

MONTHLY NEWSLETTER

# GST TRACKER

ISSUE: OCTOBER 2022

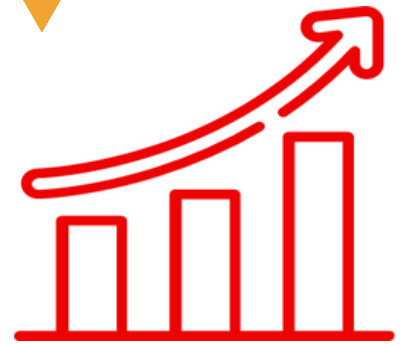


Published by [www.gstatoneplace.com](http://www.gstatoneplace.com)

# DATA



Business



# INSIGHTS

PAKKABILL<sup>®</sup>

# CONTENTS

---

**01**

**TRAN1/TRAN2 LIVE again**

**04**

**GSTN Updates**

**04**

**Circulars &  
Notifications**



# GST Sunrise Club

**BECOME MEMBER**

**REGISTER NOW**

**Visit [www.gstatoneplace.com](http://www.gstatoneplace.com)**

## TRAN 1/TRAN 2 LIVE again

Payal Kataria is Fellow member of The Institute of Company Secretaries of India with Post Graduation in Commerce, having 12 years of experience as Practicing Company Secretary in Delhi NCR, provides advisory/consultancy services to organisations on Goods & Services Tax. She handles GST Notices, appeals, refunds etc. She has spoken on various forums like ICAI, ICSI, CII etc.



CS Payal Kataria

Golden and last opportunity to avail Transitional Credit as an outcome of Supreme Court judgment in the matter of Union of India vs. Filco Trade Centre Pvt. Ltd. Window is open from 1.10.2022 till 30.11.2022. Hon'ble court has given direction that any aggrieved registered assessee is directed to file the relevant form or revise the already filed form irrespective of whether the taxpayer has filed writ petition before the High Court or whether the case of the taxpayer has been decided by Information Technology Grievance Redressal Committee (ITGRC). Whereas CBIC vide Circular No 180 dated 09.09.2022 has clarified that 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, therefore such registered person can not avail the benefit of this opportunity.

Window is open for 2 months and don't expect any extension because Hon'able Court has given direction to GSTN to ensure that there are no technical glitch during the said time.

This time procedure to file Transitional credit is not same as was in the year 2017-18, now filed TRAN 1/TRAN 2 will be scrutinized by the concerned officer and Principle of Natural justice is ensured and officer in 90 days pass appropriate orders thereon on merits after granting appropriate reasonable opportunity to the parties concerned.

Once application is approved by concerned officer Transitional credit is to be reflected in the Electronic Credit Ledger.

### **Important Points to Note before filing TRAN 1/TRAN 2**

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 again during this period from 01.10.2022 to 30.11.2022

Transitional Credit Form TRAN 1/TRAN 2 are available at GST Common Portal and are reflected after the log in at [www.gst.gov.in](http://www.gst.gov.in) and Click the Services > Returns > Transition Forms command.

Upload on the common portal the pdf copy of a declaration in the format as given in Annexure 'A' of circular No. 180 dated 09.09.2022. 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.

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.

Where the applicant files a claim in FORM GST TRAN-2, he shall file the entire claim in one consolidated FORM GST TRAN-2 mention the last month of the consolidated period for which the claim is being made.

The applicant shall download a copy of the TRAN-1/TRAN-2 filed on the common portal and submit a self-certified copy of the same, along with declaration in Annexure 'A' and copy of TRANS-3, where ever applicable, to the jurisdictional tax officer within 7 days of filing of declaration in FORM TRAN-1/TRAN-2 on the common portal. 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.

No changes can be done once application is submitted so be extra careful before submitting and remember to File after submitting. Application can be filed by using DSC Digital Signature or EVC.

Before filing TRAN 1/TRAN 2 refer the Circular No 180 dated 09.09.2022 and detailed advisory and a step by step, frame by frame guide prepared by GSTN available at the link: [https://tutorial.gst.gov.in/downloads/news/advisory\\_tran\\_links\\_updated.pdf](https://tutorial.gst.gov.in/downloads/news/advisory_tran_links_updated.pdf)

## GSTN Updates September 2022

Date	Subject
02.09.2022	Changes in Table 4 of GSTR 3B - Reporting of ITC availment, reversal and Ineligible ITC
03.09.2022	Supreme Court allows 4 weeks extension to open common portal for Tran 1 & Tran 2

Source: [www.gst.gov.in](http://www.gst.gov.in)

## Notifications/Circulars/Orders issued in the month of September 2022

### Central Tax Notifications September 2022

No.	Date	Subject
18/2022	28.09.2022	Seeks to notify 01.10.2022 as the date on which provisions of sections 100 to 114, except clause (c) of section 110 and section 111 of Finance Act, 2022 shall come into force.
19/2022	28.09.2022	Seeks to make amendments (Second Amendment, 2022) to the CGST Rules, 2017.
20/2022	28.09.2022	Seeks to rescind Notification No. 20/2018-CT dated 28 th March, 2018.  <i>Corrigendum to Notification No. 20/2022-Central Tax dated 28.09.2022. issued on 29.09.2022</i>



## **Central Tax (Rate) Notification September 2022**

No Central Tax (Rate) Notification was issued in the month of September 2022

## **Integrated Tax Notification September 2022**

No Integrated Tax Notification was issued in the month of September 2022

## **Integrated Tax (Rate) Notification September 2022**

No Integrated Tax (Rate) Notification was issued in the month of September 2022

## **Circular issued in the month of September 2022**

<b>No.</b>	<b>Date</b>	<b>Subject</b>
180/12/2022	09.09.2022	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

## **Orders**

No order was issued in the month of September 2022

## **Removal of Difficulty Orders September 2022**

No order was issued in the month of September 2022

Source: [www.cbic.gov.in](http://www.cbic.gov.in)

Disclaimer: The contents of this document are solely for informational purpose. It does not constitute professional advice or recommendation of firm. Neither the authors nor firm and its affiliates accepts any liabilities for any loss or damage of any kind arising out of any information in this document nor for any actions taken in reliance thereon.

Readers are advised to consult the professional for understanding applicability of this newsletter in the respective scenarios. While due care has been taken in preparing this document, the existence of mistakes and omissions herein is not ruled out. Readers are, therefore, requested to cross check with the original sources e.g. Government publications, Orders etc., before taking any action or making any decision. No part of this document should be distributed or copied (except for personal, non-commercial use) without our written permission.

# Videos available

# @

## #GST at One Place



ANDHRA PRADESH HIGH COURT

**Refund Rejected, due to Limitation Period?**

M/S. VYPLAVI GRANITES  
Vs  
THE DEPUTY COMMISSIONER OF CENTRAL TAX, THE CHIEF COMMISSIONER OF CUSTOMS, UNION OF INDIA, GOODS AND SERVICE TAX COUNCIL

[www.gstatoneplace.com](http://www.gstatoneplace.com) 



ALLAHBAD HIGH COURT

**GST Registration Rejected  
Cost of Rs 15000 imposed on erring Officers**

Ranjana Singh  
Vs  
Commissioner Of State Tax And 2 Others

[www.gstatoneplace.com](http://www.gstatoneplace.com) 



**GST Registration cancelled?  
Gujarat High Court decide case  
in favour of Taxpayer**

***MUST Watch!***

Agarwal dying and printing works  
Vs  
State of Gujarat and (2)others

[www.gstatoneplace.com](http://www.gstatoneplace.com) 



**GST AT ONE PLACE**

**MADRAS HIGH COURT**

**E way Bill: Goods detained, Movement of Goods  
from Principal Place to additional Place**

M/S. SMART ROOFING PRIVATE LIMITED  
Vs  
THE STATE TAX OFFICER (INT) , MADURAI

[www.gstatoneplace.com](http://www.gstatoneplace.com) 



Leverage the power of



and work faster with



**PAKKABILL<sup>®</sup>**

**Mere business ka bill**

# GET IN TOUCH

E: [gstatoneplace@gmail.com](mailto:gstatoneplace@gmail.com)

W: [www.gstatoneplace.com](http://www.gstatoneplace.com)

Disclaimer: The contents of this document are solely for informational purpose. It does not constitute professional advice or recommendation of firm. Neither the authors nor firm and its affiliates accepts any liabilities for any loss or damage of any kind arising out of any information in this document nor for any actions taken in reliance thereon.

Readers are advised to consult the professional for understanding applicability of this newsletter in the respective scenarios. While due care has been taken in preparing this document, the existence of mistakes and omissions herein is not ruled out. No part of this document should be distributed or copied (except for personal, non-commercial use) without our written permission.



**PKA Consultants**