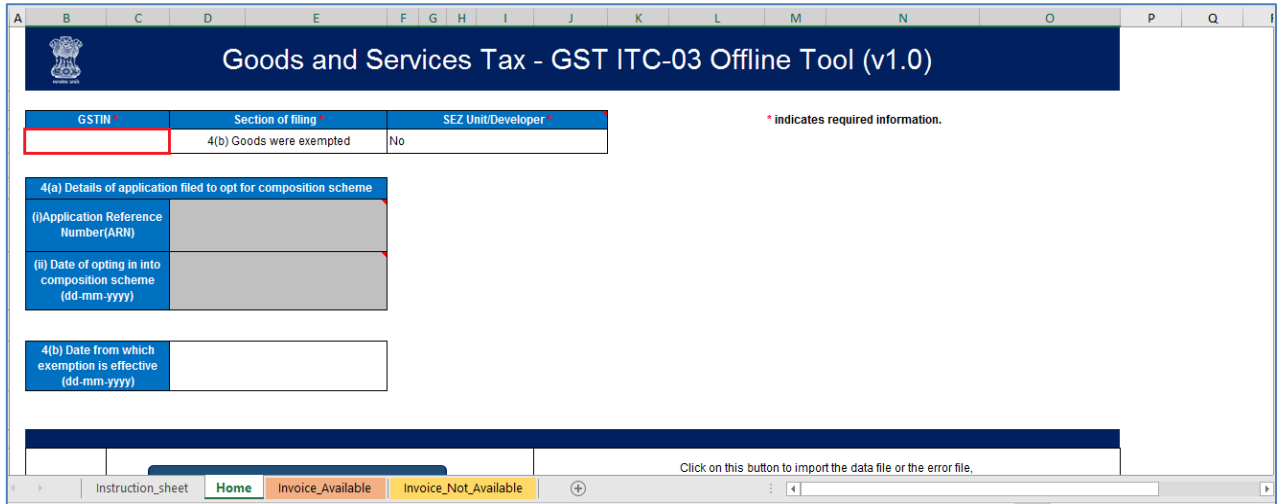
(i) Application Reference Number (ARN)

(ii) Date of opting in into composition scheme (dd-mm-yyyy)

4(b) Date from which exemption is effective (dd-mm-yyyy)

Click on this button to import the data file or the error file.

- In the **GSTIN** of taxpayer field, enter the GSTIN.



Goods and Services Tax - GST ITC-03 Offline Tool (v1.0)

| GSTIN * | Section of filing *      | SEZ Unit/Developer * |
|---------|--------------------------|----------------------|
|         | 4(b) Goods were exempted | No                   |

\* indicates required information.

4(a) Details of application filed to opt for composition scheme

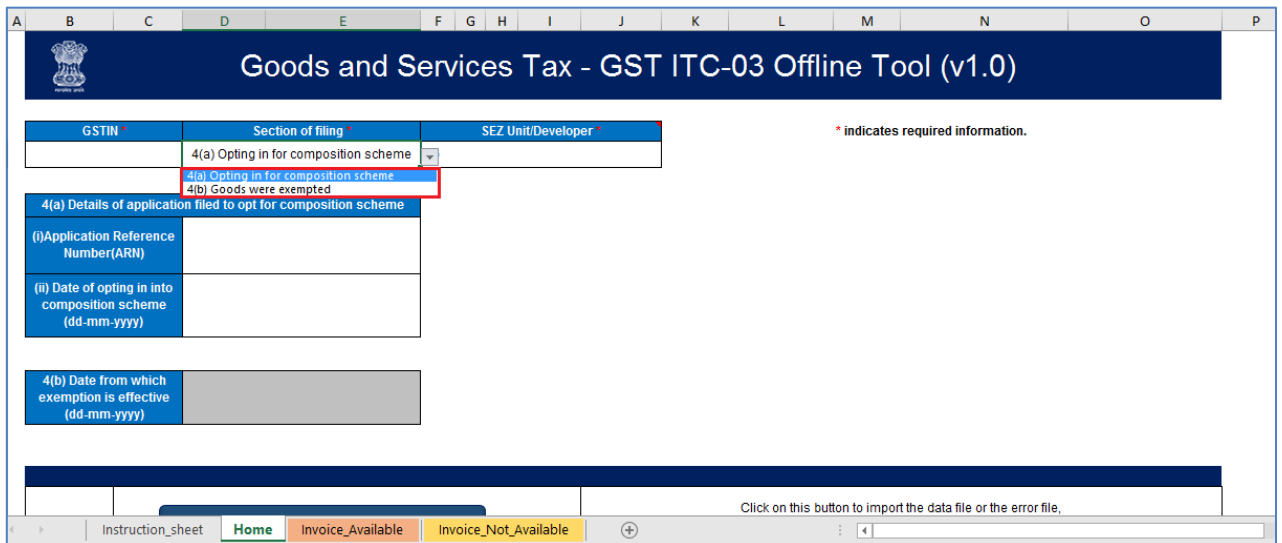
|   |  |
|---|--|
| (i) Application Reference Number(ARN)                       |  |
| (ii) Date of opting in into composition scheme (dd-mm-yyyy) |  |

4(b) Date from which exemption is effective (dd-mm-yyyy)

Click on this button to import the data file or the error file.

Home Invoice\_Available Invoice\_Not\_Available

- Select relevant '**Section of filing**' from drop-down list.



Goods and Services Tax - GST ITC-03 Offline Tool (v1.0)

| GSTIN * | Section of filing *      | SEZ Unit/Developer * |
|---------|--------------------------|----------------------|
|         | 4(b) Goods were exempted |                      |

\* indicates required information.

4(a) Details of application filed to opt for composition scheme

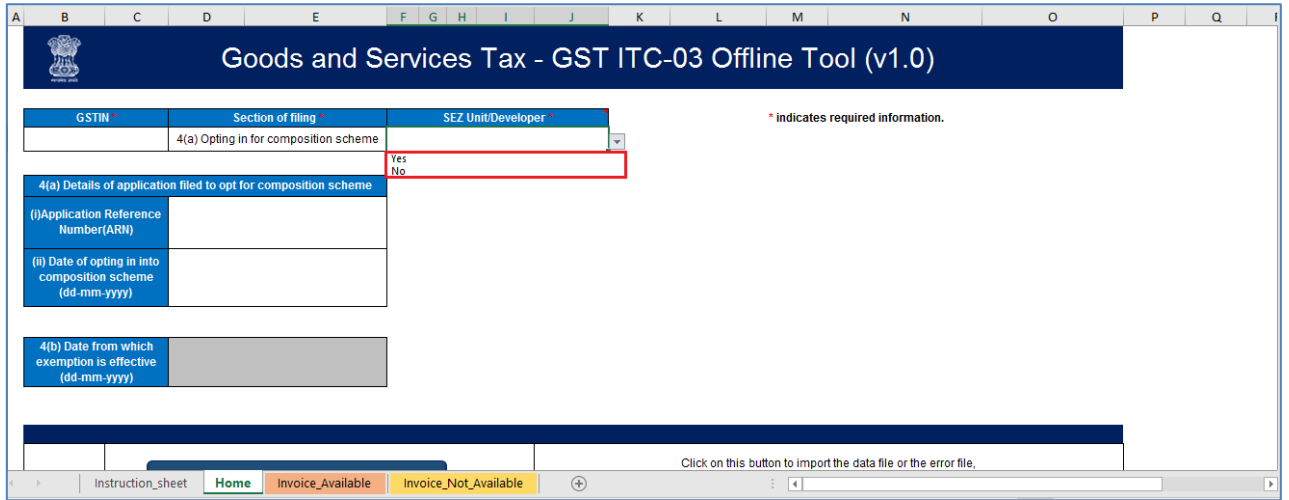
|   |  |
|---|--|
| (i) Application Reference Number(ARN)                       |  |
| (ii) Date of opting in into composition scheme (dd-mm-yyyy) |  |

4(b) Date from which exemption is effective (dd-mm-yyyy)

Click on this button to import the data file or the error file.

Home Invoice\_Available Invoice\_Not\_Available

5. Select **SEZ Unit/Developer** –Yes/No from drop-down list.



The screenshot shows the 'Goods and Services Tax - GST ITC-03 Offline Tool (v1.0)' interface. The 'Section of filing' is set to '4(a) Opting in for composition scheme'. The 'SEZ Unit/Developer' dropdown menu is open, showing 'Yes' and 'No' options. A red box highlights the dropdown menu. A note indicates that an asterisk (\*) indicates required information.

| GSTIN | Section of filing                     | SEZ Unit/Developer |
|-------|---------------------------------------|--------------------|
|       | 4(a) Opting in for composition scheme | Yes<br>No          |

4(a) Details of application filed to opt for composition scheme

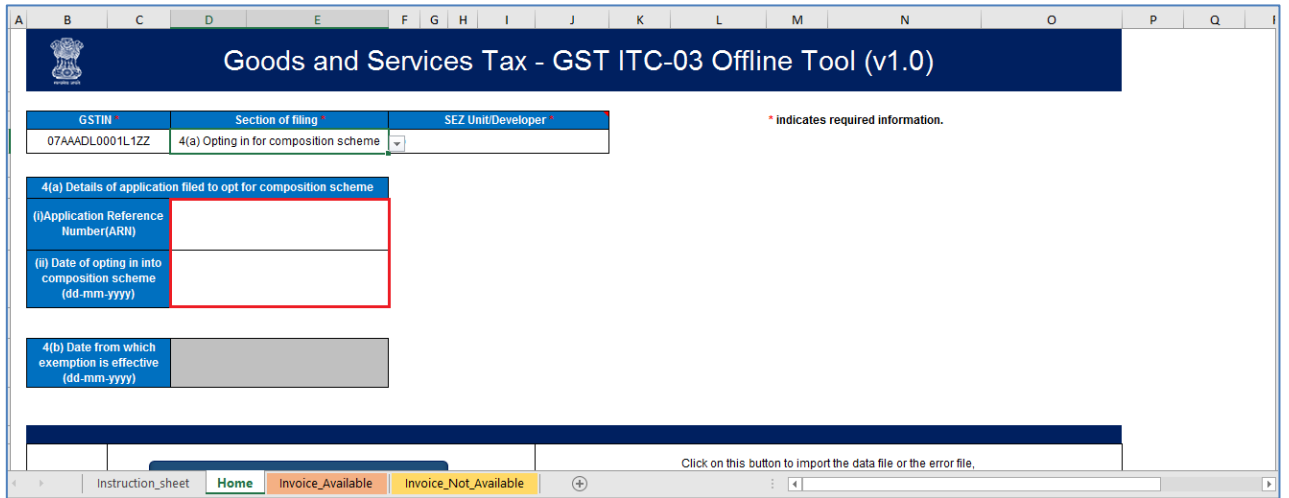
|   |  |
|---|--|
| (i) Application Reference Number(ARN)                       |  |
| (ii) Date of opting in into composition scheme (dd-mm-yyyy) |  |

4(b) Date from which exemption is effective (dd-mm-yyyy)

Click on this button to import the data file or the error file.

Instruction\_sheet Home Invoice\_Available Invoice\_Not\_Available

6. Under section **4(a)Details of Application filed to Opt for Composition Scheme**, Enter (i) **Application Reference Number (ARN)** and **Date of Opting in into composition scheme**.



The screenshot shows the 'Goods and Services Tax - GST ITC-03 Offline Tool (v1.0)' interface. The 'Section of filing' is set to '4(a) Opting in for composition scheme'. The 'SEZ Unit/Developer' dropdown menu is closed. The '4(a) Details of application filed to opt for composition scheme' section is highlighted with a red box, showing input fields for 'Application Reference Number(ARN)' and 'Date of opting in into composition scheme (dd-mm-yyyy)'. A note indicates that an asterisk (\*) indicates required information.

| GSTIN           | Section of filing                     | SEZ Unit/Developer |
|-----------------|---------------------------------------|--------------------|
| 07AAADL0001L12Z | 4(a) Opting in for composition scheme |                    |

4(a) Details of application filed to opt for composition scheme

|   |  |
|---|--|
| (i) Application Reference Number(ARN)                       |  |
| (ii) Date of opting in into composition scheme (dd-mm-yyyy) |  |

4(b) Date from which exemption is effective (dd-mm-yyyy)

Click on this button to import the data file or the error file.

Instruction\_sheet Home Invoice\_Available Invoice\_Not\_Available

Note: If taxpayer selects **4(b) Goods were exempted** under section- filing, enter the **Date from which exemption is effective**.

| Goods and Services Tax - GST ITC-03 Offline Tool (v1.0) |                          |                    |
|---|--------------------------|--------------------|
| GSTIN   | Section of filing        | SEZ Unit/Developer |
| 07AAADL0001L1ZZ   | 4(b) Goods were exempted |                    |

\* indicates required information.

4(a) Details of application filed to opt for composition scheme

|   |  |
|---|--|
| (i) Application Reference Number(ARN)                       |  |
| (ii) Date of opting in into composition scheme (dd-mm-yyyy) |  |

4(b) Date from which exemption is effective (dd-mm-yyyy)

Click on this button to import the data file or the error file.

Instruction\_sheet Home Invoice\_Available Invoice\_Not\_Available

7. Navigate to next worksheet **Invoice\_Available**.

| Goods and Services Tax - GST ITC-03 Offline Tool (v1.0) |                                       |                    |
|---|---------------------------------------|--------------------|
| GSTIN   | Section of filing                     | SEZ Unit/Developer |
| 07AAADL0001L1ZZ   | 4(a) Opting in for composition scheme | No                 |

\* indicates required information.

4(a) Details of application filed to opt for composition scheme

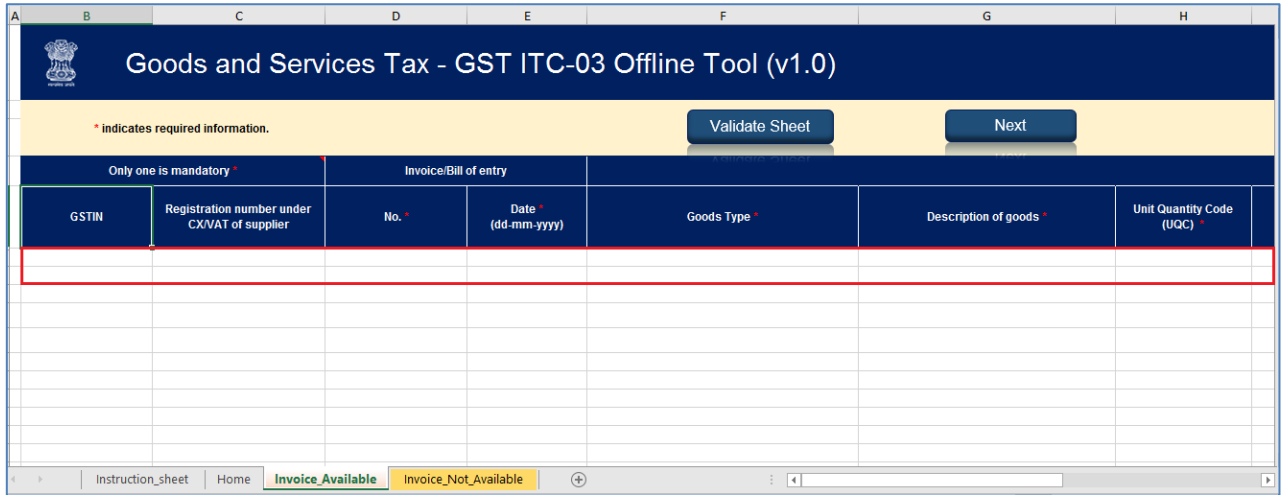
|   |  |
|---|--|
| (i) Application Reference Number(ARN)                       |  |
| (ii) Date of opting in into composition scheme (dd-mm-yyyy) |  |

4(b) Date from which exemption is effective (dd-mm-yyyy)

Click on this button to import the data file or the error file.

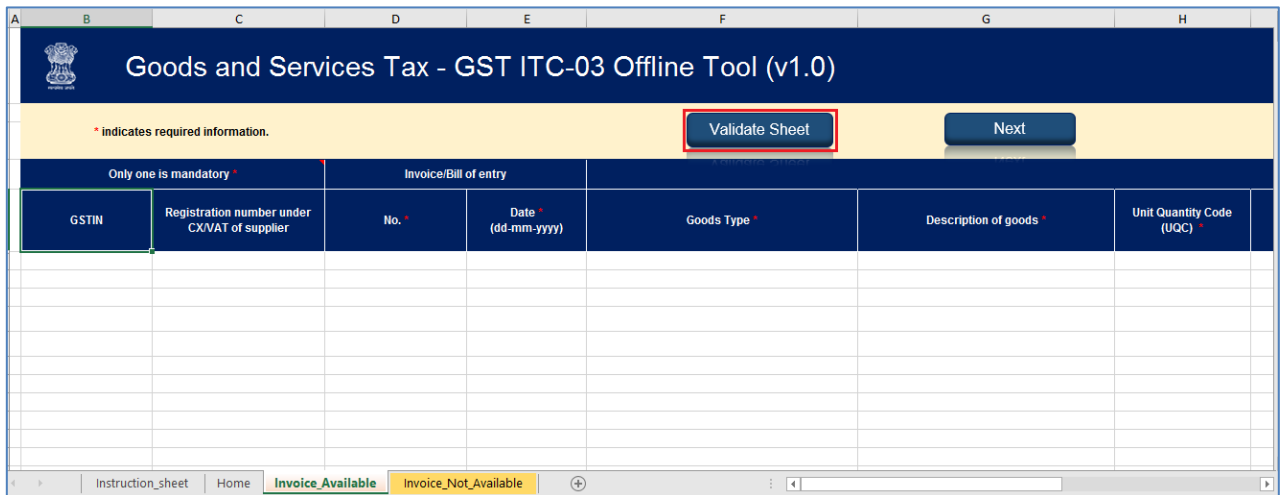
Instruction\_sheet Home Invoice\_Available Invoice\_Not\_Available

8. Enter details in each field as applicable.



The screenshot shows the 'Goods and Services Tax - GST ITC-03 Offline Tool (v1.0)' interface. At the top, there is a header with the GSTN logo and the title. Below the header, a yellow bar contains the text '\* indicates required information.' and two buttons: 'Validate Sheet' and 'Next'. The main area is a table with the following columns: GSTIN, Registration number under CXVAT of supplier, No. \*, Date \* (dd-mm-yyyy), Goods Type \*, Description of goods \*, and Unit Quantity Code (UQC) \*. The table is currently empty. At the bottom, there is a navigation bar with tabs for 'Instruction\_sheet', 'Home', 'Invoice\_Available', and 'Invoice\_Not\_Available'. The 'Invoice\_Available' tab is selected.

9. Once all details are entered, click the **Validate Sheet** button to validate the **Invoice\_Available** worksheet.



This screenshot is identical to the previous one, but the 'Validate Sheet' button in the yellow bar is highlighted with a red rectangle, indicating the next step in the process.

**Note:** Only standard values available in any of drop down list can be selected. If a slight difference is found, it may not be detected in validation but will throw error while uploading on the Portal.



**In case of successful validation:**

- The error column shows **This row is validated.**

| Value *<br>(As adjusted by debit note/credit note) |              | Supplier's Type | Amount of ITC claimed (Rs.) * |            |          |     | Action                              | Sheet Validation Error(s) | GST Portal Validation Error(s) |
|--|--------------|-----------------|-------------------------------|------------|----------|-----|-------------------------------------|---------------------------|--------------------------------|
| Central Tax  | State/UT Tax | Integrated Tax  | Cess                          |            |          |     |                                     |                           |                                |
| ₹ 35,000.00  | SEZ          |                 |                               | ₹ 5,000.00 | ₹ 400.00 | Add | This row is validated successfully. |                           |                                |
|  |              |                 |                               |            |          |     |                                     |                           |                                |
|  |              |                 |                               |            |          |     |                                     |                           |                                |
|  |              |                 |                               |            |          |     |                                     |                           |                                |
|  |              |                 |                               |            |          |     |                                     |                           |                                |
|  |              |                 |                               |            |          |     |                                     |                           |                                |
|  |              |                 |                               |            |          |     |                                     |                           |                                |
|  |              |                 |                               |            |          |     |                                     |                           |                                |

**In case of unsuccessful validation:**

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

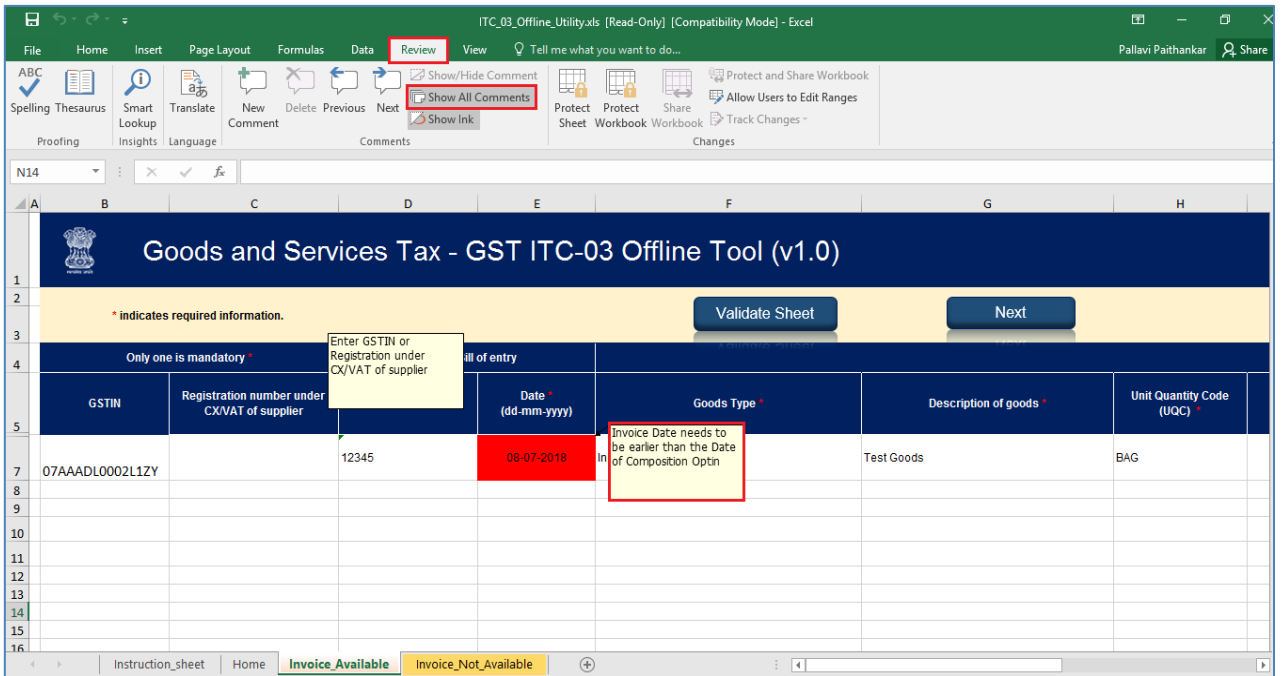
| GSTIN           |  | Registration number under CXVAT of supplier |  | No. * | Description of goods * | Unit Quantity Code (UQC) * |
|-----------------|--|---|--|-------|------------------------|----------------------------|
| 07AAADL0002L1ZY |  | 12345                                       |  |       | Goods                  | BAG                        |
|                 |  |   |  |       |                        |                            |
|                 |  |   |  |       |                        |                            |
|                 |  |   |  |       |                        |                            |
|                 |  |   |  |       |                        |                            |
|                 |  |   |  |       |                        |                            |
|                 |  |   |  |       |                        |                            |
|                 |  |   |  |       |                        |                            |

- In case of validation failure; check for Errors column that have failed validation and correct errors with red colored cells.

|                  |  |                 | Amount of ITC claimed (Rs.) * |              |                |          |        |   |       |
|------------------|--|-----------------|-------------------------------|--------------|----------------|----------|--------|---|-------|
| Quantity (Qty) * | Value *<br>(As adjusted by debit note/credit note) | Supplier's Type | Central Tax                   | State/UT Tax | Integrated Tax | Cess     | Action | Sheet Validation Error(s)   | GST P |
| 20.00            | ₹ 35,000.00  | SEZ             |                               |              | ₹ 5,000.00     | ₹ 400.00 | Add    | Errors observed in red coloured cells in this row. Enter correct data in the relevant cells |       |



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



The screenshot shows the Excel Review tab with the following details:

- Review Tab:** The 'Review' tab is active, and the 'Show All Comments' link is highlighted.
- Worksheet Header:** Goods and Services Tax - GST ITC-03 Offline Tool (v1.0)
- Buttons:** 'Validate Sheet' and 'Next' buttons are visible.
- Form Fields and Errors:**
  - GSTIN:** 07AAADL0002L1ZY
  - Registration number under CX/VAT of supplier:** 12345
  - Date (dd-mm-yyyy):** 08-07-2018 (Error: Invoice Date needs to be earlier than the Date of Composition Optn)
  - Goods Type:** In (Error: Enter GSTIN or Registration under CX/VAT of supplier)
  - Description of goods:** Test Goods
  - Unit Quantity Code (UQC):** BAG

- Once all errors are rectified, click the **Validate Sheet** button to validate the **Invoice\_Available** worksheet.

| Goods and Services Tax - GST ITC-03 Offline Tool (v1.0)                           |   |                       |                     |                      |                        |                            |
|---|---|-----------------------|---------------------|----------------------|------------------------|----------------------------|
| * indicates required information.   |   |                       |                     |                      |                        |                            |
| <input type="button" value="Validate Sheet"/> <input type="button" value="Next"/> |   |                       |                     |                      |                        |                            |
| Only one is mandatory *   |   | Invoice/Bill of entry |                     |                      |                        |                            |
| GSTIN   | Registration number under CXVAT of supplier | No. *                 | Date * (dd-mm-yyyy) | Goods Type *         | Description of goods * | Unit Quantity Code (UQC) * |
| 07AAADL0002L1ZY   |   | 12345                 | 08-01-2018          | Inputs held in stock | Test Goods             | BAG                        |
|   |   |                       |                     |                      |                        |                            |
|   |   |                       |                     |                      |                        |                            |
|   |   |                       |                     |                      |                        |                            |
|   |   |                       |                     |                      |                        |                            |

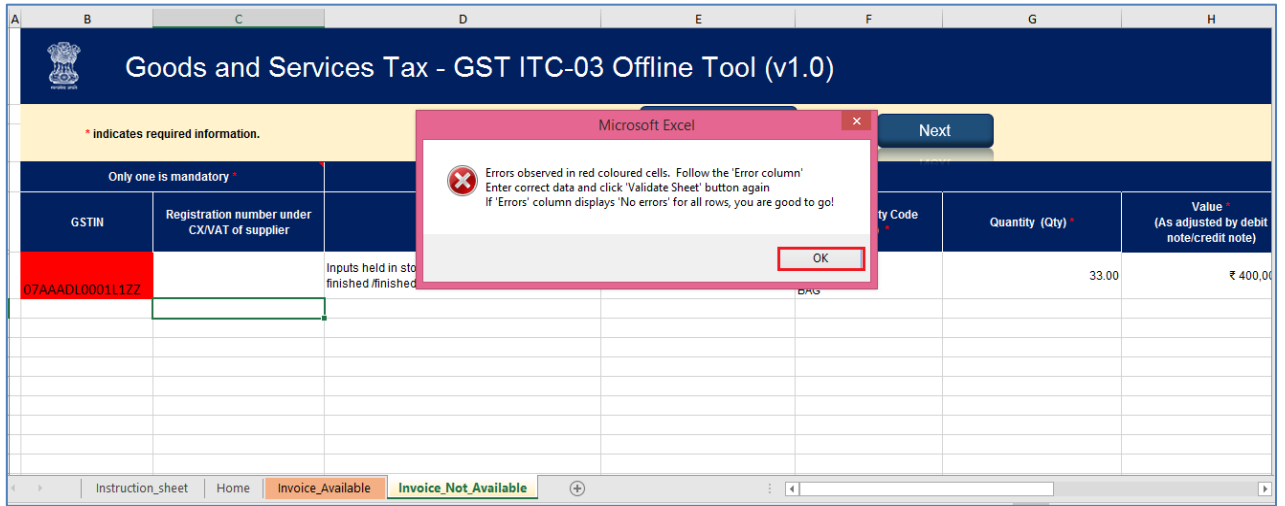
10. The error column shows **This row is validated.**

| Value * (As adjusted by debit note/credit note) |              | Supplier's Type |      | Amount of ITC claimed (Rs.) * |          |     | Action                              | Sheet Validation Error(s) | GST Portal Validation Error(s) |
|---|--------------|-----------------|------|-------------------------------|----------|-----|-------------------------------------|---------------------------|--------------------------------|
| Central Tax                                     | State/UT Tax | Integrated Tax  | Cess |                               |          |     |                                     |                           |                                |
| ₹ 35,000.00                                     | SEZ          |                 |      | ₹ 5,000.00                    | ₹ 400.00 | Add | This row is validated successfully. |                           |                                |
|   |              |                 |      |                               |          |     |                                     |                           |                                |
|   |              |                 |      |                               |          |     |                                     |                           |                                |
|   |              |                 |      |                               |          |     |                                     |                           |                                |
|   |              |                 |      |                               |          |     |                                     |                           |                                |

11. Navigate to the next worksheet Invoice\_Not\_Available.  
You can also click the **Next** button to navigate to worksheet Invoice\_Not\_Available.







Goods and Services Tax - GST ITC-03 Offline Tool (v1.0)

\* indicates required information.

Only one is mandatory \*

| GSTIN           | Registration number under CX/VAT of supplier | Inputs held in stock | Quantity (Qty) * | Value * (As adjusted by debit note/credit note) |
|-----------------|--|----------------------|------------------|---|
| 07AAADL0001L1ZZ |  | finished/finished    | 33.00            | ₹ 400.00  |

Microsoft Excel

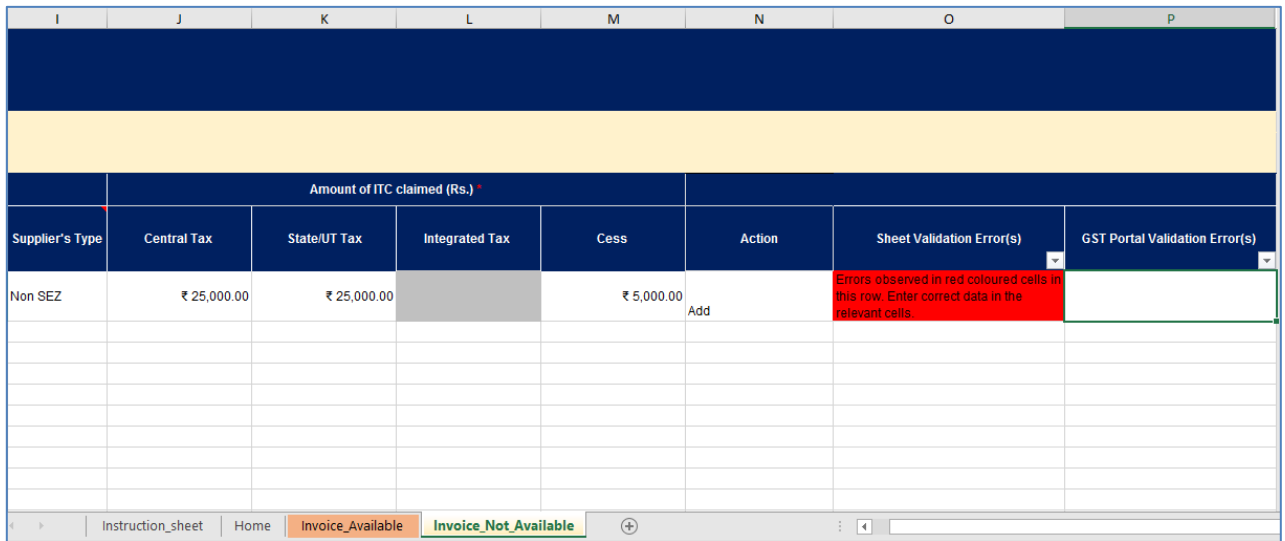
Errors observed in red coloured cells. Follow the 'Error column' Enter correct data and click 'Validate Sheet' button again. If 'Errors' column displays 'No errors' for all rows, you are good to go!

OK

Next

Instruction\_sheet Home Invoice\_Available Invoice\_Not\_Available

- b. In case of validation failure, check for Errors column that have failed validation and correct errors with red colored cells.



| Amount of ITC claimed (Rs.) * |             |              |                |            |        |  |                                |
|-------------------------------|-------------|--------------|----------------|------------|--------|--|--------------------------------|
| Supplier's Type               | Central Tax | State/UT Tax | Integrated Tax | Cess       | Action | Sheet Validation Error(s)  | GST Portal Validation Error(s) |
| Non SEZ                       | ₹ 25,000.00 | ₹ 25,000.00  |                | ₹ 5,000.00 | Add    | Errors observed in red coloured cells in this row. Enter correct data in the relevant cells. |                                |

Instruction\_sheet Home Invoice\_Available Invoice\_Not\_Available



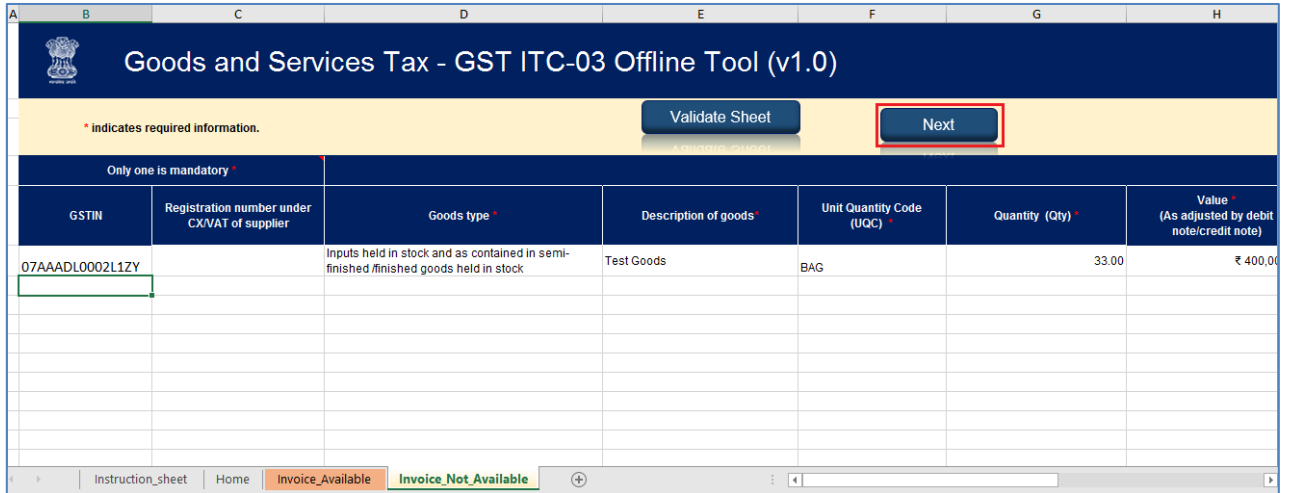
To view the comments for fields with errors, you can click the **Review** tab > **Show All Comments** link.

16. Once all errors are rectified, click the **Validate Sheet** button to validate the **Invoice\_Not\_Available** worksheet.



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

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



Goods and Services Tax - GST ITC-03 Offline Tool (v1.0)

\* indicates required information.

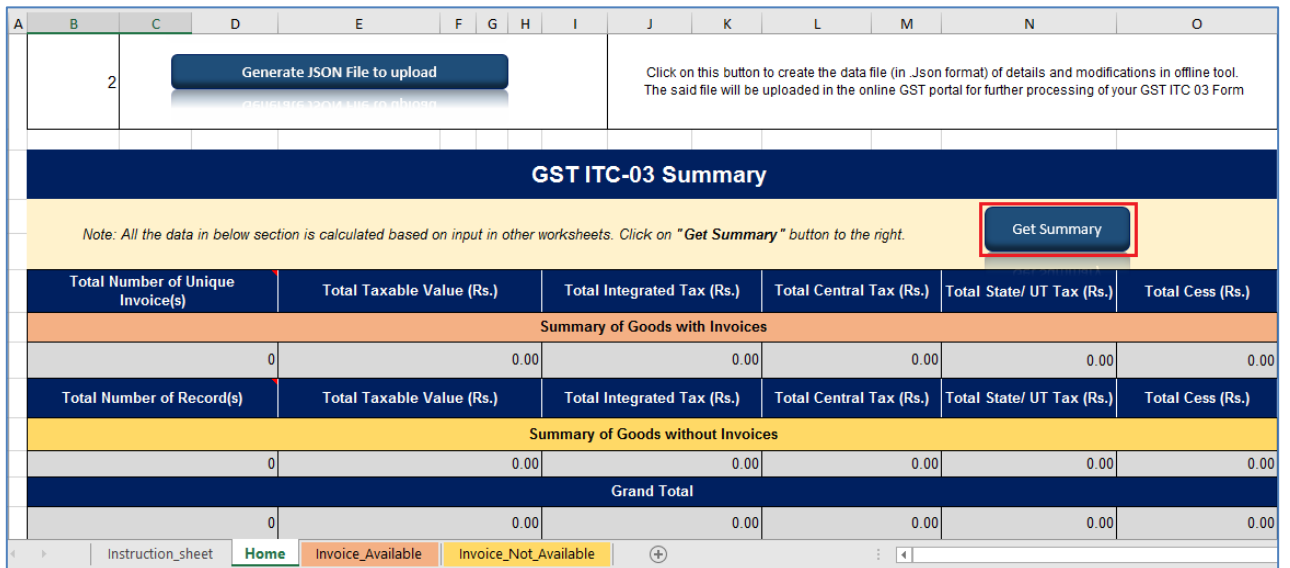
Validate Sheet **Next**

Only one is mandatory \*

| GSTIN           | Registration number under CXVAT of supplier | Goods type *  | Description of goods * | Unit Quantity Code (UQC) * | Quantity (Qty) * | Value * (As adjusted by debit note/credit note) |
|-----------------|---|---|------------------------|----------------------------|------------------|---|
| 07AAADL0002L1ZY |   | Inputs held in stock and as contained in semi-finished/finished goods held in stock | Test Goods             | BAG                        | 33.00            | ₹ 400.00  |

Instruction\_sheet Home Invoice\_Available Invoice\_Not\_Available

- Click **Get Summary** to generate summary of the details updated in worksheets Invoice\_Available and Invoice\_Not\_Available.



2 **Generate JSON File to upload**

Click on this button to create the data file (in .Json format) of details and modifications in offline tool. The said file will be uploaded in the online GST portal for further processing of your GST ITC 03 Form

### GST ITC-03 Summary

Note: All the data in below section is calculated based on input in other worksheets. Click on "Get Summary" button to the right.

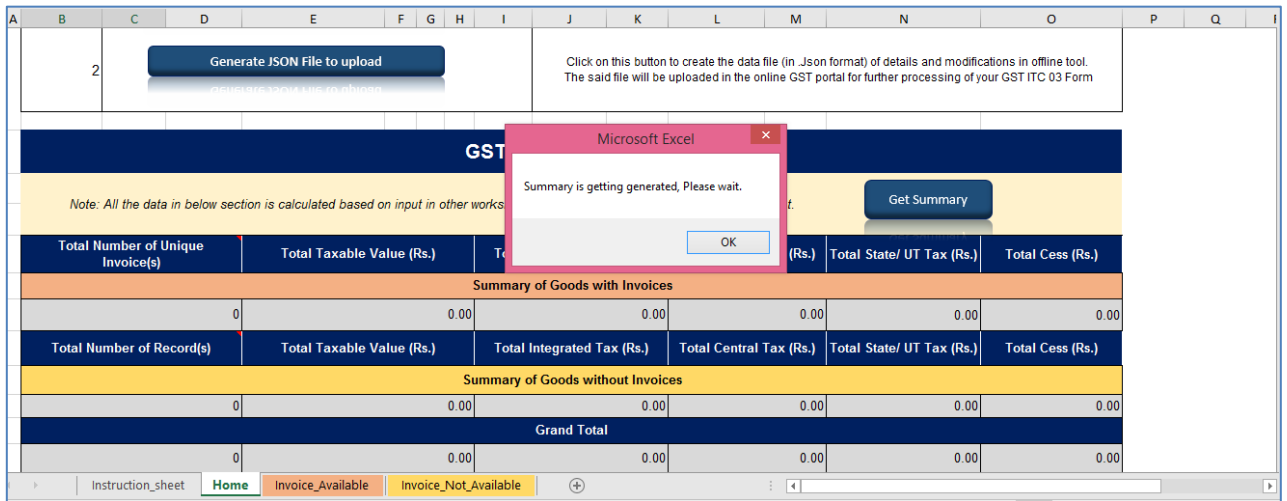
**Get Summary**

| Total Number of Unique Invoice(s) | Total Taxable Value (Rs.) | Total Integrated Tax (Rs.) | Total Central Tax (Rs.) | Total State/ UT Tax (Rs.) | Total Cess (Rs.) |
|-----------------------------------|---------------------------|----------------------------|-------------------------|---------------------------|------------------|
| Summary of Goods with Invoices    |                           |                            |                         |                           |                  |
| 0                                 | 0.00                      | 0.00                       | 0.00                    | 0.00                      | 0.00             |
| Summary of Goods without Invoices |                           |                            |                         |                           |                  |
| 0                                 | 0.00                      | 0.00                       | 0.00                    | 0.00                      | 0.00             |
| Grand Total                       |                           |                            |                         |                           |                  |
| 0                                 | 0.00                      | 0.00                       | 0.00                    | 0.00                      | 0.00             |

Instruction\_sheet **Home** Invoice\_Available Invoice\_Not\_Available

- Click **OK** to proceed.



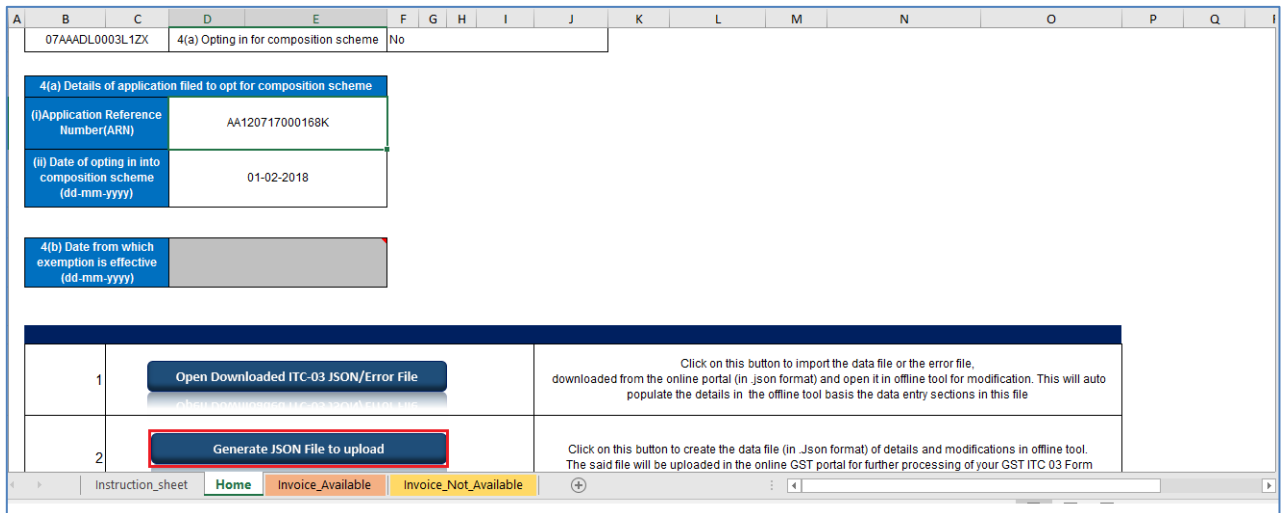


The screenshot shows the 'Summary' section of the GST ITC 03 Offline Tool. A table displays the following data:

| Total Number of Unique Invoice(s)        | Total Taxable Value (Rs.) | Total Integrated Tax (Rs.) | Total Central Tax (Rs.) | Total State/ UT Tax (Rs.) | Total Cess (Rs.) |
|--|---------------------------|----------------------------|-------------------------|---------------------------|------------------|
| <b>Summary of Goods with Invoices</b>    |                           |                            |                         |                           |                  |
| 0  | 0.00                      | 0.00                       | 0.00                    | 0.00                      | 0.00             |
| <b>Summary of Goods without Invoices</b> |                           |                            |                         |                           |                  |
| 0  | 0.00                      | 0.00                       | 0.00                    | 0.00                      | 0.00             |
| <b>Grand Total</b>                       |                           |                            |                         |                           |                  |
| 0  | 0.00                      | 0.00                       | 0.00                    | 0.00                      | 0.00             |

A Microsoft Excel dialog box is displayed over the table with the message: "Summary is getting generated, Please wait." and an "OK" button.

- Once summary is generated and verified, Click the **Generate JSON File to Upload** button to generate JSON for upload on GST Portal.



The screenshot shows the '4(a) Details of application filed to opt for composition scheme' section. The details are as follows:

|   |                 |
|---|-----------------|
| (i) Application Reference Number(ARN)                       | AA120717000168K |
| (ii) Date of opting in into composition scheme (dd-mm-yyyy) | 01-02-2018      |
| 4(b) Date from which exemption is effective (dd-mm-yyyy)    |                 |

The 'Generate JSON File to upload' button is highlighted with a red box. Below the table, there are two buttons: 'Open Downloaded ITC-03 JSON/Error File' and 'Generate JSON File to upload'.

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

| A   | B   | C   | D                                     | E  | F | G | H | I | J | K | L | M | N | O | P | Q |   |   |   |   |   |  |
|---|---|---|---------------------------------------|----|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|--|
|   | 07AAADL0003L1ZX   |   | 4(a) Opting in for composition scheme | No |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |  |
| <b>4(a) Details of application filed to opt for composition scheme</b>  |   |   |                                       |    |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |  |
| (i) Application Reference Number(ARN)   |   | AA120717000168K   |                                       |    |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |  |
| (ii) Date of opting in into composition scheme (dd-mm-yyyy)   |   | 01-02-2018  |                                       |    |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |  |
| 4(b) Date from which exemption is effective (dd-mm-yyyy)  |   |   |                                       |    |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |  |
| <div style="border: 1px solid orange; padding: 5px; width: fit-content; margin: 0 auto;"> <p>Microsoft Excel</p> <p>Processing may take some time. Please wait...</p> <p style="text-align: center;">OK</p> </div>  |   |   |                                       |    |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |  |
| <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;">1</td> <td style="width: 40%; text-align: center;"> <div style="background-color: #002060; color: white; padding: 5px; text-align: center; cursor: pointer;">Open Downloaded ITC-03 JSON/Error File</div> </td> <td style="width: 55%; padding: 5px;"> <p style="font-size: small;">Click on this button 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. This will auto populate the details in the offline tool basis the data entry sections in this file</p> </td> </tr> <tr> <td style="text-align: center;">2</td> <td style="text-align: center;"> <div style="background-color: #002060; color: white; padding: 5px; text-align: center; cursor: pointer;">Generate JSON File to upload</div> </td> <td style="padding: 5px;"> <p style="font-size: small;">Click on this button to create the data file (in .json format) of details and modifications in offline tool. The said file will be uploaded in the online GST portal for further processing of your GST ITC 03 Form</p> </td> </tr> </table> |   |   |                                       |    |   |   |   |   |   |   |   |   |   |   |   |   | 1 | <div style="background-color: #002060; color: white; padding: 5px; text-align: center; cursor: pointer;">Open Downloaded ITC-03 JSON/Error File</div> | <p style="font-size: small;">Click on this button 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. This will auto populate the details in the offline tool basis the data entry sections in this file</p> | 2 | <div style="background-color: #002060; color: white; padding: 5px; text-align: center; cursor: pointer;">Generate JSON File to upload</div> | <p style="font-size: small;">Click on this button to create the data file (in .json format) of details and modifications in offline tool. The said file will be uploaded in the online GST portal for further processing of your GST ITC 03 Form</p> |
| 1   | <div style="background-color: #002060; color: white; padding: 5px; text-align: center; cursor: pointer;">Open Downloaded ITC-03 JSON/Error File</div> | <p style="font-size: small;">Click on this button 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. This will auto populate the details in the offline tool basis the data entry sections in this file</p> |                                       |    |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |  |
| 2   | <div style="background-color: #002060; color: white; padding: 5px; text-align: center; cursor: pointer;">Generate JSON File to upload</div>           | <p style="font-size: small;">Click on this button to create the data file (in .json format) of details and modifications in offline tool. The said file will be uploaded in the online GST portal for further processing of your GST ITC 03 Form</p>  |                                       |    |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |  |
| <p>Instruction_sheet   Home   Invoice_Available   Invoice_Not_Available</p>   |   |   |                                       |    |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |  |

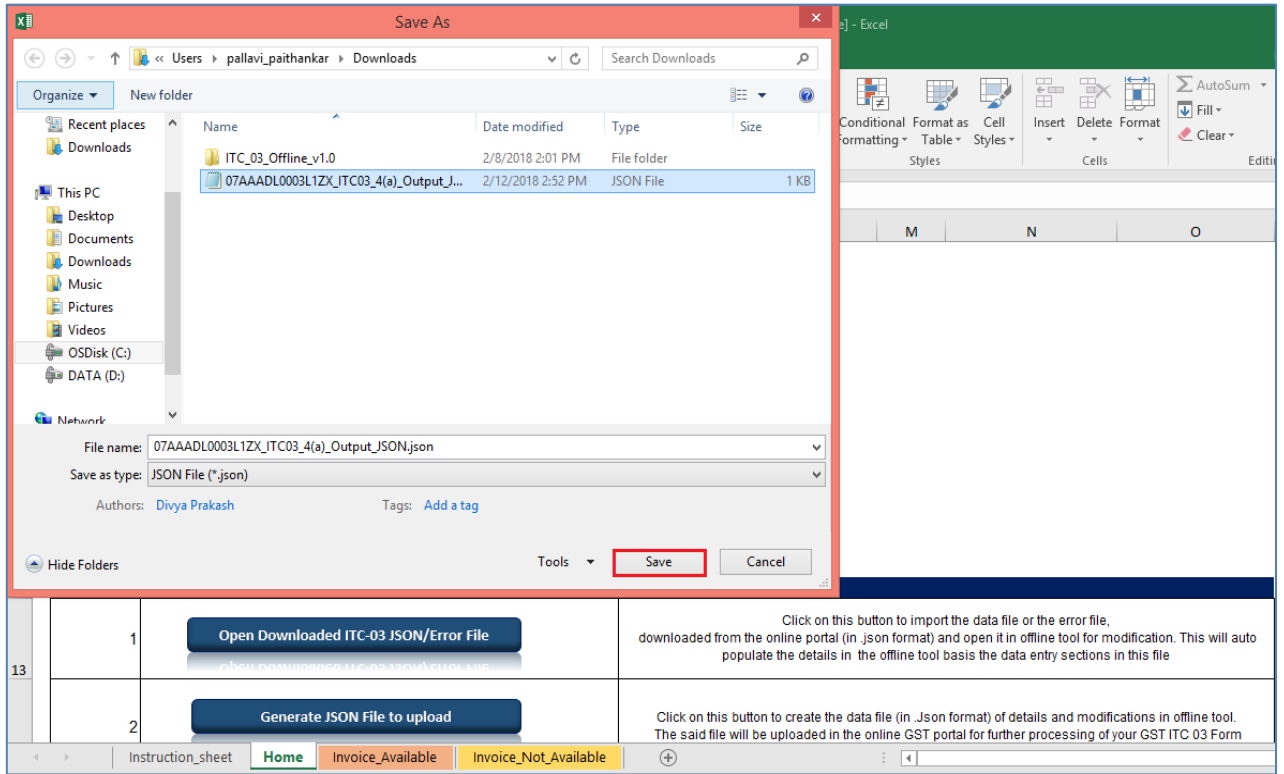
6. A confirmation message is displayed that export of JSON file has completed. Click the **OK** button.



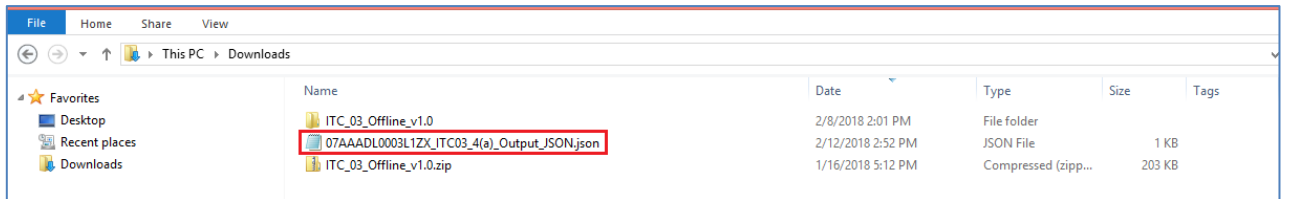
JSON would be generated only if the worksheet has been successfully validated.

| A   | B   | C   | D                                     | E  | F | G | H | I | J | K | L | M | N | O | P | Q |   |   |   |   |   |  |
|---|---|---|---------------------------------------|----|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|--|
|   | 07AAADL0003L1ZX   |   | 4(a) Opting in for composition scheme | No |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |  |
| <b>4(a) Details of application filed to opt for composition scheme</b>  |   |   |                                       |    |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |  |
| (i) Application Reference Number(ARN)   |   | AA120717000168K   |                                       |    |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |  |
| (ii) Date of opting in into composition scheme (dd-mm-yyyy)   |   | 01-02-2018  |                                       |    |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |  |
| 4(b) Date from which exemption is effective (dd-mm-yyyy)  |   |   |                                       |    |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |  |
| <div style="border: 1px solid orange; padding: 5px; width: fit-content; margin: 0 auto;"> <p>Microsoft Excel</p> <p>Export Completed. Please save the output JSON file</p> <p style="text-align: center;">OK</p> </div>   |   |   |                                       |    |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |  |
| <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;">1</td> <td style="width: 40%; text-align: center;"> <div style="background-color: #002060; color: white; padding: 5px; text-align: center; cursor: pointer;">Open Downloaded ITC-03 JSON/Error File</div> </td> <td style="width: 55%; padding: 5px;"> <p style="font-size: small;">Click on this button 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. This will auto populate the details in the offline tool basis the data entry sections in this file</p> </td> </tr> <tr> <td style="text-align: center;">2</td> <td style="text-align: center;"> <div style="background-color: #002060; color: white; padding: 5px; text-align: center; cursor: pointer;">Generate JSON File to upload</div> </td> <td style="padding: 5px;"> <p style="font-size: small;">Click on this button to create the data file (in .json format) of details and modifications in offline tool. The said file will be uploaded in the online GST portal for further processing of your GST ITC 03 Form</p> </td> </tr> </table> |   |   |                                       |    |   |   |   |   |   |   |   |   |   |   |   |   | 1 | <div style="background-color: #002060; color: white; padding: 5px; text-align: center; cursor: pointer;">Open Downloaded ITC-03 JSON/Error File</div> | <p style="font-size: small;">Click on this button 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. This will auto populate the details in the offline tool basis the data entry sections in this file</p> | 2 | <div style="background-color: #002060; color: white; padding: 5px; text-align: center; cursor: pointer;">Generate JSON File to upload</div> | <p style="font-size: small;">Click on this button to create the data file (in .json format) of details and modifications in offline tool. The said file will be uploaded in the online GST portal for further processing of your GST ITC 03 Form</p> |
| 1   | <div style="background-color: #002060; color: white; padding: 5px; text-align: center; cursor: pointer;">Open Downloaded ITC-03 JSON/Error File</div> | <p style="font-size: small;">Click on this button 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. This will auto populate the details in the offline tool basis the data entry sections in this file</p> |                                       |    |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |  |
| 2   | <div style="background-color: #002060; color: white; padding: 5px; text-align: center; cursor: pointer;">Generate JSON File to upload</div>           | <p style="font-size: small;">Click on this button to create the data file (in .json format) of details and modifications in offline tool. The said file will be uploaded in the online GST portal for further processing of your GST ITC 03 Form</p>  |                                       |    |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |  |
| <p>Instruction_sheet   Home   Invoice_Available   Invoice_Not_Available</p>   |   |   |                                       |    |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |  |

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

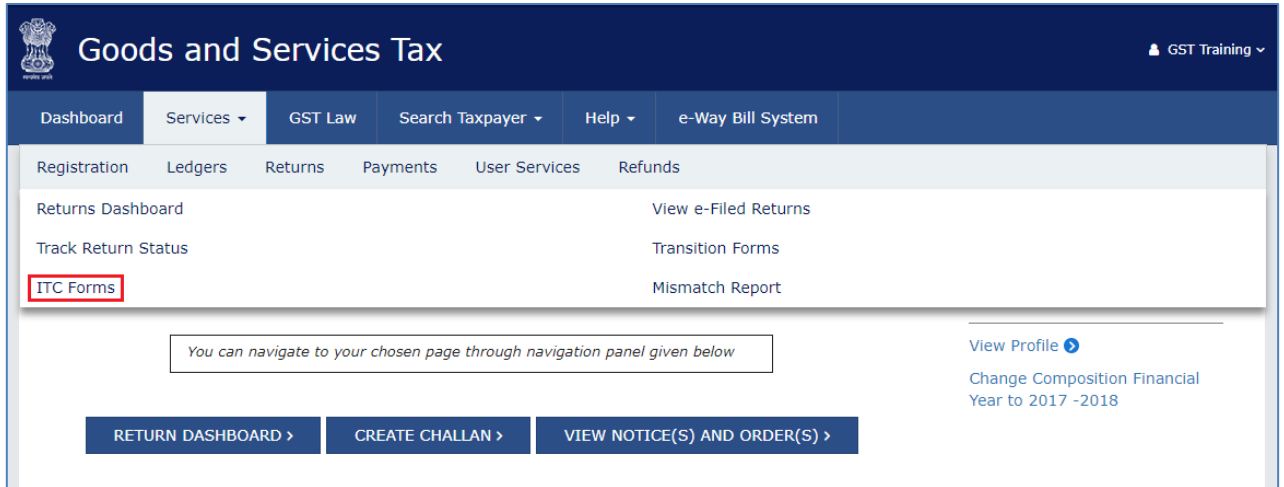


Notice the JSON file created.

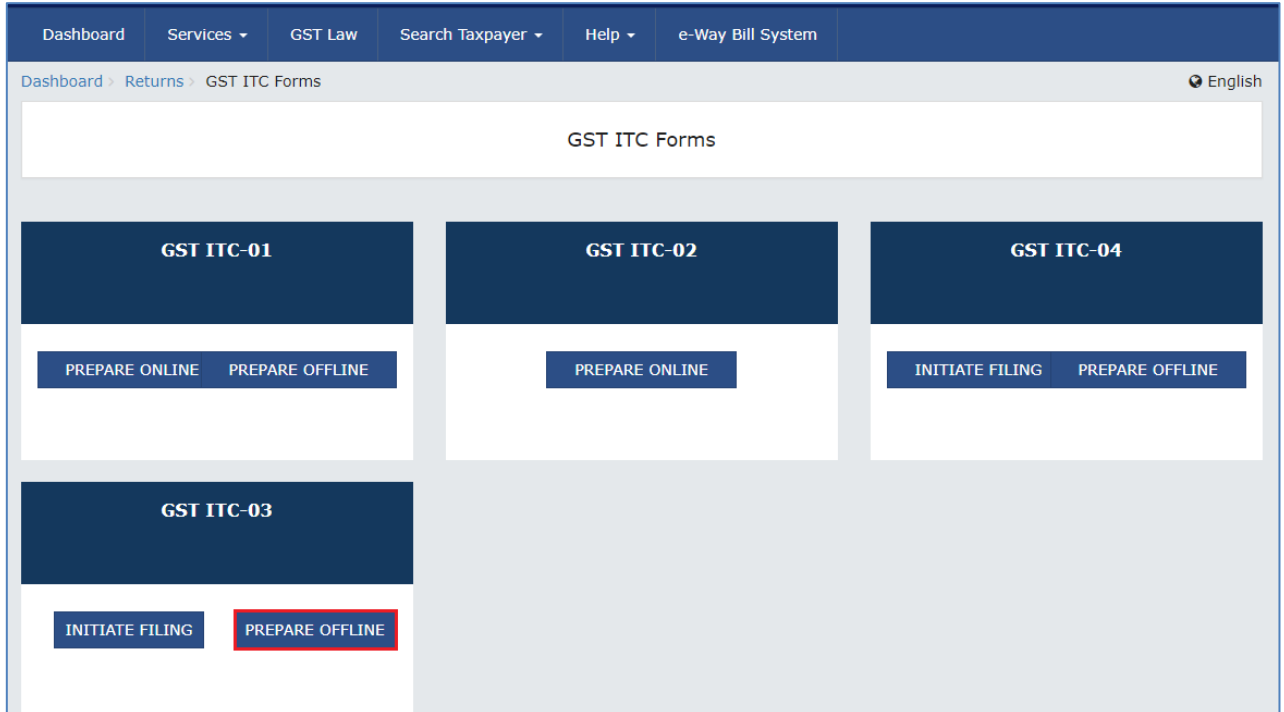


### 3. Upload the generated JSON on GST Portal

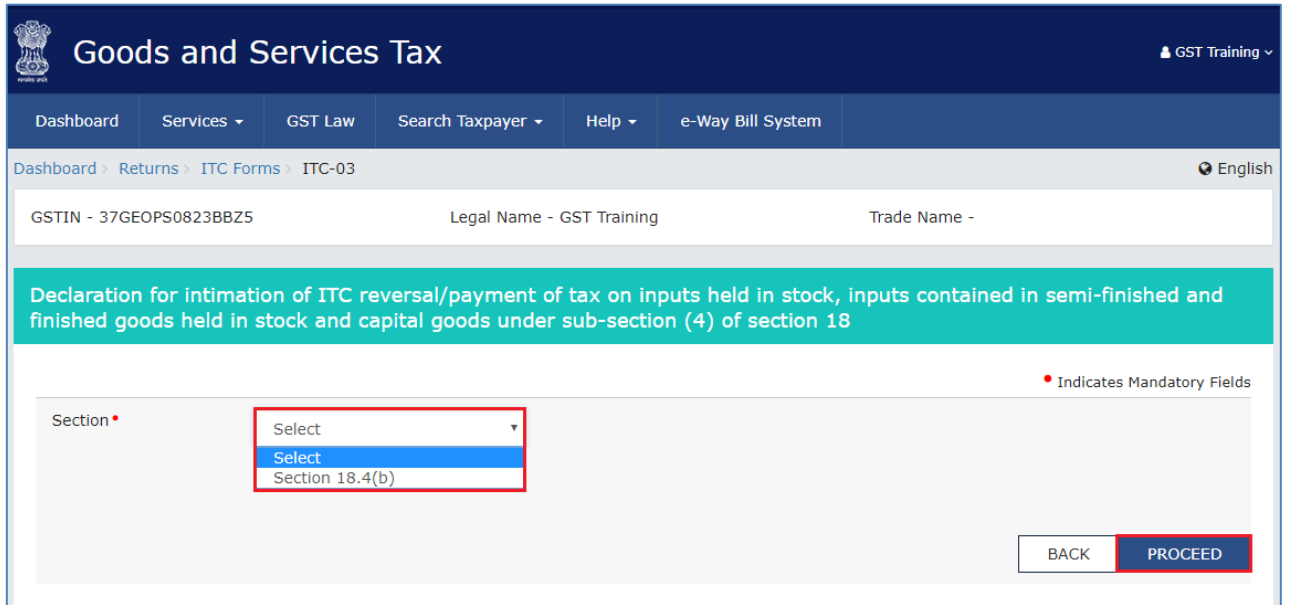
1. Access the <https://gst.gov.in/> URL. The GST Home page is displayed.
2. Click the **Services > Returns > ITC Forms** command.



3. The **GST ITC Forms** page is displayed.
4. In the **GST ITC-03** tile, click the **PREPARE OFFLINE** button.



5. Select the **Section** from drop down list.



Goods and Services Tax

Dashboard Services GST Law Search Taxpayer Help e-Way Bill System

Dashboard > Returns > ITC Forms > ITC-03

GSTIN - 37GEOPS0823BBZ5 Legal Name - GST Training Trade Name -

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

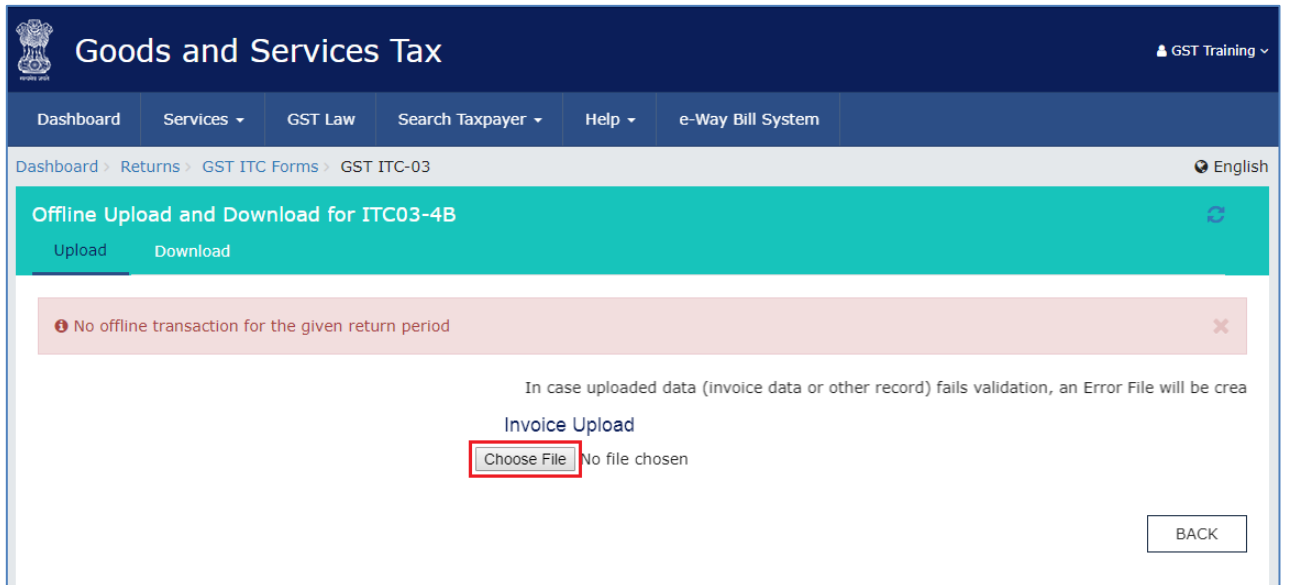
Indicates Mandatory Fields

Section 

- Select
- Section 18.4(b)

BACK PROCEED

- The **Offline Upload for FORM GST ITC-03** page is displayed. Click the **Choose File** button.



Goods and Services Tax

Dashboard Services GST Law Search Taxpayer Help e-Way Bill System

Dashboard > Returns > GST ITC Forms > GST ITC-03

Offline Upload and Download for ITC03-4B

Upload Download

No offline transaction for the given return period

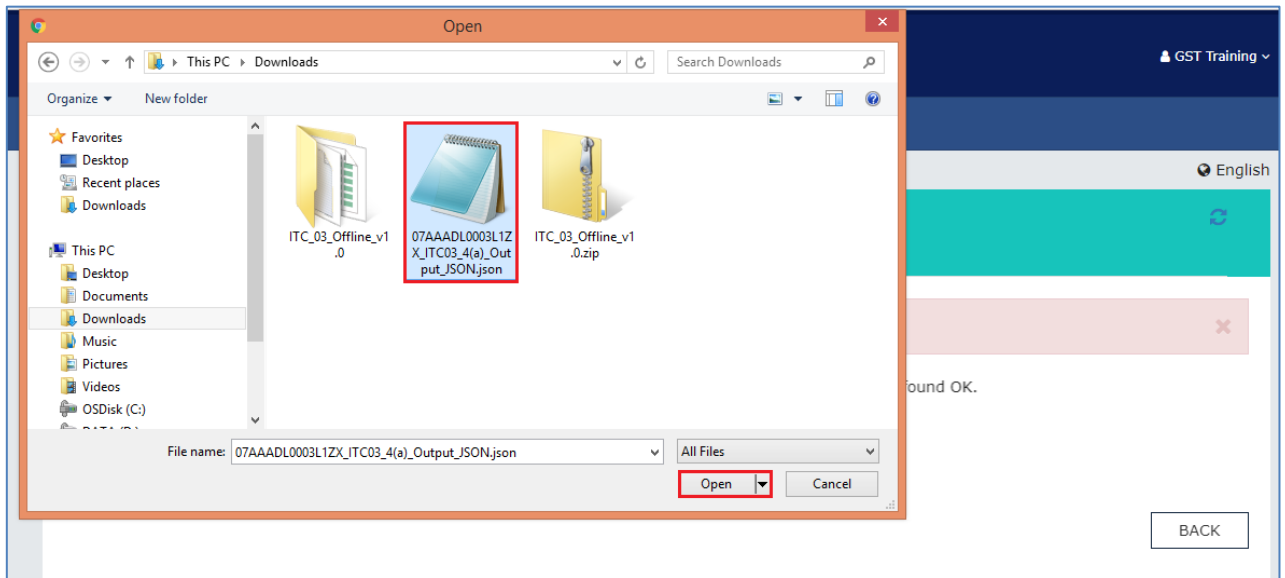
In case uploaded data (invoice data or other record) fails validation, an Error File will be crea

Invoice Upload

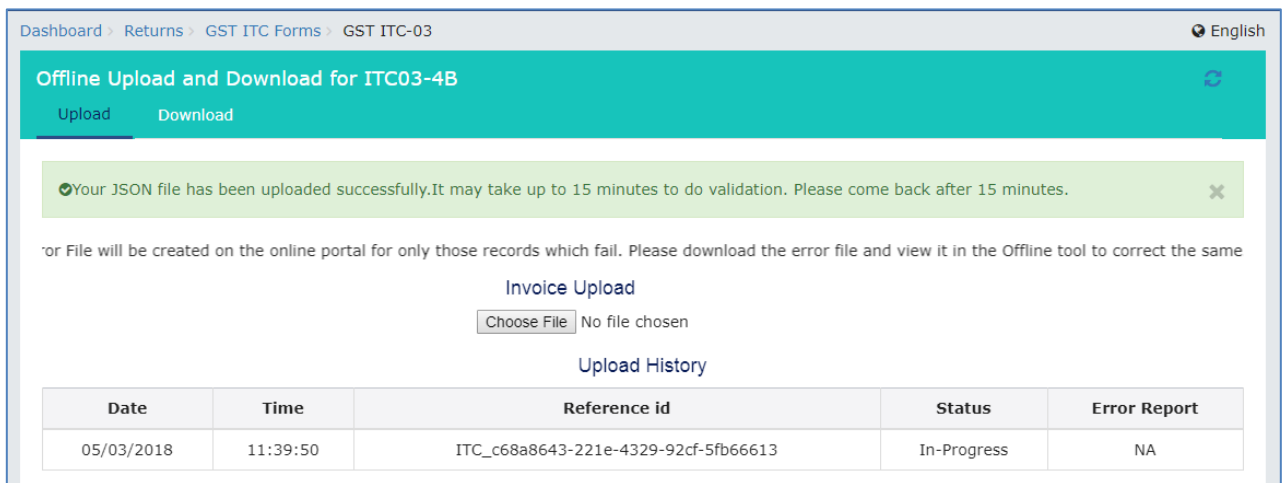
Choose File No file chosen

BACK

- 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, earlier uploaded data would be overwritten. Preview would reflect only the last data uploaded.

If the invoice item is already available from previous upload, then all the invoice items under that invoice will be replaced with the items which taxpayer is uploading this time. E.g: Invoice ABC had 5 items earlier from previous upload, now Taxpayer is uploading 2 items under invoice ABC. Then in database challan ABC will have only 2 items, replacing previous 5 items.

To add these items under existing invoice, user needs to enter all the items again



Post successful upload of data on GST Portal, you can preview the form and file FORM GST ITC-03 return.

Dashboard Services GST Law Search Taxpayer Help e-Way Bill System

Dashboard > Returns > GST ITC Forms > GST ITC-03 English

### Offline Upload and Download for ITC03-4B

Upload Download

In case uploaded data

Invoice Upload

Choose File No file chosen

Upload History

| Date       | Time     | Reference id                         | Status    | Error Report |
|------------|----------|--------------------------------------|-----------|--------------|
| 05/03/2018 | 11:39:50 | ITC_c68a8643-221e-4329-92cf-5fb66613 | Processed | NA           |

BACK

#### 4. Open Downloaded Return File for ITC03

- To Open the Downloaded Return file for ITC03, click “Open Downloaded ITC-04 JSON/Error File” on Home tab.

| 1 | <b>Open Downloaded ITC-03 JSON/Error File</b> | Click on this button 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. This will auto populate the details in the offline tool basis the data entry sections in this file |
|---|---|--|
| 2 | <b>Generate JSON File to upload</b>           | Click on this button to create the data file (in .Json format) of details and modifications in offline tool. The said file will be uploaded in the online GST portal for further processing of your GST ITC 03 Form  |

### GST ITC-03 Summary

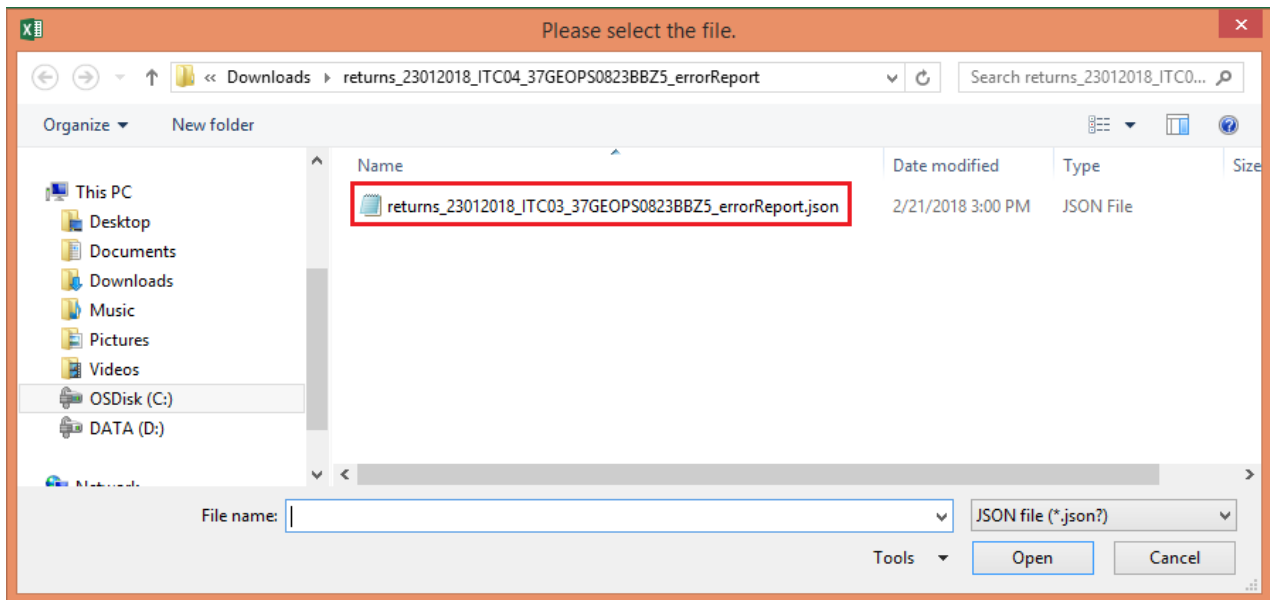
Note: All the data in below section is calculated based on input in other worksheets. Click on "Get Summary" button to the right.

Get Summary

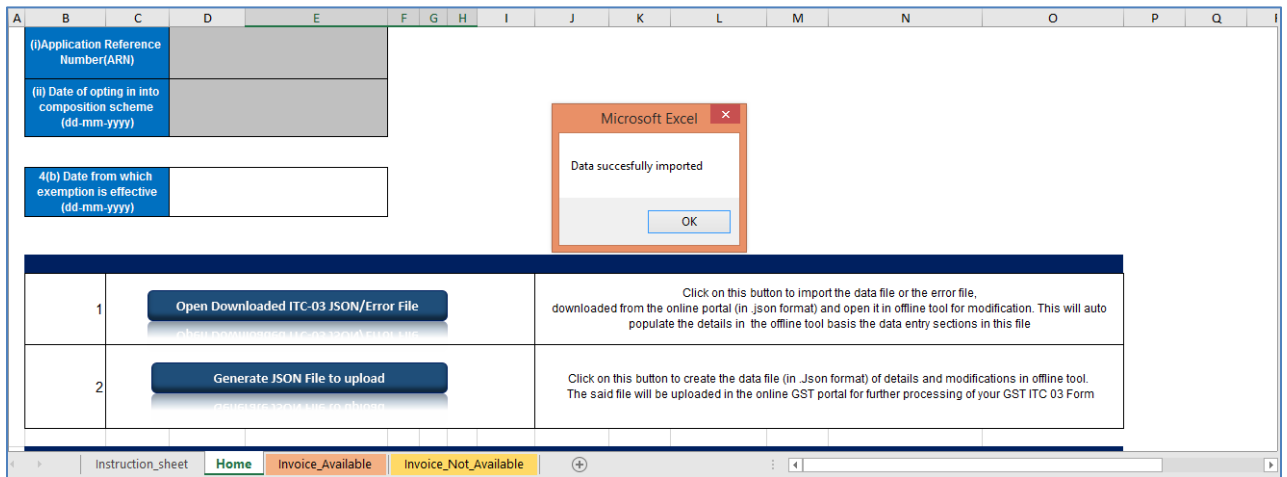
| Total Number of Unique Invoice(s) | Total Taxable Value (Rs.) | Total Integrated Tax (Rs.) | Total Central Tax (Rs.) | Total State/ UT Tax (Rs.) | Total Cess (Rs.) |
|-----------------------------------|---------------------------|----------------------------|-------------------------|---------------------------|------------------|
| Summary of Goods with Invoices    |                           |                            |                         |                           |                  |
| 0                                 | 0.00                      | 0.00                       | 0.00                    | 0.00                      | 0.00             |

Instruction\_sheet Home Invoice\_Available Invoice\_Not\_Available

- Browse the JSON(.json) file and click the **Open** button.

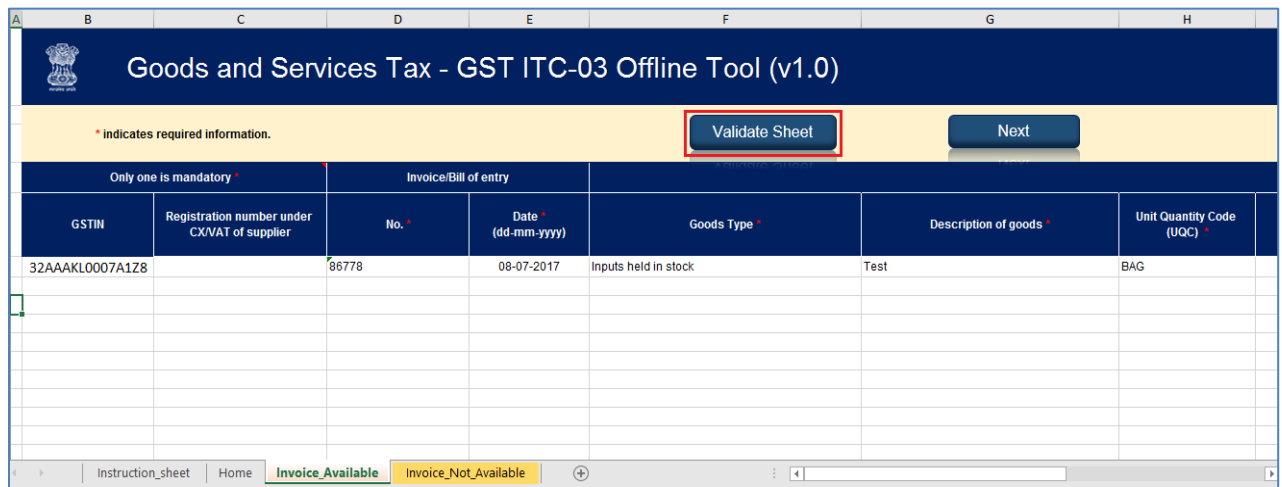


3. Select the downloaded JSON (.json) file and click on OK to proceed. Once successfully imported, you will get the message “Data successfully imported”

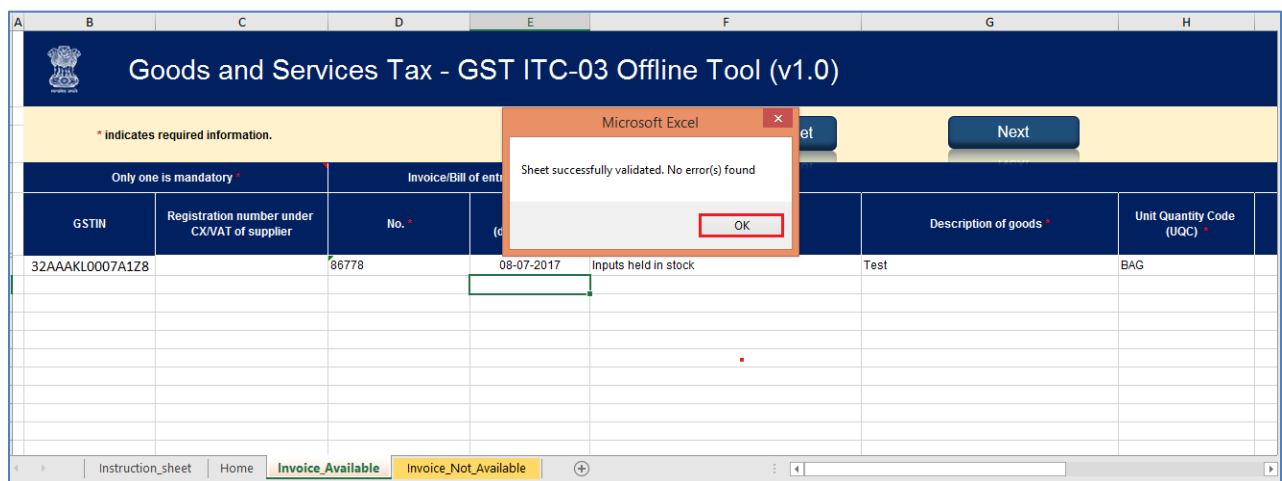


4. Now the sections for which you entered details of invoices/taxes to upload in GST portal will be populated with data automatically.
5. Modify the invoice details as per requirement.
6. After making the modifications, click the **Validate Sheet** button to validate the sheets.





7. Pop-up saying “Sheet successfully validated. No error(s) found” appears once sheet is validated successfully.



8. Click on 'Generate JSON File to upload' to generate JSON(.json) file for upload of ITC03 return details prepared offline on GST portal.
9. Follow steps mentioned in ITC03 JSON upload on GST Portal section to file ITC03.

## 5. Submission and Filing of ITC03

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. Select **GST ITC-03 > INITIATE FILING**.

Dashboard > Returns > GST ITC Forms English

### GST ITC Forms

**GST ITC-01**

PREPARE ONLINE    PREPARE OFFLINE

**GST ITC-02**

PREPARE ONLINE

**GST ITC-04**

INITIATE FILING    PREPARE OFFLINE

**GST ITC-03**

INITIATE FILING    PREPARE OFFLINE

4. Select the Section from **drop-down** list
5. Click the **PROCEED** button.

Dashboard > Returns > ITC Forms > ITC-03 English

GSTIN - 33GSPTN1221G1ZM      Legal Name - Piyush TN TaxPayer 1 Ltd      Trade Name - Piyush TN TaxPayer 1 Ltd

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

• Indicates Mandatory Fields

Section • Section 18.4(b)

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

Please proceed to online submit once your invoices are uploaded


BACK
PROCEED

- In the **Particulars of certifying Chartered Accountant or Cost Accountant** form update the **Name of the Firm Issuing certificate, Name of the Certifying Chartered Accountant/Cost Accountant, Membership Number, Date of Issuance of Certificate.**
- Upload the Certificate and click **SAVE CA DETAILS.**


|   |                                       |                                       |
|---|---------------------------------------|---------------------------------------|
| GSTIN - 33GSPTN1221G1ZM                                   | Legal Name - Piyush TN TaxPayer 1 Ltd | Trade Name - Piyush TN TaxPayer 1 Ltd |
| 4(b). Date from which exemption is effective - 09/07/2017 |                                       | Filing Status- Not Filed              |

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

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

|  |   |
|--|---|
| Name of the Firm issuing certificate *               | Name of the certifying Chartered Accountant/Cost Accountant *   |
| <input type="text" value="Enter Name"/>              | <input type="text" value="Name of the Firm issuing certificate"/>   |
| Membership number *                                  | Date of issuance of certificate *   |
| <input type="text" value="Enter Membership number"/> | <input type="text" value="DD/MM/YYYY"/>  |

Attachment (option for uploading certificate) \*

 Maximum file size for upload is 500 KB

No file chosen

- Select 'Amount of ITC payable and paid' tile.

|  |  |                   |         |    |                     |  |    |  |   |                |             |    |    |              |      |    |    |
|--|--|-------------------|---------|----|---------------------|--|----|--|---|----------------|-------------|----|----|--------------|------|----|----|
| <b>6 - Amount of ITC payable and paid</b>  | <b>Debit entries in Cash/Credit ledger for tax payment</b> |                   |         |    |                     |  |    |  |   |                |             |    |    |              |      |    |    |
| <table> <tr> <td>Total Liability</td> <td>Paid Through Cash</td> </tr> <tr> <td>₹131329</td> <td>₹0</td> </tr> <tr> <td>Paid Through Credit</td> <td></td> </tr> <tr> <td>₹0</td> <td></td> </tr> </table> | Total Liability  | Paid Through Cash | ₹131329 | ₹0 | Paid Through Credit |  | ₹0 |  | <table> <tr> <td>Integrated Tax</td> <td>Central Tax</td> </tr> <tr> <td>₹-</td> <td>₹-</td> </tr> <tr> <td>State/UT Tax</td> <td>CESS</td> </tr> <tr> <td>₹-</td> <td>₹-</td> </tr> </table> | Integrated Tax | Central Tax | ₹- | ₹- | State/UT Tax | CESS | ₹- | ₹- |
| Total Liability  | Paid Through Cash  |                   |         |    |                     |  |    |  |   |                |             |    |    |              |      |    |    |
| ₹131329  | ₹0   |                   |         |    |                     |  |    |  |   |                |             |    |    |              |      |    |    |
| Paid Through Credit  |  |                   |         |    |                     |  |    |  |   |                |             |    |    |              |      |    |    |
| ₹0   |  |                   |         |    |                     |  |    |  |   |                |             |    |    |              |      |    |    |
| Integrated Tax   | Central Tax  |                   |         |    |                     |  |    |  |   |                |             |    |    |              |      |    |    |
| ₹-   | ₹-   |                   |         |    |                     |  |    |  |   |                |             |    |    |              |      |    |    |
| State/UT Tax   | CESS   |                   |         |    |                     |  |    |  |   |                |             |    |    |              |      |    |    |
| ₹-   | ₹-   |                   |         |    |                     |  |    |  |   |                |             |    |    |              |      |    |    |
| <input type="button" value="BACK"/> <input type="button" value="PREVIEW"/> <input type="button" value="FILE RETURN"/>  |  |                   |         |    |                     |  |    |  |   |                |             |    |    |              |      |    |    |

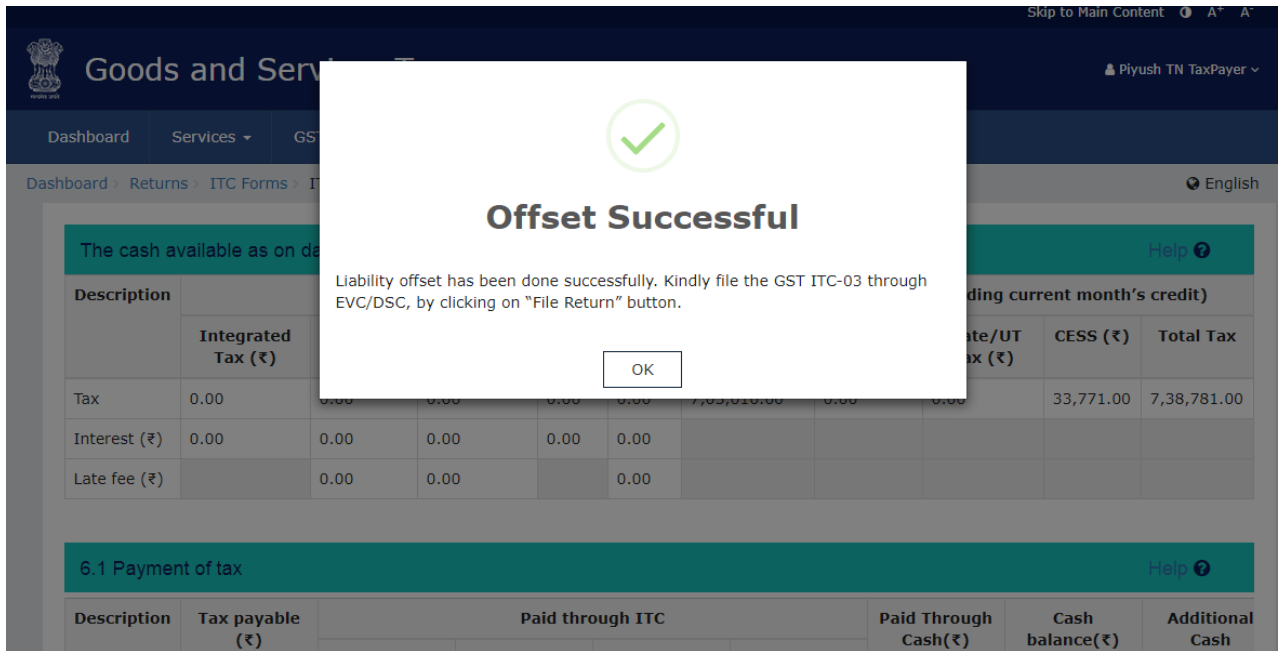
- Enter the payment details and click **MAKE PAYMENT** tab.

6.1 Payment of tax
Help ?

| Description    | Tax payable (₹) | Paid through ITC   |                 |                  |            | Paid Through Cash(₹) | Cash balance(₹) | Additional Cash required(₹) |
|----------------|-----------------|--------------------|-----------------|------------------|------------|----------------------|-----------------|-----------------------------|
|                |                 | Integrated Tax (₹) | Central Tax (₹) | State/UT Tax (₹) | CESS (₹)   |                      |                 |                             |
| Integrated Tax | ₹61,000.00      | ₹61,000.00         | ₹0.00           | ₹0.00            |            | ₹0.00                | ₹0.00           | ₹0.00                       |
| Central Tax    | ₹0.00           | ₹0.00              | ₹0.00           |                  |            | ₹0.00                | ₹0.00           | ₹0.00                       |
| State/UT Tax   | ₹0.00           | ₹0.00              |                 | ₹0.00            |            | ₹0.00                | ₹0.00           | ₹0.00                       |
| CESS           | ₹70,329.00      |                    |                 |                  | ₹70,329.00 | ₹0.00                | ₹0.00           | ₹0.00                       |

BACK PREVIEW MAKE PAYMENT FILE RETURN

10. Once payment is successful, click OK to proceed for filing.



The screenshot shows a modal dialog box with a green checkmark icon and the text "Offset Successful". Below the title, it says: "Liability offset has been done successfully. Kindly file the GST ITC-03 through EVC/DSC, by clicking on 'File Return' button." There is an "OK" button at the bottom of the dialog. The background shows a blurred view of the "6.1 Payment of tax" table from the previous image.

11. Once the payment is completed, 'Debit entries in Cash/Credit Ledger for tax payment' details reflect under the tile.

Dashboard > Returns > ITC Forms > ITC-03 English

**Debit entries in Cash/Credit ledger for tax payment** ↻

| Description    | Paid through cash/credit ledger | Debit entry no. | Debit entry date | Amount paid |
|----------------|---------------------------------|-----------------|------------------|-------------|
| Integrated Tax | Cash ledger                     | -               | -                | 0.0         |
| central Tax    |                                 |                 |                  | 0.0         |
| State/ UT tax  |                                 |                 |                  | 0.0         |
| Cess           |                                 |                 |                  | 0.0         |
| Integrated Tax | Credit Ledger                   | DI3303180000003 | 06-03-2018       | 61,000.00   |
| central Tax    |                                 |                 |                  | 0.00        |
| State/ UT tax  |                                 |                 |                  | 0.00        |
| Cess           |                                 |                 |                  | 70,329.00   |

[BACK](#)

12. Click **FILE RETURN**.

| 6 - Amount of ITC payable and paid |                   | Debit entries in Cash/Credit ledger for tax payment |             |
|------------------------------------|-------------------|---|-------------|
| Total Liability                    | Paid Through Cash | Integrated Tax                                      | Central Tax |
| ₹131329                            | ₹0                | ₹61,000.00  | ₹0.00       |
| Paid Through Credit                |                   | State/UT Tax  | CESS        |
| ₹131329                            |                   | ₹0.00   | ₹70,329.00  |

[BACK](#)
[PREVIEW](#)
[FILE RETURN](#)

13. Preview of the ITC-03 draf can be seen with **PREVIEW DRAFT ITC-03**.

GSTIN - 33GSPTN1221G1ZM      Legal Name - Piyush TN TaxPayer 1 Ltd      Return Type - ITC03-4B • Indicates Mandatory Fields

FY - 2017      Return Period - -      Status - Not Filed

**Returns Filing for GST ITC03-4B** ↻

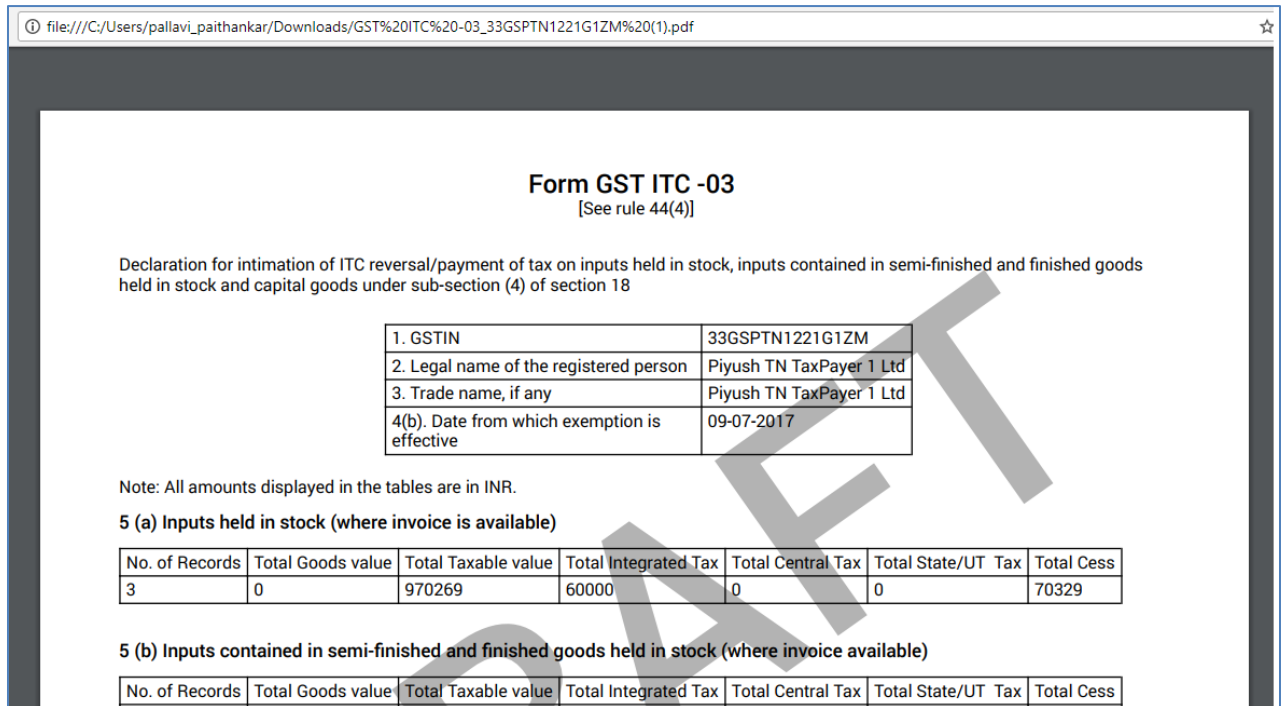
I/We hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

Authorised Signatory •

JASBIRSINGH

[BACK](#)
[PREVIEW DRAFT ITC-03](#)
[FILE WITH DSC](#)
[FILE WITH EVC](#)

14. Draft opens in PDF format.



**Form GST ITC -03**  
[See rule 44(4)]

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

|  |                          |
|--|--------------------------|
| 1. GSTIN                                     | 33GSPTN1221G1ZM          |
| 2. Legal name of the registered person       | Piyush TN TaxPayer 1 Ltd |
| 3. Trade name, if any                        | Piyush TN TaxPayer 1 Ltd |
| 4(b). Date from which exemption is effective | 09-07-2017               |

Note: All amounts displayed in the tables are in INR.

**5 (a) Inputs held in stock (where invoice is available)**

| No. of Records | Total Goods value | Total Taxable value | Total Integrated Tax | Total Central Tax | Total State/UT Tax | Total Cess |
|----------------|-------------------|---------------------|----------------------|-------------------|--------------------|------------|
| 3              | 0                 | 970269              | 60000                | 0                 | 0                  | 70329      |

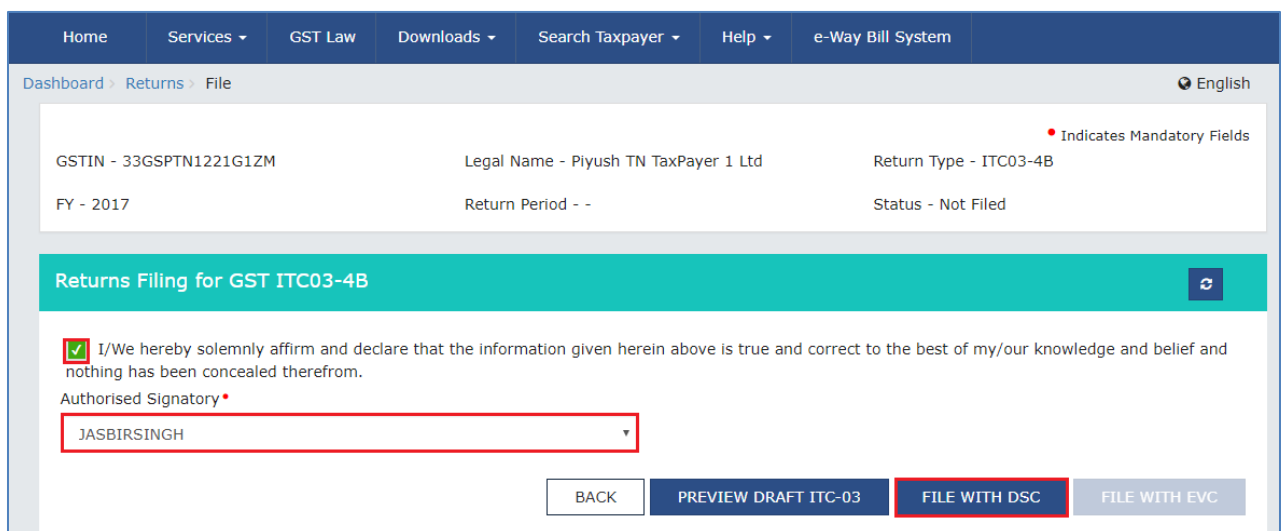
**5 (b) Inputs contained in semi-finished and finished goods held in stock (where invoice is available)**

| No. of Records | Total Goods value | Total Taxable value | Total Integrated Tax | Total Central Tax | Total State/UT Tax | Total Cess |
|----------------|-------------------|---------------------|----------------------|-------------------|--------------------|------------|
|                |                   |                     |                      |                   |                    |            |

15. After preview is verified, proceed with filing the return. Click FILE RETURN.

16. Select the checkbox.

17. Select the Authorized signatory from the drop-down list and click the **FILE RETURN** (With EVC or DSC) button.



Home Services GST Law Downloads Search Taxpayer Help e-Way Bill System

Dashboard Returns File English

GSTIN - 33GSPTN1221G1ZM Legal Name - Piyush TN TaxPayer 1 Ltd Return Type - ITC03-4B  
 FY - 2017 Return Period - - Status - Not Filed

**Returns Filing for GST ITC03-4B**

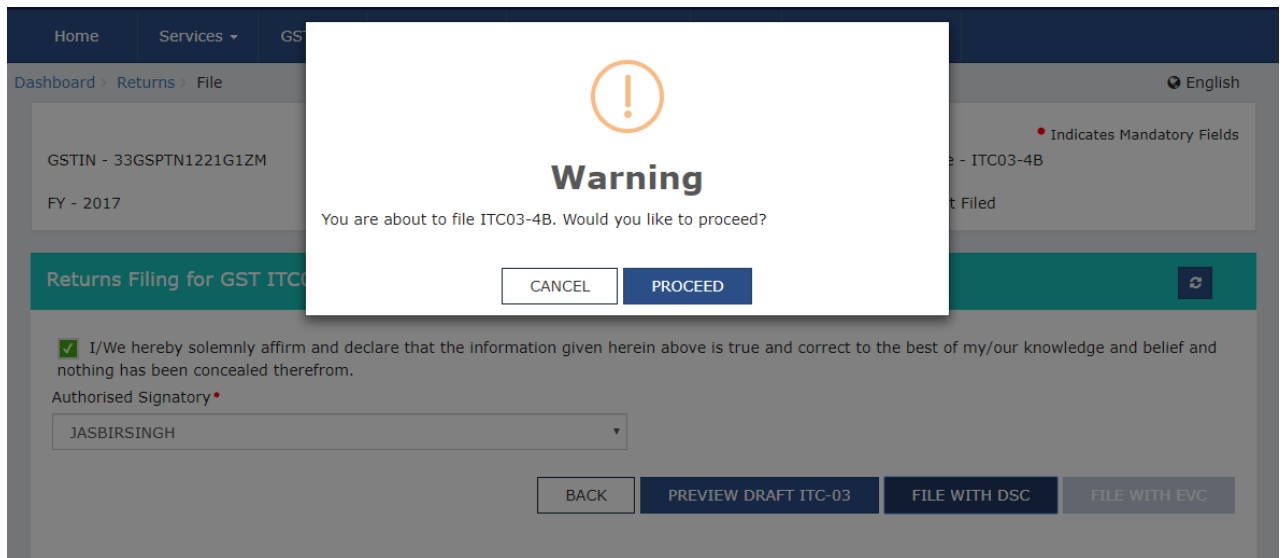
I/We hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

Authorised Signatory

JASBIRSINGH

BACK PREVIEW DRAFT ITC-03 **FILE WITH DSC** FILE WITH EVC

18. Once the Verification is completed, ARN will be generated and status is changed to **Filed**.



The screenshot shows a web interface for filing GST returns. A central white dialog box with an orange exclamation mark icon displays a warning: "Warning: You are about to file ITC03-4B. Would you like to proceed?". Below the warning are two buttons: "CANCEL" and "PROCEED". The background interface includes a navigation menu with "Home", "Services", and "GSTN". The main content area shows "Dashboard > Returns > File" and "Returns Filing for GST ITC03-4B". It includes a GSTIN field with the value "33GSPTN1221G1ZM" and a fiscal year field with "FY - 2017". A declaration section contains a checked checkbox and the text: "I/We hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom." Below this is a dropdown menu for "Authorised Signatory" with "JASBIRSINGH" selected. At the bottom, there are buttons for "BACK", "PREVIEW DRAFT ITC-03", "FILE WITH DSC", and "FILE WITH EVC".