
GOODS AND SERVICES TAX RULES, 2017

TRANSITION FORMATS

CA Rahul Gupta

RVG & Co

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Form GST TRAN - 1
(See Rule -----)

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) and Section 140(4)(a))

| 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 | | | | |

(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) and 140(6).

(a) **Amount of duties and taxes on inputs claimed as credit excluding the credit claimed under Table 5(a) and 7(a)**

| Sr. no. | Details of inputs held in stock or inputs contained in semi-finished or finished goods held in stock | | | | |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|------|------|-------|-------------------------------------|
| | HSN (at 6 digit level) | Unit | Qty. | Value | Eligible Duties paid on such inputs |
| 1 | 2 | 3 | 4 | 5 | 6 |
| 7A Where duty paid invoices or any other document 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 1 (4) | | | | | |
| Inputs | | | | | |
| | | | | | |

(b) 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

| Details of inputs in stock | | | | | Total input tax credit claimed under earlier law | Total input tax credit related to exempt sales not claimed under earlier law | Total Input tax credit admissible as SGST/UTGST |
|-------------------------------------------------------------|------|-----|-------|--------------------------|--------------------------------------------------|------------------------------------------------------------------------------|-------------------------------------------------|
| Description | Unit | Qty | Value | VAT [and Entry Tax] paid | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| Inputs | | | | | | | |
| | | | | | | | |
| Inputs contained in semi-finished and finished goods | | | | | | | |
| | | | | | | | |
| | | | | | | | |

(c) Stock of goods not supported by invoices/documents evidencing payment of tax (credit in terms of rule 1 (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 |
| | | | | |
| | | | | |

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

| Sl. No. | Registration no. under existing law (Centralized) | 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 eligible cenvat credit carried forward in the said last return | GSTIN of receivers (same PAN) of ITC CENTRAL TAX | Distribution docume /invoice | | ITC of CENTRAL TAX transferred |
|---------|---------------------------------------------------|---------------------------------------------------------------------------|--------------------------------------------------------|------------------------------------------------------------------------|--------------------------------------------------|------------------------------|------|--------------------------------|
| | | | | | | No. | Date | |
| 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 | Type of goods (inputs/ semi-finished/ finished) | Details of goods with job- worker | | | | |
|----------------------------------|-------------|--------------|-------------------------------------------------|-----------------------------------|-------------|------|----------|-------|
| | | | | HSN | Description | Unit | Quantity | Value |
| 1 | 2 | 3 | 4 | 7 | 8 | 9 | 10 | 11 |
| GSTIN of Job Worker, if availabl | | | | | | | | |
| 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 | 7 | 8 | 9 | 10 | 11 |
| 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 take |
| 1 | | 2 | 3 | 4 | 5 | 6 |
| | | | | | | |
| | | | | | | |

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 take |
| 1 | | 2 | 3 | 4 | 5 | 6 |
| | | | | | | |

| | | | | | | |
|--|--|--|--|--|--|--|
| | | | | | | |
| | | | | | | |

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

| Sr. no | Registration No of VAT | Service Tax Registration No. | Invoice/doc ument 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 No. | Document no. | Document date | GSTIN no. of recipient, (if applicable) | Name & address of recipient | Details of goods sent on approval basis | | | | |
|--------|--------------|---------------|-----------------------------------------|-----------------------------|-----------------------------------------|-------------|------|----------|-------|
| | | | | | HSN | Description | Unit | Quantity | Value |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | | | | | | | | |
| | Total | | | | | | | | |

Verification (by authorized 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

Signature
 Name of Authorized Signatory

Place

Date

Designation /Status.....

Form GST TRAN - 2
(See Rule -----)

1. GSTIN -
2. Name of Taxable person -
3. Tax Period: month..... year.....
4. **Details of inputs held on stock on appointment date in respect of which he is not in possession of any invoice/document evidencing payment of tax carried forward to Electronic Credit ledger.**

| Opening stock for the tax period | | | Outward supply made | | | | | Closing balance |
|----------------------------------|------|------|---------------------|-------|-------------|----------------|-------------|-----------------|
| HSN (at 6 digit level) | Unit | Qty. | Qty | Value | Central Tax | Integrated Tax | ITC allowed | Qty |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | | | | | | | | |

5. **Credit on State Tax on the stock mentioned in 4 above (To be there only in States having VAT at single point)**

| Opening stock for the tax period | | | Outward supply made | | | | Closing balance |
|----------------------------------|------|------|---------------------|-------|-----------|-------------|-----------------|
| HSN (at 6 digit level) | Unit | Qty. | Qty | Value | State Tax | ITC allowed | Qty |
| 1 | 2 | 3 | 4 | 5 | 6 | 8 | 9 |
| | | | | | | | |

Verification (by authorized 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 Authorized Signatory

Designation /Status.....