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व्यापारी सूचना नं. 18/2017

(अ.क्र. 18 / GST/2017 दिनांक 21.12.2017)

विषय:- इनपुट टैक्स क्रेडिट का लाभ लेने के लिए फॉर्म ट्रान-1 फाइल करने के लिए प्रेस विज्ञापित के संबंध में ।

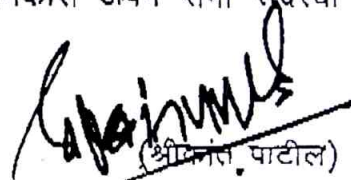
Subject: - Press release -on filing of Form TRAN-1 to avail Input Tax Credit -reg.

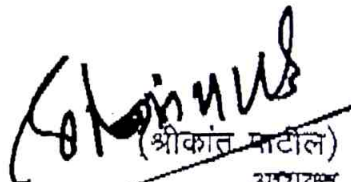
उपरोक्त विषय पर मुख्य आयुक्त, केंद्रीय माल एवं सेवाकर तथा केंद्रीय उत्पाद, नागपुर प्रक्षेत्र, नागपुर द्वारा जारी पत्र सं. IV(16)30-21/GST/2017 दिनांक 14.12.2017 के तहत जारी प्रेस विज्ञापित की प्रतिलिपी सूचना, मार्गदर्शन एवं कार्रवाई के लिए प्राप्त करे ।

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

फा. सं. VGN(30)24/TC/2010  
औरंगाबाद दिनांक 21/12/2017.

प्रतिलिपि प्रेषित :- मुख्य आयुक्त, माल एवं सेवाकर (जी.एस.टी.) नागपुर ।  
:- उप/सहायक आयुक्त, सभी मंडल प्रभारी तथा आय.सी.डी.  
:- डांक सूची के अनुसार

  
(श्रीकांत पाटील)  
आयुक्त  
माल एवं सेवा कर औरंगाबाद

  
(श्रीकांत पाटील)  
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**PRESS RELEASE**

12<sup>th</sup> December, 2017

**On filing of Form TRAN-1 to avail Input Tax Credit**

Transition to GST provided for trust based transition of input tax credit of the existing taxpayers. A tax payer could file Form TRAN-1 and avail input tax credit on the basis of closing balance of the input tax credit declared in the last return under the pre GST regime. The last date for filing of Form TRAN-1 is 27<sup>th</sup> December, 2017. In keeping with the philosophy of voluntary compliance, revision of Form TRAN-1 has also been provided. The last date for revision of TRAN-1 is also 27<sup>th</sup> December, 2017.

2. It has been noted that some taxpayers have availed extraordinarily high transitional credit of CGST which is neither commensurate with the trend of input tax credit of the industry nor as maintained by the taxpayer himself in the past. Some of these high transitional credits may have a bonafide explanation or may be a case of bonafide mistake. However, it has been noted that high transitional credit has been claimed in many cases for which perhaps no bonafide explanation exists. Analysis to identify such units is underway. Such behaviour leads to breach of trust between the taxpayer and the tax-administration, which is the bed-rock of self-assessment regime in GST.

3. Taxpayers who have claimed transitional credit erroneously are advised to avail of the opportunity to revise Form TRAN-1 by 27<sup>th</sup> December, 2017 and ensure that only correct and bonafide credit is availed in transition, failing which the tax administration would be constrained to initiate audit and enforcement action against the identified units.