

Manual > GST ITC-01 - Claim made under Section 18 (1) (a)

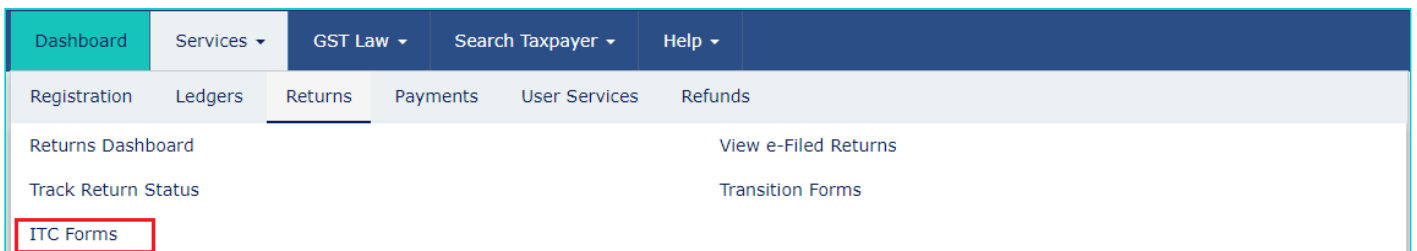
How can I declare claim under Section 18 (1) (a) of ITC in Form GST ITC-01?

To declare and file claim of ITC under Section 18 (1) (a) in Form ITC-01, perform the following steps:

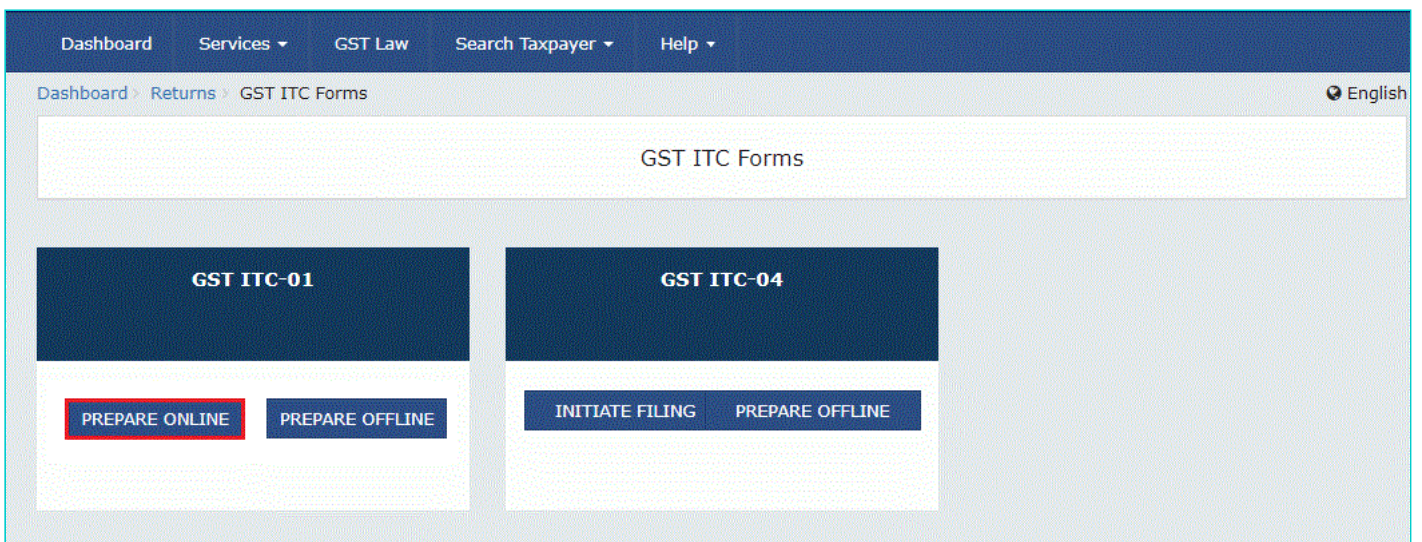
- [1. Login and Navigate to ITC-01 page](#)
- [2. Declaration for claim of input tax credit under sub-section \(1\) of section 18](#)
- [3. Preview GST ITC-01](#)
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1. Login and Navigate to ITC-01 page

1. Access the **www.gst.gov.in** URL. The GST Home page is displayed.
2. Login to the GST Portal with valid credentials.
3. Click the **Services > Returns > ITC Forms** command.



4. The **GST ITC Forms** page is displayed. In the GST ITC-01 tile, click the **PREPARE ONLINE** button if you want to prepare the statement by making entries on the GST Portal.



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

1. Select the appropriate section from the **Claim made under** drop-down list.

Dashboard > Returns > ITC Forms > ITC01 English

GSTIN - 07AJIPA1572EK11 Legal Name - ANGAD JASBIRSINGH ARORA Trade Name - AutomationsTest

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

• Indicates Mandatory Fields

Claim made under* Select

❗ If you have more than 1500 invoices, then please use upload functionality to upload the invoices.

BACK

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.

2. In the **GSTIN** field, enter the GSTIN of the supplier who supplied the goods or services.
 3. In the **Invoice Number** field, enter the invoice number.
 4. In the **Invoice Date** field, select the date on which the invoice was generated using the calendar.
- Note:** Invoice date should be prior to grant of approval.
5. Select the **Goods Type** from the drop-down list.
 6. In the **Description of inputs** field, enter the description of inputs held in stock, inputs contained in semi-furnished or finished goods held in stock.
 7. Select the **Unit Quantity Code (UQC)** from the drop-down list.
 8. In the **Quantity** field, enter the quantity of inputs.
 9. In the **Value(as adjusted by debit note/ credit note)** field, enter the invoice value.
 10. Enter the amount of ITC claimed as Central Tax, State/UT Tax, Integrated tax and Cess as appropriate.
- Note:** CGST and SGST amount should be same and sum of CGST and SGST should not exceed the invoice value (IGST).
- In case of Inter-State purchase, IGST amount should not exceed the invoice Value.
11. Click the **ADD** button.

Claim made under* Section 18(1)(c)

❗ If you have more than 1500 invoices, then please use upload functionality to upload the invoices.
 ❗ For Section 18(1)(c) – Applicable for taxpayers Opting out of Composition. Can be filed only once in a financial year

Date of Composition[For claim made under section 18 (1)(c)]
01/08/2017

GSTIN* Enter Supplier GSTIN Invoice Number* Enter Invoice Number Invoice Date* DD/MM/YYYY 📅

Item Details

Goods Type*	Description of inputs*	Unit Quantity Code (UQC)*	Quantity*	Value(As adjusted by debit note/credit note)(₹)*	Amount of ITC claimed		Actions
					Integrated Tax (₹)*	Cess (₹)	
Select		Select					+ ADD

SAVE

BACK

12. Details are added. Click the **SAVE** button.

Indicates mandatory fields

Claim made under *

! If you have more than 1500 invoices, then please use upload functionality to upload the invoices.
! For Section 18(1)(c) – Applicable for taxpayers Opting out of Composition. Can be filed only once in a financial year

Date of Composition[For claim made under section 18 (1)(c)]
01/08/2017

GSTIN * Invoice Number * Invoice Date *

Item Details

Goods Type *	Description of inputs *	Unit Quantity Code (UQC) *	Quantity *	Value(As adjusted by debit note/credit note)(₹) *	Amount of ITC claimed			Actions
					Central Tax (₹) *	State/UT Tax (₹) *	Cess (₹)	
<input type="text" value="Inputs h"/>	<input type="text" value="Cotton"/>	<input type="text" value="BAGS -B"/>	<input type="text" value="34"/>	<input type="text" value="₹55,55,555.00"/>	<input type="text" value="₹1,234.00"/>	<input type="text" value="₹1,234.00"/>	<input type="text"/>	
<input type="text" value="Select"/>	<input type="text"/>	<input type="text" value="Select"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	

Invoice is saved. You can click the Edit/ Delete icon to edit or delete the invoice.

Claim made under* Section 18(1)(c)

ⓘ If you have more than 1500 invoices, then please use upload functionality to upload the invoices.
 ⓘ For Section 18(1)(c) – Applicable for taxpayers Opting out of Composition. Can be filed only once in a financial year

Date of Composition[For claim made under section 18 (1)(c)]
01/08/2017



GSTIN*
 Invoice Number*
 Invoice Date*

Item Details

Goods Type*	Description of inputs*	Unit Quantity Code (UQC)*	Quantity*	Value(As adjusted by debit note/credit note) (₹)*	Amount of ITC claimed			Actions
					Central Tax (₹)*	State/UT Tax (₹)*	Cess (₹)	
Select ▼	<input type="text"/>	Sele ▼	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	+ ADD

SAVE

Processed Invoices

GSTIN	Invoice		Actions
	No.	Date	
07AJIPA1572E01X (View items)	A1234	06/07/2017	 

BACK PREVIEW SUBMIT FILE ITC WITH DSC FILE ITC WITH EVC

3. Preview GST ITC-01

1. Click the **PREVIEW** button to preview the draft for GST ITC-01.

Claim made under* Section 18(1)(c)

❗ If you have more than 1500 invoices, then please use upload functionality to upload the invoices.
 ❗ For Section 18(1)(c) – Applicable for taxpayers Opting out of Composition. Can be filed only once in a financial year

Date of Composition[For claim made under section 18 (1)(c)]
01/08/2017

GSTIN* Enter Supplier GSTIN Invoice Number* Enter Invoice Number Invoice Date* DD/MM/YYYY

Item Details

Goods Type*	Description of inputs*	Unit Quantity Code (UQC)*	Quantity*	Value(As adjusted by debit note/credit note) (₹)*	Amount of ITC claimed			Actions
					Central Tax (₹)*	State/UT Tax (₹)*	Cess (₹)	
Select ▼		Sele ▼						+ ADD

[SAVE](#)

Processed Invoices

GSTIN	Invoice		Actions
	No.	Date	
07AJIPA1572E01X (View items)	A1234	06/07/2017	✎ ✖

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[PREVIEW](#)
[SUBMIT](#)
[FILE ITC WITH DSC](#)
[FILE ITC WITH EVC](#)

Draft is displayed in PDF format.

ITC01_07AJIPA1572EK11_2017 (1).pdf 1 / 1

GST ITC01

Note: Please ensure that figures shown in preview file are same as available in the summary sheet seen in Offline Tool. Proceed to Submit only after viewing the Preview of this return(ITC01). No changes can be made once the form is submitted successfully.

Year 2017

1. GSTIN	07AJIPA1572EK11
2(a). Legal name of the registered person	ANGAD JASBIRSINGH ARORA
2(b). Trade name, if any	AutomationsTest
2(c). Date of Registration/grant of Registration/Notification, whichever applicable	01-08-2017

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

8 (a) Inputs held in Stock

No. of Records	Total Central Tax	Total State/UT Tax	Total Integrated Tax	Total Cess	Total Invoice Value
1	1234	1234	0	0	555555

8 (b) Inputs contained in semi-finished and finished goods held in stock

4. Submit GST ITC-01 to freeze data

1. Click the **SUBMIT** button to submit GST ITC-01.

Claim made under Section 18(1)(c)

ⓘ If you have more than 1500 invoices, then please use upload functionality to upload the invoices.
 ⓘ For Section 18(1)(c) – Applicable for taxpayers Opting out of Composition. Can be filed only once in a financial year

Date of Composition[For claim made under section 18 (1)(c)]
01/08/2017

GSTIN Enter Supplier GSTIN
 Invoice Number Enter Invoice Number
 Invoice Date DD/MM/YYYY

Item Details

Goods Type *	Description of inputs *	Unit Quantity Code (UQC) *	Quantity *	Value(As adjusted by debit note/credit note) (₹) *	Amount of ITC claimed			Actions
					Central Tax (₹) *	State/UT Tax (₹) *	Cess (₹)	
Select ▼	<input style="width: 100%;" type="text"/>	Sele ▼	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	+ ADD

SAVE

Processed Invoices

GSTIN	Invoice		Actions
	No.	Date	
07AJIPA1572E01X (View items)	A1234	06/07/2017	✎ ✖

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FILE ITC WITH DSC
FILE ITC WITH EVC

2. Click the **PROCEED** button.

Claim made under Section 18(1)(c)

ⓘ If you have more than 1500 invoices, then please use upload functionality to upload the invoices.
 ⓘ For Section 18(1)(c) – Applicable for taxpayers Opting out of Composition. Can be filed only once in a financial year

Date of Composition[For claim made under section 18 (1)(c)]
01/08/2017

GSTIN Enter Supplier GSTIN
 Invoice Number Enter Invoice Number
 Invoice Date DD/MM/YYYY

Item Details

Goods Type *	Description of inputs *	Unit Quantity Code *	Quantity *	Value(As adjusted by debit note/credit note)	Amount of ITC claimed			Actions
					Central Tax	State/UT Tax	Cess (₹)	
Select ▼	<input style="width: 100%;" type="text"/>	Sele ▼	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	+ ADD

SAVE

Processed Invoices

GSTIN	Invoice		Actions
	No.	Date	
07AJIPA1572E01X (View items)	A1234	06/07/2017	✎ ✖

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FILE ITC WITH DSC
FILE ITC WITH EVC

!

Once you fill the details in relevant Tables, please be informed that once Submit button is clicked, no modification will be allowed. Are you sure, you want to Submit?

CANCEL
PROCEED

3. Once you submit the data, the same is frozen and you cannot change any fields. Refresh the page.

4. Refresh the page and the status of GST ITC-01 changes to Submitted after the submission of GST ITC-01.

GSTIN - 07AJIPA1572FK11
Submit Status- Submitted

Legal Name - ANGAD JASBIRSINGH ARORA
Filing Status- Not Filed

Trade Name - AutomationsTest

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

Indicates Mandatory Fields

Claim made under*

❗ If you have more than 1500 invoices, then please use upload functionality to upload the invoices.

❗ For Section 18(1)(c) – Applicable for taxpayers Opting out of Composition. Can be filed only once in a financial year

Date of Composition[For claim made under section 18 (1)(c)]
01/08/2017

GSTIN*

Invoice Number*

Invoice Date*

Item Details

Goods Type*	Description of inputs*	Unit Quantity Code (UQC)*	Quantity*	Value(As adjusted by debit note/credit note) (₹)*	Amount of ITC claimed			Actions
					Central Tax (₹)*	State/UT Tax (₹)*	Cess (₹)	

Update Certifying Chartered Accountant's or Cost Accountant's Details

After submitting and before filing GST ITC-01, if ITC claimed is more than Rs. 2 lakh, then you need to update the Chartered Accountant (CA)/Cost Accountant details. You also need to upload the CA/Cost Accountant certificate on the GST Portal.

1. In the **Name of the Firm issuing certificate** field, enter the name of the firm which issued the certificate.
2. In the **Name of the certifying Chartered Accountant/Cost Accountant** field, enter the name of the Chartered Accountant or Cost Accountant.
3. In the **Membership number** field, enter the membership number of the Chartered Accountant or Cost Accountant.
4. Select the **Date of issuance of certificate** using the calendar.
5. Upload the **Chartered Accountant or Cost Accountant** certificate in JPEG format with maximum size of 500 KB.
6. Click the **SAVE CA DETAILS** button.

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

Name of the Firm issuing certificate *

Enter Name

Name of the certifying Chartered Accountant/Cost Accountant *

Name of the Firm issuing certificate

Membership number *

Enter Membership number

Date of issuance of certificate *

DD/MM/YYYY

Attachment (option for uploading certificate) *

Only JPEG/PDF file format is allowed
Maximum file size for upload is 500 KB

Choose File

No file chosen

SAVE CA DETAILS

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 *

Select

Name of authorized signatory *

Designation / Status *

Date *

05/01/2018

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FILE ITC WITH DSC

FILE ITC WITH EVC

5. File GST ITC-01 with DSC/ EVC

1. Select the checkbox for declaration.
2. In the **Authorised Signatory** drop-down list, select the authorized signatory. This will enable the two buttons - **FILE ITC WITH DSC** or **FILE ITC WITH EVC**.
3. Click the **FILE ITC WITH DSC** or **FILE ITC WITH EVC** button to file GST ITC-01.



GSTIN - 07AJIPA1572EK11 Legal Name - ANGAD JASBIR SINGH ARORA Trade Name - AutomationsTest
Submit Status- Submitted Filing Status- Not Filed

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

Claim made under* Section 18(1)(c)

- If you have more than 1500 invoices, then please use upload functionality to upload the invoices.
For Section 18(1)(c) - Applicable for taxpayers Opting out of Composition. Can be filed only once in a financial year

Date of Composition[For claim made under section 18 (1)(c)]
01/08/2017

GSTIN* Invoice Number* Invoice Date*
Enter Supplier GSTIN Enter Invoice Number DD/MM/YYYY

Item Details

Table with 8 columns: Goods Type, Description of inputs, Unit Quantity Code (UQC), Quantity, Value (As adjusted by debit note/credit note), Central Tax, State/UT Tax, Cess, and Actions.

SAVE

Processed Invoices

Table with 3 columns: GSTIN, Invoice (No., Date), and Actions.

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*
ANGAD ARORA

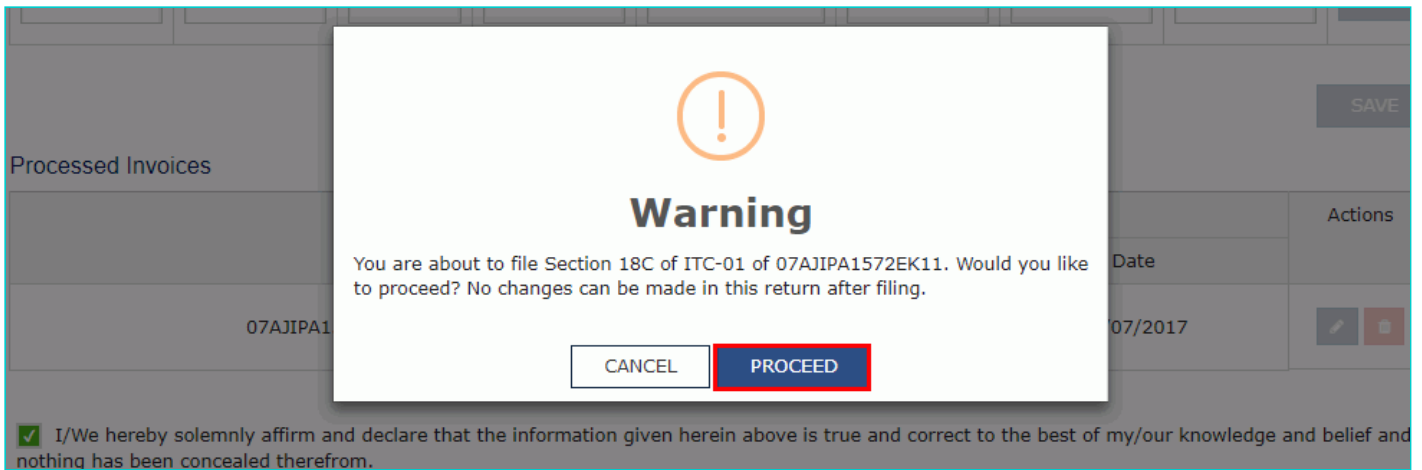
Name of authorized signatory*
ANGAD
Date*
05/01/2018

Designation / Status*
Director

BACK PREVIEW SUBMIT FILE ITC WITH DSC FILE ITC WITH EVC

FILE WITH DSC:

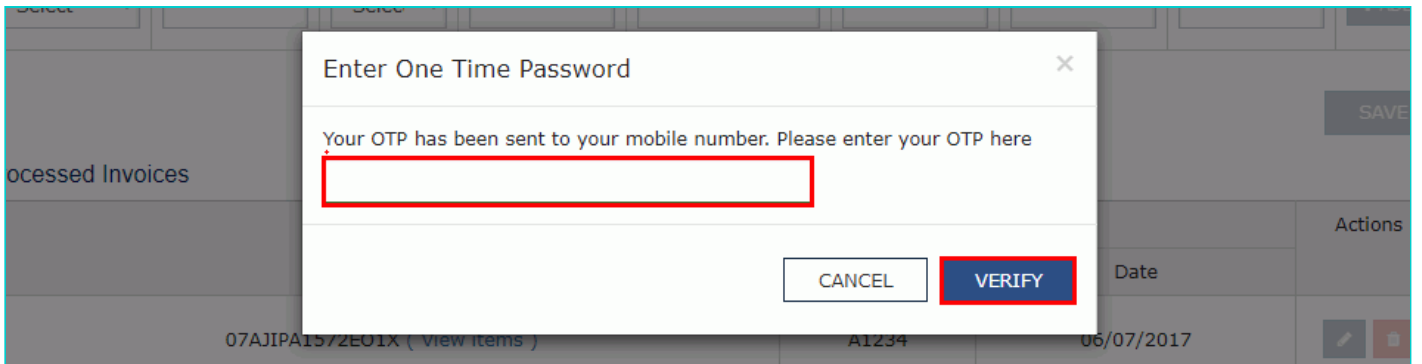
- a. Click the PROCEED button.



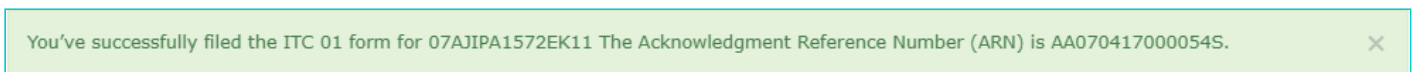
b. Select the certificate and click the **SIGN** button.

FILE WITH EVC:

a. Enter the OTP sent on email and mobile number of the Authorized Signatory registered at the GST Portal and click the **VERIFY** button.



4. The success message is displayed. ARN is generated and SMS and email is sent to the taxpayer. Refresh the page.



The status of GST ITC-01 changes to Filed.

GSTIN - 07AJIPA1572EK11
Submit Status- SubmittedLegal Name - ANGAD JASBIRSINGH ARORA
Filing Status- Filed

Trade Name - AutomationsTest

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

Indicates Mandatory Fields

Claim made under*

- ❗ If you have more than 1500 invoices, then please use upload functionality to upload the invoices.
- ❗ For Section 18(1)(c) - Applicable for taxpayers Opting out of Composition. Can be filed only once in a financial year

Date of Composition[For claim made under
section 18 (1)(c)]
01/08/2017

GSTIN*

Invoice Number*

Invoice Date*

Item Details

Goods Type*	Description of inputs*	Unit Quantity Code (UQC)*	Quantity*	Value(As adjusted by debit note/credit note)(₹)*	Amount of ITC claimed		Actions
					Integrated Tax (₹)*	Cess (₹)	
Select ▾	<input type="text"/>	Select ▾	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	+ ADD

SAVE

Processed Invoices

GSTIN	Invoice		Actions
	No.	Date	
07AJIPA1572EO1X (View Items)	A1234	06/07/2017	

Date*

05/01/2018

BACK

PREVIEW

SUBMIT

FILE ITC WITH DSC

FILE ITC WITH EVC