

**CHAPTER XIV**  
**TRANSITIONAL PROVISIONS**

**14.1 Tax or duty credit carried forward under any existing law or on goods held in stock on the appointed day. [Rule 117]**

<b>Rule 117(1)</b>	01.07.2017 to till date	<p>Every registered person entitled to take credit of input tax under section 140 shall, within ninety days of the appointed day, submit a declaration electronically in <b>FORM GST TRAN-1</b>, duly signed, on the common portal specifying therein, separately, the amount of input tax credit <sup>1</sup>[of eligible duties and taxes, as defined in Explanation 2 to section 140], to which he is entitled under the provisions of the said section:</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p><sup>1</sup> Inserted with effect from the 1st day of July, 2017 vide <a href="#">Notification No. 15/2017 – Central Tax dated 1st July, 2017.</a></p> </div>
<b>Proviso</b>	01.07.2017 to till date	<b>Provided</b> that the Commissioner may, on the recommendations of the Council, extend the period of ninety days by a further period not exceeding ninety days.
<b>Proviso</b>	01.07.2017 to till date	<b>Provided further</b> that 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.
<sup>1</sup> [ <b>Rule 117(1A)</b> ]	10.09.2018 to 08.10.2019	<p>Notwithstanding anything contained in sub-rule (1), the Commissioner may, on the recommendations of the Council, extend the date for submitting the declaration electronically in FORM GST TRAN-1 by a further period not beyond 31st March, 2019, in respect of registered persons who could not submit the said declaration by the due date on account of technical difficulties on the common portal and in respect of whom the Council has made a recommendation for such extension.]</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p><sup>1</sup> Inserted w.e.f.10th September, 2018 vide <a href="#">Notification No. 48/2018-CT dt. 10.09.2018.</a></p> </div>
	09.10.2019 to 30.12.2019	Notwithstanding anything contained in sub-rule (1), the Commissioner may, on the recommendations of the Council, extend the date for submitting the declaration electronically in FORM GST TRAN-1 by a further period not beyond <sup>1</sup> [31st December, 2019], in respect of registered persons who could not submit the said declaration by the due date on account of technical difficulties on the common

		portal and in respect of whom the Council has made a recommendation for such extension.]														
		<table border="1"> <tr> <td>1</td> <td>Substituted for the figures, letters and word "31st March, 2019" vide <a href="#">Notification No. 49/2019- Central Tax dated 09.10.2019</a></td> </tr> </table>	1	Substituted for the figures, letters and word "31st March, 2019" vide <a href="#">Notification No. 49/2019- Central Tax dated 09.10.2019</a>												
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	31.12.2019 to till date	<p>Notwithstanding anything contained in sub-rule (1), the Commissioner may, on the recommendations of the Council, extend the date for submitting the declaration electronically in <b>FORM GST TRAN-1</b> by a further period not beyond <sup>1</sup>[31st March, 2020], in respect of registered persons who could not submit the said declaration by the due date on account of technical difficulties on the common portal and in respect of whom the Council has made a recommendation for such extension.]</p> <table border="1"> <tr> <td>1</td> <td>Substituted w.e.f. 31st December, 2019 for the figures, letters and word "31st December, 2019", vide <a href="#">Notification No. 02/2020 – Central Tax dt. 01st January, 2020.</a></td> </tr> </table>	1	Substituted w.e.f. 31st December, 2019 for the figures, letters and word "31st December, 2019", vide <a href="#">Notification No. 02/2020 – Central Tax dt. 01st January, 2020.</a>												
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<b>Rule 117(2)</b>	01.07.2017 to till date	<p>Every declaration under sub-rule (1) shall-</p> <table border="1"> <tr> <td>(a)</td> <td>in the case of a claim under sub-section (2) of section 140, specify separately the following particulars in respect of every item of capital goods as on the appointed day-</td> </tr> <tr> <td>(i)</td> <td>the amount of tax or duty availed or utilized by way of input tax credit under each of the existing laws till the appointed day; and</td> </tr> <tr> <td>(ii)</td> <td>the amount of tax or duty yet to be availed or utilized by way of input tax credit under each of the existing laws till the appointed day;</td> </tr> <tr> <td>(b)</td> <td>in the case of a claim under sub-section (3) or clause (b) of sub-section (4) or sub-section (6) or sub-section (8) of section 140, specify separately the details of stock held on the appointed day;</td> </tr> <tr> <td>(c)</td> <td>in the case of a claim under sub-section (5) of section 140, furnish the following details, namely:—</td> </tr> <tr> <td>(i)</td> <td>the name of the supplier, serial number and date of issue of the invoice by the supplier or any document on the basis of which credit of input tax was admissible under the existing law;</td> </tr> <tr> <td>(ii)</td> <td>the description and value of the goods or services;</td> </tr> </table>	(a)	in the case of a claim under sub-section (2) of section 140, specify separately the following particulars in respect of every item of capital goods as on the appointed day-	(i)	the amount of tax or duty availed or utilized by way of input tax credit under each of the existing laws till the appointed day; and	(ii)	the amount of tax or duty yet to be availed or utilized by way of input tax credit under each of the existing laws till the appointed day;	(b)	in the case of a claim under sub-section (3) or clause (b) of sub-section (4) or sub-section (6) or sub-section (8) of section 140, specify separately the details of stock held on the appointed day;	(c)	in the case of a claim under sub-section (5) of section 140, furnish the following details, namely:—	(i)	the name of the supplier, serial number and date of issue of the invoice by the supplier or any document on the basis of which credit of input tax was admissible under the existing law;	(ii)	the description and value of the goods or services;
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			(iii)	the quantity in case of goods and the unit or unit quantity code thereof;
			(iv)	the amount of eligible taxes and duties or, as the case may be, the value added tax [or entry tax] charged by the supplier in respect of the goods or services; and
			(v)	the date on which the receipt of goods or services is entered in the books of account of the recipient.
<b>Rule 117(3)</b>	01.07.2017 to till date	The amount of credit specified in the application in <b>FORM GST TRAN-1</b> shall be credited to the electronic credit ledger of the applicant maintained in <b>FORM GST PMT-2</b> on the common portal.		
<b>Rule 117(4)</b>	01.07.2017 to 06.03.2018	(a)	(i)	A registered person who was not registered under the existing law shall, in accordance with the proviso to sub-section (3) of section 140, be allowed to avail of input tax credit on goods (on which the duty of central excise or, as the case may be, additional duties of customs under sub-section (1) of section 3 of the Customs Tariff Act, 1975, is leviable) held in stock on the appointed day in respect of which he is not in possession of any document evidencing payment of central excise duty.
			(ii)	The input tax credit referred to in sub-clause (i) shall be allowed at the rate of sixty per cent. on such goods which attract central tax at the rate of nine per cent. or more and forty per cent. for other goods of the central tax applicable on supply of such goods after the appointed date and shall be credited after the central tax payable on such supply has been paid:  <b>Provided</b> that where integrated tax is paid on such goods, the amount of credit shall be allowed at the rate of thirty per cent. and twenty per cent. respectively of the said tax;
			(iii)	The scheme shall be available for six tax periods from the appointed date.
		(b)	The credit of central tax shall be availed subject to satisfying the following conditions, namely:-	

			<p>(i) such goods were not unconditionally exempt from the whole of the duty of excise specified in the First Schedule to the Central Excise Tariff Act, 1985 or were not nil rated in the said Schedule;</p> <p>(ii) the document for procurement of such goods is available with the registered person;</p> <p>(iii) the registered person availing of this scheme and having furnished the details of stock held by him in accordance with the provisions of clause (b) of sub-rule (2), submits a statement in <b>FORM GST TRAN 2</b> at the end of each of the six tax periods during which the scheme is in operation indicating therein, the details of supplies of such goods effected during the tax period;</p> <p>(iv) the amount of credit allowed shall be credited to the electronic credit ledger of the applicant maintained in <b>FORM GST PMT-2</b> on the common portal; and</p> <p>(v) the stock of goods on which the credit is availed is so stored that it can be easily identified by the registered person.</p>
	07.03.2018 to 09.09.2018	(a)	<p>(i) A registered person who was not registered under the existing law shall, in accordance with the proviso to sub-section (3) of section 140, be allowed to avail of input tax credit on goods (on which the duty of central excise or, as the case may be, additional duties of customs under sub-section (1) of section 3 of the Customs Tariff Act, 1975, is leviable) held in stock on the appointed day in respect of which he is not in possession of any document evidencing payment of central excise duty.</p> <p>(ii) The input tax credit referred to in sub-clause (i) shall be allowed at the rate of sixty per cent. on such goods which attract central tax at the rate of nine per cent. or more and forty per cent. for other goods of the central tax applicable on supply of such goods after the appointed date and shall be credited after the central tax payable on such supply has been paid:</p> <p><b>Provided</b> that where integrated tax is paid on such goods, the amount of credit shall be</p>

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		(iii)	The scheme shall be available for six tax periods from the appointed date.
	(b)	<p>The credit of central tax shall be availed subject to satisfying the following conditions, namely:-</p>	
		(i)	such goods were not unconditionally exempt from the whole of the duty of excise specified in the First Schedule to the Central Excise Tariff Act, 1985 or were not nil rated in the said Schedule;
		(ii)	the document for procurement of such goods is available with the registered person;
		<sup>1</sup> [(iii)]	The registered person availing of this scheme and having furnished the details of stock held by him in accordance with the provisions of clause (b) of sub-rule (2), submits a statement in <b>FORM GST TRAN 2</b> by 31st March 2018, or within such period as extended by the Commissioner, on the recommendations of the Council, for each of the six tax periods during which the scheme is in operation indicating therein, the details of supplies of such goods effected during the tax period:]
		(iv)	the amount of credit allowed shall be credited to the electronic credit ledger of the applicant maintained in <b>FORM GST PMT-2</b> on the common portal; and
		(v)	the stock of goods on which the credit is availed is so stored that it can be easily identified by the registered person.
		<p>1. Substituted with effect from 7th March, 2018 vide <a href="#">Notification No. 12/2018-CT dt. 07.03.2018</a>, for sub-clause (iii), Read as – “the registered person availing of this scheme and having furnished the details of stock held by him in accordance with the provisions of clause (b) of sub-rule (2), submits a statement in <b>FORM GST TRAN 2</b> at the end of each of the six tax periods during which the scheme is in operation indicating therein, the details of supplies of such goods effected during the tax period;” as notified vide</p>	

			and further amended vide <a href="#">Notification No. 15/2018 – Central Tax dated 23rd March 2018.</a>
10.09.2018 To 08.10.2019	(a)	(i)	A registered person who was not registered under the existing law shall, in accordance with the proviso to sub-section (3) of section 140, be allowed to avail of input tax credit on goods (on which the duty of central excise or, as the case may be, additional duties of customs under sub-section (1) of section 3 of the Customs Tariff Act, 1975, is leviable) held in stock on the appointed day in respect of which he is not in possession of any document evidencing payment of central excise duty.
		(ii)	The input tax credit referred to in sub-clause (i) shall be allowed at the rate of sixty per cent. on such goods which attract central tax at the rate of nine per cent. or more and forty per cent. for other goods of the central tax applicable on supply of such goods after the appointed date and shall be credited after the central tax payable on such supply has been paid:  <b>Provided</b> that where integrated tax is paid on such goods, the amount of credit shall be allowed at the rate of thirty per cent. and twenty per cent. respectively of the said tax;
		(iii)	The scheme shall be available for six tax periods from the appointed date.
	(b)		The credit of central tax shall be availed subject to satisfying the following conditions, namely:-
		(i)	such goods were not unconditionally exempt from the whole of the duty of excise specified in the First Schedule to the Central Excise Tariff Act, 1985 or were not nil rated in the said Schedule;
		(ii)	the document for procurement of such goods is available with the registered person;
		[(iii)	The registered person availing of this scheme and having furnished the details of stock held by him in accordance with the provisions of clause (b) of sub-rule (2), submits a statement in <b>FORM GST TRAN 2</b> by 31st March 2018, or within such period

				<p>as extended by the Commissioner, on the recommendations of the Council, for each of the six tax periods during which the scheme is in operation indicating therein, the details of supplies of such goods effected during the tax period:]</p> <p><sup>1</sup><b>Provided</b> that the registered persons filing the declaration in FORM GST TRAN-1 in accordance with sub-rule (1A), may submit the statement in FORM GST TRAN-2 by 30th April, 2019;]</p> <p>(iv) the amount of credit allowed shall be credited to the electronic credit ledger of the applicant maintained in <b>FORM GST PMT-2</b> on the common portal; and</p> <p>(v) the stock of goods on which the credit is availed is so stored that it can be easily identified by the registered person.</p>
				<p>1 Inserted w.e.f.10th September, 2018 vide <a href="#">Notification No. 48/2018-CT dt. 10.09.2018.</a></p> <p>(a) (i) A registered person who was not registered under the existing law shall, in accordance with the proviso to sub-section (3) of section 140, be allowed to avail of input tax credit on goods (on which the duty of central excise or, as the case may be, additional duties of customs under sub-section (1) of section 3 of the Customs Tariff Act, 1975, is leviable) held in stock on the appointed day in respect of which he is not in possession of any document evidencing payment of central excise duty.</p> <p>(ii) The input tax credit referred to in sub-clause (i) shall be allowed at the rate of sixty per cent. on such goods which attract central tax at the rate of nine per cent. or more and forty per cent. for other goods of the central tax applicable on supply of such goods after the appointed date and shall be credited after the central tax payable on such supply has been paid:</p> <p><b>Provided</b> that where integrated tax is paid on such goods, the amount of credit shall be</p>

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(iv)	the amount of credit allowed shall be credited to the electronic credit ledger of the applicant maintained in <b>FORM GST PMT-2</b> on the common portal; and												
(v)	the stock of goods on which the credit is availed is so stored that it can be easily identified by the registered person.												
			<p>1. Substituted w.e.f. 09.10.2019 for the figures, letters and word "30th April, 2019" vide <a href="#">Notification No. 49/2019 – Central Tax dated 9th October, 2019</a>.</p>										



01.01.2020 to till date	(a)	(i)	A registered person who was not registered under the existing law shall, in accordance with the proviso to sub-section (3) of section 140, be allowed to avail of input tax credit on goods (on which the duty of central excise or, as the case may be, additional duties of customs under sub-section (1) of section 3 of the Customs Tariff Act, 1975, is leviable) held in stock on the appointed day in respect of which he is not in possession of any document evidencing payment of central excise duty.
		(ii)	The input tax credit referred to in sub-clause (i) shall be allowed at the rate of sixty per cent. on such goods which attract central tax at the rate of nine per cent. or more and forty per cent. for other goods of the central tax applicable on supply of such goods after the appointed date and shall be credited after the central tax payable on such supply has been paid:  <b>Provided</b> that where integrated tax is paid on such goods, the amount of credit shall be allowed at the rate of thirty per cent. and twenty per cent. respectively of the said tax;
		(iii)	The scheme shall be available for six tax periods from the appointed date.
	(b)	The credit of central tax shall be availed subject to satisfying the following conditions, namely:-	
		(i)	such goods were not unconditionally exempt from the whole of the duty of excise specified in the First Schedule to the Central Excise Tariff Act, 1985 or were not nil rated in the said Schedule;
		(ii)	the document for procurement of such goods is available with the registered person;
	[(iii)	The registered person availing of this scheme and having furnished the details of stock held by him in accordance with the provisions of clause (b) of sub-rule (2), submits a statement in <b>FORM GST TRAN 2</b> by 31st March 2018, or within such period as extended by the Commissioner, on the recommendations of the Council, for each of the six tax periods during which the scheme	

			<p>is in operation indicating therein, the details of supplies of such goods effected during the tax period:]</p> <p>[<b>Provided</b> that the registered persons filing the declaration in <b>FORM GST TRAN-1</b> in accordance with sub-rule (1A), may submit the statement in <b>FORM GST TRAN-2</b> by <sup>1</sup>[30th April, 2020];</p>
		(iv)	<p>the amount of credit allowed shall be credited to the electronic credit ledger of the applicant maintained in <b>FORM GST PMT-2</b> on the common portal; and</p>
		(v)	<p>the stock of goods on which the credit is availed is so stored that it can be easily identified by the registered person.</p>
			<p>1 Substituted w.e.f. 01st January, 2020 for the figures, letters and word "31st January, 2020", vide <a href="#">Notification No. 02/2020 – Central Tax dt. 01st January, 2020</a>.</p>

**14.1.1 Relevant Section of CGST Act 2017- Rule 117**

Section	Particulars
Section 140	Transitional arrangements for input tax credit

**14.1.2.1 Circulars - Guidelines for filing/revising TRAN-1/TRAN-2 in terms of order dated 22.07.2022 & 02.09.2022 of Hon'ble Supreme Court in the case of Union of India vs. Filco Trade Centre Pvt. Ltd. - [Circular No.180/12/2022-GST dated 9th September, 2022](#)**

**14.1.2.2 Circulars - Guidelines for verifying the Transitional Credit in light of the order of the Hon'ble Supreme Court in the Union of India vs. Filco Trade Centre Pvt. Ltd., SLP(C) No. 32709- 32710/2018, order dated 22.07.2022 & 02.09.2022 - [Circular No. 182/14/2022-GST dated 10th of November, 2022](#)**

**14.1.3.1 Order - Extension of time limit for submitting the declaration in FORM GST TRAN-1 under rule 117 of the Central Goods and Services Tax Rules, 2017**

[Order No. 03/2017-GST dated 21st September, 2017](#) - In exercise of the powers conferred by rule 117 of the Central Goods and Services Tax Rules, 2017 read with section 168 of the Central Goods and Services Tax Act, 2017, on the recommendations of the Council, the period for submitting the declaration in FORM GST TRAN-1 is extended till 31st October, 2017.

Further, [Order No.07/2017-GST dated 28th October, 2017](#) - In exercise of the powers conferred by rule 117 of the Central Goods and Services Tax Rules, 2017 read with section 168 of the Central Goods and Services Tax Act, 2017, and in supersession of [Order No. 03/2017-GST dated 21st September, 2017](#), the Commissioner, on the recommendations of the Council, hereby extends the period for submitting the declaration in FORM GST TRAN-1 till 30th November, 2017.

Further, [Order No. 9/2017-GST dated 15th November, 2017](#) - In exercise of the powers conferred by rule 117 of the Central Goods and Services Tax Rules, 2017 read with section 168 of the Central Goods and Services Tax Act, 2017, on the recommendations of the Council, and in supersession of [Order No.07/2017-GST dated 28th October, 2017](#), except as respects things done or omitted to be done before such supersession, the period for submitting the declaration in FORM GST TRAN-1 is extended till 27th December, 2017.

**14.1.3.2 Order - Extension of time limit for submitting the declaration in FORM GST TRAN-1 under rule 117(1A) of the Central Goods and Service Tax Rules, 2017 in certain cases**

[Order No. 4/2018-GST dated 17th September, 2018](#) - In exercise of the powers conferred by sub-rule (1A) of rule 117 of the Central Goods and Services Tax Rules, 2017 read with section 168 of the Central Goods and Services Tax Act, 2017, on the recommendations of the Council, the Commissioner has extended the period for submitting the declaration in FORM GST TRAN-1 till 31st January, 2019, for the class of registered persons who could not submit the said declaration by the due date on account of technical difficulties on the common portal and whose cases have been recommended by the Council.

Further, [Order No. 01/2019-GST dated 31st January, 2019](#) – In exercise of the powers conferred by sub-rule (1A) of rule 117 of the Central Goods and Services Tax Rules, 2017 read with section 168 of the Central Goods and Services Tax Act, 2017, on the recommendations of the Council, and in supersession of [Order No. 4/2018-GST dated 17th September, 2018](#), except as respects things done or omitted to be done before such supersession, the Commissioner has extended the period for submitting the declaration in FORM GST TRAN-1 till 31st March, 2019, for the class of registered persons who could not submit the said declaration by the due date on account of technical difficulties on the common portal and whose cases have been recommended by the Council.

Further, [Order No. 01/2020-GST dated 7<sup>th</sup> February 2020](#) - In exercise of the powers conferred by sub-rule (1A) of rule 117 of the Central Goods and Services Tax Rules, 2017 read with section 168 of the Central Goods and Services Tax Act, 2017, on the recommendations of the Council, and in supersession of [Order No. 01/2019-GST dated 31st January, 2019](#) except as respects things done or omitted to be done before such supersession, the Commissioner has extended the period for submitting the declaration in FORM GST TRAN-1 till 31st March, 2020, for the class of registered persons who could not submit the said declaration by the due date on account of technical difficulties on the common portal and whose cases have been recommended by the Council.

**14.1.3.3 Order - Extension of date for submitting the statement in FORM GST TRAN-2 under rule 117(4)(b)(iii) of the Central Goods and Service Tax Rules, 2017**

[Order No. 1 /2018 – Central Tax dated 28th March, 2018](#) - In exercise of the powers conferred by sub-clause (iii) of clause (b) of sub-rule (4) of rule 117 of the Central Goods and Services Tax Rules, 2017 read with section 168 of the Central Goods and Services Tax Act, 2017, the Commissioner, on the recommendations of the Council, has extended the period for furnishing the statement in **FORM GST TRAN-2** under sub-clause (iii) of clause (b) of sub-rule (4) of rule 117 of the Central Goods and Services Tax Rules, 2017 till the 30th day of June, 2018.

**14.1.4. Relevant Forms – Rule 117**

Forms	Particulars
<b>Form GST TRAN 1</b>	Transitional ITC / Stock Statement
<b>Form GST TRAN 2</b>	Details of inputs held on stock on appointed date in respect of which he is not in possession of any invoice/document evidencing payment of tax carried forward to Electronic Credit ledger

**14.2 Declaration to be made under clause (c) of sub-section (11) of section 142. [Rule 118]**

<b>Rule 118</b>	01.07.2017 to 28.09.2017	Every person to whom the provision of clause (c) of sub-section (11) of section 142 applies, shall within a period of ninety days of the appointed day, submit a declaration electronically in <b>FORM GST TRAN-1</b> furnishing the proportion of supply on which Value Added Tax or service tax has been paid before the appointed day but the supply is made after the appointed day, and the Input Tax Credit admissible thereon.
	29.09.2017 to till date	Every person to whom the provision of clause (c) of sub-section (11) of section 142 applies, shall within <sup>1</sup> [the period specified in rule 117 or such further period as extended by the Commissioner], submit a declaration electronically in <b>FORM GST TRAN-1</b> furnishing the proportion of supply on which Value Added Tax or service tax has been paid before the appointed day but the supply is made after the appointed day, and the Input Tax Credit admissible thereon.
		<b>Notes</b>

		1 Substituted w.e.f. 29 <sup>th</sup> September, 2017 for the words “a period of ninety days of the appointed day”, vide <a href="#">Notification No. 36/2017-Central Tax (Dated 29th September 2017)</a> .
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#### 14.2.1 Relevant Section of CGST Act 2017- Rule 118

Section	Particulars
Section 142	Miscellaneous transitional provisions

**14.2.2.1 Circulars - Guidelines for verifying the Transitional Credit in light of the order of the Hon’ble Supreme Court in the Union of India vs. Filco Trade Centre Pvt. Ltd., SLP(C) No. 32709- 32710/2018, order dated 22.07.2022 & 02.09.2022 - [Circular No. 182/14/2022-GST dated 10th of November, 2022](#)**

#### 14.2.3. Relevant Forms – Rule 118

Forms	Particulars
Form GST TRAN 1	Transitional ITC / Stock Statement

#### 14.3 Declaration of stock held by a principal and <sup>1</sup>[job-worker]. [Rule 119]

Notes	
1	Substituted for the word “agent”, with effect from the 1st day of July, 2017 vide <a href="#">Notification No. 15/2017 – Central Tax dated 1st July, 2017</a> .

Rule 119		
	01.07.2017 to 28.09.2017	Every person to whom the provisions of section 141 apply shall, within ninety days of the appointed day, submit a declaration electronically in <b>FORM GST TRAN-1</b> , specifying therein, the stock of the inputs, semi-finished goods or finished goods, as applicable, held by him on the appointed day.
	29.09.2017 to till date	Every person to whom the provisions of section 141 apply shall, within <sup>1</sup> [the period specified in rule 117 or such further period as extended by the Commissioner], submit a declaration electronically in <b>FORM GST TRAN-1</b> , specifying therein, the stock of the inputs, semi-finished goods or

		finished goods, as applicable, held by him on the appointed day.		
		<table border="1"> <tr> <td>1</td> <td>Substituted w.e.f. 29th September, 2017 for the words "ninety days of the appointed day", vide <a href="#">Notification No. 36/2017-Central Tax (Dated 29th September 2017)</a>.</td> </tr> </table>	1	Substituted w.e.f. 29th September, 2017 for the words "ninety days of the appointed day", vide <a href="#">Notification No. 36/2017-Central Tax (Dated 29th September 2017)</a> .
1	Substituted w.e.f. 29th September, 2017 for the words "ninety days of the appointed day", vide <a href="#">Notification No. 36/2017-Central Tax (Dated 29th September 2017)</a> .			

#### 14.3.1 Relevant Section of CGST Act 2017- Rule 119

Section	Particulars
Section 142	Miscellaneous transitional provisions

#### 14.3.2. Relevant Forms – Rule 119

Forms	Particulars
Form GST TRAN 1	Transitional ITC / Stock Statement

#### 14.4 Details of goods sent on approval basis. [Rule 120]

Rule 120						
	01.07.2017 to 28.09.2017	Every person having sent goods on approval under the existing law and to whom sub-section (12) of section 142 applies shall, within ninety days of the appointed day, submit details of such goods sent on approval in <b>FORM GST TRAN-1</b> .				
	29.09.2017 to till date	Every person having sent goods on approval under the existing law and to whom sub-section (12) of section 142 applies shall, within <sup>1</sup> [the period specified in rule 117 or such further period as extended by the Commissioner], submit details of such goods sent on approval in <b>FORM GST TRAN-1</b> .				
		<table border="1"> <thead> <tr> <th colspan="2">Notes</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td>Substituted w.e.f. 29th September, 2017 for the words "ninety days of the appointed day", vide <a href="#">Notification No. 36/2017-Central Tax (Dated 29th September 2017)</a>.</td> </tr> </tbody> </table>	Notes		1.	Substituted w.e.f. 29th September, 2017 for the words "ninety days of the appointed day", vide <a href="#">Notification No. 36/2017-Central Tax (Dated 29th September 2017)</a> .
Notes						
1.	Substituted w.e.f. 29th September, 2017 for the words "ninety days of the appointed day", vide <a href="#">Notification No. 36/2017-Central Tax (Dated 29th September 2017)</a> .					

#### 14.4.1 Relevant Section of CGST Act 2017- Rule 120

Section	Particulars
Section 142	Miscellaneous transitional provisions

#### 14.4.2. Relevant Forms – Rule 120

Forms	Particulars
Form GST TRAN 1	Transitional ITC / Stock Statement

#### 14.5 <sup>2</sup>[Revision of declaration in FORM GST TRAN-1]. <sup>1</sup>[Rule 120A]

Notes	
1	Inserted w.e.f. 15 <sup>th</sup> September, 2017 vide <a href="#">Notification No. 34/2017 – Central Tax dated 15.09.2017</a> .
2	Inserted the marginal heading w.e.f. 29 <sup>th</sup> September, 2017 vide <a href="#">Notification No. 36/2017-Central Tax (Dated 29th September 2017)</a> .

<b>Rule 120A</b>	01.07.2017 to till date	Every person having sent goods on approval under the existing law and to whom sub-section (12) of section 142 applies shall, within ninety days of the appointed day, submit details of such goods sent on approval in <b>FORM GST TRAN-1</b> .
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#### 14.5.1.1 Order - Extension of time limit for submitting the declaration in FORM GST TRAN-1 under rule 120A of the Central Goods and Service Tax Rules, 2017

[Order No. 02/2017-GST dated 18th September, 2017](#) - The Commissioner, on the recommendations of the Council, has extended the period for submitting the declaration in FORM GST TRAN-1 till 31st October, 2017.

[Order No. 08/2017-GST dated 28th October, 2017](#) - In exercise of the powers conferred by rule 120A of the Central Goods and Services Tax Rules, 2017 read with section 168 of the Central Goods and Services Tax Act, 2017, and in supersession of Order No. 02/2017-GST dated 18th September, 2017, the Commissioner, on the recommendations of the Council, hereby extends the period for submitting the declaration in FORM GST TRAN-1 till 30th November, 2017.

[Order No. 10/2017-GST dated 15th November, 2017](#) - In exercise of the powers conferred by rule 120A of the Central Goods and Services Tax Rules, 2017 read with section 168 of the Central Goods and Services Tax Act, 2017, on the recommendations of the Council, and in supersession of Order No. 08/2017-GST dated 28th October, 2017, except as respects things done or omitted to be done before such supersession, the period for submitting the declaration in FORM GST TRAN-1 is extended till 27th December, 2017.

**14.5.2. Relevant Forms – Rule 120A**

Forms	Particulars
Form GST TRAN 1	Transitional ITC / Stock Statement

**14.6 Recovery of credit wrongly availed. [Rule 121]**

<b>Rule 121</b>	01.07.2017 to till date	The amount credited under sub-rule (3) of rule 117 may be verified and proceedings under section 73 or, as the case may be, section 74 shall be initiated in respect of any credit wrongly availed, whether wholly or partly.
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