**Matrix of Input Tax on opening stock in Transitional Provision**

| *In case of a Excise and VAT Registered Manufacturer* | | | | | | | |
|---|---|---|---|---|---|---|---|
| **S. No.** | **Type of Purchase** | **Section** | **Stock** | **CGST** | **Section** | **Stock** | **SGST** |
| i) | Excise plus Vat Invoice | 140(1) | FG, SMG, RM | Cenvat C/f as per Return of Excise | 140(1) | FG, SMG, RM | Vat C/f as per Vat retruns |
| ii) | Excise plus CST Invoice | 140(1) | FG, SMG, RM | Cenvat C/f as per Return of Excise | 140(1) | FG, SMG, RM | Vat C/f as per Vat retruns |
| iii) | Excise plus Sales tax exempt Invoice | 140(1) | FG, SMG, RM | Cenvat C/f as per Return of Excise | 140(1) | FG, SMG, RM | Vat C/f as per Vat retruns |
| iv) | Import Invoice | 140(1) | FG, SMG, RM | Cenvat C/f as per Return of Excise | 140(1) | FG, SMG, RM | Vat C/f as per Vat retruns |
| v) | Non Excise plus Vat Invoice | 140(1) | FG, SMG, RM | Cenvat C/f as per Return of Excise | 140(1) | FG, SMG, RM | Vat C/f as per Vat retruns |
| vi) | Non Excise plus CST Invoice | 140(1) | FG, SMG, RM | Cenvat C/f as per Return of Excise | 140(1) | FG, SMG, RM | Vat C/f as per Vat retruns |
| vii) | Kaccha Bill or No Invoice | 140(1) | FG, SMG, RM | Cenvat C/f as per Return of Excise | 140(1) | FG, SMG, RM | Vat C/f as per Vat retruns |
| viii) | Credit of Excise and VAT on Capital Goods | 140(2) | | Balance unclaimed can be C/f | 140(2) | | Balance unclaimed can be C/f |

| *In case of a Manufacturer Unregistered in Excise but Registered in VAT* | | | | | | | |
|---|---|---|---|---|---|---|---|
| **S. No.** | **Type of Purchase** | **Section** | **Stock** | **CGST** | **Section** | **Stock** | **SGST** |
| i) | Excise plus Vat Invoice | 140(3) | FG, SMG, RM | 100% of Excise in Bill as CGST | 140(1) | FG, SMG, RM | Vat C/f as per Vat retruns |
| ii) | Excise plus CST Invoice | 140(3) | FG, SMG, RM | 100% of Excise in Bill as CGST | 140(1) | FG, SMG, RM | Vat C/f as per Vat retruns |
| iii) | Excise plus Sales tax exempt Invoice | 140(3) | FG, SMG, RM | 100% of Excise in Bill as CGST | 140(1) | FG, SMG, RM | Vat C/f as per Vat retruns |
| iv) | Import Invoice | 140(3) | FG, SMG, RM | 100% of Excise & SAD in BOE as CGST | 140(1) | FG, SMG, RM | Vat C/f as per Vat retruns |
| v) | Non Excise plus Vat Invoice | 140(3) | FG, SMG, RM | NIL | 140(1) | FG, SMG, RM | Vat C/f as per Vat retruns |
| vi) | Non Excise plus CST Invoice | 140(3) | FG, SMG, RM | NIL | 140(1) | FG, SMG, RM | Vat C/f as per Vat retruns |
| vii) | Kaccha Bill or No Invoice | 140(3) | FG, SMG, RM | NIL | 140(1) | FG, SMG, RM | Vat C/f as per Vat retruns |
| viii) | Credit of Excise and VAT on Capital Goods | NA | | NIL | 140(2) | | Balance unclaimed can be C/f |

| In case of a Importer Trader, FSD or SSD registered in Excise and Vat | | | | | | | |
|---|---|---|---|---|---|---|---|
| S. No. | Type of Purchase | Section | Stock | CGST | Section | Stock | SGST |
| i) | Import Invoice | 140(3) | FG | 100% of Excise & SAD in BOE as CGST | 140(1) | FG | Vat C/f as per Vat retruns |
| ii) | Excise plus Vat Invoice | 140(3) | FG | 100% of Excise in Bill as CGST | 140(1) | FG | Vat C/f as per Vat retruns |
| iii) | Excise plus CST Invoice | 140(3) | FG | 100% of Excise in Bill as CGST | 140(1) | FG | Vat C/f as per Vat retruns |
| iv) | Excise plus Sales tax exempt Invoice | 140(3) | FG | 100% of Excise in Bill as CGST | 140(1) | FG | Vat C/f as per Vat retruns |
| v) | Non Excise plus Vat Invoice | 140(3) | FG | Deemed CGST Credit | 140(1) | FG | Vat C/f as per Vat retruns |
| vi) | Non Excise plus CST Invoice | 140(3) | FG | Deemed CGST Credit | 140(1) | FG | Vat C/f as per Vat retruns |
| vii) | Kaccha Bill or No Invoice | 140(3) | FG | Deemed CGST Credit | 140(1) | FG | Vat C/f as per Vat retruns |
| viii) | Credit of Excise and VAT on Capital Goods | NA | | NIL | 140(2) | | Balance unclaimed can be C/f |

| In case of a Importer Trader unregistered in Excise but registered in Vat | | | | | | | |
|---|---|---|---|---|---|---|---|
| S. No. | Type of Purchase | Section | Stock | CGST | Section | Stock | SGST |
| i) | Import Invoice | 140(3) | FG | 100% of Excise & SAD in BOE as CGST | 140(1) | FG | Vat C/f as per Vat retruns |
| ii) | Excise plus Vat Invoice | 140(3) | FG | 100% of Excise in Bill as CGST | 140(1) | FG | Vat C/f as per Vat retruns |
| iii) | Excise plus CST Invoice | 140(3) | FG | 100% of Excise in Bill as CGST | 140(1) | FG | Vat C/f as per Vat retruns |
| iv) | Excise plus Sales tax exempt Invoice | 140(3) | FG | 100% of Excise in Bill as CGST | 140(1) | FG | Vat C/f as per Vat retruns |
| v) | Non Excise plus Vat Invoice | 140(3) | FG | Deemed CGST Credit | 140(1) | FG | Vat C/f as per Vat retruns |
| vi) | Non Excise plus CST Invoice | 140(3) | FG | Deemed CGST Credit | 140(1) | FG | Vat C/f as per Vat retruns |
| vii) | Kaccha Bill or No Invoice | 140(3) | FG | Deemed CGST Credit | 140(1) | FG | Vat C/f as per Vat retruns |
| viii) | Credit of Excise and VAT on Capital Goods | NA | | NIL | 140(2) | | Balance unclaimed can be C/f |

| In case of a Trader unregistered in Excise but registered in Vat | | | | | | | |
|---|---|---|---|---|---|---|---|
| S. No. | Type of Purchase | Section | Stock | CGST | Section | Stock | SGST |
| i) | Import Invoice | 140(3) | FG | 100% of Excise & SAD in BOE as CGST | 140(1) | FG | Vat C/f as per Vat retruns |
| ii) | Excise plus Vat Invoice | 140(3) | FG | 100% of Excise in Bill as CGST | 140(1) | FG | Vat C/f as per Vat retruns |
| iii) | Excise plus CST Invoice | 140(3) | FG | 100% of Excise in Bill as CGST | 140(1) | FG | Vat C/f as per Vat retruns |
| iv) | Excise plus Sales tax exempt Invoice | 140(3) | FG | 100% of Excise in Bill as CGST | 140(1) | FG | Vat C/f as per Vat retruns |
| v) | Non Excise plus Vat Invoice | 140(3) | FG | Deemed CGST Credit | 140(1) | FG | Vat C/f as per Vat retruns |
| vi) | Non Excise plus CST Invoice | 140(3) | FG | Deemed CGST Credit | 140(1) | FG | Vat C/f as per Vat retruns |
| vii) | Kaccha Bill or No Invoice | 140(3) | FG | Deemed CGST Credit | 140(1) | FG | Vat C/f as per Vat retruns |
| viii) | Credit of Excise and VAT on Capital Goods | NA | | NIL | 140(2) | | Balance unclaimed can be C/f |

| *In case of a Unregisered Trader* | | | | | | | |
|---|---|---|---|---|---|---|---|
| **S. No.** | **Type of Purchase** | **Section** | **Stock** | **CGST** | **Section** | **Stock** | **SGST** |
| i) | Import Invoice | 140(3) | FG | 100% of Excise & SAD in BOE as CGST | 140(3) | FG | ***Deemed Credit as SGST*** |
| ii) | Excise plus Vat Invoice | 140(3) | FG | 100% of Excise in Bill as CGST | 140(3) | FG | 100% of VAT in Bill as SGST |
| iii) | Excise plus CST Invoice | 140(3) | FG | 100% of Excise in Bill as CGST | 140(3) | FG | ***Deemed Credit as SGST*** |
| iv) | Excise plus Sales tax exempt Invoice | 140(3) | FG | 100% of Excise in Bill as CGST | 140(3) | FG | Deemed Credit as SGST |
| v) | Non Excise plus Vat Invoice | 140(3) | FG | Deemed CGST Credit | 140(3) | FG | 100% of VAT in Bill as SGST |
| vi) | Non Excise plus CST Invoice | 140(3) | FG | Deemed CGST Credit | 140(3) | FG | Deemed Credit as SGST |
| vii) | Kaccha Bill or No Invoice | 140(3) | FG | Deemed CGST Credit | 140(3) | FG | Deemed Credit as SGST |
| viii) | Credit of Excise and VAT on Capital Goods | NA | | NIL | NA | | NIL |

| *In case of a Unregisered Manufacturer* | | | | | | | |
|---|---|---|---|---|---|---|---|
| **S. No.** | **Type of Purchase** | **Section** | **Stock** | **CGST** | **Section** | **Stock** | **SGST** |
| i) | Import Invoice | 140(3) | RM,SMG,FG | 100% of Excise & SAD in BOE as CGST | 140(3) | RM,SMG,FG | ***Deemed Credit as SGST*** |
| ii) | Excise plus Vat Invoice | 140(3) | RM,SMG,FG | 100% of Excise in Bill as CGST | 140(3) | RM,SMG,FG | 100% of VAT in Bill as SGST |
| iii) | Excise plus CST Invoice | 140(3) | RM,SMG,FG | 100% of Excise in Bill as CGST | 140(3) | RM,SMG,FG | ***Deemed Credit as SGST*** |
| iv) | Excise plus Sales tax exempt Invoice | 140(3) | RM,SMG,FG | 100% of Excise in Bill as CGST | 140(3) | RM,SMG,FG | Deemed Credit as SGST |
| v) | Non Excise plus Vat Invoice | 140(3) | RM,SMG,FG | NA | 140(3) | RM,SMG,FG | 100% of VAT in Bill as SGST |
| vi) | Non Excise plus CST Invoice | 140(3) | RM,SMG,FG | NA | 140(3) | RM,SMG,FG | Deemed Credit as SGST |
| vii) | Kaccha Bill or No Invoice | 140(3) | RM,SMG,FG | NA | 140(3) | RM,SMG,FG | NA |
| viii) | Credit of Excise and VAT on Capital Goods | NA | | NIL | NA | | NIL |