



Re-opening of Transition Credit Portal Supreme Court

Union of India vs. M/s Filco Trade Centre Pvt. Ltd. (Supreme Court) dt. 22.07.2017

The Apex Court has upheld the following in landmark judgement on Transition Credit :

- GSTN to open common portal for all assesses to claim transitional credit for 60 days preferably from 01.09.2022 till 30.10.2022.
- All assesses can claim benefit whether they have filed writ or not
- GSTN to make sure no technical glitch during this time.
- The concerned officers are given 90 days thereafter to verify the claim of credit on merits and pass appropriate order. Also, the opportunity of hearing to be granted.
- Thereafter, credit to reflect in Electronic Credit Ledger.
- If required, the GST Council may issue directions to field officers



Way Forward

- In light of the benevolent Supreme Court Ruling, all the tax-payers who have missed their rightful claim of transitional credit, will have a final chance to claim the same .
- It is expected that GST council along with GSTN will issue guidelines soon laying down the detailed procedure of claiming additional or missed transitional credit.
- It is imperative that all the aggrieved tax-payers keep their details of the claim ready and file the same of the GST portal as soon as the facility is activated.

THANK YOU



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