Form GST TRAN - 1

[See rule 117(1), 118, 119 & 120]

Transitional ITC / Stock Statement

1. GSTIN -

2. Legal name of the registered person -

3. Trade Name, if any -

4. Whether all the returns required under existing law for the period of six months immediately preceding the appointed date have been furnished:- Yes/No

5. Amount of tax credit carried forward in the return filed under existing laws:

(a) Amour	t of Cenvat credit carried	l forward to electronic credit le	dger as central tax (Section	140(1), ⁶ [Sec	ction 140(4)(a)) and Section 140(9)]
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Sl. no.	Registration no. under existing law (Central Excise and Service Tax)	Tax period to which the last return filed under the existing law pertains	Date of filing of the return specified in Column no. 3	Balance cenvat credit carried forward in the said last return	Cenvat Credit admissible as ITC of central tax in accordance with transitional provisions
1	2	3	4	5	6
	Total				

(b) Details of statutory forms received for which credit is being carried forward

Period: 1st Apr 2015 to 30th June 2017

TIN of Issuer	Name of Issuer	Sr. No. of Form	Amount	Applicable VAT							
				Rate							
C-Form											
Total											
F-Form											
Total											
H/I-Form											

Total		

(c) Amount of tax credit carried forward to electronic credit ledger as State/UT Tax (For all registrations on the same PAN and in the same State)

	Balance of	C Forms		F Fo	F Forms		H/I	Forms	
	ITC of VAT		Difference				Turnover		
Registration	and [Entry	Turnover for	tax	Turnover for		ITC reversal	for which		Transition
No. in	Tax] in last	which forms	payable	which forms	Tax payable	relatable to	forms	Tax payable	ITC 2-
existing law	return	Pending	on (3)	Pending	on (5)	[(3) and](5)	Pending	on (7)	(4+6-7+9)
1	2	3	4	5	6	7	8	9	10

6. Details of capitals goods for which unavailed credit has not been carried forward under existing law (section140 (2)).

(a)	Amount of unavailed cenvat credit in res	pect of capital goods carried forward	to electronic credit ledger as central tax
			8

		1	· · · · · · · · · · · · · · · · · · ·					8			
Sr.	Invoice /	Invoice /	Supplier's	Recipients'	Details of	f capital g	oods	Total eligible	Total cenvat	Total cenvat credit	
no	Document	document	registration no.	registration no.	on which	on which credit has been		cenvat credit under	credit availed	unavailed under	
	no.	Date	under existing	under existing	partially	availed		existing	under existing	existing law	
			law	law	Value	· · ·		law	law	(admissible as ITC of	
						taxes paid				central tax) (9-10)	
						ED/	SAD				
						CVD					
1	2	3	4	5	6	7	8	9	10	11	
		Total									

(b) Amount of unavailed input tax credit carried forward to electronic credit ledger as State/UT tax (For all registrations on the same PAN and in the same State)

Sr. no	Invoice / Document	Invoice / document	Supplier's registration	Recipients' registration no.				Total VAT [and ET] credit availed under	Total VAT [and ET] credit unavailed under existing
	no.	Date	no. under existing	under existing law	Value	Taxes paid VAT [and ET]	credit under existing law	existing law	law (admissible as ITC of State/UT tax) (8-9)
			law						
1	2	3	4	5	6	7	8	9	10
		Total							

7. Details of the inputs held in stock in terms of sections 140(3), 140(4)(b), 140(5) and 140(6).

(a) Amount of duties and taxes on inputs claimed as credit excluding the credit claimed under Table 5(a) (under sections 140(3), 140(4)(b) ²[140 (6) and 140

(7)] Sr. no.	Details of inputs	held in stoc	ck or inputs	contained in semi-fini	shed or finished goods held in stock
	¹ [HSN as applicable]	Unit	Qty.	Value	Eligible Duties paid on such inputs
1	2	3	4	5	6
7A Whe Inputs	re duty paid invoices ⁷ [(i	ncluding C	redit Trans	fer Document (CTD)))] are available
Inputs co	ontained in semi-finished a	nd finished	goods	<u>.</u>	
	re duty paid invoices are r) – Credit in terms of Ru		ble (Applica	ble only for person	other than manufacturer or service
	Inputs				

(b) Amount of eligible duties and taxes/VAT/[ET] in respect of inputs or input services under section 140(5) ³[and section 140(7)]:

⁴ [Registration	Invoice	Invoice date	Description	Quantity	UQC	Value	Eligible duties	VAT/[ET]	Date on which
number of the	number						and taxes		entered in
supplier or input							5[(central taxe	5)	recipients books
service							5[(central taxe	-)	of account
distributorj]		

1	2	3	4	5	6	7	8	9	10

(c) Amount of VAT and Entry Tax paid on inputs supported by invoices/documents evidencing payment of tax carried forward to electronic credit ledger as SGST/UTGST under sections 140(3), 140(4)(b) and 140(6)

		Deta	ils of inputs in	stock	Total input tax credit	Total input tax credit related	Total Input tax credit
Description	Unit	Qty	Value	VAT [and Entry Tax] paid		to exempt sales not claimed	admissible as
					law	under earlier law	SGST/UTGST
1	2	3	4	5	6	7	8
Inputs				•			
Inputs contai	ned in s	emi-finishe	d and finished g	goods			

(d) Stock of goods not supported by invoices/documents evidencing payment of tax (credit in terms of rule 117 (4)) (To be there only in States having VAT at single point)

Details of inputs in stock										
Description Unit Qty Value Tax paid										
1	2	3	4	5						

Details of description and quantity of inputs / input services as well as date of receipt of goods or services (as entered in books of accounts) is also required.

8. Details of transfer of cenvat credit for registered person having centralized registration under existing law (Section 140(8))

Sl. 1	No. Re	egistration no.	Tax period to	Date of filing of	Balance eligible	GSTIN of receivers	Distributi	on documen	ITC of CENTRAL
	u	under existing	which the last	the return	cenvat credit	(same PAN) of ITC of	/in	voice	TAX transferred
	law	()	return filed under the existing law	specified in Column no. 3	carried forward in the said last	CENTRAL TAX	No.	Date	
			pertains		return				
1		2	3	4	5	6	7	8	9

Total				

- 9. Details of goods sent to job-worker and held in his stock on behalf of principal under section 141
- a. Details of goods sent as principal to the job worker under section 141

	Sr. No.	Challan No.	Challan date	an Type of goods (inputs/ semi-finished/		Details of goods with job- worker					
				finished)	HSN	Description	Unit	Quantity	Value		
	1 2 3		4	5 6 7 8			9				
	GSTIN	GSTIN of Job Worker, if available									
	Total										

b. Details of goods held in stock as job worker on behalf of the principal under section 141

Sr. No.	Challan No.	Challan Type of goods Date (inputs/ semi-finished/			Details of goods with job- worker					
	110.	Dute	finished)	HSN	Description	Unit	Quantity	Value		
1	1 2 3		4	5	6	7	8	9		
GSTIN	GSTIN of Manufacturer									
Total										

- 10. Details of goods held in stock as agent on behalf of the principal under section 142 (14) of the SGST Act
- a. Details of goods held as agent on behalf of the principal

Sr N	r. Io.	GSTIN of Principal		Details of goods with Agent							
-			Description Unit Quantity Value Input Tax to								
	1	2	3	4	5	6	7				

b. Details of goods held by the agent

Sr. No.	GSTIN of Principal	Details of goods with Agent							
		Description	Input Tax to be taken						
1	2	3	4	5	6	7			

11. Details of credit availed in terms of Section 142 (11 (c))

Sr. no.	Registration No of VAT	Service Tax Registration No.	Invoice/docu ment no.	Invoice/ document date	Tax Paid	VAT paid Taken as SGST Credit or Service Tax paid as Central Tax Credit
1	2	3	4	5	6	7
			Total			

12. Details of goods sent on approval basis six months prior to the appointed day (section 142(12))

Sr	Document		GSTIN no. of	Name & addres	Details of goods sent on approval basis				
No.	no.	date	recipient, (if applicabl		HSN	Description	Unit	Quantity	Value
1	2	3	4	5	6	7	8	9	10
	Total								

Verification (by authorised signatory)

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom

Place

Date

Signature Name of Authorised Signatory

Designation /Status

⁸[Instructions:

1. Central Tax credit in terms of sub-section (9) of section 140 of the CGST Act, 2017 shall be availed in column 6 of table 5 (a).

2. Registered persons availing credit through Credit Transfer Document (CTD) shall also file TRANS 3 besides availing credit in table 7A under the heading "inputs."]

1. In Sl.No. 7, table (a), in column (2), w.e.f. 1st July, 2017, the heading HSN (at 6 digit level) was substituted with the heading [HSN as applicable] vide Notification No. 17/2017-Central Tax, dated 27th July, 2017.

2. Words, figures and brackets 'and 140(6)' were substituted with the word, figures and brackets '140 (6) and 140 (7)' w.e.f. 01-07-2017 vide Notification No. 22/2017-Central Tax, dated 17-08-2017.

3. The words, figures and brackets 'and section 140(7)' were inserted w.e.f. 01-07-2017 vide Notification No. 22/2017-Central Tax, dated 17-08-2017.

4. In column No.1, heading 'Name of the Supplier' was substituted with the heading 'Registration number of the supplier or input service distributor' w.e.f. 01-07-2017 vide Notification No. 22/2017-Central Tax, dated 17-08-2017.

5. In column (8), the brackets and words ' (central taxes)' were inserted w.e.f. 01-07-2017 vide Notification No. 22/2017-Central Tax, dated 17-08-2017.

6. The words, figures, brackets and letter ", Section 140 (4) (a) and Section 140(9)" were inserted w.e.f. 1st July, 2017 vide Notification No. 34/2017-Central Tax, dated 15-09-2017.

7. The words, brackets and letters "(including Credit Transfer Document (CTD))" were inserted w.e.f. 1st July, 2017 vide Notification No. 34/2017-Central Tax, dated 15-09-2017.

8. Instructions were inserted w.e.f. 1st July, 2017 vide Notification No. 34/2017-Central Tax, dated 15-09-2017.