# FORM GST ITC-01

[See rule 40(1)]

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

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| --- | --- | --- | --- |
| Claim made under | | | |
| Section 18 (1)(a) |  | | |
| Section 18 (1)(b) |  |  |  |
| Section 18 (1)(c) |  |  |  |
| Section 18 (1)(d) |  |  |  |

|  |  |  |
| --- | --- | --- |
| 1. | GSTIN |  |
| 2. | Legal name |  |
| 3. | Trade name, if any |  |
| 4. | Date from which liability to pay tax arises under section 9, except section 9 (3) and section 9 (4)  [For claim under section 18 (1)(a) and section 18 (1)(c))] |  |
| 5. | Date of grant of voluntary registration [For claim made under section 18 (1)(b)] |  |
| 6. | Date on which goods or services becomes taxable [For claim made under section 18 (1)(d)] |  |

1. 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

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| --- | --- | --- | --- | --- | --- | --- | --- |
| Sr. | GSTIN/  Registrati | Invoice \* | Description of inputs held in | Unit Quantity | Quantit y | Value  (As adjusted by | Amount of ITC claimed (Rs.) |

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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| No. | on under CX/ VAT of supplier | No. | Date | stock, inputs contained in semi-finished or finished goods held in stock | Code (UQC) |  | debit note/credit note) | Central Tax | State Tax | UT Tax | Integrated Tax | Cess |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| 7 (a) Inputs held in stock | | | | | | | | | | | | |
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| 7 (b) Inputs contained in semi-finished or finished goods held in stock | | | | | | | | | | | | |
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\*In case it is not feasible to identify invoice, the principle of first-in-firstout may be followed.

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

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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Sr.  No. | GSTIN/  Registrati on under CX/ VAT of supplier | Invoice \*/ Bill of entry | | Description of inputs held in stock, inputs contained in semi- finished or finished goods held in stock, capital goods | Unit Quantity Code (UQC) | Qty | Value\*\* (As adjusted by debit note/credit note) | Amount of ITC claimed (Rs.) | | | | |
| No. | Date | Central Tax | State Tax | UT Tax | Integr ated Tax | Cess |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| 8 (a) Inputs held in stock | | | | | | | | | | | | |
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| 8 (b) Inputs contained in semi-finished or finished goods held in stock | | | | | | | | | | | | |
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| 8 (c) Capital goods in stock | | | | | | | | | | | | |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
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\* In case it is not feasible to identify invoice, principle of first in and first out may be followed.

\*\* The value of capital goods shall be the invoice value reduced by five percentage points per quarter of a year or part thereof from the date of invoice

1. Particulars of certifying Chartered Accountant or Cost Accountant [where applicable]
2. Name of the Firm issuing certificate
3. Name of the certifying Chartered Accountant/Cost Accountant
4. Membership number
5. Date of issuance of certificate
6. Attachment (option for uploading certificate)
7. Verification

I hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed there from.

Signature of authorised signatory Name

Designation/Status Date ---dd/mm/yyyy