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) ¹[, 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

r criou. r ripr	2015 to 50 June 201	,		
TIN of Issuer	Name of Issuer	Sr. No. of Form	Amount	Applicable VAT Rate
C-Form				
Total				
F-Form				
Total				
H/I-Form				

^{1.} Substituted for "and section 140(4)(a)" by the Central Goods and Services Tax (Seventh Amendment) Rules, 2017, w.r.e.f. 1-7-2017.

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 For	C Forms		rms		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 respect of capital goods carried forward to electronic credit ledger as central tax

(4)			G 1: 1							m . 1 1'.
Sr.	Invoice /	Invoice /	Supplier's	Recipients'	Details of	t capital g	oods	Total eligible	Total cenvat	Total cenvat credit
no	Document	document	registration no.	registration no.	on which	credit has	s been	cenvat credit under	credit availed	unavailed under
	no.	Date	under existing	under existing	partially a	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.		ding capital goods	Total eligible VAT [and ET]	Total VAT [and ET] credit availed under	Total VAT [and ET] credit unavailed under existing	
	no.	Date	no. under existing law	under existing law			credit under existing law	existing law	law (admissible as ITC of State/UT tax) (8-9)	
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 section 140(3), 140(4)(b) 1, 140(6) and 140(7)])

Sr. no.	Details of inputs	held in stoc	k or inputs	contained in semi-finis	hed or finished goods held in stock							
	² [HSN as applicable]	Unit	Qty.	Value	Eligible Duties paid on such inputs							
1	2	3	4	5	6							
7A Where	A Where duty paid invoices ³ [(including Credit Transfer Document (CTD)] are available											
Inputs	nputs											
Inputs co	ontained in semi-finished a	nd finished	goods									
7B Whe	re duty paid invoices are	e not availal	ole (Applica	ble only for person of	ther than manufacturer or service							
provide	vider) - 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) 4 and section 140(7)]

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

- 1. Substituted for "and 140(6)" by the Central Goods and Services Tax (Fifth Amendment) Rules, 2017, w.r.e.f. 1-7-2017.
- 2. Substituted for "HSN (at 6 digit level)" by the Central Goods and Services Tax (Fourth Amendment) Rules, 2017, w.r.e.f. 1-7-2017.
- 3. Inserted by the Central Goods and Services Tax (Seventh Amendment) Rules, 2017, w.r.e.f. 1-7-2017.
- 4. Inserted by the Central Goods and Services Tax (Fifth Amendment) Rules, 2017, w.r.e.f. 1-7-2017.
- 5. Substituted for "Name of the supplier", *ibid*.

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

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

_					
Г					
ſ	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

,-,	rous sent as principal to the job worker ander section 171											
	Sr.	Challan	Challan	Type of goods	Details of goods with job- worker							
	No.	No.	date	(inputs/ semi-finished/								
				finished)	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/	Details of goods with job- worker						
			finished)	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

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		

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

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

Signature
Place
Name of Authorised Signatory
Date

Designation /Status

¹[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.} Inserted by the Central Goods and Services Tax (Seventh Amendment) Rules, 2017, w.r.e.f. 1-7-2017.