

E-Handbook on Job work under GST



The Institute of Chartered Accountants of India
(Set up by an Act of Parliament)
New Delhi

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Foreword

GST roll-out on July 1, 2017 with plethora of its benefits permeates the spurring economic growth by promoting Trade and Industry at large. The wide purview of GST can be estimated from the number of GSTIN registrations of 77.5 Lacs till July 18, 2017. Even the endeavours of the Government to enable smooth GST implementation is evident from the master classes by Dr. Hasmukh Adhia, webcast on various topics like “Filing of GSTR 3B Return”, setting up two call centres (CBECMITRA Helpdesk and GSTIN Helpdesk) for resolving GST migration issues encountered by taxpayers and stakeholders and issuance of FAQs etc. from time to time.

GST which is based on the concept of “One Nation; One Market; One Tax” will not only simplify the process of unified common marketplace but also facilitate India to be a manufacturing hub by providing simplified procedure for job work and clearly defining Job Work and Input Tax Credit provisions relating thereto. Realizing the importance of job work and the procedure involved, the Indirect Taxes Committee of ICAI, has come out with this *E-Handbook on “Job-work under GST”*. This novel initiative of the Committee provides a comprehensive coverage of provisions pertaining to job work at one place.

At this juncture, I would appreciate CA. Madhukar N. Hiregange, Chairman; CA. Sushil Kumar Goyal, Vice-Chairman, and other members of the Indirect Taxes Committee for developing this *E-Handbook*. I am sure that the readers will be benefited by this in-depth study being made available to them about job work under the Goods and Services Tax regime.

I welcome the readers to a fruitful and enriching experience.

CA. Nilesh S. Vikamsey
President, ICAI

Date: 24.08.2017

Place: New Delhi

Preface

The expected benefits of GST like seamless credit, composite scheme, unified common market, simplified tax structure, reduced compliance cost, etc., would drive the growth of job working activities once the initial hiccups are overcome. The textile issue has been settled with a uniform tax rate of 5%.

With a view to apprise members and other stakeholder for taxability of Job-work under GST, the Indirect Taxes Committee of ICAI has come out with this “*E-handbook on Job work under GST*”. It contains the procedure, conditions and restriction for supplying goods to job worker, provisions relating to removal of inputs / semi-finished goods/capital goods by principal to a job worker, duration within which goods to be returned by job worker, and disposal of Waste & Scrap generated during job work. The implication of input tax credit, place of supply, invoice, delivery challan in case of job work have also been examined. Hence, the Handbook is designed to provide an in depth knowledge about detailed and thorough study of the aforesaid provisions pertaining to job work.

We would like to express our sincere gratitude and thanks to CA. Nilesh Vikamsey, President and CA. Naveen N. D. Gupta, Vice-President, ICAI, as well as other members of the Committee for their suggestions and support in this initiative. We especially thank indirect tax experts CA. Bishan Shah and CA. Jigar Shah for preparing this E-Handbook on Job-work under GST and the Study Group on GST at Pune for reviewing it.

We encourage readers to make full use of this learning opportunity. Interested members may visit website of the Committee www.idtc.icai.org and join the IDT update facility. We request you to share your feedback at idtc@icai.in to enable us to make this Guide more value additive and useful.

CA. Madhukar Narayan Hiregange
Chairman
Indirect Taxes Committee

CA. Sushil Kumar Goyal
Vice-Chairman
Indirect Taxes Committee

Date: 24.08.2017

Place: New Delhi

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Job Work under GST Regime

I. Meaning of Job Work

Section 2(68) of the CGST Act, 2017 defines Job work thus :

“job work” means any treatment or process undertaken by a person on goods belonging to another registered person and the expression “job worker” shall be construed accordingly.

Hence, for treating anything as job work there ought to be: -

- Two persons;
- The goods should belong to another registered person;
- Treatment or process to be undertaken on the said goods shall be by the job worker, whether registered or not.

The definition of job work also contemplates that the person i.e. principal should be a registered person. Thus, if some treatment or process is undertaken by a job worker on goods belonging to an unregistered person, it will not be considered as job work as per the above definition. Therefore, in a case where the principal is not a registered person the activity may not qualify as job work and may be classified as residual category of service which may attract higher rate of tax.

II. Nature of supply

As per **Schedule II**, any treatment or process which is applied to another person's goods is a **supply of services**.

Hence, for the purposes of determining the value of the job work charges as per explanation (ii) to section 22 of CGST Act, 2017 the value of the goods supplied by the principal shall not be included in the aggregate turnover of the registered job worker. This means that as the liability to discharge tax under Section 143 would lie on the principal, the job workers would not include the same in his value for the purpose of calculating the threshold limits.

III. Procedure for supplying goods to job worker

1. Principal can send goods for job work purpose without payment of GST under the cover of delivery challan. Draft copy of the delivery challan is given as **Annexure C**.

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2. As per Sections 19(2) and 19(5) of CGST Act, 2017, the principal can also send goods directly to the place of job worker without receiving the said goods in his premises first and Input Tax Credit can also be availed in such cases though the principal has not received the goods.
3. On the job work charges, GST will be charged by the job worker if the job worker is registered. Credit of the same can be availed by the principal.
4. In case, the job worker is not registered, GST would be payable by the principal as procurement of URD supply. In such cases, tax invoice has to be generated on monthly basis and payment voucher shall be issued while making payment to the unregistered job worker.

IV. Removal of inputs / semi-finished goods/capital goods by principal to a job worker:

i. Inputs/Semi-finished goods

- a. The principal can send inputs (including intermediate goods) for job work purpose without payment of GST but the same should be received back within 1 year of their being sent out. Inputs can be received back at **any of the place of business of the principal**. Therefore, inputs can be received back at the principal place of business or even at any of the place registered as an additional place of business.
- b. In case the inputs are sent directly to a job worker, the period of 1 year shall be counted from the date of receipt of inputs by the job worker.
- c. When such inputs are further sent by one job worker to another, then the entire process of job work from more than one job worker shall be considered for computing the period of 1 year.
- d. If the inputs are not received back within 1 year then the same shall be treated as “supply” from the date the said inputs were sent out. The said supply shall have to be declared in FORM GSTR-1 and the principal shall be liable to pay the tax along with applicable interest.

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ii. Capital Goods

- a. The principal can send capital goods for job work purpose without payment of GST but the same should be returned back within 3 years of their being sent out. Capital Goods can be received back at **any of the place of business of the principal**. Therefore, capital goods can be received back at the principal place of business or even at any of the place registered as additional place of business.
- b. In case the capital goods are sent directly to a job worker, the period of 3 years shall be counted from the date of receipt of capital goods by the job worker.
- c. When such capital goods are further sent by one job worker to another, then the entire process of job work from more than one job worker shall be considered for computing the limit of 3 years.
- d. If the inputs are not returned back within 3 years, then the same shall be treated as “supply” from the date the said capital goods were sent out. The said supply shall be declared in FORM GSTR-1 and the principal shall be liable to pay the tax along with applicable interest.

iii. Moulds and dies, jigs and fixtures, or tools

- a. The principal can send moulds and dies, jigs and fixtures, or tools for job work purpose without payment of GST.
- b. The above time limit of 1 year / 3 years of receiving back the said goods will not apply to moulds and dies, jigs and fixtures, or tools.

Inputs	Capital Goods	Moulds and dies, jigs and fixtures, or tools
• Within 1 year	• Within 3 years	• No time limit

V. Return of goods by Job Worker

1. After completion of the job work, the job worker shall return the said goods to the principal's premises under delivery challan and prepare his invoice for job work charges.

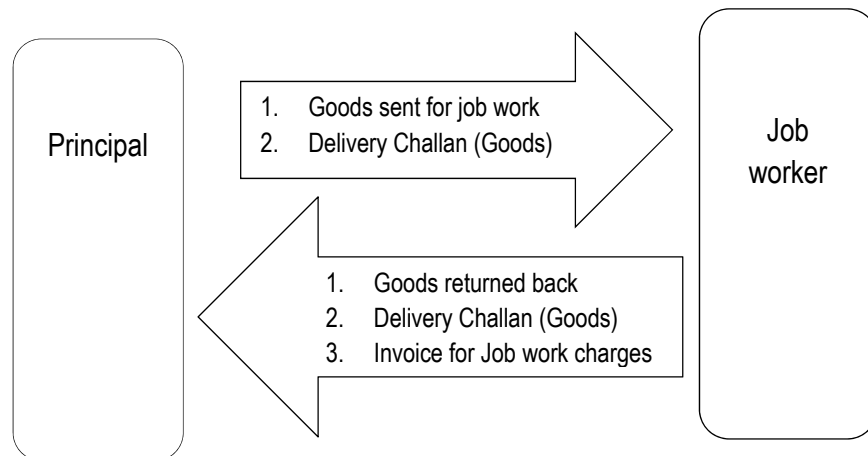
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2. Further, after the completion of job work, such goods can be directly supplied from the place of the job worker to the customer if: -
 - a. the job worker is registered; and
 - b. the job worker is not registered but his place of business is declared as additional place of business by the principal.
3. The supply of goods, after completion of job work, by a registered job worker shall be treated as the supply of goods by the principal and the value of such goods shall not be included in the aggregate turnover of the registered job worker.
4. The job worker can further send such inputs or capital goods, without payment of tax, to another job worker under the cover of delivery challan

VI. Various scenarios

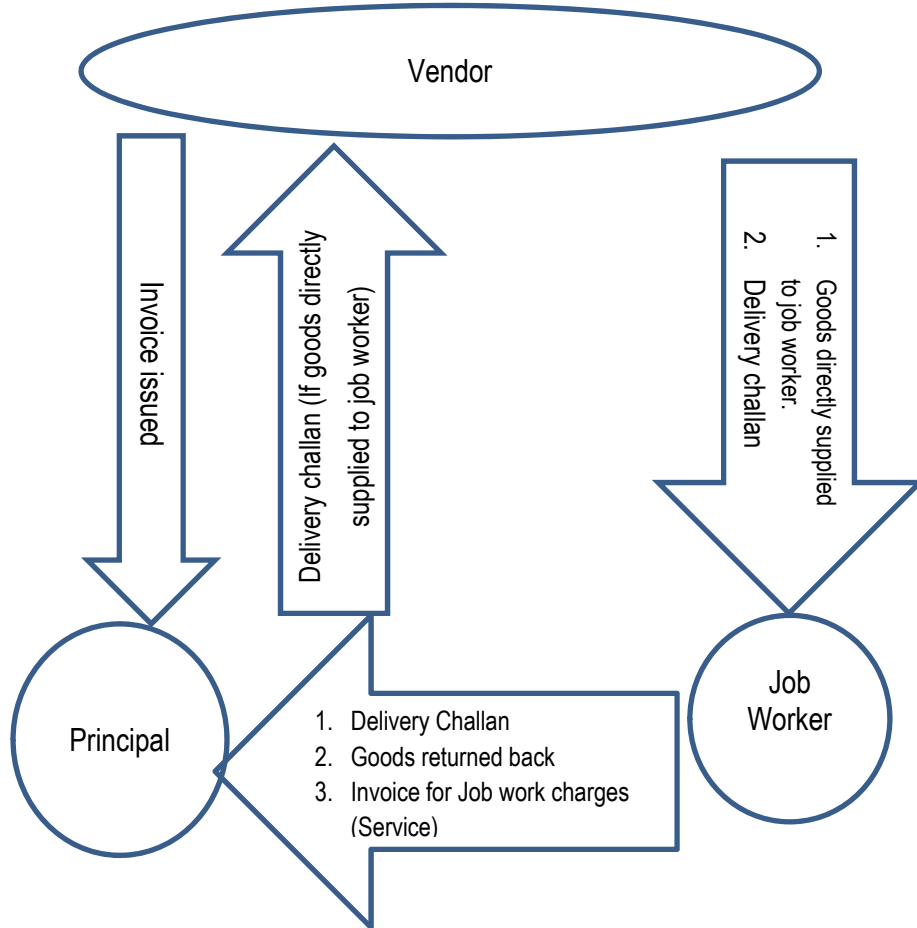
The whole job work process can best be explained through the following scenarios: -

Scenario 1: Goods sent for job work and returned back



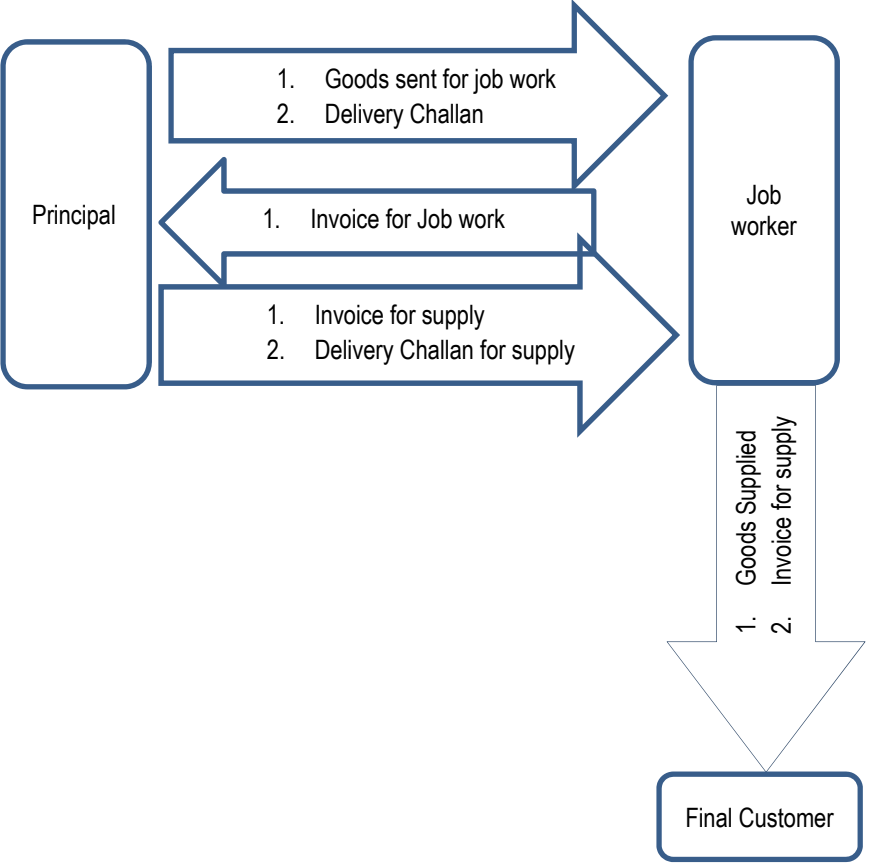
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Scenario 2: Goods directly supplied to the job worker



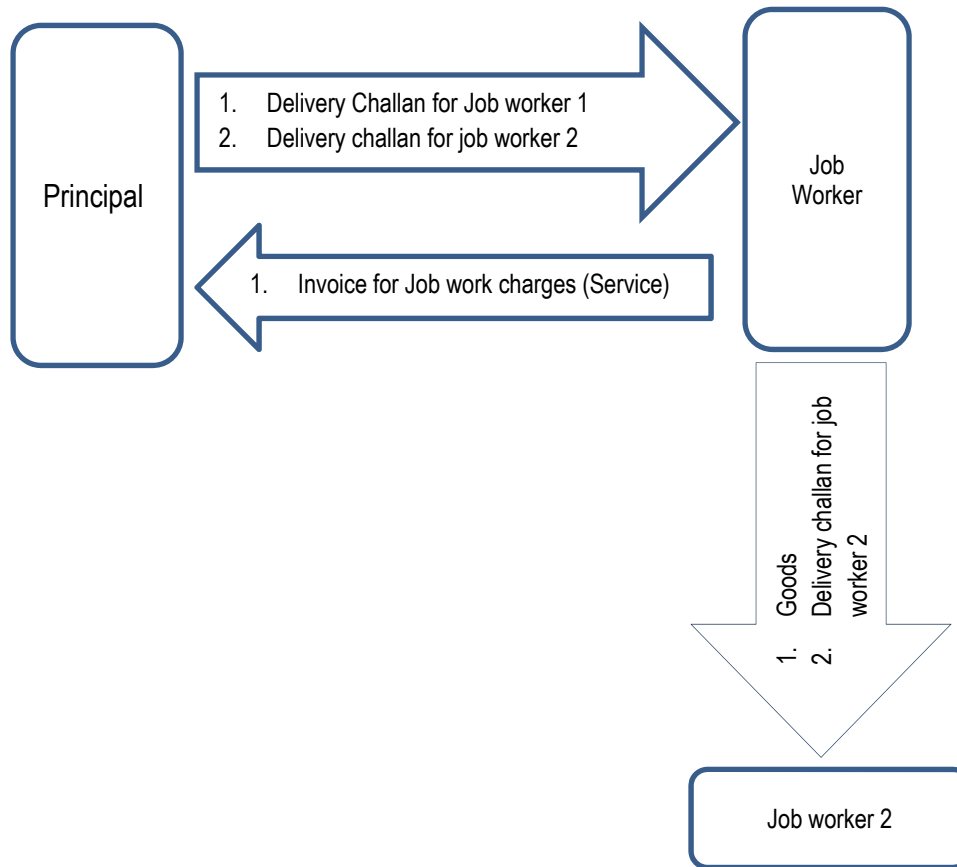
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Scenario 3: Supply of goods to customer directly by job worker



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Scenario 4: Goods sent from one job worker to another job worker



VII. Registration by job worker

1. The job worker shall be liable to be registered under GST in the State / Union territory, from where he makes a taxable supply of services, if his aggregate turnover in a financial year exceeds Rs. 20 lakhs.
2. If his turnover is below Rs. 20 Lakh and he is unregistered, then tax on the job work charges shall be payable by the principal under reverse charge.

VIII. Waste and Scrap

Waste & Scrap generated during job work can be supplied as under:-

- i. If the job worker is registered, then it can be supplied by the job

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worker directly from his place of business, on payment of appropriate tax applicable on the said waste / scrap.

- ii. If he is not registered, then the waste / scrap generated should be returned to the principal along with the goods and such waste / scrap would be supplied by the principal on payment of tax. Alternatively, the principal may supply waste / scrap directly from premises of job worker under his invoice on payment of tax.

The principal should also maintain proper records of clearance of waste / scrap from the premises of the job worker.

IX. Input Tax Credit (ITC) in case of job work

1. As per Section 19(1) of CGST Act, 2017, the principal is allowed to take credit on inputs / capital goods sent to the job worker.
2. As per Section 19(2) and Section 19(5) of CGST Act, 2017, ITC can be availed by the principal even if such inputs / capital goods are not being first received by the principal and are directly sent to job worker.

X. Place of Supply

So far as job work is concerned supply for job work charges is govern by section 12 (2) of IGST Act, 2017.

When the registered job worker and the principal are in different States and goods are removed directly from the place of job worker:-

- i. If the principal (supplier of the goods) and recipient (buyer of the goods) are in the same State, then SGST and CGST shall be levied though the job worker is in different State.
- ii. If the principal and recipient are in different States, then IGST shall be levied even though the recipient is in the state where the job worker is situated.

XI. Procedure to be followed, conditions and restrictions

1. Intimation to the department should be given at the time of removal. A draft format of such intimation is given as **Annexure B**. This is a suggested format in the absence of any specific provisions as to how the intimation is to be given.

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2. The inputs, semi-finished goods or capital goods shall be sent to the job worker under the cover of a delivery challan issued by the principal. The format of a delivery challan is as **Annexure C**.
3. Delivery challan is required even if such inputs / capital goods are sent directly to a job-worker.
4. The delivery challan shall be prepared in triplicate, in the following manner:–
 - (a) The original copy marked as ORIGINAL FOR CONSIGNEE;
 - (b) The duplicate copy marked as DUPLICATE FOR TRANSPORTER; and
 - (c) The triplicate copy marked as TRIPLICATE FOR CONSIGNER.
5. The details of following challans issued during a quarter shall be furnished in FORM GST ITC-04 [Given as **Annexure E**], on or before the 25th day of the month succeeding the said quarter:-
 - i. Goods dispatched to a job worker or
 - ii. Goods received from a job worker or
 - iii. Goods sent from one job worker to another.
6. Details of delivery challan generated by the principal for the job work are also required to be furnished in Form GSTR-1 (Return of Details of outward supplies of goods or services).
7. In terms of section 143(2) of CGST Act, 2017 the principal shall be responsible for keeping proper accounts for the inputs or capital goods or waste / scrap lying with the job-worker.
8. For the format of job work challan, the format of e-sugam prescribed by the Government of Karnataka or e-way bill may be referred.

XII. Contents of delivery challan

A delivery challan should be serially numbered not exceeding 16 characters, in one or multiple series, in lieu of invoice at the time of removal of goods and should contain the following details :-

- (i) date and number of the delivery challan;
- (ii) name, address and Goods and Services Tax Identification Number of the consigner, if registered;

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- (iii) name, address and Goods and Services Tax Identification Number or Unique Identity Number of the consignee, if registered;
- (iv) Harmonised System of Nomenclature code and description of goods;
- (v) quantity (provisional, where the exact quantity being supplied is not known)
- (vi) taxable value;
- (vii) tax rate and tax amount – central tax, State tax, integrated tax, Union territory tax or cess, where the transportation is for supply to the consignee;
- (viii) place of supply, in case of inter-State movement; and
- (ix) signature

XIII. Contents of Tax Invoice

A tax invoice should contain the following details, namely: -

- a) name, address and Goods and Services Tax Identification Number of the supplier;
- b) a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters- hyphen or dash and slash symbolised as “-” and “/” respectively, and any combination thereof, unique for a financial year;
- c) date of its issue;
- d) name, address and Goods and Services Tax Identification Number or Unique Identity Number, if registered, of the recipient;
- e) name and address of the recipient and the address of delivery, along with the name of the State and its code, if such recipient is un-registered and where the value of the taxable supply is fifty thousand rupees or more;
- f) name and address of the recipient and the address of delivery, along with the name of the State and its code, if such recipient is un-registered and where the value of the taxable supply is less than fifty thousand rupees and the recipient requests that such details be recorded in the tax invoice;

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- g) Harmonised System of Nomenclature code for goods or services;
- h) description of goods or services;
- i) quantity in case of goods and unit or Unique Quantity Code thereof;
- j) total value of supply of goods or services or both;
- k) taxable value of the supply of goods or services or both taking into account discount or abatement, if any;
- l) rate of tax (central tax, State tax, integrated tax, Union territory tax or cess);
- m) amount of tax charged in respect of taxable goods or services (central tax, State tax, integrated tax, Union territory tax or cess);
- n) place of supply along with the name of the State, in the case of a supply in the course of inter-State trade or commerce;
- o) address of delivery where the same is different from the place of supply;
- p) signature or digital signature of the supplier or his authorised representative

XIV. Job Work – Transitional Provision

1. For transition from existing regime to GST regime, identify if any inputs or semi-finished goods had been removed to the job worker and are not yet received back. If they are removed, then such goods must be received back within 6 months from the appointed date, i.e. 01.07.2017.

2. If the same is not received back within 6 months, then Input Tax Credit shall be liable to be reversed.

3. **Details of goods sent to job-worker and held in his stock on behalf of principal:**

Every person shall, within 90 days of the appointed day, submit a declaration electronically in FORM GST TRAN-1, specifying therein, the stock of the inputs, semi-finished goods or finished goods, as applicable, held by the job worker on the appointed day.

The said details are to be furnished by the principal as well as the job worker.

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XV. Rates under Job Work

IGST/ (SGST + CGST) rates for job work are as follows:

- (i) 5%, in case of services by way of job work in the following cases :-
 - a) Printing of newspapers;
 - b) Textiles and textile products;
 - c) Cut and polished diamonds; precious and semi-precious stones, or plain and studded jewellery of gold and other precious metals, falling under Chapter 71 of HSN;
 - d) Printing of books (including braille books), journals and periodicals;
 - e) Processing of Leather.
- (ii) 12% in case of services by way of printing of newspapers, books (including Braille books), journals and periodicals, where only content is supplied by the publisher and the physical inputs including paper used for printing belongs to the printer.
- (iii) 18% in other cases.

XVI. Statutory provisions

Refer **Annexure A**.

XVII. Formats

1. Intimation for sending inputs/ capital goods to a job worker without payment of tax (**Annexure B**)
2. Delivery challan (**Annexure C**)
3. Tax invoice by job worker (**Annexure D**)
4. Details of goods / capital goods sent to job worker and received back to be furnished (**Annexure E**) – Form GST ITC-04.

Annexure - A

Statutory Provisions

- **Section 143 of CGST Act, 2017 – Job Work Procedure**

(1) A registered person (hereafter in this section referred to as the “principal”) may, under intimation and subject to such conditions as may be prescribed, send any inputs or capital goods, without payment of tax, to a job worker for job work and from there subsequently send to another job worker and likewise, and shall, -

- (a) bring back inputs, after completion of job work or otherwise, or capital goods, other than moulds and dies, jigs and fixtures, or tools, within one year and three years, respectively, of their being sent out, to any of his place of business, without payment of tax;
- (b) supply such inputs, after completion of job work or otherwise, or capital goods, other than moulds and dies, jigs and fixtures, or tools, within one year and three years, respectively, of their being sent out from the place of business of a job worker on payment of tax within India, or with or without payment of tax for export, as the case may be:

Provided that the principal shall not supply the goods from the place of business of a job worker in accordance with the provisions of this clause unless the said principal declares the place of business of the job worker as his additional place of business except in a case—

- (i) where the job worker is registered under section 25; or
- (ii) where the principal is engaged in the supply of such goods as may be notified by the Commissioner.

(2) The responsibility for keeping proper accounts for the inputs or capital goods shall lie with the principal.

(3) Where the inputs sent for job work are not received back by the principal after completion of job work or otherwise in accordance with the provisions of clause (a) of sub-section (1) or are not supplied from the place of business of the job worker in accordance with the provisions of clause (b) of sub-section (1) within a period of one year of their being sent out, it shall be deemed that such inputs had been supplied by the principal to the job worker on the day when the said inputs were sent out.

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(4) *Where the capital goods, other than moulds and dies, jigs and fixtures, or tools, sent for job work are not received back by the principal in accordance with the provisions of clause (a) of sub-section (1) or are not supplied from the place of business of the job worker in accordance with the provisions of clause (b) of sub-section (1) within a period of three years of their being sent out, it shall be deemed that such capital goods had been supplied by the principal to the job worker on the day when the said capital goods were sent out.*

(5) *Notwithstanding anything contained in sub-sections (1) and (2), any waste and scrap generated during the job work may be supplied by the job worker directly from his place of business on payment of tax, if such job worker is registered, or by the principal, if the job worker is not registered.*

Explanation – For the purposes of job work, input includes intermediate goods arising from any treatment or process carried out on the inputs by the principal or the job worker

• Section 19 of CGST Act, 2017 - Taking input tax credit in respect of inputs and capital goods sent for job work

(1) *The principal shall, subject to such conditions and restrictions as may be prescribed, be allowed input tax credit on inputs sent to a job worker for job work.*

(2) *Notwithstanding anything contained in clause (b) of sub-section (2) of section 16, the principal shall be entitled to take credit of input tax on inputs even if the inputs are directly sent to a job worker for job work without being first brought to his place of business.*

(3) *Where the inputs sent for job work are not received back by the principal after completion of job work or otherwise or are not supplied from the place of business of the job worker in accordance with clause (a) or clause (b) of sub-section (1) of section 143 within one year of being sent out, it shall be deemed that such inputs had been supplied by the principal to the job worker on the day when the said inputs were sent out:*

Provided that where the inputs are sent directly to a job worker, the period of one year shall be counted from the date of receipt of inputs by the job worker.

(4) *The principal shall, subject to such conditions and restrictions as may be prescribed, be allowed input tax credit on capital goods sent to a job worker for job work.*

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(5) *Notwithstanding anything contained in clause (b) of sub-section (2) of section 16, the principal shall be entitled to take credit of input tax on capital goods even if the capital goods are directly sent to a job worker for job work without being first brought to his place of business.*

(6) *Where the capital goods sent for job work are not received back by the principal within a period of three years of being sent out, it shall be deemed that such capital goods had been supplied by the principal to the job worker on the day when the said capital goods were sent out:*

Provided that where the capital goods are sent directly to a job worker, the period of three years shall be counted from the date of receipt of capital goods by the job worker.

(7) *Nothing contained in sub-section (3) or sub-section (6) shall apply to moulds and dies, jigs and fixtures, or tools sent out to a job worker for job work.*

Explanation– For the purpose of this section, “principal” means the person referred to in section 143.

- **Section 141 of CGST Act, 2017 – Transitional Provisions relating to job work**

(1) *Where any inputs received at a place of business had been removed as such or removed after being partially processed to a job worker for further processing, testing, repair, reconditioning or any other purpose in accordance with the provisions of existing law prior to the appointed day and such inputs are returned to the said place on or after the appointed day, no tax shall be payable if such inputs, after completion of the job work or otherwise, are returned to the said place within six months from the appointed day:*

Provided that the period of six months may, on sufficient cause being shown, be extended by the Commissioner for a further period not exceeding two months:

Provided further that if such inputs are not returned within the period specified in this sub-section, the input tax credit shall be liable to be recovered in accordance with the provisions of clause (a) of sub-section (8) of section 142.

(2) *Where any semi-finished goods had been removed from the place of business to any other premises for carrying out certain manufacturing*

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processes in accordance with the provisions of existing law prior to the appointed day and such goods (hereafter in this section referred to as “the said goods”) are returned to the said place on or after the appointed day, no tax shall be payable, if the said goods, after undergoing manufacturing processes or otherwise, are returned to the said place within six months from the appointed day

Provided that the period of six months may, on sufficient cause being shown, be extended by the Commissioner for a further period not exceeding two months:

Provided further that if the said goods are not returned within the period specified in this sub-section, the input tax credit shall be liable to be recovered in accordance with the provisions of clause (a) of sub-section (8) of section 142:

Provided also that the manufacturer may, in accordance with the provisions of the existing law, transfer the said goods to the premises of any registered person for the purpose of supplying therefrom on payment of tax in India or without payment of tax for exports, within the period specified in this sub-section.

(3) Where any excisable goods manufactured at a place of business had been removed without payment of duty for carrying out tests or any other process not amounting to manufacture, to any other premises, whether registered or not, in accordance with the provisions of existing law prior to the appointed day and such goods are returned to the said place on or after the appointed day, no tax shall be payable if the said goods, after undergoing tests or any other process, are returned to the said place within six months from the appointed day:

Provided that the period of six months may, on sufficient cause being shown, be extended by the Commissioner for a further period not exceeding two months:

Provided further that if the said goods are not returned within the period specified in this sub-section, the input tax credit shall be liable to be recovered in accordance with the provisions of clause (a) of sub-section (8) of section 142:

Provided also that the manufacturer may, in accordance with the provisions of the existing law, transfer the said goods from the said other premises on

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payment of tax in India or without payment of tax for exports within the period specified in this sub-section.

(4) The tax under sub-sections (1), (2) and (3) shall not be payable, only if the manufacturer and the job worker declare the details of the inputs or goods held in stock by the job worker on behalf of the manufacturer on the appointed day in such form and manner and within such time as may be prescribed.

- **Rule 45 of Central Goods and Services Tax (CGST) Rules, 2017**

(1) The inputs, semi-finished goods or capital goods shall be sent to the job worker under the cover of a challan issued by the principal, including where such goods are sent directly to a job-worker.

(2) The challan issued by the principal to the job worker shall contain the details specified in rule 55.

(3) The details of challans in respect of goods dispatched to a job worker or received from a job worker or sent from one job worker to another during a quarter shall be included in FORM GST ITC-04 furnished for that period on or before the twenty-fifth day of the month succeeding the said quarter.

(4) Where the inputs or capital goods are not returned to the principal within the time stipulated in section 143, it shall be deemed that such inputs or capital goods had been supplied by the principal to the job worker on the day when the said inputs or capital goods were sent out and the said supply shall be declared in FORM GSTR-1 and the principal shall be liable to pay the tax along with applicable interest.

Annexure - B

Draft format for intimation

Date _____

To

The Superintendent of Central Tax,
(mention address)

Sub: Intimation for sending inputs / capital goods to M/s. (write name of the job-worker) for job-work.

Dear Sir,

We are situated within jurisdiction of and are holding GSTIN We intend to supply raw materials / semi-finished goods / capital goods to M/s. (write name of the job-worker) for carrying out job-work. The said goods may be sent to the job-worker either directly from our supplier or from our factory or, in some cases, from the premises of our other job-worker(s). Pursuant to the provisions contained in Section 19 and Section 143, we, hereby, undertake that after job work, the said goods shall be removed either from our factory or directly from the registered place of job-worker.

Thanking You.

Yours faithfully,

For, xxxxxxxxxxxx

Authorized signatory

E-Handbook on Job work under GST

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Total :-				-	-	-	-	-	-	-	-
Total Amount in Words :						Total Amount Before Tax :			-		
						Add : CGST :			-		
						Add : SGST :			-		
						Add : IGST :			-		
<u>Terms and Conditions</u>						Tax Amount : GST :			-		
						Total Amount After Tax :			-		
(Common Seal)						Certified that the particulars given above are true and correct. For (Company Name)					
						Authorised Signatory					
[E&OE]											

Annexure - E

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

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

GSTIN / State of job worker if unregistered	Received back/sent out to another job worker/ supplied from premises of job worker	Original challan No.	Original challan date	Challan details if sent to another job worker			Invoice details in case supplied from premises of job worker		Description	UQC	Quantity	Taxable value
				No.	Date	GSTIN/ State if job worker unregistered	No.	Date				
1	2	3	4	5	6	7	8	9	10	11	12	13

6. Verification

I hereby solemnly affirm and declare that the information given herein above 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.....