

# Fwd: query regarding repair of capital goods

1 message

**balachandran nair** <bnairiccma@gmail.com>  
To: vandanapackaging@gmail.com  
Cc: Sanjay Gupta <sgupta@jayasoftware.com>

Fri, Jun 14, 2019 at 10:25 AM

Dear Sir,

Forwarded is the reply to your query from TaxMarvel.

Dear Mr. Gupta : Please update the same in our website

Regards,

Balachandran Nair



----- Forwarded message -----

From: **Rohit Kumar** <rohit@taxmarvel.com>  
Date: Thu, Jun 13, 2019 at 7:10 PM  
Subject: Re: query regarding repair of capital goods  
To: balachandran nair <bnairiccma@gmail.com>  
Cc: Mayuri Gade <mayuri\_gade@horizonpacks.com>

Hi Sir,

Thanks for writing to us.

Job work as per GST law means - any treatment or process undertaken by a person on goods belonging to another registered person. Even if the capital goods are sent outside for repairs, modification or replacement of parts, the same would get covered under Job work

Here, since the process has been handled by a job worker located outside the factory (InterState or Intra State) the same shall be treated as job work.

## Legal Provisions for Job Work -

1. The sender shall issue a Delivery Challan (job work challan) as per GST Laws
2. The Principal (Sender) shall file quarterly returns in Form ITC 04 specifying the issue of materials to job worker and returns of the said processed materials back from Job Worker or one JW to other JW and back to principal/further supply to client
3. Due date for filing is 25th day from the end of quarter (i.e. For July to Sept 2017 - Due date was 25th October). however, the date for filing Job Work returns from July 2017 to March 2019 has been extended to 30th June 2019
4. The due date for return of Inputs from Job Worker is 1 year from sending the inputs and for Capital Goods the due date is 3 years from sending.
5. The Document series for Delivery Challan issued during the month has to be reported in GSTR 1 for the month.

RESPONSE TO QUERY -

a) Are these works comes under job-Work ? - **YES**

b) Is it require to intimate department before sending these items for repair. ? - **Yes by filing quarterly form GST ITC 04**

c) Do we need to file [ITC 4](#) for this ? - [Yes](#)

d) Do we required to raise Eway bill before sending such capital items for repair, If Yes than under which head do we required to raise. - [Select Job Work as drop down and for return of capital goods pls use return from Job work](#)

Do let me know should you have any further query

Regards

Rohit Kumar Singh

Founder - TaxMarvel Consulting Services LLP

Mobile - 9503031788

On Tue, Jun 11, 2019 at 12:39 PM balachandran nair <[bnairiccma@gmail.com](mailto:bnairiccma@gmail.com)> wrote:

Dear Sir,

Forwarded is query from one of our members - Vandana Packaging. Could you please answer his query at the earliest?

Regards,

Balachandran Nair

On Tue, Jun 11, 2019 at 12:33 PM Vandana Packaging <[vandanapackaging@gmail.com](mailto:vandanapackaging@gmail.com)> wrote:

Dear Sir,

We are running a manufacturing industry of corrugated box, and we used to send **Capital** items for both intra & inter state for repair & maintenance through challan.

My Query is:

a) Are these works comes under job-Work ?

b) Is it require to intimate department before sending these items for repair. ?

c) Do we need to file [ITC 4](#) for this ?

d) Do we required to raise Eway bill before sending such capital items for repair, If Yes than under which head do we required to raise.

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**Thanks**

Sachin Raj

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[Vandana Packaging Pvt. Ltd.](#)