Manufacturer registered under Excise, Vat and Service Tax	
Return Filed under EXCISE, VAT and SERVICE TAX shows outstanding / excess/ unutilized balance of ITC	* The excess input tax credit reflected in the return filed for period ended 30th June 2017 to be carried forward under GST * GST FORM TRAN-1 to be filed in 90 days (w.e.f. 01/07/2017) * The GST FORM TRAN-1 to contain details about the credit to be carried forward * Excess CENVAT Credit (shown in Excise and Service Tax Return) shall be carried forward as CGST * Excess VAT Credit (shown in VAT Return) shall be carried forward as SGST
The Balance Not allowed to be carried forward	* The Credit is not admissible in the GST Law * All returns for 6 months have not been duly filed under the Excise, VAT, Service Tax Law * Credit relates to goods manufactured and cleared under exemption notifications as are notified by the Government * VAT Credit attributable to claims related to sales under Form C, F, E1, E2, H etc. not to be allowed unless the forms are duly made available
Return filed under Excise, VAT and Service Tax does not show outstanding balance of ITC	* No credit shall be carried forward under GST * No requirement to file any detail with respect to the stock in GST FORM TRAN-1

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