## **CENTRAL GOODS AND SERVICES TAX RULES, 2017**

## **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: Year 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	Challa	Challa	Descripti	UQ	Quantit	Taxabl	Type of	R	late of	tax (%)	
/ State in case of unregister ed job worker	n No.	n date	on of goods	С	у	value	goods (Inputs/capit al goods)	Centr al tax	Stat e/ UT tax	Integrat ed tax	Ces s
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 /	Challa	Date of	Descriptio	UQ	Quantit	Origin	Origin	Natur	Losse	s &
State of	n No.	challan	n of goods	C	у	al	al	e of	waste	S
job worker	issued	issued				challan	challan	job		
if	by job	by job				No.	date	work	TIO	0
unregistere	worker	worker				under	under	done	UQ	Quantit
d	under	under				which	which	by job	С	У
	which	which				goods	goods	worke		
	goods	goods				have	have	r		
	have	have				been	been			
	been	been				sent	sent			
	receive	receive				for job	for job			
	d back	d back				work	work			

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 /	Challa	Date of	Descriptio	UQ	Quantit	Origin	Origin	Natur	Losse	s &
State of	n No.	challan	n of goods	C	у	al	al	e of	waste	S
job worker	issued	issued				challan	challan	job		
if	by job	by job				No.	date	work	IIO	0
unregistere	worker	worker				under	under	done	UQ	Quantit
d	under	under				which	which	by job	C	У
	which	which				goods	goods	worke		
	goods	goods				have	have	r		
	have	have				been	been			
	been	been				sent	sent			
	receive	receive				for job	for job			
	d back	d back				work	work			
1	2.4	2.4	4			7.1	Ork	0	10	1.1
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 /	Invoice	Invoice	Descriptio	UQ	Quantit	Origin	Origin	Natur	Losse	s &
State of	No. in	date in	n of	С	у	al	al	e of	waste	S
job worker	case	case	goods			challan	challan	job		
if	supplie	supplie				no.	date	work		
unregister	d from	d from				under	under	done	UQ	Quantit
ed	premise	premise				which	which	by job	C	у
	s of job	s of job				goods	goods	worke		
	worker	worker				have	have	r		
	issued	issued				been	been			
	by the	by the				sent	sent			
	Princip	Princip				for job	for job			
	al	al				work	work			
4	2	2	4			7.4	Ork	0	1.0	1.1
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.

I hereby solemnly affirm and declare that the information best of my knowledge and belief and nothing has been	6
	Signature
Place	Name of
Authorised Signatory	
Date	Designation
/5	

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