

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) Amount of Cenvat credit carried forward to electronic credit ledger as central tax (Section 140(1), ⁶[Section 140(4)(a) and Section 140(9)]

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				

(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 no.	Invoice / document Date	Supplier's registration no. under existing law	Recipients' registration no. under existing law	Details regarding capital goods on which credit is not availed		Total eligible VAT [and ET] credit under existing law	Total VAT [and ET] credit availed under existing law	Total VAT [and ET] credit unavailed under existing law (admissible as ITC of State/UT tax) (8-9)
					Value	Taxes paid VAT [and ET]			
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 stock or inputs contained in semi-finished 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 Where duty paid invoices ⁷[(including Credit Transfer Document (CTD))] are available					
Inputs					
Inputs contained in semi-finished and finished goods					
7B Where duty paid invoices are not available (Applicable only for person other than manufacturer or service provider) – Credit in terms of Rule 117 (4)					
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 number of the supplier or input service distributor]	Invoice number	Invoice date	Description	Quantity	UQC	Value	Eligible duties and taxes ⁵ [(central taxes)]	VAT/[ET]	Date on which entered in recipients books of account

	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	Type of goods (inputs/ semi-finished/ finished)	Details of goods with job- worker				
				HSN	Description	Unit	Quantity	Value
1	2	3	4	5	6	7	8	9
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 Date	Type of goods (inputs/ semi-finished/ finished)	Details of goods with job- worker				
				HSN	Description	Unit	Quantity	Value
1	2	3	4	5	6	7	8	9
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. No.	GSTIN of Principal	Details of goods with Agent				
		Description	Unit	Quantity	Value	Input Tax to be taken
1	2	3	4	5	6	7

b. Details of goods held by the agent

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.