

### Form GST ITC -03

[See Rule – \_\_\_\_\_]

#### Declaration for intimation of ITC reversal/payment of tax on inputs held in stock, inputs contained in semi-finished and finished goods held in stock and capital goods under sub-section (4) of section 18

1. GSTIN		
2. Legal name		
3. Trade name, if any		
4(a). Details of application filed to opt for composition scheme [ applicable only for section 18 (4)]	(i) Application reference number (ARN)	
	(ii) Date of filing	
4(b). Date from which exemption is effective [ applicable only for section 18 (4)]		

5. Details of stock of inputs held in stock, inputs contained in semi-finished or finished goods held in stock, and capital goods on which input tax credit is required to be paid under section 18(4).

Sr. No.	GSTIN/Registra-tion 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 and 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	Integrate-d Tax	Cess
1	2	3	4	5	6	7	8	9	10	11	12	13
5 (a) Inputs held in stock (where invoice is available)												
5 (b) Inputs contained in semi-finished and finished goods held in stock (where invoice available)												
5 (c) Capital goods held in stock (where invoice available)												

5 (d) Inputs held in stock and as contained in semi-finished /finished goods held in stock ( where invoice not available)												
5 (e) Capital goods held in stock (where invoice not available)												

\* (1) In case, it is not feasible to identify invoice, the principle of first in first out may be followed.

(2) If Invoice is not available for certain inputs or capital goods, the value shall be estimated based on prevailing market price

\*\* 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

6. Amount of ITC payable and paid (based on table 5)

Sr. No.	Description	Tax payable	Paid through Cash/ Credit Ledger	Debit entry no.	Amount of ITC paid standard				
					Central Tax	State Tax	UT Tax	Integrated Tax	Cess
1	2	3	4	5	6	7	8		9
1.	Central Tax		Cash Ledger						
			Credit Ledger						
2.	State Tax		Cash Ledger						
			Credit Ledger						
3.	UT Tax		Cash Ledger						
			Credit Ledger						
4.	Integrated Tax		Cash Ledger						
			Credit Ledger						
5.	CESS		Cash Ledger						
			Credit Ledger						

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 authorized signatory \_\_\_\_\_

Name

\_\_\_\_\_

Designation/Status \_\_\_\_\_

Date - dd/mm/yyyy

3A. Amendment of details of inputs/capital goods removed for job-work

Original details			Revised details																		
GSTIN / Name of Job worker	Challan no.	Challan date	GSTIN / Name of Job worker	Challan No.	Challan Date	Goods Receipt date in case of direct delivery to Job-worker.	POS (place of Supply)	Description	UQC	Quantity	Taxable value	Type of goods (Inputs/capital goods)	Amount of tax								
													Central Tax		State Tax		UT Tax		Integrated Tax		Cess
													Rate (%)	Amt.	Rate (%)	Amt.	Rate (%)	Amt.	Amt.	Rate (%)	Amt.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22

4. Details of inputs/capital goods received back from job worker or sent out from business place of job-work

GSTIN / Name of job worker	Received back/sent out directly	Original challan No.	Original challan date	Invoice details in case of sent out directly		Description	UQC	Quantity	Taxable value	Type of goods (Inputs/capital goods)	Amount of tax										
				No.	Date						Central Tax		State Tax		UT Tax		Integrated Tax		Cess		
				Rate (%)	Amt.						Rate (%)	Amt.	Rate (%)	Amt.	Rate (%)	Amt.	Amt.				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	

4A. Amendments of Details of inputs/capital goods received back or disposed of from business place of job-work

Received back/sent out directly	Original details			Revised Details									Amount of tax involved on goods received									
	GSTIN / Name of job worker	Challan no.	Challan date	Challan no.	Challan date	Invoice Details in case of sent out Directly		Description	UQC	Quantity	Taxable value	Type of goods (Inputs/capital goods)	Central Tax		State Tax		UT Tax		Integrated Tax		Cess	
						No.	Date						Rate (%)	Amt.	Rate (%)	Amt.	Rate (%)	Amt.	Rate (%)	Amt.	Amt.	
						1	2						3	4	5	6	7	8	9	10	11	12

5. Verification (by authorized signatory)

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

Place

Date

Signature

Name of Authorized Signatory .....

Designation /Status.....