



माल एवं सेवाकर (जी.एस.टी.) के आयुक्त का कार्यालय
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व्यापार सूचना नं. 07/2018-19

(अ.क. 07/2018-19 दिनांक 10-09-2018)

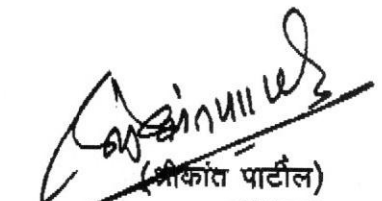
विषय:- Recovery of arrears of wrongly availed CENVAT credit under the existing law and inadmissible transitional credit -Reg.


उपरोक्त विषय पर भारत सरकार के वित्त मंत्रालय राजस्व विभाग नई दिल्ली द्वारा जारी परिपत्र सं. 58 / 32 / 2018 - GST दिनांक 04-09-2018 फा. सं. CBEC - 20 / 16 / 4 / 2018 - GST के तहत जारी परिपत्र की प्रतिलिपी सूचना, मार्गदर्शन एवं कार्रवाई के लिए प्राप्त करे ।

सभी संबंधित संगठनों से अनुरोध है कि वे इस परिपत्र की जानकारी अपने सभी सदस्यों निर्माताओं और व्यापारियों को दें ।

फा. सं. VGN(30)03/GST/TN/17-18
 औरंगाबाद दिनांक 10/09/2018.

प्रतिलिपि प्रेषित :- मुख्य आयुक्त, माल एवं सेवाकर (जी.एस.टी.) नागपूर ।
 :- उप/सहायक आयुक्त, सभी मंडल प्रभारी ।
 :- डाक सूची के अनुसार ।


 (ऑफिस पार्टील)
 आयुक्त
 माल एवं सेवा कर औरंगाबाद


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CBEC-20/16/4/2018-GST
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs
GST Policy Wing

New Delhi, Dated the 4th September, 2018

To,

The Principal Chief Commissioners/Chief Commissioners/Principal Commissioners/
Commissioners of Central Tax (All)

The Principal Directors General/ Directors General (All)

Subject: Recovery of arrears of wrongly availed CENVAT credit under the existing law and inadmissible transitional credit - regarding

Various representations have been received seeking clarification on the process of recovery of arrears of wrongly availed CENVAT credit under the existing law and CENVAT credit wrongly carried forward as transitional credit in the GST regime. In order to ensure uniformity in the implementation of the provisions of the law across the field formations, the Board, in exercise of its powers conferred under section 168 (1) of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as the 'CGST Act'), hereby specifies the process of recovery of the said arrears and inadmissible transitional credit in the succeeding paragraphs.

2. The Board vide Circular No. 42/16/2018-GST dated 13th April, 2018, has clarified that the recovery of arrears arising under the existing law shall be made as central tax liability to be paid through the utilization of the amount available in the electronic credit ledger or electronic cash ledger of the registered person, and the same shall be recorded in Part II of the Electronic Liability Register (FORM GST PMT-01).

3. Currently, the functionality to record this liability in the electronic liability register is not available on the common portal. Therefore, it is clarified that as an alternative method, taxpayers may reverse the wrongly availed CENVAT credit under the existing law and

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inadmissible transitional credit through Table 4(B)(2) of FORM GSTR-3B. The applicable interest and penalty shall apply on all such reversals which shall be paid through entry in column 9 of Table 6.1 of FORM GSTR-3B.

4. It is requested that suitable trade notices may be issued to publicize the contents of this Circular.

5. Difficulty, if any, in implementation of this Circular may please be brought to the notice of the Board. Hindi version would follow.

(Upender Gupta)
Commissioner (GST)