

The Chhattisgarh Goods & Services Tax Rules, 2017

**Rule 117 : Tax or duty credit carried forward under any existing law or on goods held in stock on the appointed day**

- (1) Every registered person entitled to take credit of input tax under section 140 shall, within ninety days of the appointed day, submit a declaration electronically in **FORM GST TRAN-1**, duly signed, on the Common Portal specifying therein, separately, the amount of input tax credit <sup>1</sup>[of eligible duties and taxes, as defined in Explanation 2 to section 140] to which he is entitled under the provisions of the said section:

**Provided** that the Commissioner may, on the recommendations of the Council, extend the period of ninety days by a further period not exceeding ninety days.

**Provided** that in the case of a claim under sub-section (1) of section 140, the application shall specify separately -

- (i) the value of claims under section 3, sub-section (3) of section 5, sections 6 and 6A and sub-section (8) of section 8 of the Central Sales Tax Act, 1956 made by the applicant; and
- (ii) the serial number and value of declarations in Forms C or F and certificates in Forms E or H or Form I specified in rule 12 of the Central Sales Tax (Registration and Turnover) Rules, 1957 submitted by the applicant in support of the claims referred to in sub-clause (i);

<sup>2</sup>[(1A) Notwithstanding anything contained in sub-rule (1), the Commissioner may, on the recommendations of the Council, extend the date for submitting the declaration electronically in **FORM GST TRAN-1** by a further period not beyond 31<sup>st</sup> March, 2019, in respect of registered persons who could not submit the said declaration by the due date on account of technical difficulties on the common portal and in respect of whom the Council has made a recommendation for such extension.]

- (2) Every declaration under sub-rule (1) shall -
- (a) in the case of a claim under sub-section (2) of section 140, specify separately the following particulars in respect of every item of capital goods as on the appointed day -
    - (i) the amount of tax or duty availed or utilized by way of input tax credit under each of the existing laws till the appointed day, and
    - (ii) the amount of tax or duty yet to be availed or utilized by way of input tax credit under each of the existing laws till the appointed day;

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1 Inserted vide Notification No. 15/2017-State Tax dt 19/07/2017; wef 01/07/2017

2 Inserted sub-rule vide Notification No. 48/2018-State Tax dt 10/09/2018; w.e.f 10/09/2018.

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- (b) in the case of a claim under sub-section (3) or clause (b) of sub-section (4) or sub-section (6) or sub-section (8) of section 140, specify separately the details of stock held on the appointed day;
- (c) in the case of a claim under sub-section (5) of section 140, furnish the following details, namely: –
  - (i) the name of the supplier, serial number and date of issue of the invoice by the supplier or any document on the basis of which credit of input tax was admissible under the existing law,
  - (ii) the description and value of the goods or services;
  - (iii) the quantity in case of goods and the unit or unit quantity code thereto;
  - (iv) the amount of eligible taxes and duties or, as the case may be, the value added tax charged by the supplier in respect of the goods or services; and
  - (v) the date on which the receipt of goods or services is entered in the books of account of the recipient.
- (3) The amount of credit specified in the application in **FORM GST TRAN-1** shall be credited to the electronic credit ledger of the applicant maintained in **FORM GST PMT-2** on the Common Portal.
- (4) (a) (i) A registered person, holding stock of goods which have suffered tax at the first point of their sale in the State and the subsequent sales of which are not subject to tax in the State availing credit in accordance with the proviso to sub-section (3) of section 140 shall be allowed to avail of input tax credit on goods held in stock on the appointed day in respect of which he is not in possession of any document evidencing payment of value added tax.
  - (ii) The credit referred to in sub-clause (i) shall be allowed on such goods which attract state tax on supply of such goods after the appointed date and shall be credited after the state tax payable on such supply has been paid:

**Provided** that where integrated tax is paid on such goods, the amount of credit shall be allowed at the rate of fifty per cent, of the said tax,
  - (iii) The scheme shall be available for six tax periods from the appointed date.

<sup>3</sup>**Provided** that the registered persons filing the declaration in **FORM GST TRAN-1** in accordance with sub-rule (1A), may submit the statement in **FORM GST TRAN-2** by 30<sup>th</sup> April, 2019.]

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<sup>3</sup> Inserted proviso vide Notification No. 48/2018-State Tax dt 10/09/2018; w.e.f 10/09/2018.

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- (b) Such credit of State tax shall be availed subject to satisfying the following conditions, namely:-
- (i) such goods were not wholly exempt from tax under the Chhattisgarh VAT Act, 2005.
  - (ii) the document for procurement of such goods is available with the registered person.
  - <sup>4</sup>[(iii) the registered person availing of this scheme and having furnished the details of stock held by him in accordance with the provisions of clause (b) of sub-rule (2), submits a statement in **FORM GST TRAN-2** by 31<sup>st</sup> March, 2018 or within such period as extended by the Commissioner, on the recommendations of the Council, for each of the six tax periods during which the scheme is in operation indicating therein the details of supplies of such goods effected during the tax period.]
  - (iv) the amount of credit allowed shall be credited to the electronic credit ledger of the applicant maintained in **FORM GST PMT-2** on the common portal; and
  - (v) the stock of goods on which the credit is availed is so stored that it can be easily identified by the registered person.
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4 Substituted vide Notification No. 12/2018 – State tax dt. 07/03/2018 wef 07/03/2018.

Prior to substitution it read as under:

“(iii) the registered person availing of this scheme and having furnished the details of stock held by him in accordance with the provisions of clause (b) of sub-rule (2) of rule 117, submits a statement in **FORM GST TRAN-2** at the end of each of the six tax periods during which the scheme is in operation indicating therein the details of supplies of such goods effected during the tax period.”