

FORM GST ITC-04

[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 | Cesses |
| 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 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 | 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 |
| | | | | | | | | | | |

Instructions:

- Multiple entry of items for single challan may be filled.
- 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
Authorised Signatory

Signature
Name of

Date
/Status.....

Designation

Notes:

Form GST ITC-04 was substituted w.e.f. 04-9-2018 vide Notification No. 39/2018-Central Tax, dated 04-09-2018.