

	<p>Details of suppliers' invoices for which recipient is eligible to take ITC</p>	<p>20% of eligible credit where invoices are uploaded</p>	<p>Eligible ITC to be taken in GSTR3B to be filed by 20th Nov.</p>
<p>Case1</p>	<p>Suppliers have furnished in FORM GSTR-1 80 invoices involving ITC of Rs. 6 lakhs as on the due date of furnishing of the details of outward supplies by the suppliers.</p>	<p>Rs.1,20,000/-</p>	<p>Rs. 6,00,000 (i.e. amount of eligible ITC available, as per details uploaded by the suppliers) + Rs.1,20,000 (i.e. 20% of amount of eligible ITC available, as per details uploaded by the suppliers) = Rs. 7,20,000/-</p>

Case2

Suppliers have furnished in **FORM GSTR-1** 80 invoices involving ITC of Rs. 7 lakhs as on the due date of furnishing of the details of outward supplies by the suppliers.

Rs. 1,40,000/

Rs 7,00,000
+ Rs.
1,40,000 =
Rs.
8,40,000/-

Case3

Suppliers have furnished in **FORM GSTR-1** 75 invoices having ITC of Rs. 8.5 lakhs as on the due date of furnishing of the details of outward supplies by the suppliers

Rs. 1,70,000/

Rs.
8,50,000/- +
Rs.1,50,000/-
* = Rs.
10,00,000
* The additional amount of ITC availed shall be limited to ensure that the total ITC availed does not exceed the total eligible ITC.

Case 1

“R” may avail balance ITC of Rs. 2.8 lakhs in case suppliers upload details of some of the invoices for the tax period involving ITC of Rs. 2.3 lakhs out of invoices involving ITC of Rs. 4 lakhs details of which had not been uploaded by the suppliers. [Rs. 6 lakhs + Rs. 2.3 lakhs = Rs. 8.3 lakhs]

Case 2

“R” may avail balance ITC of Rs. 1.6 lakhs in case suppliers upload details of some of the invoices involving ITC of Rs. 1.3 lakhs out of outstanding invoices involving Rs. 3 lakhs. [Rs. 7 lakhs + Rs. 1.3 lakhs = Rs. 8.3 lakhs]