

झारखण्ड सरकार
वाणिज्य-कर विभाग

पत्र संख्या-व.कर/विविध /23/2022

दिनांक:-

प्रेषक

प्रदीप खलखो

राज्य-कर उपायुक्त

सेवा में,

सभी राज्य-कर संयुक्त आयुक्त (प्र०)

सभी राज्य-कर उपायुक्त, अंचल प्रभारी

विषय:-Form GST TRAN-1/ TRAN-2 को file से संबंधित Trade Notice को परिचालित करने के संबंध में ।

प्रसंग:-CGST & Cx, Ranchi का पत्रांक:02/2022-23 दिनांक:- .09.2022

महोदय,

निदेशानुसार उपर्युक्त विषयक प्रासंगिक पत्र की छायाप्रति संलग्न करते हुए अनुरोध है कि GST TRAN-1/ TRAN-2 के filing से संबंधित Trade Notice का व्यापक रूप से प्रचार - प्रसार करने की कृपा की जाय, ताकि व्यवसायी इसका ससमय लाभ उठा सके ।

कृपया इसे सर्वोच्च प्राथमिकता दी जाय ।

विश्वासभाजन

अनु०-यथोक्त


ह०/-

राज्य-कर उपायुक्त

जापांक:- 2103

दिनांक:-17/10/22

प्रतिलिपि:-प्रोजेक्ट मैनेजर, सर्वश्री टी०सी०एस० को सूचनार्थ एवं आवश्यक कार्रवाई हेतु प्रेषित । निदेश दिया जाता है कि GST TRAN-1/ TRAN-2 के filing से संबंधित Trade Notice को यथाशीघ्र विभागीय पोर्टल पर अपलोड करना सुनिश्चित करें ।


17/10/22
राज्य-कर उपायुक्त

झारखण्ड सरकार
वाणिज्य-कर विभाग

पत्र संख्या-व.कर/विविध/23/2022
प्रेषक

2103(377)

दिनांक:- 13/10/22

प्रदीप खलखो

राज्य-कर उपायुक्त

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सभी राज्य-कर संयुक्त आयुक्त (प्र०)

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प्रसंग:-CGST & Cx, Ranchi का पत्रांक:02/2022-23 दिनांक:- .09.2022

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कृपया इसे सर्वोच्च प्राथमिकता दी जाय ।

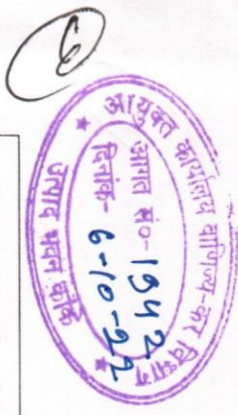
अनु०-यथोक्त

विश्वासभाजन


राज्य-कर उपायुक्त

1/924160/2022

 आजादी का अमृत महोत्सव	भारत सरकार/ GOVERNMENT OF INDIA प्रधान आयुक्त का कार्यालय/OFFICE OF THE PRINCIPAL COMMISSIONER केन्द्रीय वस्तु एवं सेवाकर एवम उत्पाद शुल्क/CGST & CENTRAL EXCISE RANCHI 5 ए, केन्द्रीय राजस्व भवन, महात्मा गांधी मार्ग, रांची - 834 001 5A, Central Revenue Building, Mahatma Gandhi Road, Ranchi-834001 दूरभाष/Tel: 0651-2330218; फ़ैक्स/Fax: 0651-2332420: Email: commr-cexranchi1@nic.in / comm.ranchi@icegate.gov.in	 सत्यमेव जयते
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TRADE NOTICE NO. 02/ 2022-23

DATED: /09/2022

It is hereby informed to all concerned (i.e. members of Trade including Public at large that in light of the judgement dated 22.07.2022 of the Hon'ble Supreme Court in the matter of UOI & Anr. Vs. Filco Trade Centre Pvt. Ltd. & Anr. bearing SLP(C) No. 32709-32710/ 2018 and the extension of 4 weeks time allowed by the Hon'ble Supreme Court to comply with their order dated 22.07.2022, for filing TRAN-1/ TRAN-2 or revising the earlier filed TRAN-1/TRAN-2 by an aggrieved registered assessee (hereinafter referred to as the 'applicant'), the common portal will be made available by GSTN during the period from 01.10.2022 to 30.11.2022.

The applicant may file declaration in FORM GST TRAN-1/TRAN-2 or revise earlier filed TRAN-1/TRAN-2 duly signed or verified through electronic verification code on the common portal. In cases where the applicant is filing a revised TRAN-1/TRAN-2, a facility for downloading the TRAN-1/TRAN-2 furnished earlier by him will be made available on the common portal.

The applicant shall at the time of filing or revising the declaration in FORM GST TRAN-1/TRAN-2, also upload on the common portal the pdf copy of a declaration in the format as given in Annexure 'A' of this trade notice. The applicant claiming credit in table 7A of FORM GST TRAN-1 on the basis of Credit Transfer Document (CTD) shall also upload on the common portal the pdf copy of TRANS-3, containing the details in terms of the Notification No. 21/2017-CE (NT) dated 30.06.2017.

No claim for transitional credit shall be filed in table 5(b) & 5(c) of FORM GST TRAN-1 in respect of such C-Forms, F-Forms and H/I-Forms which have been issued after the due date prescribed for submitting the declaration in FORM GST TRAN-1 i.e. after 27.12.2017.

Where the applicant files a claim in FORM GST TRAN-2, he shall file the entire claim in one consolidated FORM GST TRAN-2, instead of filing the claim tax period wise as referred to in sub-clause (iii) of clause (b) of sub-rule (4) of rule 117 of the Central Goods and Services Tax Rules, 2017. In such cases, in the column 'Tax Period' in FORM GST

I/924160/2022

TRAN-2, the applicant shall mention the last month of the consolidated period for which the claim is being made.

The applicant shall download a copy of the TRAN-1/TRAN-2 filed on the common portal and submit a self-certified copy of the same, along with declaration in Annexure 'A' and copy of TRANS-3, where ever applicable, to the jurisdictional tax officer within 7 days of filing of declaration in FORM TRAN-1/TRAN-2 on the common portal. The applicant shall keep all the requisite documents/records/returns/invoices, in support of his claim of transitional credit, ready for making the same available to the concerned tax officers for verification.

It is pertinent to mention that the option of filing or revising TRAN-1/TRAN-2 on the common portal during the period from 01.10.2022 to 30.11.2022 is **one-time opportunity** for the applicant to either file the said forms, if not filed earlier, or to revise the forms earlier filed. The applicant is required to take utmost care and precaution while filing or revising TRAN-1/TRAN-2 and thoroughly check the details before filing his claim on the common portal. In this regard, it is clarified that the applicant can edit the details in FORM TRAN-1/TRAN-2 on the common portal only before clicking the "Submit" button on the portal. The applicant is allowed to modify/edit, add or delete any record in any of the table of the said forms before clicking the 'Submit' button. Once "Submit" button is clicked, the form gets frozen, and no further editing of details is allowed. This frozen form would then be required to be filed on the portal using "File" button, with Digital signature certificate (DSC) or an EVC. The applicant shall, therefore, ensure the correctness of all the details in FORM TRAN-1/TRAN-2 before clicking the "Submit" button. It is further clarified that pursuant to the order of the Hon'ble Apex Court, once the applicant files TRAN-1/TRAN-2 or revises the said forms filed earlier on the common portal, no further opportunity to again file or revise TRAN-1/TRAN-2, either during this period or subsequently, will be available to him.

It is clarified that those registered persons, who had successfully filed TRAN-1/TRAN-2 earlier, and who do not require to make any revision in the same, are not required to file/ revise TRAN-1/TRAN-2 during this period from 01.10.2022 to 30.11.2022. In this context, it may further be noted that in such cases where the credit availed by the registered person on the basis of FORM GST TRAN-1/TRAN-2 filed earlier, has either wholly or partly been rejected by the proper officer, the appropriate remedy in such cases is to prefer an appeal against the said order or to pursue alternative remedies available as per law. Where the adjudication/ appeal proceeding in such cases is pending, the appropriate course would be to pursue the said adjudication/ appeal. In such cases, filing a fresh declaration in FORM GST TRAN-1/TRAN-2, pursuant to the special dispensation being provided vide this circular, is not the appropriate course of action.

The declaration in FORM GST TRAN-1/TRAN-2 filed/ revised by the applicant will be subjected to necessary verification by the concerned tax officers. The applicant may be required to produce the requisite documents/ records/ returns/ invoices in support of their claim of transitional credit before the concerned tax officers for verification of their claim. After the verification of the claim, the jurisdictional tax officer will pass an appropriate order thereon on merits after granting appropriate reasonable opportunity of being heard to the

1/924160/2022

(h)

applicant. The transitional credit allowed as per the order passed by the jurisdictional tax officer will be reflected in the Electronic Credit Ledger of the applicant on the common portal.

All Trade Associations/ Chamber of Commerce, Members of RAC (Organized and SSI) falling within the jurisdiction of Central GST & CX Commissionerate, Ranchi are requested to bring the content of this Trade Notice to the knowledge of their constituent members and other concerns for wider dissemination.

(Dr. Balbir Singh)
Principal Commissioner

Annexure-A

Declaration to be uploaded by the Applicant on the common portal along with TRAN-1/TRAN-2

PART A

1. Name and Style of Business:
2. GSTIN:
3. Registration effective from: (specify Date)
4. Whether TRAN-1/TRAN-2 furnished earlier: YES/ NO
If reply to point 4 is 'Yes', then fill 4.1 to 4.9, else proceed to point 5 below:
- 4.1 Details of TRAN-1/TRAN-2 furnished earlier:
 - 1 Date of furnishing TRAN-1:
 - 2 Date(s) of furnishing TRAN-2:
- 4.2 Amount of credit claimed earlier through TRAN1:
 - CGST
 - SGST/UTGST
- 4.3 Amount of credit claimed earlier through TRAN2:
 - CGST
 - SGST/UTGST
- 4.4 Whether notice or order u/s 73/74 of CGST Act,2017 issued in respect of the credit availed through TRAN-1/TRAN-2 filed earlier: YES/ NO

I/924160/2022

- 4.5 If reply to point 4.4 is 'Yes', then mention the reference number and date of notice/ order referred to in 4.4 above:
- 4.6 Amount of credit determined as in-eligible, if any, vide order referred to in 4.5 above:
CGST
SGST/UTGST
- 4.7 Whether Appeal preferred u/s 107 of CGST Act/ petition before Hon'ble High Court against order referred to in point 4.5 above YES/ NO
- 4.8 If reply to 4.7 is 'Yes', then whether Appeal/Petition referred to in point 4.7 above disposed off: YES/ NO
- 4.9 If reply to point 4.8 above is 'Yes', then amount of credit determined as in-eligible:
CGST
SGST/UTGST
- 5 Amount of credit claimed through TRAN-1/TRAN-2 being filed now:
CGST
SGST/UTGST
- 5.1 Whether any notice issued or order passed under existing law with regard to admissibility of the credit claimed as transitional credit:
YES/ NO
- 5.2 If reply to point 5.1 above is 'Yes', then date of issuance of notice/ passing the order:
- 5.2.1 Amount of credit claimed in TRAN-1/TRAN-2 disputed/ held as in-admissible under existing law vide notice/ order referred to in 5.2 above: . (provide details under each of the existing law)

PART B

I, (name and designation of person making this declaration on behalf of the registered person) on behalf of.....
(Name of registered person) bearing GSTIN....., do hereby solemnly declare and affirm that:

- 1) I/We have submitted all returns for the period January, 2017 to June, 2017 required under the existing law;
- 2) I/We are in possession of all documents, evidences, invoices, accounts, statutory declarations and other records necessary for substantiation of claim of transitional credit being made in FORM GST TRAN-1/TRAN2;
- 3) (a) *I/We have not claimed any credit, within the meaning of sections 140, 141 and 142 of the Central/ State/ UT Goods and Services Tax Act, 2017, in any return in FORM GSTR-3B filed by me/us; OR
(b) *I/We have claimed credit, within the meaning of sections 140, 141 and 142 of the Central/ State/ UT Goods and Services Tax Act, 2017, amounting to Rs.----- on account of central tax and Rs.---- on account of State/ union territory tax in my/ our return in FORM GSTR-3B filed by me/ us for the period -----and I/ we have reversed an amount of Rs.----- on account of central tax and Rs.----- on account of State/ union territory tax, along with an interest of Rs. vide <<details of such debit/ payment to be

I/924160/2022

②

provided>>**/ have not** reversed the said amount, along with applicable interest. I/We have neither been refunded nor have claimed refund or would claim refund of the credit of tax carried forward in accordance with sub - section (1) of Section 140 of the Central/State/UT Goods and Services Tax Act, 2017, in the return relating to the period ending with the day immediately preceding the appointed day, furnished by me/us under the existing law, in respect of which this claim of transitional credit is made.

- 4) I/We have not utilized or adjusted any amount of credit under the existing law, in response to any demand/ liability arising out of self-determination or assessment or audit or investigation, out of the amount being claimed as transitional credit in FORM GST TRAN-1/ TRAN-2;
- 5) The information furnished in Part A hereinabove is based on the accounts, information, records, documents and other necessary evidences in my possession and is true and correct to the best of my knowledge and belief, and nothing has been concealed therefrom.

Place

Signature

Date

Name

Designation in relation to registered

person

* Only (a) or (b) of Paragraph 3 of Part B to be filled up, as applicable

** Strike off, whichever is not applicable

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I/924160/2022

Copy forwarded for information and necessary action to:-

1. The Chief Commissioner, Central GST & Central Excise, Ranchi Zone, Patna.
2. The Commissioner, Central GST & Central Excise, Patna-I Commissionerate/ Patna-II Commissionerate/ Jamshedpur Commissionerate/ Audit Commissionerate, Ranchi/ Audit Commissionerate, Patna/ Customs Commissionerate, Patna.
3. The Commissioner (Appeal), Central GST & Central Excise, Ranchi for information please.
4. The Commissioner (Appeal), Central GST & Central Excise, Patna for information please.
- ✓ 5. The Commissioner of State Tax, Government of Jharkhand for information please.
6. The Additional Commissioner, Central GST & Central Excise Sub-Commissionerate, Dhanbad.
7. The Deputy/ Assistant Commissioner, Central GST & Central Excise, Bokaro-I Division/ Bokaro-II Division/ Deoghar Division/ Dhanbad North Division/ Dhanbad South Division/ Giridih Division/ Hazaribagh Division/ Ramgarh Division/ Ranchi North Division/ Ranchi South Division for information please.
8. The Deputy Commissioner (Systems), Central GST & Central Excise (Hqrs.), Ranchi, with request to arrange the uploading of the notice on the Departmental website.
9. The Administrative Officer, CGST & CX (H), Ranchi with request to arrange the publishing of notice in local news papers.
10. Notice Board.
11. Guard File.

(Dr. Balbir Singh)
Principal Commissioner