



**ITC 04**  
**ONLINE FILING**  
**PROCEDURE**

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**Know All About Form ITC-04**  
**Under**  
**GST Compliance**

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# INTRODUCTION

Section 19 of the CGST Act, 2017 defines provisions in respect of ITC for inputs and capital goods sent for Job Work. The Principal or the registered person can claim ITC on inputs or capital goods sent to a job worker for Job Work.

Furthermore, the Principal can also claim ITC if such inputs or capital goods are sent to the job worker for job work without being first brought to the place of business of the Principal.

Thus, a Principal need to report the details of the goods sent or received from a job worker during a particular quarter in Form GST ITC-04. This article talks about what is Form GST ITC-04, ITC 04 Due Date, ITC 04 Applicability and ITC 04 Penalty.

## **Summary of Conditions to Get the ITC on Goods Sent for Job Work**

**A.** The goods can be sent to the job worker:

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

ITC will be allowed in both the cases.

**B.** The effective date for goods sent depends on the place of business:

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

**C.** Time duration in which the goods sent to the principal manufacturer must be received is:

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

**D.** If in any case, the goods are not received within the time period which is mentioned above will be considered as the supply from the effective date and tax will be charged.

## What is Form GST ITC 04?

GST ITC-04 is a Form that contains details of the inputs or capital goods sent to and received back from such a job worker. Such a Form needs to be filed by the registered manufacturers/Principal sending inputs or capital goods on job work every quarter.

Further, the Principal sends inputs or capital goods to a job worker by issuing a Challan to the job worker in respect of such inputs or capital goods.

Challan is also issued in circumstances where goods are sent:

- directly to a job worker or
- from one job worker to another job worker. In this case, the Challan would be issued by the Principal or the job worker sending goods to another Job Worker. Furthermore, the Challan issued by the Principal, however, must be endorsed by the Job Worker. This is undertaken by indicating the quantity and description of goods, where goods are sent by one job worker to another or are returned back to the Principal. Also, the Challan endorsed by the job worker could be further endorsed by another job worker. This is again by indicating the quantity and description of goods, where goods are sent by one job worker to another or are returned back to the Principal.

Thus, the details of such Challans with regards to the inputs or capital goods sent or received from a job worker during a particular quarter are specified in Form GST ITC-04.

## Form ITC 04 Components

The quarterly declaration by the registered manufacturers sending inputs or capital goods for job work in ITC-04 has the following components.

### 1. Basic Details of the Manufacturer

#### Section 1. – GSTIN

This includes the Goods and Services Tax Identification Number (GSTIN) of the Principal/Registered Manufacturer.

#### Section 2. – (a) Legal Name

This field contains the Legal Name and not the Trade Name of the registered manufacturer/principal.

## **Section 2. – (b) Trade Name if Any**

In case the business of a registered manufacturer has a trade name, it must be specified in this field.

## **Section 3. – Period**

In this section, the principal must specify the quarter for which Form GST ITC-04 is furnished as well as the financial year.

## **2. Details of Inputs/capital goods sent for job work**

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

This section includes a table that contains details such as:

- GSTIN in case of registered job worker and State in case of unregistered job worker
- Challan Number
- Challan Date
- Description of goods
- Unique Quantity Code (UQC)
- Quantity
- Taxable Value
- Type of goods (inputs or capital goods)
- Rate of tax, that is, CGST, SGST/UTGST, IGST and Cess

## **3. Details of Inputs/capital goods Received Back From the Job Worker**

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

This section is divided into three parts. Each part contains a table specifying details that are as follows

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

Part A contains a table specifying the following details

- GSTIN in case of registered job worker and State in case of unregistered job worker.
- Challan Number issued by the job worker under which goods have been received back. This column in the table is mandatory to be filled where fresh Challan is required to be issued by the job worker. Otherwise, such a column is optional.

- Date of Challan issued by the job worker under which goods have been received back.
- Description of goods
- UQC
- Quantity
- Original Challan Number under which goods have been sent for job work. This column in the table may not be filled in cases where one on one correspondence between goods sent for job work and received back after the job work is not possible.
- Nature of the job work done by the job worker.
- Losses and wastes including the UQC and the quantity of goods.

**(B) 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**

This includes a table that contains the following details:

- GSTIN in case of registered job worker and State in case of unregistered job worker.
- Challan Number issued by the job worker under which goods have been received back. This column in the table is mandatory to be filled where fresh Challan is required to be issued by the job worker. Otherwise, such a column is optional.
- Date of Challan issued by the job worker under which goods have been received back.
- Description of goods
- UQC
- Quantity
- Original Challan Number under which goods have been sent for job work. This column in the table may not be filled in cases where one on one correspondence between goods sent for job work and received back after the job work is not possible.
- Nature of the job work done by the job worker.
- Losses and wastes including the UQC and the quantity of goods.

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

This includes a table that contains the following details:

- GSTIN in case of registered job worker and State in case of unregistered job worker.
- Invoice Number in case supplied from the premises of the job worker issued by the Principal.
- Invoice Date in case supplied from the premises of the job worker issued by the Principal.
- Description of Goods.
- UQC
- Quantity
- Original Challan Number under which goods have been sent for job work. This column in the table may not be filled in cases where one on one correspondence between goods sent for job work and received back after the job work is not possible.
- Nature of the job work done by the job worker.
- Losses and wastes including the UQC and the quantity of goods.

## ITC 04 Due Date

The last date for filing Form GST ITC-04 is 25th day of the month succeeding the quarter for which such a Form needs to be filed by the registered manufacturer.

This means that the registered manufacturers sending inputs or capital goods job work must file Form ITC-04 on or before 25th day of the month following the quarter for which such a Form needs to be filed.

GST ITC-04 due date, however, can be extended by the Commissioner through issuing a notification in this regard.

## ITC 04 Notification

The government from time to time issues notifications for ITC 04 due date extension. Various notifications issued by the government in this regard till date are as follows:

S.No.	Notification No.	Period of Filing	Description
1.	Notification No. 38/2019 – Central Tax	July, 2017 to March, 2019	Waive filing of Form ITC-04 for F.Y. 2017-18 & 2018-19. However, the registered persons are required to provide details of Challans with respect to goods sent to the job worker between July, 2017 to March, 2019 but not received from the job worker or not supplied from the place of business of the job worker. Such details need to be provided in Section 4 of Form GST ITC-04 for quarter April to June, 2019.
2.	Notification No. 32/2019 – Central Tax	July, 2017 to June 2019	Due date for furnishing the declaration Form GST ITC-04 extended till August 31st, 2019.
3.	Notification No. 15/2019 – Central Tax	July, 2017 to March, 2019	Due date for furnishing the declaration Form GST ITC-04 extended till June 30th, 2019.
4.	Notification No. 78 /2018 – Central Tax	July, 2017 to December, 2018	Due date for furnishing the declaration Form GST ITC-04 extended till March 31st, 2019.
5.	Notification No. 59/2018 – Central Tax	July, 2017 to September, 2018	Due date for furnishing the declaration Form GST ITC-04 extended till December 31st, 2018.
6.	Notification No. 40/2018 – Central Tax	July, 2017 to June, 2018	Due date for furnishing the declaration Form GST ITC-04 extended till September 30th, 2018.

7.	Notification No. 63/2017 – Central Tax	July, 2017 to September, 2017	Due date for furnishing the declaration Form GST ITC-04 extended till December 31st, 2017.
8.	Notification No. 53/2017 – Central Tax	July, 2017 to September, 2017	Due date for furnishing the declaration Form GST ITC-04 extended till November 30th, 2017.

## How to File ITC 04?

### 1. Access GST Portal

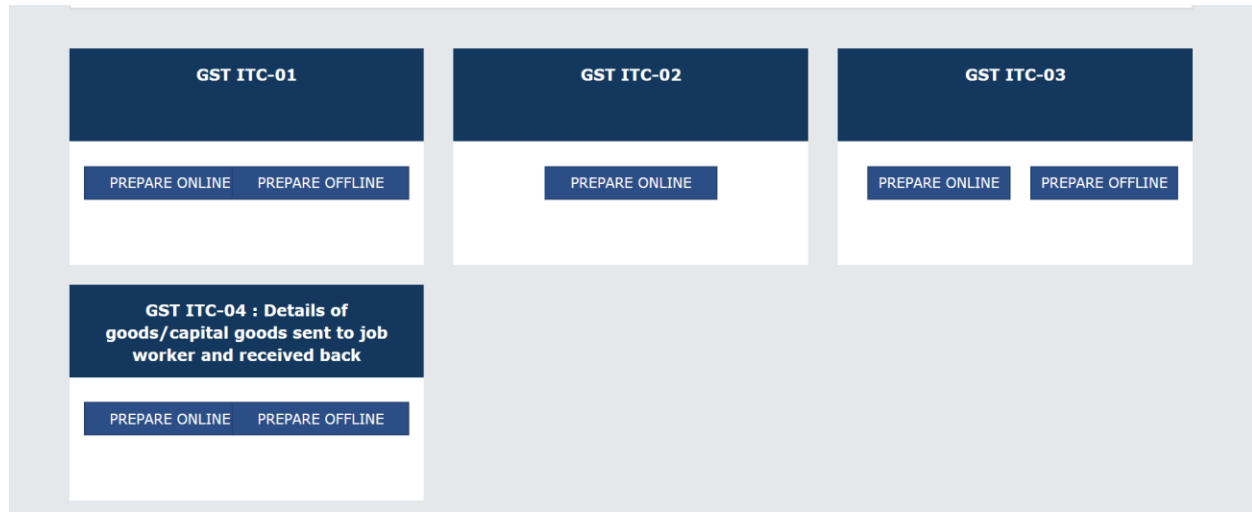
Logon to the GST Portal at [gst.gov.in](http://gst.gov.in) using your username and password details.

### 2. Select Returns

Once you login to the portal, click 'Services' tab. Then under 'Services', choose 'Returns' and then select 'ITC Forms' from the drop down.

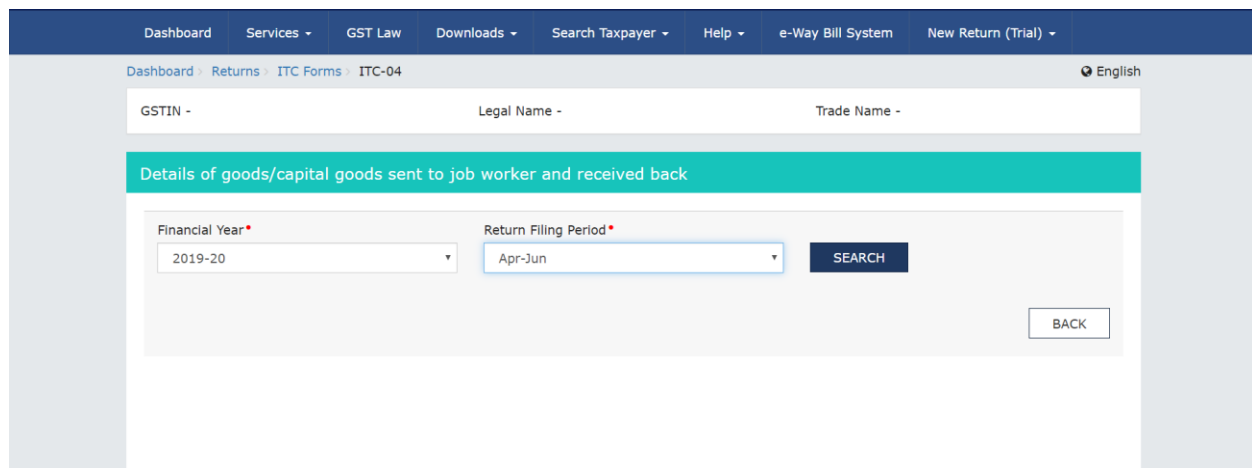
### 3. Select GST ITC-04

Once you 'ITC Forms', various ITC Forms get displayed. Under 'GST ITC-04' tile, choose 'Prepare Online' option.



### 4. Fill Financial Year and Return Filing Period

On this page, choose the Financial Year and the Return Filing Period for which ITC-04 needs to be furnished. After doing so, click the 'Search' Button.

A screenshot of the 'GST ITC-04' form filling page. The page has a dark blue navigation bar at the top with links like 'Dashboard', 'Services', 'GST Law', 'Downloads', 'Search Taxpayer', 'Help', 'e-Way Bill System', and 'New Return (Trial)'. Below the navigation bar, there's a breadcrumb trail: 'Dashboard > Returns > ITC Forms > ITC-04'. The main content area has a light blue header with the text 'Details of goods/capital goods sent to job worker and received back'. Below this, there are two dropdown menus: 'Financial Year' with '2019-20' selected and 'Return Filing Period' with 'Apr-Jun' selected. To the right of these dropdowns is a dark blue 'SEARCH' button. At the bottom right of the form area is a white 'BACK' button.



## 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.

The screenshot shows the 'Details of goods/capital goods sent to job worker and received back' section of the GST ITC-04 form. At the top, there are two dropdown menus: 'Financial Year' set to '2019-20' and 'Return Filing Period' set to 'Apr-Jun'. A 'SEARCH' button is located to the right of these dropdowns. Below the search filters, there are four data cards:

- 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-

A 'Top' button is visible in the bottom right corner of the form area.

## 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.

This screenshot is similar to the previous one, showing the same search results for 'Details of goods/capital goods sent to job worker and received back'. However, at the bottom of the form, there are two buttons: 'BACK' and 'FILE RETURN'. The 'FILE RETURN' button is highlighted in blue, indicating it is the next step in the process.

## 7. Verify OTP

After you click the 'File Return' button, an OTP is sent on your registered mobile number as well as email address. Fill in the OTP and verify the details. Upload DSC or EVC and file Form ITC-04.

# **GST ITC o4 Offline Utility**

ITC o4 offline tool is a utility to discover all the details when the manufacturer has sent any goods (capital or input type) to a Job Worker and relevant dealings. Download the offline utility will help the manufacturer in preparing ITC o4 even when there is no internet. Also, it would assist in the bulk upload of the invoice to the GST portal.

Also, one has to remember this system requirement:

Operating system Windows 7 or above. Does not operate on Linux and Mac  
Browser:

- Internet Explorer 10+
- Google Chrome 49+
- Firefox 45+
- Microsoft Excel 2007 & above

# ITC 04 Format

Following is the ITC 04 Format.

## FORM GST ITC-04<sup>13</sup>

[See rule 45(3)]

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

1. GSTIN -
2. (a) Legal name -  
(b) Trade name, if any -
3. Period: Quarter - Year -

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

GSTIN / State in case of unregistered job worker	Challan No.	Challan date	Description of goods	UQC	Quantity	Taxable value	Type of goods (Inputs/capital goods)	Rate of tax (%)			
								Central tax	State/ UT tax	Integrated tax	Cess
1	2	3	4	5	6	7	8	9	10	11	12

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

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

GSTIN / State of job worker if unregistered	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	Quantity	Original challan No. under which goods have been sent for job work	Original challan date under which goods have been sent for job work	Nature of job work done by job worker	Losses & wastes	
									UQC	Quantity
1	2*	3*	4	5	6	7*	8*	9	10	11

(B) 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:

GSTIN / State of job worker if unregistered	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	Quantity	Original challan No. under which goods have been sent for job work	Original challan date under which goods have been sent for job work	Nature of job work done by job worker	Losses & wastes	
									UQC	Quantity
1	2*	3*	4	5	6	7*	8*	9	10	11

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

GSTIN / State of job worker if unregistered	Invoice No. in case supplied	Invoice date in case supplied	Description of goods	UQC	Quantity	Original challan no. under which	Original challan date under which	Nature of job work done by job worker	Losses & wastes	
									UQC	Quantity
1	2	3	4	5	6	7*	8*	9	10	11

Instructions:

1. Multiple entry of items for single challan may be filled.
2. Columns (2) & (3) in Table (A) and Table (B) are mandatory in cases where fresh challan are required to be issued by the job worker. Otherwise, columns (2) & (3) in Table (A) and Table (B) are optional.
3. Columns (7) & (8) in Table (A), Table (B) and Table (C) may not be filled where one-to-one correspondence between goods sent for job work and goods received back after job work is not possible.

6. 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 therefrom.

Place  
Date

Signature  
Name of Authorised Signatory .....  
Designation /Status.....

## **Disclaimer**

This document/information does not constitute, and should not be considered a substitute for, legal or financial advice. Each financial situation is different, the advice provided is intended to be general. Please contact your financial or legal advisors for information specific to your situation.

***In case of any query of assistance, please feel free to contact us;***



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