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

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

To declare and file claim of ITC under Section 18 (1) (b) in Form GST 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
4. Submit GST ITC-01 to freeze data
5. File GST ITC-01 with DSC/ EVC

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.
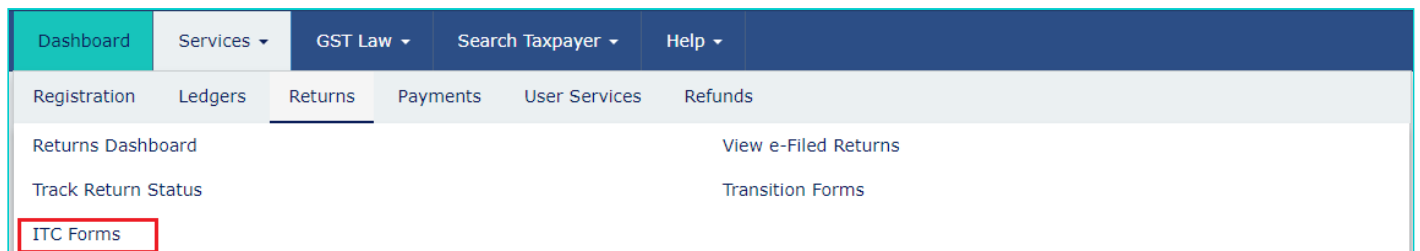
4. The **GST ITC Forms** page is displayed. In the GST ITC-01 tile, click the **PREPARE ONLINE** button if you want to prepare the statement by making entries on the GST Portal.
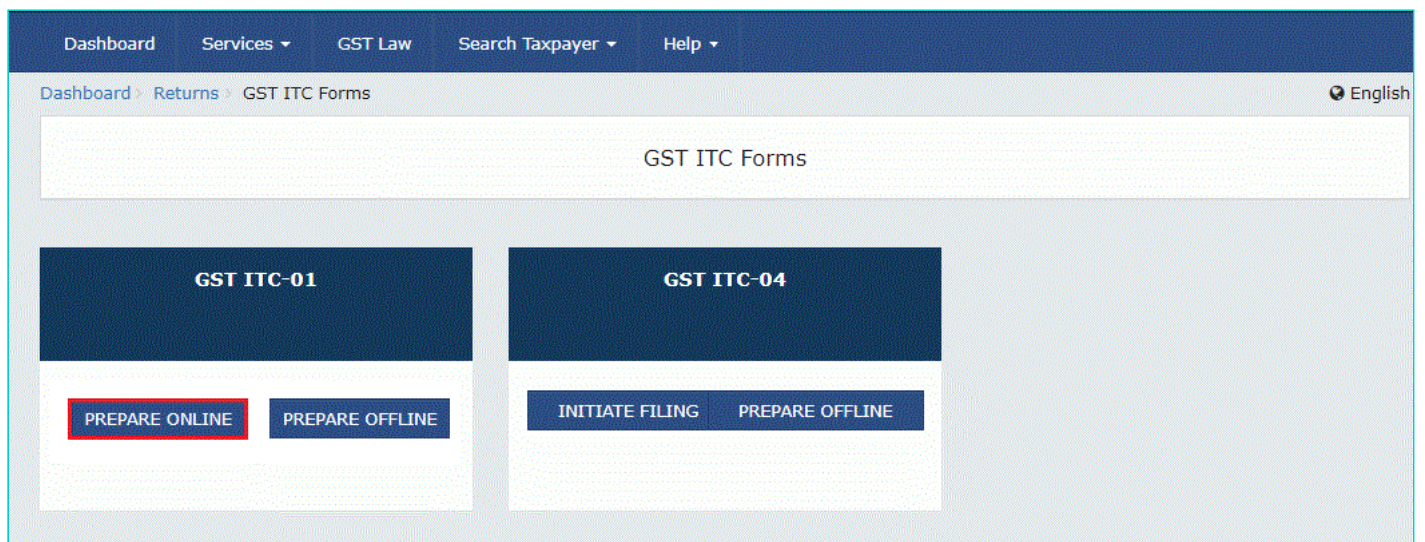
2. Declaration for claim of input tax credit under sub-section (1) of section 18

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

GSTIN - 22AJIPA1572E52M   Legal Name - ANGADJASBIRSINGHARORA   Trade Name -

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)(b) is applicable for taxpayers who have obtained voluntary registration 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, SGST/ UTGST 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.

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)(b) ▼

7. Claim under section 18 (1) (a) or section 18 (1)(b) (Details of stock of inputs and inputs contained in semi-finished goods or finished goods on which ITC is claimed)

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

🛈 For Section 18(1)(b) – Applicable for taxpayers who have obtained voluntary registration. Can be filed only once

Date of grant of voluntary registration[For claim made under section 18 (1)(b)]
27/12/2017

GSTIN•	Supplier's Name	Invoice Number•
Enter Supplier GSTIN		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.

Claim made under • Section 18(1)(b) ▼

7. Claim under section 18 (1) (a) or section 18 (1)(b) (Details of stock of inputs and inputs contained in semi-finished goods or finished goods on which ITC is claimed)

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

ⓘ For Section 18(1)(b) – Applicable for taxpayers who have obtained voluntary registration. Can be filed only once

Date of grant of voluntary registration[For claim made under section 18 (1)(b)]

27/12/2017

GSTIN •	Supplier's Name	Invoice Number •
22AJIPA1572E42N	ANGADJASBIRSINGHARORA	123443

Invoice Date •

04/12/2017 📅

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 (₹)	
Inputs h ▼	Cotton	BAGS -E ▼	233	₹23,45,555.	₹2,50,000.C	₹2,50,000.C		🗑
Select ▼		Select ▼						+ ADD

SAVE

BACK

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

3. Preview GST ITC-01

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

7. Claim under section 18 (1) (a) or section 18 (1)(b) (Details of stock of inputs and inputs contained in semi-finished goods or finished goods on which ITC is claimed)

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

ⓘ For Section 18(1)(b) – Applicable for taxpayers who have obtained voluntary registration. Can be filed only once

Date of grant of voluntary registration[For claim made under section 18 (1)(b)]
27/12/2017

GSTIN •	Supplier's Name	Invoice Number •
Enter Supplier GSTIN		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	
22AJIPA1572E42N (View items)	123443	04/12/2017	✏️ 🗑️

BACK   **PREVIEW**   **SUBMIT**   FILE ITC WITH DSC   FILE ITC WITH EVC

Draft is displayed in PDF format.

GST ITC 01

[See rule 40(1)]

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

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.

1. GSTIN	22AJIPA1572E52M
2(a). Legal name of the registered person	ANGADJASBIRSINGHARORA
2(b). Trade name, if any	-
2(c). Date of Registration/grant of Registration/Notification, whichever applicable	27-12-2017

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

7. Claim under section 18 (1) (a) or section 18 (1)(b)
(a) Inputs held in Stock

No. of Records	Total Central Tax	Total State/UT Tax	Total Integrated Tax	Total Cess	Total Invoice Value
1	250000	250000	0	0	2345555

4. Submit GST ITC-01 to freeze data

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

2. Click the **PROCEED** button.

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.

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.

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.

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 - 22AJIPA1572E52M	Legal Name - ANGADJASBIRSINGHARORA	Trade Name -
Submit Status- Submitted	Filing Status- Filed	

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

• Indicates Mandatory Fields

Claim made under •   Section 18(1)(b) ▼

GSTIN - 22AJIPA1572E52M	Legal Name - ANGADJASBIRSINGHARORA	Trade Name -
Submit Status- Submitted		

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

• Indicates Mandatory Fields

Section 18(1)(b) ▼