

[illegible]

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|---|--|--|--|--|--|--|--|--|--|--|--|--|
| 5 (b) Inputs contained in semi-finished and finished goods held in stock (where invoice available) | | | | | | | | | | | | |
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| 5 (c) Capital goods held in stock (where invoice available) | | | | | | | | | | | | |
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| 5 (d) Inputs held in stock and as contained in semi-finished /finished goods held in stock (where invoice not available) | | | | | | | | | | | | |
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| 5 (e) Capital goods held in stock (where invoice not available) | | | | | | | | | | | | |
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* (1) In case, it is not feasible to identify invoice, the principle of first in first out may be followed.

(2) If Invoice is not available for certain inputs or capital goods, the value shall be estimated based on prevailing market price.

** 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.

6. Amount of ITC payable and paid (based on table 5)

| Sr. No. | Description | Tax payable | Paid through Cash/ Credit Ledger | Debit entry No. | Amount of ITC paid standard | | | | |
|---------|----------------|-------------|----------------------------------|-----------------|-----------------------------|-----------|--------|----------------|------|
| | | | | | Central Tax | State Tax | UT Tax | Integrated Tax | Cess |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| 1. | Central Tax | | Cash Ledger | | | | | | |
| | | | Credit Ledger | | | | | | |
| 2. | State Tax | | Cash Ledger | | | | | | |
| | | | Credit Ledger | | | | | | |
| 3. | UT Tax | | Cash Ledger | | | | | | |
| | | | Credit Ledger | | | | | | |
| 4. | Integrated Tax | | Cash Ledger | | | | | | |
| | | | Credit Ledger | | | | | | |
| 5. | CESS | | Cash Ledger | | | | | | |
| | | | Credit Ledger | | | | | | |

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