S C Vora & Co. Chartered Accountants

Update No: 17 of 2022

Date: 10.09.2022

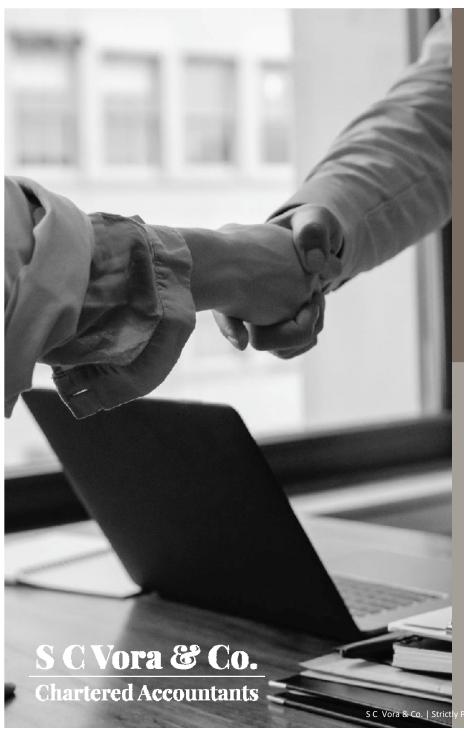


Guidelines for Revising TRAN-1/TRAN-2 pursuant to SC decision



Circular No 180/12/2022 dt 09.09.2022

- The Apex Court in case of Filco Trade Centre had directed Government to reopen the common GST portal for all assesses to claim transitional credit.
- This is last opportunity for all the tax-payers who have missed their transition credit at the time of introduction of GST.
- In pursuant to above, CBIC has now laid down detailed procedure of claiming additional or missed transitional credit.
- The portal will be opened from 01.10.2022 to 10.11.2022.
 It is to be noted that this is one –time opportunity & no further opportunity will be given to again file or revise TRAN-1/TRAN-2 once this period is lapsed.
- Accordingly, all tax-payers who have missed their transitional credit claim, are requested to go through the circular and keep necessary information ready while filing up the revised form.



THANK YOU



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