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वित्त मंत्रालय
राजस्व विभाग
केन्द्रीय उत्पाद एवं सीमा शुल्क बोर्ड
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वनजा न. सरना

अध्यक्ष

Vanaja N. Sarana

Chairman

D.O. F. No. 267/8/2018-CX.8

14th March, 2018

Dear Principal Chief Commissioners/ Chief Commissioners,

Your attention is invited to the issue of verification of Transitional Credit. You have been sensitized vide various D.O. letters from the Board regarding verification of transitional credit claimed in form TRAN-1. The field formations have done well to verify the same on a preliminary scrutiny basis. However, further steps have to be taken to verify the correctness of the Transitional credit taken, in a more focused and concerted manner. To facilitate the same, a detailed guidance note (enclosed as **Annexure-A**) is being issued to aid and assist the field formations in verification of transitional credit.

2. In the guidance note, various checks have been prescribed in relation to the various entries provided in various tables of TRAN 1. The verification in terms of the above mentioned Guidance Note has to be conducted in respect of the list of top 50,000 GSTINs in the order of transitional credit availed. Five sets of data have been generated in this regard (as detailed in **Annexure-B**) and have been uploaded on Antarang for ease of reference.

3. For tax payers who have been verified in terms of past instructions, further verification shall be conducted in terms of checks listed above in the Guidance Note and past checks already applied need not be duplicated.

4. It may be reiterated that credit verification shall remain one of the focus areas in the year 2018-19. It would be desirable to plan the activity of verification for the entire year. Verification may be divided in four phases, as outlined in para 16.1 of the guidance note and completed no later than the time lines suggested. Record of results obtained shall be maintained in the Commissionerate concerned and reported to the Board, **on or before the 10th of the month following the quarter** in which verification is completed, in the format prescribed in the

Guidance Note. Chief Commissioners may divide the work between Executive and Audit Commissionerate to achieve the best possible results. I am sure that the Guidance Note shall act as an effective aid for verification of transitional credit to achieve optimum results.

With warm wishes,

Yours sincerely,



(Vanaja N. Sarna)

All Principal Chief Commissioners/ Chief Commissioners,