



सत्यमेव जयते

MAHENDER SINGH
Special Secretary & Member

भारत सरकार
GOVERNMENT OF INDIA

(वित्त मंत्रालय/राजस्व विभाग)

MINISTRY OF FINANCE / DEPARTMENT OF REVENUE

केन्द्रीय उत्पाद एवं सीमा शुल्क बोर्ड

CENTRAL BOARD OF EXCISE & CUSTOMS

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D.O. F.No. I(5)/DGGST/CGSTcredit/29/2017

Dated 11th September 2017

Dear *Chief Commissioner,*

The ITC data for CGST claimed in TRANS-1 statement received from M/s GSTN revealed that so far, the registered persons have claimed over Rs. 65,000 Crores as CGST transitional credit. The **carry forward of transitional credit is permitted only when such credit is also permissible under the GST law.** The credit specifically excluded under section 17(5) of the CGST Act is not eligible to be carried forward. The possibility of claiming the ineligible credit due to mistake or confusion cannot be ruled out. The GST Council has also decided to permit one-time revision/correction of Trans- 1. Accordingly, it is desired that the claims of ITC credit of more than Rs. One crore may be got verified in a time bound manner.

A list of assesses who have claimed more than one crore rupees as credit in their TRAN1 as received from GSTN is enclosed for examination and verification.

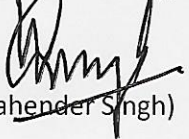
2. It is required that such credit be verified to ensure that only eligible credit is carried forward such verification may include:

1. Matching the credit claimed with closing balance in returns filed under the earlier laws.
2. Checking the eligibility of credit under GST regime.

3. It is desired that the same should be done at the earliest with regard to assesses under your jurisdiction and a report sent to this office by 20th September, 2017.

With best wishes,

Yours Sincerely,


(Mahender Singh)

To:

All Chief Commissioners of Central Tax

Copy to:

1. Chairperson CBEC
2. All Members, CBEC, with request to pursue the matter with the Chief Commissioners of their respective Zones
3. OSD to Revenue Secretary, for information