



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.

S C Vora & Co.
Chartered Accountants

THANK YOU



D-723/ 724, Neelkanth Business Park,
Vidyavihar (West), Mumbai 400086



+91 9152729402 | +91 9152729403 |
+91 8291466022



www.scvora.com

PARTNERS

Subodh Vora

M: +91-9821151467 | E: subodh@scvora.com

Kush Vora

M: +91-9821305187 | E: kush.vora@scvora.com

Bhakti Vora

M: +91-9821362481 | E: bhakti.vora@scvora.com

Piyush Gada

M: +91-9773434725 | E: piyush.gada@scvora.com

S C Vora & Co.
Chartered Accountants