DCC COMMERCE COMICS

WHAT IS INPUT TAX CREDIT (ITC)?

Samjho Simple Bhasha Mein!

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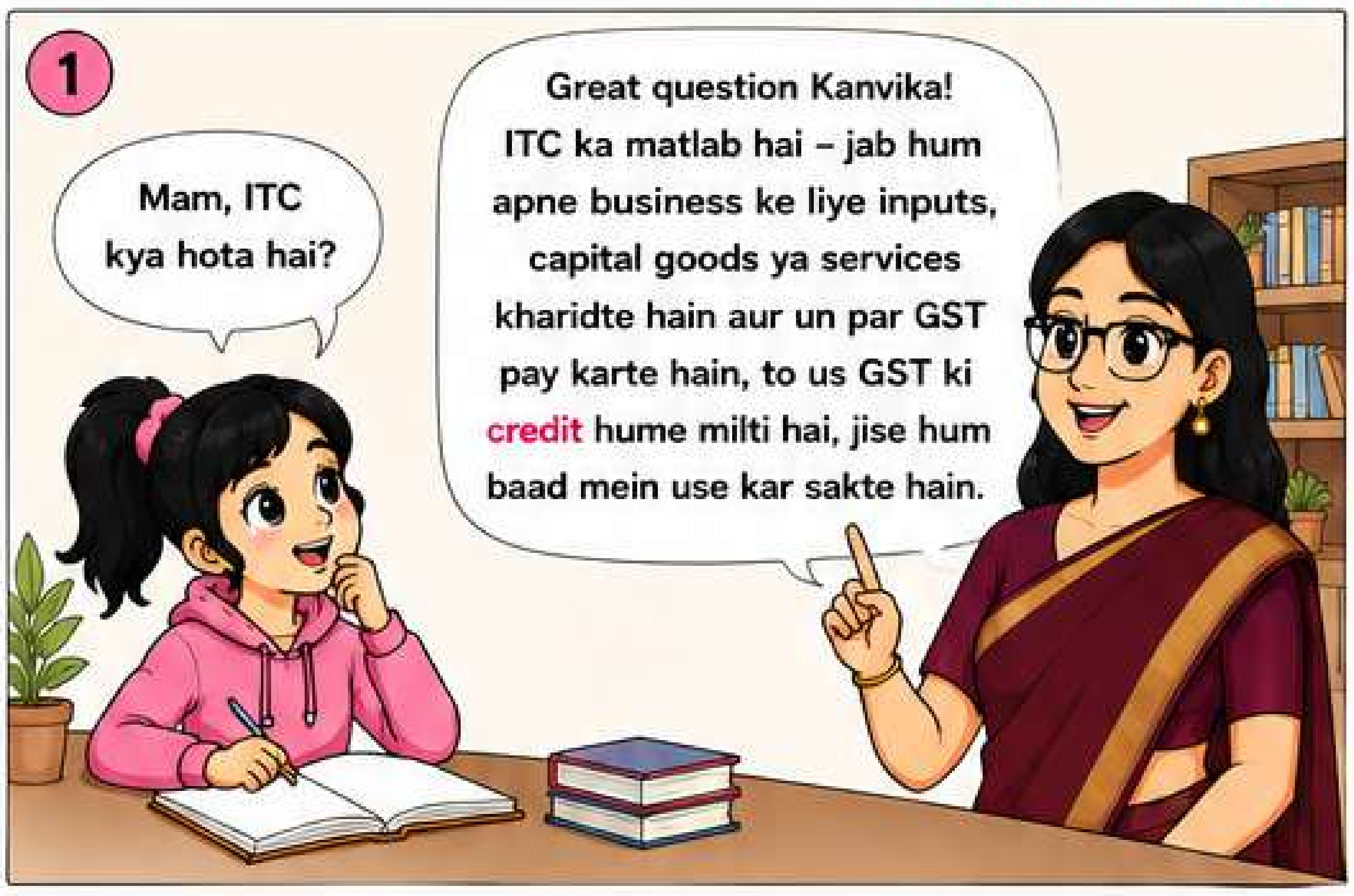
1



2 Important Points – Dhyan Se!

- Jab bhi hum apne supplier se inputs, capital goods ya services kharidte hain, to jo GST hota hai, wo hum apne supplier ko dete hain.
- Yeh sari baate sirf Taxable Person par applicable hoti hain, yani jiske paas GSTIN (Goods and Services Tax Identification Number) hai.
- GSTIN — Bina GSTIN ke aap ITC ka benefit nahi le sakte.

3 ITC Kya Hai? – Simple Samjho

Jo GST hum apne business ke liye inputs, capital goods ya services kharidte samay supplier ko dete hain, uska credit hume milta hai. Is credit ko hum apne books mein alag "ITC (Input Tax Credit)" account mein rakhte hain.

Purchase (Input kharida)

Kanvika Traders ne raw material kharida.

Kharidaari Value	₹10,000
GST @18%	₹1,800
Total Payment	₹11,800

Yahan ₹1,800 GST Kanvika Traders ne supplier ko pay kiya.

→

ITC Credit mila (Alag account mein)

Yeh ₹1,800 ka GST ab Kanvika Traders ke ITC account mein credit ho gaya.

ITC (Piggy Bank)

Isse hum cost mein add nahi karte, separate ITC account mein credit karte hain. Jaise Piggy Bank mein paise save karte hain.

→

Future Use (Baad mein kaam aayega)

Jab Kanvika Traders apne goods/services customer ko bechega aur GST charge karega...

SALE

Sale Value	₹20,000
GST @18%	₹3,600
Customer se liya	₹23,600

Is sale par hume ₹3,600 GST Government ko pay karna hoga.

4 ITC ka Use Kaise Karte Hain?

ITC (Piggy Bank)

Kanvika Traders ke ITC account mein ₹1,800 ka credit hai. Ab jab usse sale par ₹3,600 GST pay karna hai, to woh apne ITC credit ka use karega.

GST Payable on Sale (Outward GST) ₹3,600 − ITC Available (Inputs par pay kiya) GST credit) ₹1,800 = Net GST Payable to Government ₹1,800

Matlab, Kanvika Traders ko sirf ₹1,800 hi Government ko pay karna hoga.

5 Ek Line Mein Yaad Rakho!

ITC = Tax ka smart management!

6 Piggy Bank Analogy

Jab bhi hum inputs, capital goods ya services kharidte hain aur GST supplier ko dete hain, uska credit ITC account (piggy bank) mein credit ho jata hai.

Purchase karo (GST supplier ko do) → ITC account mein credit mile (Save karo) → Goods/Services becho, GST charge karo → ITC se GST payable adjust karo, net GST Government ko pay karo.

CONCEPT CLEAR? YES!

DCC COMMERCE COMICS
Making Commerce Simple, Practical & Fun!

Keep Learning, Keep Growing!

ITC (Input Tax Credit) = Purchase par pay kiye gaye GST ka credit.
ITC ka use = Future mein GST payable se adjust karne ke liye.