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

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

To declare and file claim of ITC under Section 18 (1) (c) 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.

Dashboard	Services 🗸	GST La	aw 🗸 Sea	rch Taxpayer 👻	Help 🗸	
Registration	Ledgers	Returns	Payments	User Services	Refund	s
Returns Dashb	board				Vie	w e-Filed Returns
Track Return S	Status				Tra	insition Forms
ITC Forms						

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.

Dashboard Services - GST Law Se	arch Taxpayer 👻 Help 🔻	
Dashboard > Returns > GST ITC Forms		Senglish
	GST ITC Forms	
GST ITC-01	GST ITC-04	
PREPARE ONLINE PREPARE OFFLINE	INITIATE FILING PREPARE OFFLINE	

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.

Declaration for claim of input tax credit under sub-section (1) of section 18	C
	 Indicates Mandatory Fields
Claim made under • Select •	
0 If you have more than 1500 invoices, then please use upload functionality to upload the invoices.	
	BACK

Section 18(1)(c) is applicable for taxpayers who have opted out of composition and can be filed only once in a financial year.

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 und	ler• Sectio	on 18(1)(c)	۷					
8. Claim under capital goods	r section 18 (1)(on which ITC is	c) or 18 (1)(d)(Details claimed)	of stock of inpu	uts, inputs contained in sem	ii-finished goods	or finished good	ds and	
• If you have m • For Section 18	ore than 1500 inv 8(1)(c) – Applicab	oices, then please use u le for taxpayers Opting o	pload functionalit out of Compositio	ty to upload the invoices. m. Can be filed only once in a f	inancial year			
Date of Compos section 18 (1)(c 01/10/2017	ition[For claim ma)]	de under						
GSTIN		Suppli	Ir	Invoice Number•				
Enter Supplier	GSTIN				Enter Invoice Number			
DD/MM/YYYY tem Details		#						
Goods Type•	Description of	Unit Quantity Code	Quantity •	Value(As adjusted by debit	Amount of	ITC claimed	Actions	
	inputs	(000)		hote/credit hote/(t)	Integrated Tax (₹)●	Cess (₹)		
Select v		Select v					+ ADD	
							SAVE	

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

8. Claim under capital goods (If you have m For Section 18	r section 18 (1)(on which ITC is fore than 1500 inv 8(1)(c) – Applicab	c) or 18 (1)(d)(l claimed) roices, then pleas le for taxpayers (Details of stock (e use upload func Opting out of Comp	of inputs, inputs co tionality to upload th position. Can be filed	ntained in se e invoices. I only once in a	mi-finished goods o financial year	r finished goo	ods and
Date of Compos section 18 (1)(c 01/10/2017	ition[For claim ma)]	de under						
GSTIN			Supplier's Name			Invoice Number•		
07AJIPA1572E	K11		ANGAD JASBIR	SINGH ARORA		A12333		
Invoice Date•								
03/09/2017		#						
Item Details								
Goods Type•	Description of	Unit Quantity	Quantity •	Value(As		Amount of ITC claimed		Actions
	inputs •	Code (0QC)*		debit note/credit note)(₹)●	Central Tax (₹)●	State/UT Tax (₹)•	Cess (₹)	
Inputs h	Cotton	BAGS -B. 🔻	233	₹1,24,56,777	₹2,50,000.0	₹2,50,000.0		Û
Select V		Select 🔻						+ ADD
								SAVE
								BACK

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

GSTIN•			Supplier's Nar	me	In	voice Number•			
Enter Supplie	er GSTIN					Enter Invoice Nur	nber		
Invoice Date•									
DD/MM/YYYY		#							
em Details									
Goods Type•	ods Type Description of Unit		Quantity •	Value(As adjusted	Ar	mount of ITC clain	of ITC claimed		
	Inputs*	Code (UQC)•		by debit note/credit note)(₹)●	Central Tax (₹)●	State/UT Tax (₹)●	Cess (₹)		
Select 🔻		Selec 🔻						+ ADD	
								SAVE	
ending Invoice	es (These will be	added after v	alidation)						
	GSTIN			Invoice	Status	Acti	on Taken	Actions	
			No.	Date					
07AJIPA1572EK11 (View items)			A12333	A12333 03/09/2017		ess	Add	/ 0	

3. Preview GST ITC-01

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

GSTIN			Supplier's Nar	me	In	voice Number•		
Enter Supplie	r GSTIN					Enter Invoice Nu	mber	
Invoice Date•								
DD/MM/YYYY		**						
em Details								
Goods Type•	ds Type Description of Unit		Quantity•	Value(As adjusted	Amount of ITC claimed			Action
	inputs*	Code (UQC)•	by debit note/credit note)(₹)●	Central Tax (₹)●	State/UT Tax (₹)●	Cess (₹)		
Select 🔻		Selec 🔻						+ ADD
								SAVE
ending Invoice	es (These will be	added after v	alidation)					
	GSTIN			Invoice	Status	a Act	tion Taken	Actions
			No.	Date				
07AJIPA1572EK11 (View items)			A12333 03/09/2017		In-Progr	ess	Add	/

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 only after vie	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					07ASLPV5297P5ZC						
2(a). Legal nam	e of the registered	person		2(a). Legal name of the registered person							
2(b). Trade nan	ne, if any				Sanity						
2(b). Trade nan 2(c). Date of Re	ne, if any gistration/grant of	Registration/Notifica	ation, whichever applic	cable	Sanity 01-10-2017						
2(b). Trade nan 2(c). Date of Re Note: All amoun 8. Claim unc	ne, if any gistration/grant of ts displayed in the f ler section 18	Registration/Notifica tables are in INR. (1) (c) or section	ation, whichever applic n 18 (1)(d)	cable	Sanity 01-10-2017						
2(b). Trade nan 2(c). Date of Re Note: All amoun 8. Claim unc (a) Inputs helo	ne, if any gistration/grant of ts displayed in the t ler section 18 d in Stock	Registration/Notifica tables are in INR. (1) (c) or section	ation, whichever applic	cable	Sanity 01-10-2017						
2(b). Trade nan 2(c). Date of Re Note: All amoun 8. Claim unc (a) Inputs held No. of Records	ne, if any gistration/grant of ts displayed in the t der section 18 d in Stock	Registration/Notifica tables are in INR. (1) (c) or section Total State/UT Tax	ation, whichever applic n 18 (1)(d) Total Integrated Tax	Total Cess	Sanity 01-10-2017 Total Invoice Value						

4. Submit GST ITC-01 to freeze data

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

GSTIN•			Supplier's Nar	ne	In	voice Nun	nber•		
Enter Supplier GSTIN					Enter Invo	ice Numb	er		
Invoice Date•									
DD/MM/YYYY	,	**							
em Details									
Goods Type • Description of	Unit	Quantity •	Value(As adjusted	Amount of		f ITC claimed		Actions	
	inputs•	Code (UQC)•	by	note)(₹)•	Central Tax (₹)•	State/ (₹	UT Tax)•	Cess (₹)	
Select 🔻		Selec 🔻							+ ADD
									CAVE
ending Invoic	es (These will be	added after v	alidation)						SAVE
	GSTIN			Invoice	Status	5	Action Taken		Actions
			No.	Date					
07AJIPA1572EK11 (View items)			A12333	A12333 03/09/2017		In-Progress		Add	/

2. Click the **PROCEED** button.

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.

Dashboard > Returns > ITC Forms > ITC01			Q English
GSTIN - 07ASLPV5297P5ZC Submit Status- Submitted	Legal Name - deeksha sindhuri vissapragada Filing Status- Not Filed	Trade Name - Sanity	
Declaration for claim of input tax	c credit under sub-section (1) of section 18		C

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 Accountait	It [where applicable]	
Name of the Firm issuing certificate •	Name of the certifying Chartered Accountant/Cost Accountant®	
Enter Name	Name of the Firm issuing certificate	
Membership number •	Date of issuance of certificate •	
Enter Membership number	DD/MM/YYYY	m
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	5

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.

I/We hereby solemnly affirm and declare that th nothing has been concealed therefrom. Authorised Signatory •	a information given herein above is true and correct to the best of my/our knowle	edge and belief and
ANGAD ARORA	Y	
Name of authorized signatory • ANGAD	Designation / Status • Director	
Date• 18/01/2018		
	BACK PREVIEW SUBMIT FILE ITC WITH DSC FI	ILE 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.

Enter One Time Password	×
Your OTP has been sent to your mobile number. Please enter your OTP here	
CANCEL	

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

You've successfully filed the ITC 01 form for 22AJIPA1572E52M The Acknowledgment Reference Number (ARN) is AA22000000018J.

The status of GST ITC-01 changes to Filed.

Dashboard > Returns > ITC Forms > ITC01			🛛 English
- GSTIN - 07ASLPV5297P5ZC Submit Status- Submitted	Legal Name - deeksha sindhuri vissapragada Filing Status- Filed	Trade Name - Sanity	
Declaration for claim of input tax credit	under sub-section (1) of section 18		S