

CENTRAL GOODS AND SERVICES TAX RULES, 2017

Form GST ITC -02

[See rule – 41(1)]

Declaration for transfer of ITC in case of sale, merger, demerger, amalgamation, lease or transfer of a business under sub-section (3) of section 18

| | | |
|----|--------------------------|--|
| 1. | GSTIN of transferor | |
| 2. | Legal name of transferor | |
| 3. | Trade name, if any | |
| 4. | GSTIN of transferee | |
| 5. | Legal name of transferee | |
| 6. | Trade name, if any | |

7. Details of ITC to be transferred

| Tax | Amount of matched ITC available | Amount of matched ITC to be transferred |
|----------------|---------------------------------|---|
| 1 | 2 | 3 |
| Central Tax | | |
| State Tax | | |
| UT Tax | | |
| Integrated Tax | | |
| Cess | | |

8. Particulars of certifying Chartered Accountant or Cost Accountant

- a) Name of the Firm issuing certificate
- b) Name of the certifying Chartered Accountant/Cost Accountant
- c) Membership number
- d) Date of issuance of certificate to the transferor
- e) Attachment (option for uploading certificate)

9. 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 authorised signatory _____
Name

Designation/Status _____

Date --- dd/mm/yyyy