

# ITC-04



CA Deepika Agrawal

# AREAS TO BE COVERED

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1. What is job work?
2. Input Tax Credit on job work
3. Effective date of goods sent on job work.
4. Time limit for the principal manufacturer to receive back the goods.
5. What happens if the goods are not received within the specified time?
6. Can the principal directly sell from the job worker's place?
7. Summary of conditions for claiming ITC on goods sent for job work
8. Form ITC-04 and its due date.
9. Details to be furnished in ITC-04
10. How to file Form ITC-04.

# WHAT IS JOB WORK

- Job work means processing or working on raw materials or semi-finished goods supplied by the principal manufacturer to the job worker. This is to complete a part or whole of the process which results in the manufacture or finishing of an article or any other essential operation.

## Explanation:

- As per GST Act, job work means any treatment or process undertaken by a person on goods belonging to another registered person. The person doing the job work is called a job worker.

# Input Tax Credit on job work

The principal manufacturer will be allowed to take credit for tax paid on purchase of goods sent on job work. However, there are certain conditions

# Effective date of goods sent on job work.



# Time limit for the principal manufacturer to receive back the goods.

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The principal manufacturer must receive the goods back within the following period:

- Capital Goods- 3 years from effective date
- Input Goods- 1 year from effective date

## What happens if the goods are not received within the specified time?

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In case goods are not received within the period as mentioned above, such goods will be deemed as supply from the effective date. The principal manufacturer will have to pay tax on such deemed supply. The challan issued will be treated as an invoice for such supply.

# Can the principal directly sell from the job worker's place?

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- The principal manufacturer can supply the goods from the place of business of a job worker only if he (the principal) declares such a place of business as his additional place of business. This rule does not apply for the following-
  - The job worker is registered
  - The principal supplies goods which are specifically notified by the Commissioner to be allowed to sell directly from the job worker's place.

# Summary of conditions for claiming ITC on goods sent for job work

## **A. Goods can be sent to job worker:**

- From principal's place of business
- Directly from the place of supply of the supplier of such goods

ITC will be allowed in both the cases.

## **B. Effective date for goods sent depends on place of business:**

- Sent from principal's place of business- Date of goods sent out
- Sent directly from the place of supply of the supplier of such goods- Date of receipt by job worker

## **C. The goods sent must be received back by the principal manufacturer within the following period:**

- Capital Goods- 3 years
- Input Goods- 1 year

**D. In case goods are not received within the period mentioned above, such goods will be treated as supply from the effective date and tax will be payable.**

# Form ITC-04 and its due date.

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Form GST ITC-04 must be submitted by the principal every quarter. He must include the details of challans in respect of the following-

- Goods dispatched to a job worker or
- Received from a job worker or
- Sent from one job worker to another

## **Due date of FORM GST ITC-04**

ITC-04 is a quarterly form. It must be furnished on or before the 25th day of the month succeeding the quarter. For example, for Oct-Dec quarter, the due date is 25th Jan.

# Details to be furnished in ITC-04

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There are two parts:

- ❖ Details of inputs/capital goods sent for job-work.
- ❖ Goods received back from the job worker or sent out from the business place of job-work



# Goods received back from the job worker or sent out from the business place of job-work

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

GSTIN / State of job worker if unregistered	Received back/sent out to another job worker/ supplied from premises of job worker	Original challan No.	Original challan date	Challan details if sent to another job worker			Invoice details in case supplied from premises of job worker		Description	UQC	Quantity	Taxable value
				No.	Date	GSTIN/State if job worker unregistered	No.	Date				
1	2	3	4	5	6	7	8	9	10	11	12	13

## 6. Verification

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 Authorised Signatory .....

Designation /Status.....

# HOW TO FILE ITC-04?

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- In this presentation we are going to learn step by step guide of filing of ITC-04 of any specific period.



ITC 04  
ONLINE FILING  
PROCEDURE

# Methods of Preparing ITC-04

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There are two methods of preparing ITC-04:

- Offline Method
- Online Method

In this presentation, we are going to discuss both methods, first we will discuss offline method and then we will learn online method.

**GST ITC-04 : Details of  
goods/capital goods sent to job  
worker and received back**

**PREPARE ONLINE**

**PREPARE OFFLINE**

The screenshot shows the GST portal navigation menu. The 'Services' tab is selected, and the 'Returns' sub-tab is also selected. Under the 'Returns' sub-tab, the 'ITC Forms' option is highlighted. Below the navigation menu, there is a table showing the status of returns for various months. The table has columns for 'Filed', 'To be Filed', and 'Filed' for each month from Jan 2021 to May 2021. The 'ITC Forms' option is highlighted in the navigation menu.

Month	Status
Jan 2021	Filed
Feb 2021	Filed
Mar 2021	Filed
Apr 2021	Filed
May 2021	To be Filed

Quick Links

- Check Cash Balance
- Liability ledger
- Credit ledger

You can navigate to your chosen page through navigation panel given below

**STEP-1:** Login to GST portal.

**STEP-2:** Click on Services tab > Returns > ITC forms

# STEP 3 – Click ‘Prepare offline’ button under ITC-04 tile and upload invoices.

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**GST ITC-01**

PREPARE ONLINE    PREPARE OFFLINE

**GST ITC-02**

PREPARE ONLINE

**GST ITC-02A**  
Declaration for transfer of ITC pursuant to registration under sub-section (2) of section 25

TRANSFER ITC

TAKE ACTION

**GST-ITC-03 : ITC reversal/payment of tax under sec 18 (4)**

PREPARE ONLINE    PREPARE OFFLINE

**GST ITC-04 : Details of goods/capital goods sent to job worker and received back**

PREPARE ONLINE    **PREPARE OFFLINE**

**STEP 4** – Once all invoices are uploaded through offline mode then click ‘Initiate Filing’ under same ITC-04 Tile.

Dashboard > Returns > GST ITC Forms

English

## GST ITC Forms

### GST ITC-04

INITIATE FILING

PREPARE OFFLINE

# STEP-5 Select tax period.

## 4. Details of inputs/capital goods sent for job-work

Financial Year \*

2017-18

Return Filing Period \*

Jul-Sep

SEARCH

BACK

FILE RETURN

# STEP 6: Check taxable amount and other details.

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## 4. Details of inputs/capital goods sent for job-work

Financial Year\*

2017-18

Return Filing Period\*

Jul-Sep

SEARCH

No. of Records for Table 4	Total Taxable Value for Table 4	No. of Records for Table 5	Taxable value for Table 5
3	93,795.00	0	0.00

BACK

FILE RETURN

**STEP-7** After, ticking the dialogue box and choosing Authorized Signatory. Finally, file the return with DSC or EVC as applicable.

Returns Filing for GST ITC04



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 \*

Select

BACK

FILE WITH DSC

FILE WITH EVC

**Now, we will learn how to file ITC-04 online**

In **STEP-3**, choose “prepare online” in place of “prepare offline”

**GST ITC-04 : Details of  
goods/capital goods sent to job  
worker and received back**

**PREPARE ONLINE**

**PREPARE OFFLINE**

# STEP 4: Fill Financial Year and Return Filing Period

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Details of goods/capital goods sent to job worker and received back

Financial Year \*

2020-21



Return Filing Period \*

Jan-Mar



SEARCH

# STEP 5: Start Filling Details in Tables

Once you click the 'Search Button, various tables of Form GST ITC-04 get displayed. Start filling details in each of the tables. After you fill the details in each table, save them individually by clicking the 'Save' Button given at the bottom of each of the tables.

Financial Year\*

2020-21

Return Filing Period\*

Jan-Mar

SEARCH

**4. Details of inputs/capital goods sent for job work (includes inputs/capital goods directly sent to place of business /premises of job worker)**

Total Taxable  
Value  
□ 0

No. of Records-  
0

**5A. Details of inputs/ capital goods received back from job worker to whom such goods were sent for job work; and losses and wastes:**

No. of Records-  
0

**5B. Details of inputs / capital goods received back from job worker other than the job worker to whom such goods were originally sent for job work; and losses and wastes:**

No. of Records-  
0

**5C. Details of inputs/ Capital goods sent to job worker and subsequently supplied from premises of job worker; and losses and wastes:**

No. of Records-  
0

- In **Table- 4**, Details of inputs/capital goods sent for job work (includes inputs/capital goods directly sent to place of business /premises of job worker) is to be filled individually.

Dashboard > Returns > ITC Forms > ITC-04

GSTIN - [REDACTED] Legal Name - [REDACTED] LTD Trade Name [REDACTED]  
Filing Status- Not Filed

4. Details of inputs/capital goods sent for job work (includes inputs/capital goods directly sent to place of business /premises of job worker)

No Record found for the provided Inputs.

ⓘ If you have more than 500 challans, then please use upload functionality to upload the challans.

Job Worker Type \*   
Select  
Registered  
Unregistered

Indicates Mandatory Fields

BACK



4. Details of Inputs/capital goods sent for job work (includes inputs/capital goods directly sent to place of business /premises of job worker)

No Record found for the provided Inputs.

ⓘ If you have more than 500 challans, then please use upload functionality to upload the challans.

Indicates Mandatory Fields

Job Worker Type \*

State \*  Challan number \*  Challan date \*

Item Details

Goods Type *	Description of goods *	Unit Quantity Code (UQC) *	Quantity *	Taxable value (₹) *	Rate of Tax (%)	Integrated tax *	Cess
<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" value="Select"/>	<input type="text"/>

SAVE

ⓘ If you have more than 500 challans, then please use upload functionality to upload the challans.

Indicates Mandatory Fields

Job Worker Type \*

GSTIN \*  Supplier's Name  Challan number \*

Challan date \*

Item Details

Goods Type *	Description of goods *	Unit Quantity Code (UQC) *	Quantity *	Taxable value (₹) *	Rate of Tax (%)	Integrated tax *	Cess
<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" value="Select"/>	<input type="text"/>

SAVE

BACK

- In **Table- 5A**, Details of inputs/ capital goods received back from job worker to whom such goods were sent for job work; and losses and wastes is to be filled.

**5A. Details of inputs/ capital goods received back from job worker to whom such goods were sent for job work; and losses and wastes:**

No Record found for the provided Inputs.

ⓘ Either the details of original challan issued by principal or fresh challan issued by job worker under which goods have been received back, are to be reported.

• Indicates Mandatory Fields

Job Worker Type •



No Record found for the provided Inputs.

ⓘ Either the details of original challan issued by principal or fresh challan issued by job worker under which goods have been received back, are to be reported.

• Indicates Mandatory Fields

Job Worker Type •

GSTIN •  Supplier's Name  Original challan number •

Original challan date •

**Item Details**

Challan No. issued by job worker under which goods have been received back •	Date of challan issued by job worker under which goods have been received back •	Description of goods •	UQC •
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="Select"/>

No Record found for the provided Inputs.

ⓘ Either the details of original challan issued by principal or fresh challan issued by job worker under which goods have been received back, are to be reported.

• Indicates Mandatory Fields

Job Worker Type •

State •  Original challan number •  Original challan date •

**Item Details**

Challan No. issued by job worker under which goods have been received back •	Date of challan issued by job worker under which goods have been received back •	Description of goods •	UQC •
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="Select"/>

- In **Table- 5B**, Details of inputs / capital goods received back from job worker other than the job worker to whom such goods were originally sent for job work; and losses and wastes is to be entered.

**5B. Details of inputs / capital goods received back from job worker other than the job worker to whom such goods were originally sent for job work; and losses and wastes:**

No Record found for the provided Inputs.

Either the details of original challan issued by principal or fresh challan issued by job worker under which goods have been received back, are to be reported.

Job Worker Type \*  Indicates Mandatory Fields

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Job Worker Type \*

GSTIN \*  Supplier's Name  Original challan number \*

Original challan date \*

Challan No. issued by job worker under which goods have been received back *	Date of challan issued by job worker under which goods have been received back *	Description of goods *	UQC *
<input type="text"/>	<input type="text"/>	<input type="text"/>	Select

SAVE

Job Worker Type \*

State \*  Original challan number \*  Original challan date \*

Challan No. issued by job worker under which goods have been received back *	Date of challan issued by job worker under which goods have been received back *	Description of goods *	UQC *
<input type="text"/>	<input type="text"/>	<input type="text"/>	Select

SAVE

- In **Table- 5C**, Details of inputs/ Capital goods sent to job worker and subsequently supplied from premises of job worker; and losses and wastes is to entered individually.

**5C. Details of inputs/ Capital goods sent to job worker and subsequently supplied from premises of job worker; and losses and wastes:**

No Record found for the provided Inputs.

❗Original challan details may not be filled up where one-to-one correspondence between goods sent for job work and supplied therefrom is not possible, however, invoice details are mandatory.

• Indicates Mandatory Fields

Job Worker Type •

BACK

Job Worker Type •

GSTIN •

Supplier's Name

Original challan number •

Original challan date •

**Item Details**

Invoice No. in case supplied from premises of job worker issued by the Principal •	Invoice date in case supplied from premises of job worker issued by the Principal •	Description of goods •	UQC •
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="Select"/>

SAVE

Job Worker Type •

State •

Original challan number •

Original challan date •

**Item Details**

Invoice No. in case supplied from premises of job worker issued by the Principal •	Invoice date in case supplied from premises of job worker issued by the Principal •	Description of goods •	UQC •
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="Select"/>

SAVE

BACK

## STEP 6: Click File Return

Once you save the details in each of the tables, go back to the home page of the ITC-04, where the tiles of all the tables of the form are displayed. Click the 'File Return' button at the bottom in order to file this Form.

No. of Records-  
0

BACK

FILE RETURN

**STEP-7** After, ticking the dialogue box and choosing Authorized Signatory. Finally, file the return with DSC or EVC as applicable.

Returns Filing for GST ITC04



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 \*

Select

BACK

FILE WITH DSC

FILE WITH EVC

# THANK YOU

## **CA DEEPIKA AGRAWAL**

**B.Com (Hons), FCA**

**DISA (ICAI), Certified Goods & Service Tax Consultant**

**Certified Forensic Accounting & Fraud detection Auditor (ICAI)**

**Certified Concurrent Auditor (ICAI)**

**Certified Indirect Tax Consultant (ICAI)**

**Licentiate CS**