

136. Monitoring of the order.- The Authority may require any authority of central tax, State tax or Union territory tax to monitor the implementation of the order passed by it.

137. Tenure of Authority.- The Authority shall cease to exist after the expiry of two years from the date on which the Chairman enters upon his office unless the Council recommends otherwise.

Explanation.- For the purposes of this Chapter,

- (a) “Authority” means the National Anti-profiteering Authority constituted under rule 122;
- (b) “Committee” means the Standing Committee on Anti-profiteering constituted by the Council in terms of sub-rule (1) of rule 123 of these rules;
- (c) “interested party” includes-
- a. suppliers of goods or services under the proceedings; and
 - b. recipients of goods or services under the proceedings;
- (d) “Screening Committee” means the State level Screening Committee constituted in terms of sub-rule (2) of rule 123 of these rules.

Chapter XVI

E-way Rules

138. E-way rule.- Till such time as an E-way bill system is developed and approved by the Council, the Government may, by notification, specify the documents that the person in charge of a conveyance carrying any consignment of goods shall carry while the goods are in movement or in transit storage.

Form GST ITC – 01

[See rule 40(1)]

Declaration for claim of input tax credit under sub-section (1) of section 18

Claim made under	
Section 18 (1)(a)	<input type="checkbox"/>
Section 18 (1)(b)	<input type="checkbox"/>
Section 18 (1)(c)	<input type="checkbox"/>
Section 18 (1)(d)	<input type="checkbox"/>

1.	GSTIN	
2.	Legal name	
3.	Trade name, if any	
4.	Date from which liability to pay tax arises under section 9, except section 9 (3) and section 9 (4) [For claim under section 18 (1)(a) and section 18 (1)(c)]	
5.	Date of grant of voluntary registration [For claim made under section 18 (1)(b)]	
6.	Date on which goods or services becomes taxable [For claim made under section 18 (1)(d)]	

7. Claim under section 18 (1) (a) or section 18 (1) (b)

Details of stock of inputs and inputs contained in semi-finished goods or finished goods on which ITC is claimed

Sr. No.	GSTIN/Registration under CX/VAT of supplier	Invoice *		Description of inputs held in stock, inputs contained in semi-finished or finished goods held in stock	Unit Quantity Code (UQC)	Quantity	Value (As adjusted by debit note/credit note)	Amount of ITC claimed (Rs.)				
		No.	Date					Central Tax	State Tax	UT Tax	Integrated Tax	Cess
1	2	3	4	5	6	7	8	9	10	11	12	13
7 (a) Inputs held in stock												
7 (b) Inputs contained in semi-finished or finished goods held in stock												

*In case it is not feasible to identify invoice, the principle of first-in-first out may be followed.

8. Claim under section 18 (1) (c) or section 18 (1)(d)

Details of stock of inputs, inputs contained in semi-finished goods or finished goods and capital goods on which ITC is claimed

Sr.	GSTIN/Registration under CX/	Invoice *// Bill of entry	Description of inputs held in	Unit Quantity Code	Qty	Value** (As adjusted)	Amount of ITC claimed (Rs.)
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No.	VAT of supplier			stock, inputs contained in semi-finished or finished goods held in stock, capital goods	(UQC)		by debit note/credit note)					
		No.	Date					Central Tax	State Tax	UT Tax	Integrated Tax	Cess
1	2	3	4	5	6	7	8	9	10	11	12	13
8 (a) Inputs held in stock												
8 (b) Inputs contained in semi-finished or finished goods held in stock												
8 (c) Capital goods in stock												

* In case it is not feasible to identify invoice, principle of first in and first out may be followed.

** The value of capital goods shall be the invoice value reduced by five percentage points per quarter of a year or part thereof from the date of invoice

9. Particulars of certifying Chartered Accountant or Cost Accountant [where applicable]

- Name of the Firm issuing certificate
- Name of the certifying Chartered Accountant/Cost Accountant
- Membership number
- Date of issuance of certificate
- Attachment (option for uploading certificate)

10. 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