

Declaration for Carry forward of Input Tax Credits into the new GST regime To be filed within 90 days of the appointed day

(see section 140, 141 & 142 of CGST Act and DRAFT Transition rules)

GSTIN/ARN Number of the Registered person
Name of the Registered person

Whereever 'Normal Goods' word is used it means inputs except Capital Good.

S.No.	Part	Section	ITC availbale for	To be filed to claim ITC on	To be filed by	Remarks	Corresponding part of form TRAN-1
1	Part-A	140(1)	Normal Goods and Services	only those taxes which are shown as carried forward in the last return filed by the dealer. This Part is to be filed in respect of only those taxes for which the dealer is registered under exisiting laws. (eg. VAT/Excise/Service Tax etc.)	all Persons registered under GST (EXCEPT Composition dealers under GST laws.)	This Part is NOT to be filed in respect of unavailed tax credit of Capital Goods which is not shown in last return filed. (Use Part-B for this)	5(a) - Central 5(b) - Forms 5(c) - Local
2	Part-B	140(2)	unavailed ITC on Capital Goods	This Part is to be filed in respect of unavailed tax credit of Capital Goods which is not shown in last return filed.	all Persons registered under GST (EXCEPT Composition dealers under GST laws.)	This Part is to be filed in respect of only those taxes for which the dealer is registered under exisiting laws. (eg. VAT/Excise/Service Tax etc.)	6(a) - Central 6(b) - Local
3	Part-C	140(3)	ITC on Normal Goods	This Part is to be filed all by Persons registered under GST laws, who were: ** <u>not liable to be registered</u> under the existing law; or ** <u>exclusively</u> engaged in the manufacture of <u>exempted</u> goods ; or ** <u>exclusively</u> engaged in the provision of exempted services; or **providing works contract service and was availing of the benefit of service tax notification No. 26/2012; or **first stage dealer; or **second stage dealer; or **registered importer; or **depot of a manufacturer; or ** <u>exclusively</u> engaged in the supply of <u>exempted</u> goods (SGST Act) i.e. persons who were not eligible to claim ITC in respect of their inputs under one or the other existing laws.		for example : 1. a person deals exclusively in a particular commodity which is exempt under existing tax law but which would be taxable under GST. Such person shall fill Part-C of Form GSTRAN-1 to avail benefit of Excise paid on stock held as on appointed date. 2. a person may be registered under state VAT but not under central Excise, so he was not able to claim input of Excise under existing Laws	7(a)-Central (With invoice & without invoice), 7(b) - Local (With Invoice), 7(c) - Local(Without Invoice)
4	Part-D	140(4)	ITC on Normal Goods	where such goods or services which are though now exempt BUT would be liable to tax under GST. i.e. credit reversed under Rule 6(3) of Cenvat Credit Rules 2004, can be reclaimed in respect of <u>goods</u> held as on appointed date. Note : format of Part C & Part D are same, so combined data may be filled in one part only for both the situations.	This Part is to be filed all by Persons registered under GST laws, who were: engaged in the manufacture of partly taxable & <u>partly exempted goods</u> under the Central Excise Act, 1944. engaged in the provision of partly taxable & partly exempted services under Chapter V of the Finance Act, 1994,	(FOR PERSONS EXCLUSIVELY ENGAGED IN EXEMPT GOODS OR SERVICES PLEASE FILL PART C) ITC related to taxable portion is already claimed in Part-A, So to claim credit of ITC related to these exempt portion, which was otherwise not available under existing laws, one must file this Part-D	7(a)-Central (With invoice & without invoice), 7(b) - Local (With Invoice), 7(c) - Local(Without Invoice)

S.No.	Part	Section	ITC available for	To be filed to claim ITC on	To be filed by	Remarks	Corresponding part of form TRAN-1
5	Part-E	140(5)	ITC on Normal Goods and Services	to be filed by recipient of Goods or Services	This Part is to be filed all by Persons registered under GST laws, where: Goods or Services received on or after the appointed day but the duty or tax in respect of which has been paid by the supplier under the existing law.	<i>For example in case Bill is raised under existing tax period & tax is also paid under existing tax period, however supply is received under GST.</i>	7
6	Part-F	140(6)	ITC on Normal Goods	Composition dealers under VAT & Excise	This Part is to be filed all by Persons registered under GST laws, who: who was either paying tax at a fixed rate or who was paying a fixed amount in lieu of the tax payable under the existing law (Excise, Customs, National calamity contingent Duty, VAT)	<i>For example Tax paid under Composition scheme of existing tax Laws in respect of specified goods, now dealer want to opt out of composition scheme under GST regime.</i>	7(a)-Central (With invoice), 7(b) - Local (With Invoice)
7	Part-G	140(8)	Cenvat Credit by person having Centralised registration		Who are claiming Cenvat credit held under centralised registration of existing laws as on the appointed day.		8
8	Part-H	141	Statement of goods including Capital goods lying with jobworker as on appointed day.		To be filed by both Principal and Jobworker		9
9	Part-I	142(14)*	Statement of goods including Capital goods lying with agent as on appointed day. (only SGST)		To be filed by both Principal and Agent		10
10	Part-J	142(11)(c)	Tax paid on advance received for Composite Supply under existing law. (Only VAT + Service Tax)		To be filed by supplier of Goods AND Services		11
11	Part-K	142(12)	Goods sent on approval or return as on appointed day.		To be filed by supplier of Goods		12

* section 142(14) of SGST Act

Some Important Points:

where the inputs have been received from an Export Oriented Unit or a unit located in Electronic Hardware Technology Park, the credit shall be allowed to the extent as provided in sub-rule (7) of rule 3 of the CENVAT Credit Rules, 2004 **[Proviso to Rule 1]**

The input tax credit on account of any services received prior to the appointed day by an Input Service Distributor shall be eligible for distribution as credit under this Act even if the invoices relating to such services are received on or after the appointed day. **[Section 140(7)]**

Where CENVAT credit was reversed under existing law due to non payment to supplier within 3 months and such recipients wish to avail such credit, then such payment shall be made within 3 months of the appointed day. **[Section 140(9)]**

Guidelines to fill Form GST TRAN-1 (Part-A)

To be filled by Registered Persons OTHER THAN Composition dealers. (as per GST law)

Part A is to be filed by a person who is already registered under the existing tax laws.

- ☐ Y Whether such tax credit amount is shown as carried forward in the return relating to the period ending with the day immediately preceding the appointed day?
- ☐ Y Whether it is admissible as ITC under GST Act?
- ☐ Y Whether you have furnished all the returns for preceding six months?
- ☐ N Whether the said ITC relates to goods manufactured and cleared under such exemption notifications as are notified by the Government?

If answers to the above questions are in conformity with those filled above, you are eligible to carry forward input mentioned below under PART-A

Details of tax already c/f. in their respective returns for INPUTS including GOODS, SERVICES & CAPITAL GOODS

S.No.	Nature of ITC carried forward in last return filed.	Registration Number under existing Laws	Tax period to which the last return filed under the existing law pertains	Date of filing of such return	Amount of ITC carried forward in last return filed under existing laws.	ITC admissible under GST out of (6)	Tax carried forward as
(1)	(2)	(3)	(4)	(5)	(6)	(7)	
1	Service Tax						CGST
2	Krishi Kalyan Cess (not available to manufacturers)						CGST
3	Central Excise						CGST
4	CVD under Customs Act						CGST
5	SAD under Customs Act (not available to service providers)						CGST
6	NCCD on inputs						CGST

Details of statutory forms received under CST Act'1956. (from 01-04-2015 to 30-06-2017)

S.No.	Type of Form C/F/E/H/I	Form No.	TIN no. of issuer	Name of issuer	Form Value	Sales Value	Rate under VAT
1	C						
2	F						
3	H						
4	I						

Details of statutory forms pending under CST Act'1956. (from 01-04-2015 to 30-06-2017)

S.No.	TIN No. of Seller in State	Type of Form C/F/E/H/I	Turnover for which Forms are Pending	Rate under respective state VAT	Tax payable under existing laws if sold without such forms	Tax already paid or reversed under existing laws	Tax benefit availed by making sales on Forms
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8=6-7)
1		C					
2		F					
3		H					
4		I					

S.No.	Nature of ITC carried forward in last return filed.	Amount of ITC carried forward in last return filed under existing laws.	Whether some ITC carried forward in column (3) is on account of sales made under C/F/E/H/I forms	if answer to column (4) is yes, amount of such ITC c/f. on account of sales made under C/F/E/H/I forms	Out of (5) ITC related to such forms which is already submitted	ITC related to such forms which is pending	ITC claim not related to such forms	Tax carried forward as
(1)	(2)	(3)	(4)	(5)	(6)	(7)=(5-6)	(8=3-5)	(9=8+6)
1	State VAT*		Yes / No					SGST
2	Entry Tax*							SGST

*Credit of VAT & other Local taxes is availed assuming that SGST Act will also have similar provisions

Part-B

To be filled by Registered Persons OTHER THAN Composition dealers. (as per GST law)

DETAILS OF unutilised tax on CAPITAL GOODS where such ITC is not carried forward in their respective returns.

Part B is to be filed by a person who is already registered under the existing tax laws.

☐ Whether such tax credit amount is admissible under existing Laws?

☐ Whether such tax credit amount is admissible under GST?

If answers to the above questions are in conformity with those filled above, you are eligible to carry forward input mentioned below under PART-B

S.No.	Name of Capital Goods	Invoice / Document No.	Invoice / Document date	Nature of ITC carried forward.	Registration Number under existing Laws	Total amount of ITC related to such CG	Amount of ITC already availed or utilized under the existing laws till the appointed day	Amount of ITC yet to be availed or utilized under the existing laws till the appointed day.	Tax credit carried forward as
(1)	(2)	(3)	(4)	(4)	(5)	(6)	(7)	(8=6-7)	(9)
1				Central Excise					CGST
2				CVD					CGST
3				SAD*					CGST

For CGST credit Capital Goods means goods defined under rule 2(a) of CENVAT Credit Rules 2004.

For SGST credit Capital Goods means goods defined under rule respective Stat VAT Laws.

*First proviso to Rule 4(2)(a) CENVAT Credit Rules 2004

The CENVAT credit of the additional duty leviable under sub-section (5) of section 3 of the Customs Tariff Act, in respect of capital goods shall be allowed immediately on receipt of the capital goods in the factory of a manufacturer.

** Service Tax including Krishi Kalya Cess paid on capital goods are claimed 100% in year of purchase

S.No.	Name of Capital Goods	Invoice / Document No.	Invoice / Document date	Nature of ITC carried forward.	Registration Number under existing Laws	Total amount of ITC related to such CG	Amount of ITC already availed or utilized under the existing laws till the appointed day	Amount of ITC yet to be availed or utilized under the existing laws till the appointed day.	Tax credit carried forward as
(1)	(2)	(3)	(4)	(4)	(5)	(6)	(7)	(8=6-7)	(9)
1				VAT					SGST
2				Entry Tax					SGST

Detail of Normal goods, in respect of which ITC was not claimed by him under existing tax laws (as dealer was not registered under that Act)
WHERE Invoice or other valid document is also NOT available with the registered person (which clearly shows such tax being charged)
but STILL some document of procurement of such goods is available with the registered person. (like Normal bill)

Y Whether such **goods** are used or intended to be used for making taxable supplies under GST.

For 7(a) Part -7B

Y Whether such **person** is eligible for ITC on such inputs under GST.

Y Whether such person is in possession of some document of procurement of such goods issued not earlier than 12 months immediately preceding the appointed day.

N Whether such person is a manufacturer.

i.e. available only to Traders (on inputs only)

N Whether such person is a supplier of services.

If answers to the above questions are in conformity with those filled above, you are eligible to carry forward input mentioned below under PART-C

S.No.	Description of Goods with HSN	Whether <u>eligible</u> goods?	Nature of <u>Eligible Duty</u> Paid	Unit	Qty.	Value	Amount of Duty
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1		Yes / No.	Duty of excise specified in the First & Second Schedule to the Central Excise Tariff Act, 1985;				
2		Yes / No.	Additional Duties of Excise (Goods of Special				
3		Yes / No.	Additional Duties of Excise (Textile and Textile				
4		Yes / No.	Additional duty leviable u/s 3(1) & 3(5) of the				
5		Yes / No.	National Calamity Contingent Duty leviable under section 136 of the Finance Act, 2001,				

Invoice number, invoice date & registration number of supplier is surprisingly not asked in this form.

Note: Only these taxes are allowed to be carried forward under GST (Service Tax)

								For 7(c)	
S.No.	Description of Goods with HSN	Nature of <u>Tax Paid</u>	Unit	Qty.	Value	Amount of Tax Paid	Tax claimed earlier	Tax not claimed earlier	Tax C/f.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1		VAT							
2		Entry Tax							
3		ITC on stock of goods held which have suffered tax only at First Point in their state (e.g. Goods under MRP Scheme)							

This benefit is available only when the supplier pass on the benefit of such credit by way of reduced prices to the recipient.

The stock of goods on which such credit is availed is to be so stored that it can be easily identified by the registered person

For this purpose eligible goods are:

Goods which were not wholly exempt from duty of excise specified in the First Schedule to the Central Excise Tariff Act, 1985 .

Goods which were not nil rated for central sales. guidelines on Form GST TRAN-1 by CA Mithun Khatri
Goods which were not wholly exempt from VAT under their respective VAT Acts for local sales.
However, where the inputs have been received from an Export Oriented Unit or a unit located in Electronic Hardware Technology Park, the credit shall be allowed to the extent as provided in rule 3(7) of the CENVAT Credit Rules, 2004.
Also The stock of goods on which the credit is availed is so stored that it can be easily identified by the registered person.

Important point to note here is that :

Eligible duties (AS MENTIONED IN ACT WHICH IS FINAL) includes duty of excise specified in the **First and** Second Schedule to the Central Excise Tariff Act, 1985

Eligible Goods (AS MENTIONED IN TRANSITION RULES: WHICH IS NOT FINALISED YET) means Goods which were not wholly exempt from duty of excise specified in the **only** First Schedule to the Central Excise Tariff Act, 1985

Credit of amount claimed in column 8 above, shall not be available to be carried forward under GST.

But this benefit will be available to the registered person in following manner:

For items with rate of 18% or above under GST

For Intrastate supplies : Firstly supply of such goods shall be made against 100% payment of tax under GST. Then the 60% of the amount of CGST paid on such supply shall be credited to the electronic credit ledger of the registered person. (not SGST) So this credit is available on Sales

For Interstate supplies : Firstly supply of such goods shall be made against 100% payment of tax under IGST. Then the 30% of the amount of IGST paid on such supply shall be credited to the electronic credit ledger of the registered person. (not SGST) So this credit is available on Sales

For items with rate below 18% under GST

For Intrastate supplies : Firstly supply of such goods shall be made against 100% payment of tax under GST. Then the 40% of the amount of CGST paid on such supply shall be credited to the electronic credit ledger of the registered person. (not SGST) So this credit is available on Sales

For Interstate supplies : Firstly supply of such goods shall be made against 100% payment of tax under IGST. Then the 20% of the amount of IGST paid on such supply shall be credited to the electronic credit ledger of the registered person. (not SGST) So this credit is available on Sales

However, this credit is available for 6 months only and every month registered person have to file Form GSTTRAN-- (*form no. not declared yet*) every month showing details of such goods sold and balance stock in hand of such goods after every month.

This benefit will not be available after 6 months of the appointed day, so don't wait for 60 days to file this form.

This benefit is not available to manufacturers and supplier of services.

This benefit is not available for Capital goods.

Guidelines to fill Form GST TRAN-1 (Part-D)
To be filled by Registered Persons (as per GST law)

Detail of unclaimed ITC on goods, which were exempt under the Central Excise Act, 1944 or Local VAT Act
Detail of unclaimed ITC on services, which were exempt under Chapter V of the Finance Act, 1994.
i.e. case of reversal of ITC under Rule 6(3) of Cenvat Credit Rules 2004 or VAT Acts (for fully exempt goods or services fill Part-C)
When such goods or services are now taxable under the GST Law

- ☐ Y Whether such **goods** are used or intended to be used for making taxable supplies under GST. For 7(a) Part -7A
- ☐ Y Whether such **person** is eligible for ITC on such inputs under GST.
- ☐ Y Whether such person is in possession of **invoice** or other prescribed documents issued not earlier than 12 months immediately preceding the appointed day.
- ☐ N In case of supplier of services, whether such supply is eligible for any abatement under GST.

If answers to the above questions are in conformity with those filled above, you are eligible to carry forward input mentioned below under PART-D

S.No.	Description of Goods with HSN	Nature of <u>Eligible Duty</u> Paid	Unit	Qty.	Value	Amount of Duty Paid
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1		Duty of excise specified in the First & Second Schedule to the Central Excise Tariff Act, 1985;				
2		Additional Duties of Excise (Goods of Special Importance) Act, 1957;				
3		Additional Duties of Excise (Textile and Textile Articles) Act, 1978;				
4		Additional duty leviable u/s 3(1) & 3(5) of the Customs Tariff Act, 1975;				
5		National Calamity Contingent Duty leviable under section 136 of the Finance Act, 2001,				

Invoice number, invoice date & registration number of supplier is surprisingly not asked in this form.

Note: Only these taxes are allowed to be carried forward under GST (Service Tax not included in this list).

Fill this chart separately for Inputs, Semi-finished & finished goods.

For 7(b)									
S.No.	Description of Goods with HSN	Nature of <u>Tax</u> Paid	Unit	Qty.	Value	Amount of Tax Paid	Tax claimed earlier	Tax not claimed earlier	Tax C/f.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1		VAT							
2		Entry Tax							

In case invoice or other valid document separately showing such tax being charged is NOT available with the registered person, but STILL some document of procurement of such goods is available with the registered person.

Y	Whether such goods are used or intended to be used for making taxable supplies under GST.	For 7(a) Part -7B
Y	Whether such person is eligible for ITC on such inputs under GST.	
Y	Whether such person is in possession of some document of procurement of such goods issued not earlier than 12 months immediately preceding the appointed day.	
N	Whether such person is a manufacturer.	i.e. available only to Traders (on inputs only)
N	Whether such person is a supplier of services.	

If answers to the above questions are in conformity with those filled above, you are eligible to carry forward input mentioned below under PART-C

S.No.	Description of Goods with HSN	Whether <u>eligible goods</u> ?	Nature of <u>Eligible Duty</u> Paid	Unit	Qty.	Value	Amount of Duty
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1		Yes / No.	Duty of excise specified in the First & Second Schedule to the Central Excise Tariff Act, 1985;				
2		Yes / No.	Additional Duties of Excise (Goods of Special				
3		Yes / No.	Additional Duties of Excise (Textile and Textile				
4		Yes / No.	Additional duty leviable u/s 3(1) & 3(5) of the				
5		Yes / No.	National Calamity Contingent Duty leviable under section 136 of the Finance Act, 2001,				
6		Yes / No.	ITC on stock of goods held which have suffered tax only at First Point in their state (e.g. Goods under				

Invoice number, invoice date & registration number of supplier is surprisingly not asked in this form.

Note: Only these taxes are allowed to be carried forward under GST (Service Tax not allowed)

								For 7(c)	
S.No.	Description of Goods with HSN	Nature of <u>Tax Paid</u>	Unit	Qty.	Value	Amount of Tax Paid	Tax claimed earlier	Tax not claimed earlier	Tax C/f.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1		VAT							
2		Entry Tax							
3		ITC on stock of goods held which have suffered tax only at First Point in their state (e.g. Goods under MRP Scheme)							

This benefit is available only when the supplier pass on the benefit of such credit by way of reduced prices to the recipient.

The stock of goods on which such credit is availed is to be so stored that it can be easily identified by the registered person

For this purpose eligible goods are:

Goods which were not wholly exempt from duty of excise specified in the First Schedule to the Central Excise Tariff Act, 1985 .

Goods which were not nil rated for central sales.

Goods which were not wholly exempt from VAT under their respective VAT Acts for local sales.

However, where the inputs have been received from an Export Oriented Unit or a unit located in Electronic Hardware Technology

Also The stock of goods on which the credit is availed is so stored that it can be easily identified by the registered person.

Important point to note here is that :

Eligible duties (AS MENTIONED IN ACT WHICH IS FINAL) includes duty of excise specified in the **First and** Second

Eligible Goods (AS MENTIONED IN TRANSITION RULES: WHICH IS NOT FINALISED YET) means Goods which were not

Credit of amount claimed in column 8 above, shall not be available to be carried forward under GST.

But this benefit will be available to the registered person in following manner:

For items with rate of 18% or above under GST

For Intrastate supplies : Firstly supply of such goods shall be made against 100% payment of tax under GST. Then the 60% of the amount of CGST paid on such supply shall be credited to the electronic credit ledger of the registered person. (not SGST) So this credit is available on Sales

For Interstate supplies : Firstly supply of such goods shall be made against 100% payment of tax under IGST. Then the 30% of the amount of IGST paid on such supply shall be credited to the electronic credit ledger of the registered person. (not SGST) So this credit is available on Sales

For items with rate below 18% under GST

For Intrastate supplies : Firstly supply of such goods shall be made against 100% payment of tax under GST. Then the 40% of the amount of CGST paid on such supply shall be credited to the electronic credit ledger of the registered person. (not SGST) So this credit is available on Sales

For Interstate supplies : Firstly supply of such goods shall be made against 100% payment of tax under IGST. Then the 20% of the amount of IGST paid on such supply shall be credited to the electronic credit ledger of the registered person. (not SGST) So this credit is available on Sales

However, this credit is available for 6 months only and every month registered person have to file Form GSTTRAN-- (*form no. not declared yet*) every month showing details of such goods sold and balance stock in hand of such goods after every month.

This benefit will not be available after 6 months of the appointed day, so don't wait for 60 days to file this form.

This benefit is not available to manufacturerers and supplier of services.

This benefit is not available for Capital goods.

Though unavailed/reversed Service Tax cannot be claimed in Part-D, however CENVAT on inputs used in providing such services which was earlier unavailed/reversed can be claimed in Part-D, if such input is held as on appointed date.

Guidelines to fill Form GST TRAN-1

Part-E

To be filled by Recipient of Supply (Registered Persons as per GST law)

Detail of goods or services received on or after the appointed day but the duty or tax in respect of which has been paid by the supplier under the existing law.

Y

Whether the invoice or any other duty or tax paying document of the same was recorded in the books of account of such person within a period of thirty days from the appointed day

(This period of 30 days may, on sufficient cause being shown, may be extended by the Commissioner for a further period not exceeding 30 days.)

S.No.	Name of Supplier	Invoice/ Document No.	Invoice/ Document Date	Description of Goods or services with HSN Codes	Quantity of Goods or services	Value of Goods or services	Eligible Duties and Taxes	Tax Amount	Date of entry in books of recipient
1							Duty of excise specified in the First & Second Schedule to the Central Excise Tariff Act, 1985;		
2							Additional Duties of Excise (Goods of Special Importance) Act, 1957;		
3							Additional Duties of Excise (Textile and Textile Articles) Act, 1978;		
4							Additional duty leviable u/s 3(1) & 3(5) of the Customs Tariff Act, 1975;		
5							National Calamity Contingent Duty leviable under section 136 of the Finance Act, 2001,		
6							Service Tax		
7							VAT		
8							Entry Tax		

Here word used is used Eligible Duties **and Taxes**

Also here eligible duties **includes Service Tax**

Here Taxes means **VAT & Entry Tax**

Guidelines to fill Form GST TRAN-1
Part-F
To be filled by Registered Persons (as per GST law)

Detail of goods, where respective returns are not filed for claim of ITC but invoice or other valid document separately showing such tax being charged is available with the registered person

☐ Whether such **goods** are used or intended to be used for making taxable supplies under GST.

☐ Whether such **person** is opting for composition scheme under GST.

☐ Whether such **person** is eligible for ITC on such inputs under GST.

☐ Whether such person is in possession of **invoice** or other prescribed documents issued not earlier than 12 months immediately preceding the appointed day.

If answers to the above questions are in conformity with those filled above, you are eligible to carry forward input mentioned below under PART-F

For 7(a) Part -7A						
S.No.	Description of Goods with HSN	Nature of <u>Eligible Duty</u> Paid	Unit	Qty.	Value	Amount of Duty Paid
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1		Duty of excise specified in the First & Second Schedule to the Central				
2		Additional Duties of Excise (Goods of Special Importance) Act, 1957;				
3		Additional Duties of Excise (Textile and Textile Articles) Act, 1978;				
4		Additional duty leviable u/s 3(1) & 3(5) of the Customs Tariff Act, 1975;				
5		National Calamity Contingent Duty leviable under section 136 of the				

Invoice number, invoice date & registration number of supplier is surprisingly not asked in this form.

Note: Only these taxes are allowed to be carried forward under GST (Service Tax not included in this list).

Fill this chart separately for Inputs, Semi-finished & finished goods.

For 7(b)									
S.No.	Description of Goods with HSN	Nature of <u>Tax Paid</u>	Unit	Qty.	Value	Amount of Tax Paid	Tax claimed earlier	Tax not claimed earlier	Tax C/f.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1		VAT							
2		Entry Tax							

Guidelines to fill Form GST TRAN-1

Part-G

To be filled by Registered Persons (as per GST law)

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

Where a registered person having centralised registration under the existing law has obtained a registration under this Act, such person shall be allowed to take, credit of the amount of CENVAT credit c/f. in his last return furnished under the existing law, However if such Original or Revised return is furnished within three months of the appointed day, such credit shall be allowed only when it has been reduced from that claimed earlier is allowed.

i.e. a registered person cannot avail CENVAT credit in addition to that claimed earlier, however vice-a-versa

Note:

1. The registered person shall not be allowed to take credit unless the said amount is admissible as input tax credit under GST.
2. Also such credit may be transferred to any of the registered persons having the same Permanent Account Number for which the centralised registration was obtained under the existing law.

S.No.	Registration No. under existing law (Centralised)	Tax period to which the last return filed under the existing law pertains	Date of filing the return specified in col. 3	Balance eligible cenvat credit carried forward in the said last return	GSTIN of receivers (Same Pan) of ITC	Distribution document / invoice no.	Distribution document / invoice date	ITC of Central Taxes Transferred
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

guidelines on Form GST TRAN-1 by CA Mithun Khatri
Guidelines to fill Form GST TRAN-1 (Part-H (Stock Statement))

Detail of stock held with Jobworker as on the appointed day (to be filed by principal)

S.No.	Name of Jobworker	GSTIN of Jobworker	Description of Goods	Description of Tax	Type of Goods	HSN Code	Quantity	Value	Challan No.	Challan date
1					Inputs					
2					Semi finished Goods					
3					Finished Goods					
4					Capital Goods					

Detail of stock held on behalf of Principal as on the appointed day (to be filed by JW)

S.No.	Name of Principal	GSTIN of Principal	Description of Goods	Description of Tax	Type of Goods	HSN Code	Quantity	Value	Challan No.	Challan date
1					Inputs					
2					Semi finished Goods					
3					Finished Goods					
4					Capital Goods					

For CGST credit Capital Goods means goods defined under rule 2(a) of CENVAT Credit Rules 2004, because credit amount must be admissible under the existing Laws also.

For SGST credit Capital Goods means goods defined under rule respective State VAT Laws, because credit amount must be admissible under the existing Laws also.

Transitional provisions relating goods sent to job worker. [Section 141] [Rule 3]

It is possible that a person send some goods to a job worker during the period of existing tax regime and these goods are received back on or after the appointed day. In that case if both the manufacturer and the job worker declares the details of such inputs or goods held in stock by the job worker on behalf of the manufacturer in **FORM GST TRAN-1** within 90 days of the appointed day, then provision of section 141 shall apply, and such transfer shall be taxed as follows:

In case registered person has sent such inputs to a job worker for further processing, testing, repair, reconditioning or any other purpose, prior to the appointed day, no tax shall be payable if such inputs are returned to the said place **within six months** (which may further be extended for another two months by the Commissioner) from the appointed day. In case such goods are not returned within this period, the ITC in respect of such goods availed earlier shall be liable to be recovered as an arrear of tax under GST Act and the amount so recovered shall not be admissible as input tax credit under GST.

However, if such inputs are in form of Semi-finished goods that have been removed from the place of business to any other premises for carrying out certain manufacturing processes; or they are in form of excisable goods that have been removed from the place of business to any other premises for carrying out tests or any other process not amounting to manufacture and the manufacturer supplies the said goods from such other premises directly, either on payment of tax in India or without payment of tax for exports, within the prescribed time limit, then it shall be presumed that such goods have been returned back within the prescribed time limit.

guidelines on Form GST TRAN-1 by CA Mithun Khatri

Guidelines to fill Form GST TRAN-1 (Part-I (Stock Statement))

Detail of stock held on behalf of Principal as on the appointed day (to be filed by agent)

S.No.	Name of Principal	GSTIN of Principal	Description of Goods	Description of Tax	Type of Goods	HSN Code	Quantity	Value	Input to be taken
1					Inputs				
2					Semi finished Goods				
3					Finished Goods				
4					Capital Goods				

Detail of stock held with agent as on the appointed day (to be filed by principal)

S.No.	Name of Agent	GSTIN of Agent	Description of Goods	Description of Tax	Type of Goods	HSN Code	Quantity	Value	Input to be taken
1					Inputs				
2					Semi finished Goods				
3					Finished Goods				
4					Capital Goods				

Capital Goods here means goods defined under rule respective State VAT Laws.

Details of goods held in stock as an agent on behalf of principal [Section 142(14) of SGST Act] [Rule 3]

Where any goods or capital goods belonging to the principal are lying at the premises of the agent on the appointed day, the agent shall be entitled to take credit of the tax paid on such goods or capital goods subject to fulfilment of the following conditions:

- (i) the agent is a registered taxable person under this Act;
- (ii) both the principal and the agent declare the details of stock of goods or capital goods lying with such agent on the day immediately preceding the appointed day in such form and manner and within such time as may be prescribed in this behalf;
- (iii) the invoices for such goods or capital goods had been issued not earlier than twelve months immediately preceding the appointed day; and
- (iv) the principal has either reversed or not availed of the input tax credit in respect of such,-
 - (a) goods; or
 - (b) capital goods

or, having availed of such credit, has reversed the said credit, to the extent availed of by him.

Guidelines to fill Form GST TRAN-1

Part-J (Statement to be filed u/s 142(11)(c) of CGST Act 2017)

To be filled by Supplier of Supply (Registered Persons as per GST law)

S.No.	VAT Registration No.	Service Tax Registration No.	Invoice / Document No.	Invoice / Document Date	Tax Paid	Vat paid taken as SGST	Service Tax Paid taken as CGST

Section 142(11)(c) of CGST Act 2017

where tax was paid on any supply both under the Value Added Tax Act and under Chapter V of the Finance Act, 1994, tax shall be leviable under this Act and the taxable person shall be entitled to take credit of value added tax or service tax paid under the existing law to the extent of supplies made after the appointed day and such credit shall be calculated in such manner as may be prescribed.

	Before AD	After AD	Form to be filled	To be filled by	Benefit of filling such form.
140(5)	Bills Raise Tax Pay	Supply Receive Bill Book	Tran-1	Recipient	Claim ITC of VAT/Service Tax under GST
	Before AD	After AD	Form to be filled	To be filled by	Benefit of filling such form.
142(5)	Advance Receive Tax Pay	Supply Cancell Refund Pay	Refund document under existing law	Supplier	Cash refund under existing Law
	Before AD	After AD	Form to be filled	To be filled by	Benefit of filling such form.
142(11)(c)	Advance Receive Tax Pay	Supply Made Bill Raise	Tran-1	Supplier	Setoff GST Output with VAT/Service Tax already paid

Example on effect of statutoy forms on VAT TAX C/f.

Particulars	Col. No.	Amount
ITC C/F.	2	20,000.00
Sales C Forms		100,000.00
VAT Rate if full Tax say @ 5.00%		50,000.00
Paid CST 2.00%		2,000.00
Difference Tax Payable (if form not submitted 3.00%)	4	3,000.00
Sales F Forms		50,000.00
Tax Payable if without forms say @ 12.50%	6	6,250.00
ITC Reversed 2.00% as per DVAT Rules	7	1,000.00
Sales H/I Forms		150,000.00
Tax Payable if without forms @ 5.00%		7,500.00
Tax Paid 0.00%		-
Tax Payable if form not submitted 5.00%	9	7,500.00
ITC Available Now = 2-(4+6-7+9)		4,250.00
ITC Refund upon submission of forms		15,750.00