



BY EMAIL



भारत सरकार
Government of India,
वित्त मंत्रालय, राजस्व विभाग
Ministry of Finance, Department of Revenue
वस्तु एवं सेवाकर एवं सीमा शुल्क, मुख्य आयुक्त का कार्यालय
Office of the Chief Commissioner, Goods and Services Tax & Customs
क्रेसेन्स बिल्डिंग, महात्मा गाँधी रोड, शिलांग- 793001
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Trade Notice No. 18/2018
Dated, Shllong the 10th September,2018

Subject: Recovery of arrears of wrongly availed CENVAT credit under the existing law and inadmissible transitional credit - regarding

The Central Board of Indirect Taxes & Customs has issued a Circular No. 58/32/2018-GST dated 4th September,2018 for the Trade and as well as all concerned regarding recovery of arrears of wrongly availed CENVAT credit under the existing law and inadmissible transitional credit.

Various representations have been received seeking clarification on the process of recovery of arrears of wrongly availed CENVAT credit under the existing law and CENVAT credit wrongly carried forward as transitional credit in the GST regime. In order to ensure uniformity in the implementation of the provisions of the law across the field formations, the Board, in exercise of its powers conferred under section 168 (1) of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as the 'CGST Act'), hereby specifies the process of recovery of the said arrears and inadmissible transitional credit in the succeeding paragraphs.

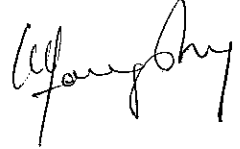
2. The Board vide Circular No. 42/16/2018-GST dated 13th April, 2018, has clarified that the recovery of arrears arising under the existing law shall be made as central tax liability to be paid through the utilization of the amount available in the electronic credit ledger or electronic cash ledger of the registered person, and the same shall be recorded in Part II of the Electronic Liability Register (**FORM GST PMT-01**).

3. Currently, the functionality to record this liability in the electronic liability register is not available on the common portal. Therefore, it is clarified that as an alternative method, taxpayers may reverse the wrongly availed CENVAT credit under the existing law and inadmissible transitional credit through Table 4(B)(2) of **FORM GSTR-3B**. The applicable interest and penalty shall apply on all such reversals which shall be paid through entry in column 9 of Table 6.1 of **FORM GSTR-3B**.

This Trade Notice is being issued so as to sensitize the trade and field formations about the contents of the aforesaid references and for complete details; the respective references may please be referred in the CBIC's website www.cbic.gov.in.

All Commissioners are requested to bring the contents of the Trade Notice to the notice of all the officers working under their charge and the taxpayers falling under their respective jurisdiction.

The Trade & Industry Associations/Chambers of Commerce are requested to bring the contents of the Trade Notice to the notice of all their members.



(W.L. Hangshing)
Chief Commissioner

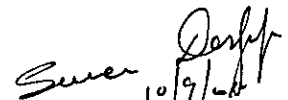
C.No. IV(16)02/CCO/TECH-I/GST/SH/2018/

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Dated: 11 SEP 2018

Copy forwarded for information to:

- (i) The Commissioner, GST & CX Commissionerate, Agartala/ Aizawl/ Dibrugarh/Dimapur/ Guwahati / Imphal /Itanagar/ Shillong.
- (ii) The Commissioner of Customs (P), N.E.R., Shillong.
- (iii) The Commissioner (Appeals), Goods & Services Tax, Guwahati.
- (iv) The Commissioner (Audit), Goods & Services Tax, Guwahati.
- (v) The Commissioner of Commercial Taxes, Govt. of Assam/Arunachal Pradesh/ Manipur /Nagaland / Mizoram/ Meghalaya /Tripura.
- (vi) Zonal RAC Members
- (vii) The Superintendent (Systems), CCO, Shillong for uploading on the Website.



(Suven Das Gupta)
Joint Commissioner