

Re-opening of TRAN Forms to claim Transitional ITC

Background:

The Hon'ble Supreme Court of India vide order dated 22.07.2022 in the matter of Union of India vs. M/s. Filco Trade Centre Pvt. Ltd., SLP(C) No. 32709-32710/2018 have allowed the aggrieved taxpayers to file Form TRAN-1/TRAN-2 to claim the transitional Input Tax Credit (ITC). In compliance of the Hon'ble court's directive, the facility for filing TRAN-1/ TRAN-2 or revising the earlier filed TRAN-1/TRAN-2 on the GST common portal by aggrieved taxpayers, is now available on GSTN from **01.10.2022** till **30.11.2022**.

Attention:

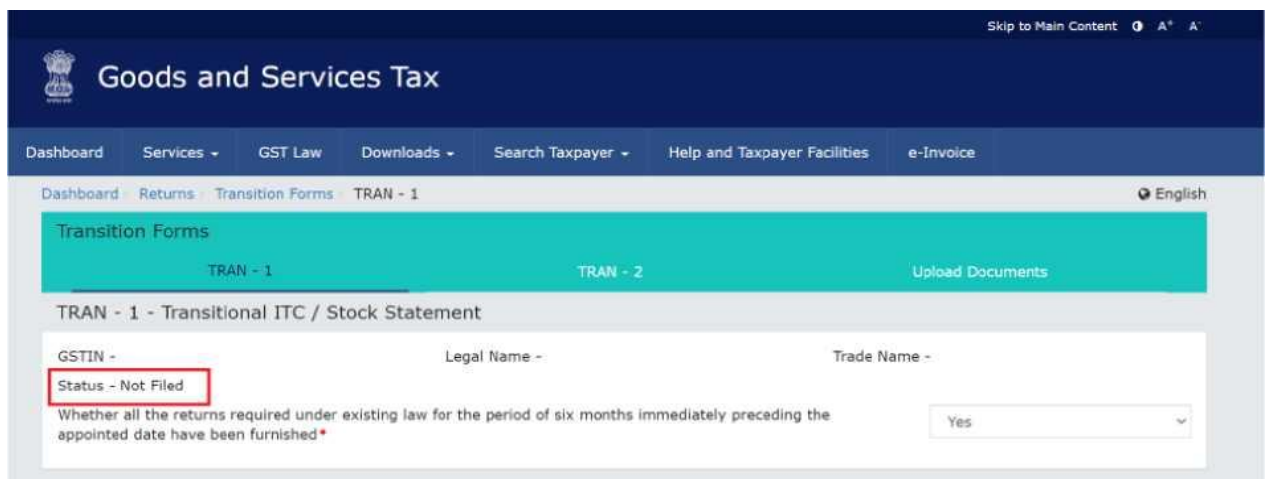
All the aggrieved taxpayers who wish to file or revise TRAN-1/2 are hereby informed that the present process flow of TRAN filing is **different** from the filing process in the financial year **2017-18**. As per the present flow the transitional credit availed by the taxpayer in TRAN-1/2 forms shall be verified by the jurisdictional tax officer before the credit entry is made in the respective ledgers.

The TRAN filing process has been improved vis-à-vis previous instance and the user interface of the portal has been made simpler for the taxpayers to file their TRAN-1/2 forms. However, before attempting to file the TRAN forms, the taxpayers should note some **important points** as mentioned below which would help them in smooth filing of the forms.

TRAN-2 form shall be made available only if the taxpayer has filed TRAN-1 and have made declaration in table 7 of TRAN-1. The taxpayer is requested to fill the complete details afresh in case they are revising the earlier filed TRAN-2 Form.

1. Points to be Noted:-

- In compliance of the Supreme Court's directive, the TRAN forms are enabled and the default filing status of TRAN forms for all taxpayers is now visible as **"Not Filed"**. The status **"Not Filed"** only implies that TRAN forms are not filed in the new window provided by the Hon'ble court **during 01.10.2022 to 30.11.2022**.



Screenshot of the GSTN portal showing the 'Transition Forms' section. The 'TRAN - 1' tab is selected, and the 'Status - Not Filed' is highlighted with a red box. The form also shows fields for GSTIN, Legal Name, Trade Name, and a dropdown menu for 'Whether all the returns required under existing law for the period of six months immediately preceding the appointed date have been furnished' with 'Yes' selected.

- b. *It is therefore 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 again during this period from 01.10.2022 to 30.11.2022.*
- c. 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 a one-time opportunity for the applicant to either file the said forms, if not filed earlier, or to revise the forms filed earlier.
- d. Input Tax Credit shall reflect in the Credit ledger of the taxpayer post verification by the jurisdictional tax-officer.

2. Access / Navigation to file TRAN-1 / TRAN - 2 Forms:

How to access TRAN form:

- a. Access the www.gst.gov.in. The GST Home page is displayed.
- b. Login to the GST Portal with valid credentials.
- c. Click the **Services > Returns > Transition Forms** command.



3. Guidelines for filing of GST TRAN-1

Attention of the taxpayers is drawn to follow the below-mentioned guidelines:

- a. The taxpayer can navigate to TRAN-1 forms post login by navigating to **Services > Returns > Transition Forms**. The **Transition Forms** page is then displayed.
- b. On the landing page the taxpayer would be provided with three tabs on the top band for TRAN - 1, TRAN - 2 and Upload Documents respectively. The tile of Form TRAN - 1 will be visible by default.
- c. For the question **Whether all the returns required under existing law for the period of six months immediately preceding the appointed date have been furnished**, select the **Yes** or **No** option as the case may be. The taxpayers are **advised** to carefully select an option as this is a very important step. If **‘Yes’** is selected then the all tables of TRAN-1 shall be open for the taxpayers to fill in with the respective details. However, if the taxpayers select **‘No’**, then the system would not allow the taxpayers to fill details in Table 5 and Table 8 of TRAN-1 and these tables would be hidden from the taxpayers. These scenarios are displayed in the screenshots below:

i. When the taxpayer selects **Yes** option, the following page will be displayed:

Dashboard Services GST Law Downloads Search Taxpayer Help and Taxpayer Facilities e-Invoice

Dashboard Returns Transition Forms TRAN - 1 English

Transition Forms

TRAN - 1 TRAN - 2 Upload Documents

TRAN - 1 - Transitional ITC / Stock Statement

GSTIN - 24KUMAR5109B2ZD Legal Name - Services Industries Limited Trade Name -

Status - Not Filed

Whether all the returns required under existing law for the period of six months immediately preceding the appointed date have been furnished* Yes

Note: Use Excel Macro Tool & Upload functionality if you have large number of records in 6A, 6B, 7A and 7B.

5(a), 5(b), 5(c) - Amount of tax credit carried forward in returns filed under existing laws

6(a), 6(b) - Details of capitals goods for which unavailed credit has not been carried forward under existing law (section 140(2))

7(a), 7(b), 7(c), 7(d) - Details of the inputs held in stock in terms of section 140(3), 140(4)(b), 140(5) and 140(6)

8 - Details of transfer of CENVAT credit for registered person having centralized registration under existing law (Section 140(8))

9(a), 9(b) - Details of goods sent to job-worker and held in his stock on behalf of principal under section 141

10(a), 10(b) - Details of goods held in stock as agent on behalf of the principal under section 142(14) of the SGST Act

11 - Details of credit availed in terms of Section 142(11(c))

12 - Details of goods sent on approval basis six months prior to the appointed day (section 142(12))

Important Message

- Once you fill the details in relevant Tables, please save the Form. Please **correct any errors** occurred during save before proceeding to submit and verify the Saved records by using download option. Please be informed that once "Submit" button is clicked, **no modification will be allowed** and the form shall freeze, post that you can select the checkbox and proceed with filing.
- The claim of transitional credit shall be posted to electronic credit ledger once the same is verified by jurisdictional tax officer and order has passed.

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom. I further affirm that the credit being claimed in the form has not been claimed in any earlier GSTR-3Bs or otherwise.

DOWNLOAD TRAN-1 DETAILS
SUBMIT
FILE WITH DSC
FILE WITH EVC

- ii. When the taxpayer selects **No** option, then tiles pertaining to details to be filed for table number 5 and 8 will be disabled and following page will be displayed:

Dashboard Services ▾ GST Law Downloads ▾ Search Taxpayer ▾ Help and Taxpayer Facilities e-Invoice

Dashboard Returns > Transition Forms TRAN - 1 English

Transition Forms

TRAN - 1 TRAN - 2 Upload Documents

TRAN - 1 - Transitional ITC / Stock Statement

GSTIN - 24KUMAR5109B2ZD Legal Name - Services Industries Limited Trade Name -

Status - Not Filed

Whether all the returns required under existing law for the period of six months immediately preceding the appointed date have been furnished* No ▾

Note: Use Excel Macro Tool & Upload functionality if you have large number of records in 6A, 6B, 7A and 7B.

6(a), 6(b) - Details of capitals goods for which unavailed credit has not been carried forward under existing law (section 140 (2))

7(a), 7(b), 7(c), 7(d) - Details of the inputs held in stock in terms of section 140(3), 140(4)(b), 140(5) and 140(6)

9(a), 9(b) - Details of goods sent to job-worker and held in his stock on behalf of principal under section 141

10(a), 10(b) - Details of goods held in stock as agent on behalf of the principal under section 142(14) of the SGST Act

11 - Details of credit availed in terms of Section 142(11(c))

12 - Details of goods sent on approval basis six months prior to the appointed day (section 142(12))

Important Message

1. Once you fill the details in relevant Tables, please save the Form. Please **correct any errors** occurred during save before proceeding to submit and verify the Saved records by using download option. Please be informed that once "Submit" button is clicked, **no modification will be allowed** and the form shall freeze, post that you can select the checkbox and proceed with filing.

2. The claim of transitional credit shall be posted to electronic credit ledger once the same is verified by jurisdictional tax officer and order has passed.

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom. I further affirm that the credit being claimed in the form has not been claimed in any earlier GSTR-3Bs or otherwise.

DOWNLOAD TRAN-1 DETAILS
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- d. **Caution:** The taxpayers should ensure that there are no saved records in Table 5 & Table 8 of TRAN-1 forms before selecting “No” option. Selecting an option of Yes / No contradicting to the data filed / not filed in Table 5 and 8 of TRAN-1 respectively may result in denial of credit by the officer examining the details of the form filled.
- e. In case the records to be added in table 6(a), 6(b), 7(a) and 7(b) are substantial, the taxpayer can prepare the details offline by using the ‘Excel template’ and create the JSON file and upload it in respective tables.
- f. In case the records to be added in table 5(b), 9(a) and 9(b) are substantial, the taxpayer can prepare the details offline by using the ‘CSV template’ and upload the CSV file in respective tables.
- g. In case, the records are not substantial and the taxpayers choose to file the form online, then they shall add the details in the required tables and click the **Save** button on each table to save the added records.
- h. The records which are added in table 5(b), 6(a), 6(b), 7(a), 7(b), 9(a) and 9(b) by using the JSON or CSV or online facility can also be downloaded by clicking a **download** button provided on the page. The taxpayers are advised to download the uploaded records and verify the same. This would ensure that correct records are added/ uploaded. Form should be submitted thereafter only.
- i. Here it is pertinent to mention that taxpayers may find some records missing in downloaded Excel as compared to uploaded CSV, this may happen because of the reason that taxpayer may have uploaded an incorrect/incomplete CSV file while uploading. Therefore in such cases taxpayer is advised to enter data in mandatory fields in CSV and upload it again.
- j. The taxpayer can also download the complete TRAN-1 details added by them by clicking on button ‘**DOWNLOAD TRAN-1 DETAILS**’. Taxpayers are hereby advised again to download the filled TRAN form in Excel file and verify the details before finally submitting Form TRAN-1.
- k. As already stated earlier; the taxpayers must file the TRAN-1 form by clicking the ‘**File with DSC**’ or ‘**File with EVC**’ button after clicking the ‘**Submit**’ button for submitting the TRAN-1 form.
- l. Once TRAN-1 is **Filed** successfully, it cannot be revised. Taxpayer should verify details furnished by them before clicking on Submit button.

For detailed step by step and frame by frame guidance in filing Tran-1 please refer to the Help manual here

https://tutorial.gst.gov.in/downloads/news/tran1manual_final_30_09_2022.pdf

4. Precautions to be taken during TRAN-1/TRAN-2 filing:

- a. 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. The taxpayers are advised to **save** the details periodically, download the added details and cross verify downloaded data with the added records/uploads, before submitting the forms.
- b. In case a taxpayer has already filed his original TRAN and wants to revise his/her earlier filed TRAN, the taxpayer is requested to file the complete form with all the required details and **not the differential values** (i.e. the difference between originally claimed credit and credit being claimed now). The taxpayers are also provided with a **preview** functionality wherein they can **download** the currently filled TRAN forms in **Excel** format and ensure the correctness of the details filled by them before finally submitting the form.
- c. The taxpayers are advised to save the added records using “Save” button on each table before navigating to other tables. At this stage, modifying and editing records is feasible.

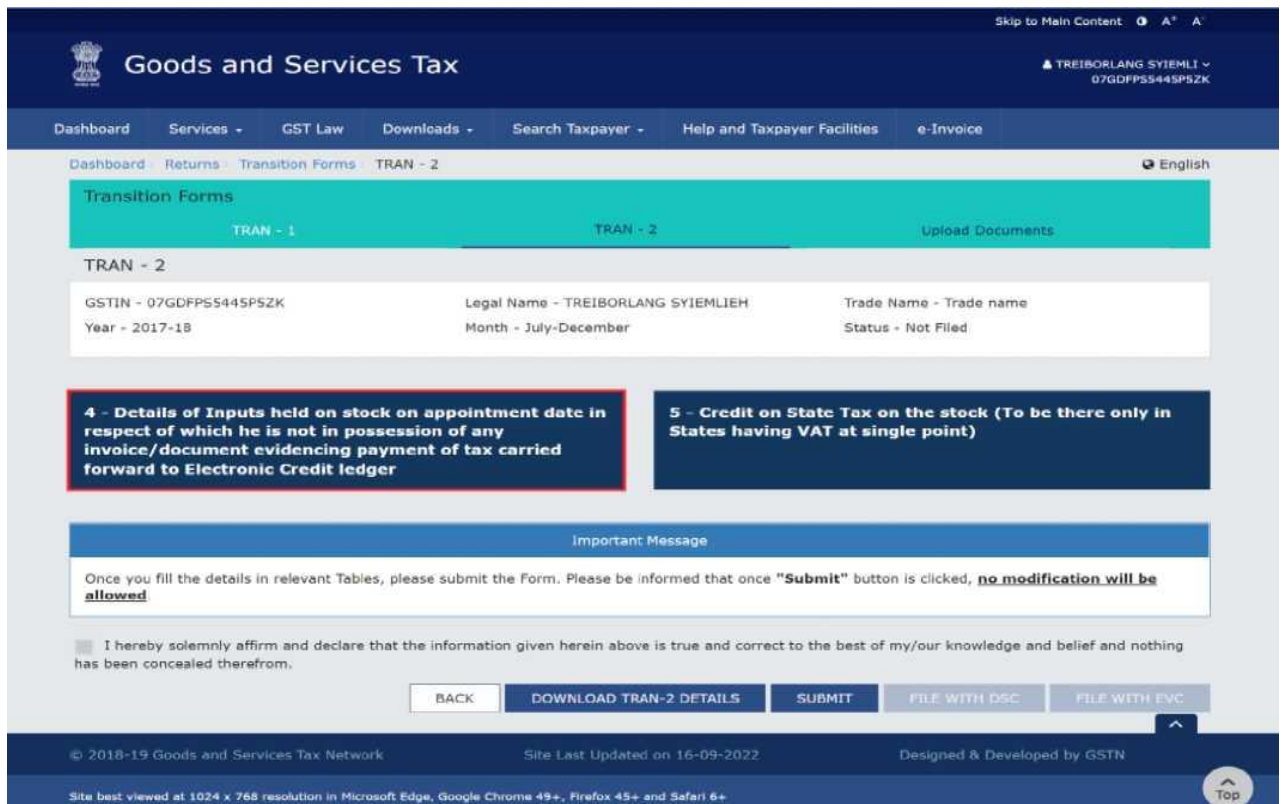
- d. The taxpayers are allowed to modify/edit, add or delete any record in any of the table of the said forms before clicking the “Submit” button. Once “Submit” button is clicked, the entries from the form gets locked, and no further editing of details would be allowed.
- e. This locked form would then be required to be mandatorily filed on the portal using “File with DSC” or “File with EVC” button using Digital signature certificate (DSC) or an EVC.
- f. **It is pertinent to note that if the submitted forms are not filed with DSC or EVC then the submitted forms would be considered as *Not Filed* as it would be an *unsigned form*.**
- g. To facilitate the taxpayers further, the ***DOWNLOAD EARLIER FILED TRAN-1*** forms functionality will also be made available shortly.

GST TRAN-2

How to Navigate: The taxpayer can navigate to TRAN-2 post logging into the Common portal by navigating to [Services](#) > [Returns](#) > [Transition Forms](#) > [TRAN-2](#).

Points to note:

- a. The taxpayer 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 the column “Tax Period” in FORM GST TRAN-2, the taxpayer shall mention the last month of the consolidated period for which the claim is being made.



The screenshot displays the GSTN portal interface for filing a GST TRAN-2 form. The header includes the GSTN logo and the text "Goods and Services Tax". The user's name and ID are shown as "TREIBORLANG SYIEMLI" and "07GDFP55445P5ZK". The navigation menu includes "Dashboard", "Services", "GST Law", "Downloads", "Search Taxpayer", "Help and Taxpayer Facilities", and "e-Invoice". The breadcrumb trail is "Dashboard > Returns > Transition Forms > TRAN - 2".

The main content area shows the "Transition Forms" section with tabs for "TRAN - 1", "TRAN - 2", and "Upload Documents". The "TRAN - 2" tab is active, displaying the following details:

| | | |
|-------------------------|----------------------------------|-------------------------|
| GSTIN - 07GDFP55445P5ZK | Legal Name - TREIBORLANG SYIEMLI | Trade Name - Trade name |
| Year - 2017-18 | Month - July-December | Status - Not Filed |

Below the details, there are two highlighted boxes:

- 4 - Details of Inputs held on stock on appointment date in respect of which he is not in possession of any invoice/document evidencing payment of tax carried forward to Electronic Credit ledger**
- 5 - Credit on State Tax on the stock (To be there only in States having VAT at single point)**

An "Important Message" box states: "Once you fill the details in relevant Tables, please submit the Form. Please be informed that once 'Submit' button is clicked, **no modification will be allowed**".

At the bottom, there is a declaration: "I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom." Below this are buttons for "BACK", "DOWNLOAD TRAN-2 DETAILS", "SUBMIT", "FILE WITH DSC", and "FILE WITH EVC".

The footer contains the copyright information: "© 2018-19 Goods and Services Tax Network", "Site Last Updated on 16-09-2022", and "Designed & Developed by GSTN". It also includes a note: "Site best viewed at 1024 x 768 resolution in Microsoft Edge, Google Chrome 49+, Firefox 45+ and Safari 6+".

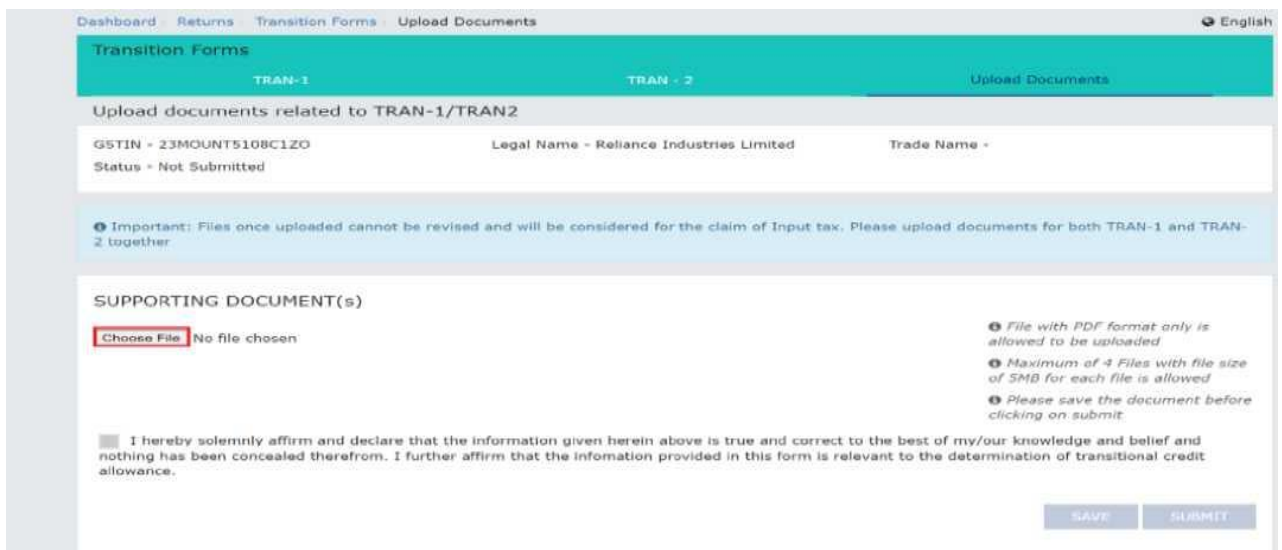
- b. TRAN-2 form shall be made available only if the taxpayer has filed TRAN-1 and have made declaration in table 7 of TRAN-1. The taxpayer is requested to fill the complete details afresh in case they are revising the earlier filed TRAN-2 Form.
- c. In case the records to be added in table 4 and 5 are substantial, the taxpayer can prepare the details offline by using the '*Excel template*' and create the *JSON file* and upload it in respective table.
- d. The records which are added in table 4 and 5 by using the JSON file or online can be downloaded in CSV file for ensuring that all the records are added and for its correctness.
- e. In case, the records are not substantial and the taxpayers choose to file it online, then they shall add the details in the required tables and click the **Save** button on each table to save the added records.
- f. The taxpayer can also download the complete TRAN-2 details added by them by clicking on button 'DOWNLOAD TRAN-2 DETAILS'. It is advisable that the taxpayer downloads the Excel file to verify the details before finally submitting the same.
- g. Taxpayer must ensure correctness of the form before clicking on submit button, once the taxpayer has clicked on Submit button, they shall not be allowed to edit the form.
- h. The taxpayers, who have filed TRAN-2 earlier, can download the earlier filed TRAN-2 form by clicking on **DOWNLOAD EARLIER FILED TRAN-2** button.
- i. Taxpayers must file the TRAN-2 form after clicking the Submit button by EVC or DSC. The forms will be sent to jurisdictional tax officers only on successful filing of TRAN-2 form.
- j. Once TRAN-2 is Filed it cannot be revised. Taxpayer to ensure every detail furnished by them is correct before clicking on Submit form.

For detailed step by step and frame by frame guidance in filing Tran-2 please refer to the Help manual here

https://tutorial.gst.gov.in/downloads/news/tran2manual_final_30_09_2022.pdf

UPLOAD DOCUMENTS

A separate facility to upload any supporting documents in GST transition is also provided to the taxpayers after filing the TRAN forms in the "**Upload Documents**" tab. The taxpayer can navigate post logging into the Common portal and navigating to *Services > Returns > Transition Forms > Upload documents*.



The screenshot shows the 'Upload Documents' page for a transition form. The breadcrumb trail is: Dashboard > Returns > Transition Forms > Upload Documents. The page title is 'Transition Forms' with tabs for 'TRAN-1', 'TRAN-2', and 'Upload Documents'. The current form is for 'TRAN-1/TRAN2'. The taxpayer's details are: GSTIN - 23MOUNT5108C1Z0, Legal Name - Reliance Industries Limited, and Trade Name - . The status is 'Not Submitted'. An important notice states: 'Files once uploaded cannot be revised and will be considered for the claim of Input tax. Please upload documents for both TRAN-1 and TRAN-2 together'. There is a 'SUPPORTING DOCUMENT(S)' section with a 'Choose File' button and 'No file chosen' text. To the right, there are three instructions: 'File with PDF format only is allowed to be uploaded', 'Maximum of 4 Files with file size of 5MB for each file is allowed', and 'Please save the document before clicking on submit'. At the bottom, there is a declaration checkbox and text: 'I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom. I further affirm that the information provided in this form is relevant to the determination of transitional credit allowance.' There are 'SAVE' and 'SUBMIT' buttons at the bottom right.

- i. Taxpayers are allowed to upload a maximum of four PDF documents of 5 MB each.
- ii. Taxpayers are required to click submit button once all the required document is uploaded. Once the details are submitted, no further changes can be made. Taxpayer to ensure every document furnished by them is correct before clicking on Submit as they would be used by the officers to verify the ITC claim.

For detailed step by step and frame by frame guidance to Upload Documents, please refer to the Help manual here: https://tutorial.gst.gov.in/downloads/news/tranmanual_uploaddoc_30_09_2022.pdf

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 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 GST common portal.

For detailed step-by-step and frame-by frame guidance in filing transitional forms, please refer to the respective Help Manuals:

- **TRAN-1:** https://tutorial.gst.gov.in/downloads/news/tran1manual_final_30_09_2022.pdf
- **TRAN-2:** https://tutorial.gst.gov.in/downloads/news/tran2manual_final_30_09_2022.pdf
- **Upload Documents:** https://tutorial.gst.gov.in/downloads/news/tranmanual_uploaddoc_30_09_2022.pdf

Thanking You
Team GSTN