



## GST Common Portal has enabled filing of GST ITC- 02A

1. In view of difficulties faced by GST taxpayers in utilizing the input tax credit lying in his electronic credit ledger in case they have two GSTIN in the same state, the GSTN has enabled Form **GST ITC-02A**.

**Rule 41A of the CGST Rules, 2017** deals with transfer of credit on obtaining separate registrations for multiple places of business within the State or UT.

Form GST ITC-02A is a declaration of unutilized ITC transferred to newly obtained separate GST registration within the same State and Union Territory.

2. A registered person who has obtained separate registration for multiple places of business and who intends to transfer ITC lying in his electronic credit ledger to such newly registered place of business, shall furnish **within 30 days from obtaining such separate registration**, the details in Form GST ITC-02A.

3. The ITC shall be transferred to the newly registered entities in the **ratio of value of assets** held by them at the time of registration.

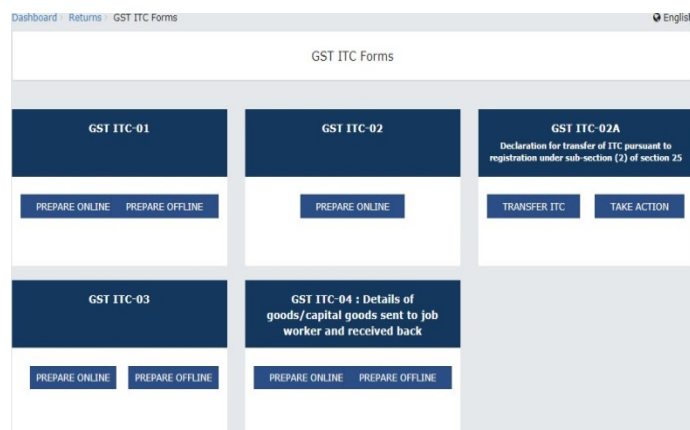
It should be noted that the value of assets means the value of entire assets of the business whether or not ITC has been availed thereon.

4. Newly registered person (Transferee) shall on the common portal, accept the details so furnished by the registered person (Transferor) and upon such acceptance the unutilized ITC specified in Form ITC-02A shall be credited in his electronic credit ledger.

**5. Details to be furnished in Form GST ITC-02A are as follows:**

(i) Go to [www.gst.gov.in](http://www.gst.gov.in): Fill your credentials like User ID and Password.

(ii) Go to Dashboard, click on to returns, then click on GST ITC Forms.



(iii) Fill the GSTIN of transferee (newly registered person) to whom you want to transfer ITC. Other details such as transferee's legal name and trade name will be auto-populated.

(iv) Amount available in electronic credit ledger of which amount to be transferred needs to be mention according to head of tax i.e CGST/SGST/IGST.

(v) Save the above details and submit with DSC/EVC.

Declaration of transfer of ITC in case of obtaining separate registration within a State or Union territory

Indicates Mandatory Fields

GSTIN of Transferee\* Transferee Legal Name Transferee Trade Name

Transferee Action -

Details of ITC to be transferred

Tax	Amount of matched ITC available (₹)	Amount of matched ITC to be transferred (₹)
Central tax	0.00	0.00
State/UT tax	0.00	0.00
Integrated tax	0.00	0.00
Cess	0.00	0.00

BACK SAVE FILE ITC WITH DSC FILE ITC WITH EVC

(vi) Lastly transferee needs to login to common portal and click on take action to accept credits transferred.

**NOTE:** PAN should be same for both transferor and transferee.

\*\*\*

## CONTACT DETAILS:

### Head Office

75/7 Rajpur Road, Dehradun

T+91.135.2743283, 2747084, 2742026

F +91.135.2740186

Einfo@vkalra.com

Wwww.vkalra.com

### Branch Office

80/28 Malviya Nagar, New Delhi

Einfo@vkalra.com

Wwww.vkalra.com

For any further assistance contact our team at

[kmt@vkalra.com](mailto:kmt@vkalra.com)

© 2020 Verendra Kalra & Co. All rights reserved.

*This publication contains information in summary form and is therefore intended for general guidance only. It is not a substitute for detailed research or the exercise of professional judgment. Neither VKC nor any member can accept any responsibility for loss occasioned to any person acting or refraining from actions as a result of any material in this publication. On any specific matter, reference should be made to the appropriate*