

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

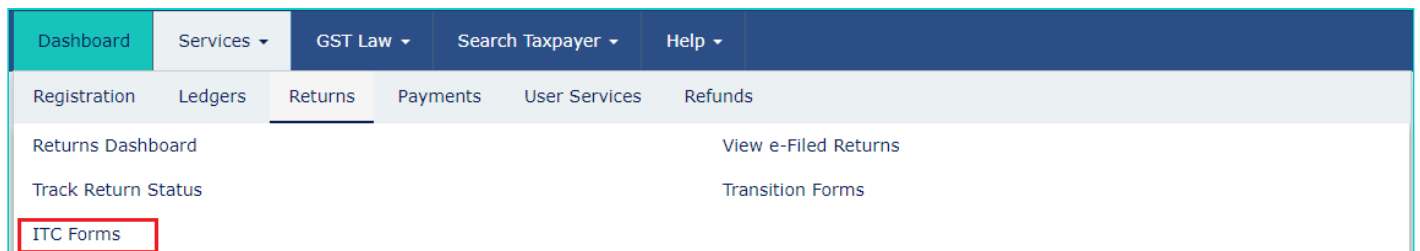
How can I declare claim under Section 18 (1) (c) of ITC in Form GST ITC-01?

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

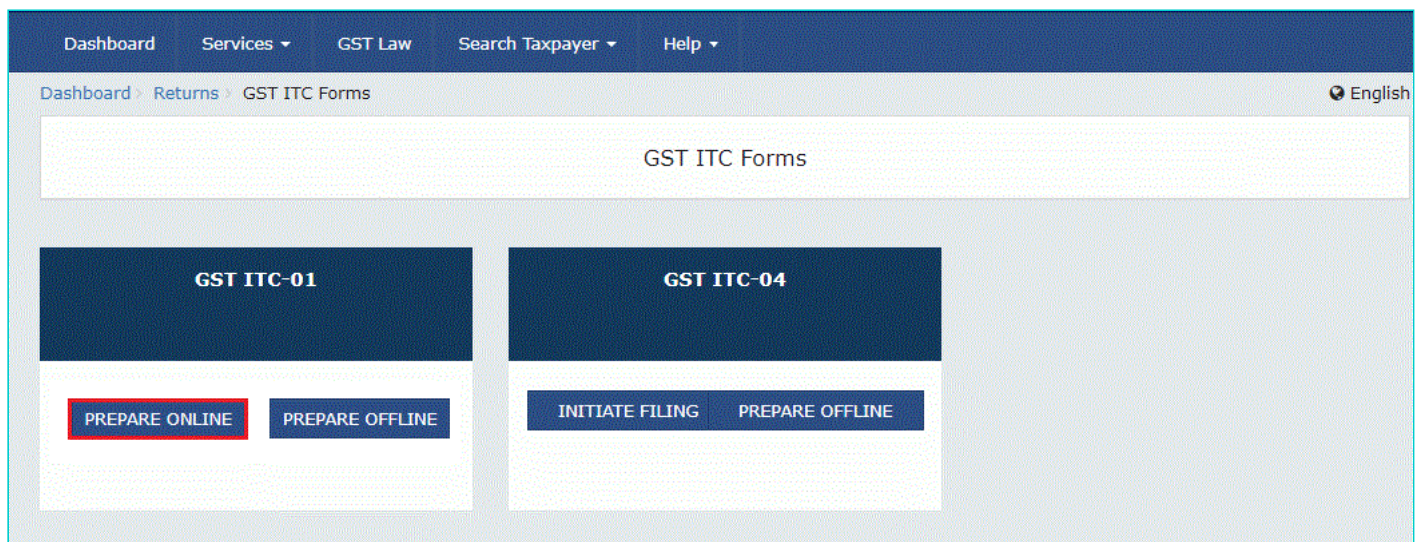
- [1. Login and Navigate to ITC-01 page](#)
- [2. Declaration for claim of input tax credit under sub-section \(1\) of section 18](#)
- [3. Preview GST ITC-01](#)
- [4. Submit GST ITC-01 to freeze data](#)
- [5. File GST ITC-01 with DSC/ EVC](#)

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.



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.

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.

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 under •

8. Claim under section 18 (1)(c) or 18 (1)(d)(Details of stock of inputs, inputs contained in semi-finished goods or finished goods and capital 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)(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)]
01/10/2017

GSTIN • Supplier's Name 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

BACK


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

8. Claim under section 18 (1)(c) or 18 (1)(d)(Details of stock of inputs, inputs contained in semi-finished goods or finished goods and capital 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)(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)]
01/10/2017

GSTIN* Supplier's Name 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="233"/>	<input type="text" value="₹1,24,56,777"/>	<input type="text" value="₹2,50,000.0"/>	<input type="text" value="₹2,50,000.0"/>	<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"/>	<input type="button" value="+ ADD"/>

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

Date of Composition[For claim made under section 18 (1)(c)]

01/10/2017

GSTIN*

Enter Supplier GSTIN

Supplier's Name

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 ▼		Selec ▼						+ ADD

SAVE

Pending Invoices (These will be added after validation)

GSTIN	Invoice		Status	Action Taken	Actions
	No.	Date			
07AJIPA1572EK11 (View items)	A12333	03/09/2017	In-Progress	Add	 

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 ITC-01.

Date of Composition[For claim made under section 18 (1)(c)]

01/10/2017

GSTIN*

Enter Supplier GSTIN

Supplier's Name

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 ▼		Select ▼						+ ADD

SAVE

Pending Invoices (These will be added after validation)

GSTIN	Invoice		Status	Action Taken	Actions
	No.	Date			
07AJIPA1572EK11 (View items)	A12333	03/09/2017	In-Progress	Add	

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	07ASLPV5297P5ZC
2(a). Legal name of the registered person	deeksha sindhuri vissapragada
2(b). Trade name, if any	Sanity
2(c). Date of Registration/grant of Registration/Notification, whichever applicable	01-10-2017

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

8. Claim under section 18 (1) (c) or section 18 (1)(d)

(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	12456777

4. Submit GST ITC-01 to freeze data

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

Date of Composition[For claim made under section 18 (1)(c)]
01/10/2017

GSTIN* Supplier's Name 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"/>	Select ▼	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="button" value="+ ADD"/>

Pending Invoices (These will be added after validation)

GSTIN	Invoice		Status	Action Taken	Actions
	No.	Date			
07AJIPA1572EK11 (View items)	A12333	03/09/2017	In-Progress	Add	<input type="button" value="edit"/> <input type="button" value="delete"/>

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?

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 English

GSTIN - 07ASLPV5297P5ZC Legal Name - deeksha sindhuri vissapragada Trade Name - Sanity
 Filing Status- Not Filed

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

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 *	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) *	
<input checked="" type="radio"/> Only JPEG/PDF file format is allowed Maximum file size for upload is 500 KB	
<input type="button" value="Choose File"/> No file chosen	

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 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 *

Name of authorized signatory *

ANGAD

Designation / Status *

Director

Date *

18/01/2018

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 VERIFY

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 AA220000000018J. ✕

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