

FAQs > GST ITC-02A

About Form GST ITC-02A

1. What is Form GST ITC-02A?

A person having multiple places of business in a State or Union territory may be granted separate registration for each place of business.

If a registered person, who has obtained separate registration for multiple places of business in a State/UT and intends to transfer unutilized matched Input Tax Credit lying in his/her Electronic Credit Ledger of an existing entity (the transferor entity) to newly registered entities/place of businesses (transferee entity), then transferor entity (existing entity) has to file Form GST ITC-02A on GST Portal, within 30 days from obtaining such registration and transferee entity (newly registered entity) can accept or reject the same.

2. When filing of Form GST ITC-02A is needed for a taxpayer?

Taxpayer can file Form GST ITC-02A, if he/she has obtained separate registration for multiple places of business in a State/UT and intends to transfer unutilized matched Input Tax Credit lying in his/her Electronic Credit Ledger to registered entities/place of businesses.

Transferring ITC in Form GST ITC-02A

3. From where can I as taxpayer transfer ITC in Form GST ITC-02A?

You can transfer ITC in Form GST ITC-02A by navigating to **Services > Returns > ITC Forms > TRANSFER ITC** after logging into the GST Portal.

Post filing of Form GST ITC-02A, Electronic Credit Ledger of transferor entity will get updated with a debit entry for the amount mentioned in the Form.

4. By when can I transfer ITC in Form GST ITC-02A?

As a transferor entity (existing entity), in case you have obtained separate registration for multiple places of business in a State/UT, you can transfer ITC in 'Form GST ITC-02A' within 30 days after obtaining such registration.

Taking Action in Form GST ITC-02A

5. From where can I as transferee entity take action in Form GST ITC-02A?

You as transferee entity (newly registered entity), can take action in Form GST ITC-02A by navigating to **Services > Returns > ITC Forms > TAKE ACTION** after logging into the GST Portal.

6. What actions can be taken by the transferee entity in Form GST ITC-02A?

Transferee entity can accept or reject the ITC transferred by the transferor entity.

7. Can a Transferee entity modify the amount transferred by the transferor entity?

Transferee entity cannot modify the amount transferred by the transferor entity.

Post Filing of Form GST ITC-02A

8. What happens after Form GST ITC-02A is successfully filed by the transferor entity?

After Form GST ITC-02A is successfully filed by the transferor entity:

- An e-mail and SMS notification will go to transferee entity for his/her acceptance or rejection of Form ITC-02A in order to transfer or reject Input tax credit.
- Post filing of Form GST ITC-02A, Electronic Credit Ledger of transferor entity will get updated with a debit entry for the amount mentioned in the Form.

9. What happens after acceptance of ITC by the transferee entity and successful filing of Form GST ITC-02A?

After acceptance of ITC by the transferee entity and successful filing of Form GST ITC-02A:

- An e-mail and SMS notification will go to transferor entity for action taken by transferee as acceptance in the form.
- On acceptance by the transferee entity, Electronic Credit Ledger of transferee entity will be updated accordingly.

10. What happens after rejection of ITC by the transferee entity and successful filing of Form GST ITC-02A?

After rejection of ITC by the transferee entity and successful filing of Form GST ITC-02A:

- An e-mail and SMS notification will go to transferor entity for action taken by transferee as rejection in the form.
- On rejection by the transferee entity, the amount mentioned in 'Form GST ITC-02A' will be re-credited in the Electronic Credit Ledger of transferor entity.

Previewing and Signing Form GST ITC-02A

11. Can I preview the Form GST ITC-02A before filing?

Yes, you can preview the Form GST ITC-02A before filing it on the GST Portal, as a transferor entity.

12. What are the modes of signing Form GST ITC-02A?

You can file Form GST ITC-02A using DSC, or EVC.