

CBIC vide Circular No. 180/12/2022 dated 9th September, 2022 has issued following guidelines for filling/revising TRANS-1/TRANS 2 in view of decision of Hon'ble Supreme Court in the case of Union of India vs. FILCO TRADE CENTRE PVT. LTD.

- I. The facility for filing TRAN-1/TRAN-2 or revising the earlier filed TRAN-1/TRAN-2 on the common portal will be made available by GSTN during the period from 01.10.2022 to 30.11.2022.
- II. The applicant may file original or revised FORM GST TRAN-1/TRAN-2 . He can download TRAN-1/TRAN-2 furnished earlier on the common portal.
- III. The applicant shall at the time of filing or revising the declaration in FORM GST TRAN-1/TRAN-2, also upload on the common portal the pdf copy of a declaration in the format as given in **Annexure 'A'** of this circular. The applicant claiming credit in table 7A of FORM GST TRAN-1 on the basis of Credit Transfer Document (CTD) shall also upload on the common portal the pdf copy of TRANS-3, containing the details in terms of the Notification No. 21/2017-CE (NT) dated 30.06.2017.
- IV. No claim for transitional credit shall be filed in table 5(b) & 5(c) of FORM GST TRAN-1 in respect of such C-Forms, F-Forms and H/I-Forms which have been issued after the due date prescribed for submitting the declaration in FORM GST TRAN-1 i.e. after 27.12.2017.
- V. Where the applicant files a claim in FORM GST TRAN-2, he shall file the entire claim in one consolidated FORM GST TRAN-2, instead of filing the claim tax period wise as referred to in sub-clause (iii) of clause (b) of sub-rule (4) of rule 117 of the Central Goods and Services Tax Rules, 2017. In such cases, in the column 'Tax Period' in FORM GST TRAN-2, the applicant shall mention the last month of the consolidated period for which the claim is being made.
- VI. The applicant shall submit self-certified copy of filed TRAN-1/TRAN-2 along with declaration in Annexure 'A' and copy of TRANS-3 to the jurisdictional tax officer within 7 days of filing of FORM TRAN-1/TRAN-2. The applicant shall keep all the requisite documents/records/returns/invoices, in support of his claim of transitional credit, ready for making the same available to the concerned tax officers for verification.
- VII. Option of filing or revising TRAN-1/TRAN-2 is a one-time opportunity. The applicant is required to take utmost care and precaution while filing or revising TRAN-1/TRAN-2.
- VIII. The applicant is allowed to modify/edit, add or delete any record in any of the table of the said forms before clicking the 'Submit' button. Once "Submit" button is clicked, the form gets frozen, and no further editing is allowed. This frozen form would then be required to be filed on the portal using "File" button, with Digital signature certificate (DSC) or an EVC.
- IX. It is further clarified that pursuant to the order of the Hon'ble Apex Court, once the applicant files TRAN-1/TRAN-2 or revises the said forms filed earlier on the common portal, no further opportunity to again file or revise TRAN-1/TRAN-2, either during this period or subsequently, will be available to him.
- X. It is clarified that those registered persons, who had successfully filed TRAN-1/TRAN-2 earlier, and who do not require to make any revision in the same, are not required to file/ revise TRAN-1/TRAN-2 during this period from 01.10.2022 to 30.11.2022. In this context, it may further be noted that in such cases where the credit availed by the registered person on the basis of FORM GST TRAN-1/TRAN-2 filed earlier, has either wholly or partly been rejected by the proper officer, the appropriate remedy in such cases is to prefer an appeal against the said order or to pursue alternative remedies available as per law. Where the adjudication/ appeal proceeding in such cases is pending, the appropriate course would be to pursue the said adjudication/ appeal. In such cases, filing a fresh declaration in FORM GST TRAN-1/TRAN-2, pursuant to the special dispensation being provided vide this circular, is not the appropriate course of action.
- XI. The declaration in FORM GST TRAN-1/TRAN-2 filed/revised by the applicant will be subjected to necessary verification by the concerned tax officers. The applicant may be required to produce the requisite documents/ records/ returns/ invoices in support of their claim of transitional credit before the concerned tax officers for verification. After the verification, the jurisdictional tax officer will pass an appropriate order thereon on merits after granting appropriate reasonable opportunity of being heard to the applicant.

CBIC vide Instruction No. 04/2022-23 (GST-Investigation) dated 1st September, 2022 has issued Guidelines on Launching of prosecution under CGST Act, 2017 on following points:

1. Sanction of prosecution:
2. Monetary Limit
3. Authority to sanction prosecution:
4. Procedure for sanction of prosecution
5. Appeal against Court order in case of inadequate punishment/acquittal
6. Procedure for withdrawal of prosecution
7. General guidelines:
8. Publication of names of persons convicted:
9. Monitoring of prosecution
10. Compounding of offence:
11. Transitional Provisions:
12. Inspection of prosecution work by the Directorate General of Performance Management