

CHAPTER - XX

TRANSITIONAL PROVISIONS – Sec. 139 to 142

<b>Migration of existing tax payers – Section 139</b>		
139(1),(2) and (3)	Certificate of regd. on and from appt. Day	<ul style="list-style-type: none"><li>- Every person registered under existing law having valid PAN shall be issued a certificate of Regd. on provisional basis which will be replaced by a final certificate if conditions prescribed are complied with</li> <li>- Provisional Regd. shall be deemed to have not been issued if <b><i>application is filed</i></b> by such person that he was not liable for Regd. in Form GST-REG-29.</li></ul>

<b>Transitional arrangements for Input Tax Credit – Sec. 140</b>		
<b>Section/ FAQ</b>	<b>Situation</b>	<b>Remarks</b>
<p><b>140</b> <i>Rule 1</i></p> <p><b>FAQ</b> <i>Ch-24</i> <i>Q.1,8</i></p>	<p><i>Declaration</i> in respect of tax or duty credit c/f under any existing law or on goods held in stock on the appointed day</p>	<p>R.P. entitled to take credit of ITC within <b>90 days</b> of A.D. and shall submit an declaration electronically in <b>FORM GST TRAN – 1</b></p> <p><u><i>1<sup>st</sup> Proviso to rule 1</i></u> <i>Commissioner</i> may extend above period for further 90 days.</p>
<p><b>140 (1)</b></p> <p><b>FAQ</b> <i>Ch-24</i> <i>Q.1</i></p>	<p>CENVAT Credit c/f in Return  (Goods and/or Services)</p>	<p>Credit will be available to R.P. as credit in EL credit.</p> <p><u>Rule 1(1) - Compliance</u></p> <ul style="list-style-type: none"> <li>• To submit FORM GST TRANS-1</li> <li>• To specify in form the amount of tax or duty on which entitled to credit</li> </ul>
		<p><u><i>Credit not eligible if:</i></u></p> <ul style="list-style-type: none"> <li>• opts to pay tax u/s 10 – Composition Scheme</li> <li>• ITC not eligible as input under GST</li> <li>• Not furnished returns for 6 months under existing law.</li> <li>• Credit relates to Goods Manufactured and cleared under exemption notification as are notified by Govt.</li> </ul>
<p>140 (2)</p> <p><i>Rule 1(2)(a)</i></p> <p><b>FAQ</b> <i>Ch-24</i> <i>Q.3, 4</i></p>	<p>Un-availed CENVAT not c/f in return  (Capital Goods)</p>	<p>Credit will be available to R.P. as credit in EL credit (<i>except person paying tax u/s 10 – Composition Scheme</i>)</p> <p><u>Rule 1(2)(a) - Compliance</u></p> <p>To submit FORM GST TRAN-1 with following particulars as on the appointed day:</p> <ul style="list-style-type: none"> <li>• Tax or duty <b>availed or utilized</b> by way of ITC under each of the existing laws till A.D.</li> <li>• Tax or duty <b>yet to be availed or utilized</b> by way of ITC under each of the existing laws till A.D.</li> </ul>
		<p><u><i>Credit not eligible:</i></u> Unless the credit was admissible as ITC under GST and CENVAT in existing law.</p>
<p><b>SGST Law</b></p>		<p><i>Mutatis mutandis applicable under SGST Law in case of un-availed VAT on Capital Goods</i></p>

<p><b>140 (3)</b> Rule 1(2)(b),  1(4)(a)(i) (ii)(iii),  1(4)(b)(i) (ii)(iii) and Rule 3  FAQ, Ch-24 Q.4</p>	<p>A Registered Person</p> <p><b>not liable for regd. under existing law (Excise &amp; Service tax): <u>or</u></b></p> <p>engaged in manufacture of exempted goods and/or services: <b><u>or</u></b></p> <p><b>Works Contract service availing benefit of 26/2012: <u>or</u></b></p> <p>1<sup>st</sup> / 2<sup>nd</sup> stage dealer, Regd. Importer : <b><u>or</u></b></p> <p>Depot of manufacturer</p>	<p>Credit of “<b>eligible duties</b>” for <i>inputs</i> held in stock and inputs contained in Finished and Semi-Finished Goods will be available in EL-Credit</p> <p><u>Conditions:</u></p> <ul style="list-style-type: none"> <li>• Goods are used <b>or</b> intended to be used for taxable supplies</li> <li>• Eligibility of such inputs for ITC under GST</li> <li>• Invoice &amp; other docs of payment in possession of R.P.</li> <li>• Invoices issued not earlier than 12 months</li> <li>• Supplier of services is not eligible for <b>any abatement (still not defined under GST)</b> under GST.</li> </ul> <p><u>Rule -1(2)(b) - Compliance</u></p> <p>To submit FORM GST TRAN-1 specifying separately details of stock held on appointed day.</p> <p><i>S. 2(59): <b>input</b> means any goods other than capital goods used or intended to be used by a supplier in the course or furtherance of business</i></p>
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***In case R.P. is not in possession of any document evidencing the payment then Proviso to S. 140(3) becomes applicable and compliances as mentioned below needs to be made.***

**Rule -1(4)(a) - Compliance**

If R.P. is not in possession of any document evidencing payment of **CED/CVD** (as Rule 1(4)(a)(i) restricts the credit to additional duty paid u/s 3(1) of CTA, 1975) will be allowed credit as below:-

If Rate of <b>CGST</b> on such goods	If <b>Intra-State</b> Supply is made and <b>CGST</b> paid, then ITC available	If <b>Inter-State</b> Supply is made and <b>IGST</b> paid, then ITC available
9% or more	60%	30%
Other i.e. < 9%	40%	20%

- Such credit shall be available as and when supplies are made and **CGST/IGST** on such supplies **is also paid**.
- Such **credit** shall be **available only for 6 tax periods** from the appointed day in EL-Credit (Form GST PMT-2) by filing FORM GST TRAN-2 for each of 6 tax periods specifying the details of supplies effected during such period.
- **Benefit of such credit should be passed to the recipient by way of reduced prices.**

Rule -1(4)(b) - Compliance:

- i) Such goods were not **100% unconditionally exempt** from whole of the duty of excise specified in 1<sup>st</sup> Schedule to CETA, 1985 or were not **Nil rated** in the said Schedule.
- ii) Documents for procurement of goods should be available (No Time Limit has been prescribed under this Rule for stocks held)**
- iii) Stock of such goods can be **easily identified** by the R.P.

Rule – 5 (verification of credit availed)

Any amount credited under Rule 1(3) may be verified and proceedings u/s 73 or 74 shall be initiated in respect of any credit wrongly availed whether wholly or partially.

<p><b>SGST Rules of States offering tax on MRP Scheme</b></p>	<p>A Registered Person</p> <p><b>not liable for regd. under existing law (VAT): <u>or</u></b></p> <p>engaged in sale of exempted goods or tax free goods: <u>or</u></p> <p><b>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 under the existing law but which are liable to tax under this act: <u>or</u></b></p> <p>Where the person was entitled to the ITC at the time of sale of goods</p>	<p><i>Mutatis mutandis</i> applicable under SGST Law in case of un-availed VAT/Entry Tax on Goods</p>
<p><b>140 (4)</b> <i>Rule (1)(2)(b)</i></p>	<p>R.P. engaged in Manufacture of taxable and exempted goods and /or services liable to tax under GST</p>	<p>Credit will be available in EL-Credit :</p> <p>a) CENVAT credit c/f in return furnished under existing law in accordance with 140(1)</p> <p>b) CENVAT credit of “<b>eligible duties</b>” in respect of <b>inputs</b> held in stock and <b>inputs</b> contained in Finished and Semi-Finished Goods, relating to exempted goods in accordance with 140(3).</p> <p><u>Rule – 1(2)(b) – Compliance</u></p> <p>To submit FORM GST TRAN-1 specifying separately details of stock held on appointed day.</p>

<p><b>140 (5)</b> <i>Rule (1)(2)(c)</i></p>	<p>Credit of <b>eligible duties and taxes</b> in respect of <b>inputs or input services</b>, where duty/tax already paid under old law <b>but goods and/or services received on or after A.D.</b></p> <p><b>(in transit goods or services)</b></p>	<p>Credit of “<b>eligible duties and taxes</b>” will be available in EL-Credit subject to invoice or any other duty paying document <b>and</b> if the same is recorded in books within 30 days (<i>can be extended by Commissioner for further 30 days on sufficient cause</i>) from appointed date.</p> <p><u>Rule – 1(2)(c) – Compliance</u></p> <p>To submit FORM GST TRAN-1 specifying the following details-</p> <ol style="list-style-type: none"> <li>i) Name of supplier, Inv. Sr. No. and date of issue or any other docs on basis of which ITC was available under old law.</li> <li>ii) Description and value of the goods or services</li> <li>iii) The quantity in case of goods and the unit code/unit quantity code thereof.</li> <li>iv) Amount of <b>eligible taxes and duties</b>, VAT or entry tax charged by the supplier in respect of goods or services.</li> <li>v) Date on which receipt of goods or services is entered in the books of recipient.</li> </ol>
<p><b>SGST Law</b></p>		<p><b><i>Mutatis mutandis</i> applicable to VAT or Entry Tax under SGST Law before A.D.</b></p>
<p><b>140 (6)</b> <i>Rule (1)(2)(b)</i></p>	<p>R.P. Paying tax <b>at fixed rate or fixed amount</b> in lieu of tax able under existing law  (under Excise)</p>	<p>Credit will be available in EL-Credit of “<b>eligible duties</b>” in respect of <b>inputs</b> held in stock and <b>inputs</b> contained in Finished and Semi-Finished Goods on appointed day.</p> <p><u>Conditions:</u></p> <ul style="list-style-type: none"> <li>• Goods are used or intended to be used for taxable supplies</li> <li>• such person is not paying tax u/s 10 composition levy</li> <li>• such person is eligible for ITC on such inputs</li> <li>• Invoice and other docs of payment in possession of R.P</li> <li>• Invoices or other documents issued not earlier than 12 months</li> </ul> <p><u>Rule – 1(2)(b) – Compliance</u></p> <p>To submit FORM GST TRAN-1 specifying separately details of stock held on appointed day.</p>
<p><b>140 (7)</b> <i>FAQ Ch-24 Q. 24</i></p>	<p>Services received by an ISD prior to A.D.</p>	<p>ITC shall be “<b>eligible for distribution</b>” as credit <b>even if</b> invoices relating to such are <b>received on or after</b> the appointed day.</p>

<p><b>140 (8)</b> <i>Rule (1)(2)(b)</i></p>	<p>RP having <i>Centralized Regd.</i> and obtained Regd. under GST and also c/f CENVAT credit in Return</p>	<p>Credit of c/f CENVAT will be available to RP in EL-Credit.</p> <p><u>Conditions :</u>          -RP has furnished the return (under existing law) within 3 months of the appointed day either in original or revised where the credit has been reduced from claimed earlier.          -Credit allowed only if ITC is admissible under GST          -Such credit may be transferred to any RP having same PAN under existing law for which centralised registration was obtained.</p> <p><u>Rule – 1(2)(b) – Compliance</u></p> <p>To submit FORM GST TRAN-1 specifying the required details held on appointed day.</p>
<p><b>140 (9)</b></p>	<p><b>Reclaim of CENVAT credit</b> reversed (input services) <b>due to non payment within 3 months</b> under existing law</p>	<p>R.P. can reclaim such credit if such consideration is paid within 3 months from the A.D..</p>
<p><b>140 (10)</b></p>	<p>Credit calculation</p>	<p>Calculation of Credit of eligible duties under 140 (3), (4) and (6) in respect of inputs and input services received on or after the A.D. shall be done <i>in the manner as explained above in the preceding paragraph</i></p>
		<p><b>Explanation 1 - “eligible duties” for 140(3), (4) and (6) means :-</b>  <i>(i) B.E.D. i.e. specified in 1<sup>st</sup> Schedule to CETA, 1985</i>  <i>(ii) Additional Duty of Excise (Textile/Textile Article)</i>  <i>(iii) A.D.E. (Goods of special importance)</i>  <i>(iv) NCCD (National Calamity Contingent Duty)</i>  <i>(v) SAD u/s 3(5) of CTA, 1975</i>  <i>(vi) CVD u/s 3(1) of CTA, 1975</i></p> <p><i>in respect of inputs held in stock and inputs contained in Finished or Semi-finished goods held in stock on the appointed day.</i></p>
		<p><b>Explanation 2 - “eligible duties and taxes” for 140(5) means :-</b>  <i>(i) (i) to (vi) as mentioned in Explanation 1: and</i>  <i>(ii) Service Tax leviable u/s 66B</i></p> <p><i>in respect of inputs and input services received on or after the appointed day.</i></p>

## Transitional provisions relating to Job Work – Sec. 141

Section/ FAQ	Situation	Remarks
<p style="text-align: center;">141</p> <p style="text-align: center;"><i>Rule 3</i></p> <p style="text-align: center;"><i>FAQ</i> <i>Ch-24</i> <i>Q.15</i></p>	<p>Declaration by Principal for stocks of Input/ semi-finished/ finished goods held with Job Worker on the appointed day</p>	<p>R.P. to submit an declaration electronically in <b>FORM GST TRAN – 1</b> specifying the details of stocks of Input/ semi-finished/ finished goods held by him on appointed day as a Principal at the place(s) of business of his Agents/Branches separately Agent-wise/Branch-wise <b>within a period of 90 days of appointed day</b>. <i>There is no requirement that Job Worker should be registered.</i></p>
<p style="text-align: center;">141 (1)</p> <p style="text-align: center;"><i>FAQ</i> <i>Ch-24</i></p> <p style="text-align: center;"><i>Q.10,11</i></p>	<p>Inputs sent to a Job worker prior to appointed day</p>	<p>No Tax shall be payable if such inputs are received back within a period of 6 months (<i>can be extended on sufficient cause by Commission for a further period of 2 months</i>) from the appointed day.</p> <p>If inputs not returned in time, ITC to be recovered as provided in Sec.142(8)(a) i.e. shall be recovered as an arrear of tax, unless recovered under existing law, and amount so recovered shall not be admissible as ITC under this Act.</p>
<p style="text-align: center;">141 (2)</p> <p style="text-align: center;"><i>FAQ</i> <i>Ch-24</i></p> <p style="text-align: center;"><i>Q.10,11</i></p>	<p>Semi-finished sent to a Job worker prior to appointed day</p>	<p>No Tax shall be payable if such semi-finished after undergoing manufacturing processes or otherwise are received back within a period of 6 months (<i>can be extended on sufficient cause by Commission for a further period of 2 months</i>) from the appointed day.</p> <p>If inputs not returned in time, ITC to be recovered as provided in S. 142(8)(a) i.e. shall be recovered as an arrear of tax, unless recovered under existing law, and amount so recovered shall not be admissible as ITC under this Act.</p> <p>Manufacturer may transfer (for supply) the said goods to any R.P. after payment of tax in India or without payment of tax for export within the above said period.</p>

<p>141 (3)</p> <p><i>FAQ</i> <i>Ch-24</i></p> <p><i>Q.12,13</i> and 14</p>	<p>Excisable goods manufactured removed without payment of duty for carrying out tests or any other process not amounting to manufacture prior to appointed day</p>	<p>No Tax shall be payable if such goods are received back within a period of 6 months (<i>can be extended on sufficient cause by Commission for a further period of 2 months</i>) from the appointed day.</p> <p>If inputs not returned in time, ITC to be recovered as provided in S.142(8)(a) i.e. shall be recovered as an arrear of tax, unless recovered under existing law, and amount so recovered shall not be admissible as ITC under this Act.</p> <p>Manufacturer may transfer (for supply) the said goods to any R.P. after payment of tax in India or without payment of tax for export within the above said period.</p>
<p>141 (4)</p> <p><i>FAQ</i> <i>Ch-24</i></p> <p><i>Q.10</i></p>	<p>Tax not payable</p>	<p>Taxes under above 140 (1) to (3) not payable only if Manufacturer or Job Worker declares the details of inputs or goods held in stock by the job worker on behalf of manufacturer within such time as may be prescribed. <i>Though time limit of 90 days has been prescribed for Manufacturer (Principal) under Rule 3 but no time limit or Form has been prescribed for Job Worker.</i></p>

## Miscellaneous transitional provisions – Sec. 142

Section/ FAQ	Situation	Remarks
<p>142 (1)</p> <p>Goods</p> <p><i>FAQ</i> <i>Ch-24</i></p> <p><i>Q.9</i></p>	<p>Any <b>goods</b> on which <b>duty paid under existing law</b> at the time of removal not being earlier than 6 months prior to the appointed day <b>are returned</b></p>	<p>R.P. shall be <i>eligible for refund of duty paid</i> where such goods are <b>returned by unregistered person</b> to the same place of business within 6 months from the appointed day and such goods are identifiable to the satisfaction of proper officer.</p> <p>If the said goods are <b>returned by RP</b>, such a return of goods will be deemed as supply.</p>
<p>142 (2) (a) and (b)</p> <p>Goods and/or services</p> <p><i>FAQ</i> <i>Ch-24</i></p> <p><i>Q.16</i></p>	<p>In case of <b>Upward and downward revision of prices</b> of any <i>goods and/or services</i> in pursuance of contract entered into prior to the appointed day</p>	<p>The RP who has removed or provided such goods and/or services shall issue a <b>supplementary invoice or debit note</b> to the recipient with such particulars mentioned in the manner prescribed (<i>not yet prescribed</i>) within 30 days of such price revision. (<b>UPWARD REVISION</b>)</p> <p>The RP who has removed or provided such goods and/or services shall issue a <b>supplementary invoice or credit note</b> to the recipient with such particulars mentioned in the manner prescribed (<i>not yet prescribed</i>) within 30 days of such price revision. (<b>DOWNWARD REVISION</b>)</p> <ul style="list-style-type: none"> <li>• RP shall be allowed to reduce tax liability on issue of credit note only if recipient has reduced ITC corresponding to such reduction of tax liability.</li> </ul>
<p>142 (3)</p> <p>Normal Refund</p> <p><i>FAQ</i> <i>Ch-24</i></p> <p><i>Q.17</i></p>	<p><b>Every claim of refund</b> of any amt. of CENVAT credit, duty, tax, interest paid <b>under existing law filed</b> by any person <b>on or after Appointed Day</b></p>	<p>shall be disposed of in accordance with existing law and the amount accruing shall be paid in cash</p> <ul style="list-style-type: none"> <li>• If any claim for refund of CENVAT credit is fully or partially rejected, the amount so rejected shall lapse.</li> <li>• No refund shall be issued where balance of the CENVAT credit on the appointed day has been c/f</li> </ul>
<p>142 (4)</p> <p>Goods and/or services</p>	<p><b>Every claim of refund filed after appointed day</b> for any duty or tax paid <b>under existing law</b> in respect of <b>goods and/or services exported before or after appointed day</b></p>	<p>shall be disposed off according to provisions of existing law (<i>mode of payment of refund not specified</i>)</p> <ul style="list-style-type: none"> <li>• If any claim for refund of CENVAT credit is fully or partially rejected, the amount so rejected shall lapse.</li> <li>• No refund shall be issued where balance of the CENVAT credit on the appointed day has been c/f</li> </ul>

<p>142 (5) Services</p>	<p><b>Every claim of refund</b> filed by a person <b>after appointed day</b> for refund of tax <b>under existing law</b> in respect of <b>services not provided</b></p>	<p>Shall be disposed of in accordance with existing law and the amount accruing shall be paid in cash.</p> <p><i>e.g. advance received prior to appointed day on which service tax has been paid but services have not been provided till appointed day.</i></p>
<p>142 (6)(a) Appeal / Review  <i>FAQ Ch-24 Q. 18,19</i></p>	<p><b>Proceeding of appeal, review, reference to claim of CENVAT credit</b> initiated <b>before, on or after the appointed day</b> under the <b>existing law.</b></p>	<p>Shall be disposed off according to provisions of existing law and the amount accruing shall be paid in cash.</p> <ul style="list-style-type: none"> <li>• If any claim for refund of CENVAT credit is fully or partially rejected, the amount so rejected shall not be admissible as ITC under GST.</li> <li>• No refund shall be issued where balance of CENVAT credit on appointed day has been c/f.</li> </ul>
<p>142 (6)(b)  <i>FAQ Ch-24 Q. 18,19</i></p>	<p><b>Proceedings of appeal, review, reference to recovery of CENVAT credit</b> initiated <b>before, on or after the appointed day</b> under the <b>existing law</b></p>	<p>Shall be disposed according to existing law,</p> <ul style="list-style-type: none"> <li>• If any amount of credit becomes recoverable then such amount shall be recovered as an arrear of tax under this act, unless recovered under existing law.</li> <li>• The amount recovered shall not be admissible as ITC under GST.</li> </ul>
<p>142 (7) (a) and (b)  <i>FAQ Ch-24 Q. 18,19</i></p>	<p><b>Proceedings of appeal, review, reference claim of output duty or tax liability</b> instituted <b>whether before, on or after the appointed day</b> under the <b>existing law.</b></p>	<p>Shall be disposed according to existing law.</p> <ul style="list-style-type: none"> <li>• If any amount becomes recoverable, the same shall unless recovered under existing law be recovered as an arrear of duty or tax under GST.</li> <li>• The amount so recovered shall not be admissible as ITC under GST.</li> <li>• Any amount found to be admissible to the claimant shall be refunded in cash.</li> <li>• The amount rejected, if any, shall not be admissible as ITC under GST.</li> </ul>

<p>142(8) (a) and (b)</p> <p><i>FAQ</i> <i>Ch-24</i></p> <p><i>Q. 23</i> <i>for</i> <i>Sec 142</i> <i>(8)(b)</i></p>	<p>In case of <b>assessment or adjudicating process</b> instituted <b>before , on or after the appointed day</b> under the <b>existing law</b></p>	<ul style="list-style-type: none"> <li>• Any amount of tax, interest, fine or penalty that becomes recoverable from the person shall be recovered as an arrear of tax under this act unless recovered under existing law. The amount so recoverable shall not be admissible as ITC under GST.</li> <li>• Any amount that becomes refundable to the person shall be refunded in cash under existing law.</li> <li>• The amount rejected, if any, will not be admissible as ITC under GST.</li> </ul>
<p>142 (9) (a) and (b)</p> <p><i>FAQ</i> <i>Ch-24</i></p> <p><i>Q. 20</i> <i>for</i> <i>Sec 142</i> <i>(9)(b)</i></p>	<p><b>Recovery or refund of CENVAT credit</b> in case of return furnished under the <b>existing law, revised after appointed day</b></p>	<ul style="list-style-type: none"> <li>• If pursuant to such revision any amount is recoverable or CENVAT credit inadmissible, the same shall be recovered as an arrear of tax under GST, unless recovered under existing law. The amount so recovered shall not be admissible as ITC under GST.</li> <li>• Within the time limit specified for such revision under the existing law, any amount is found to be refundable or CENVAT credit is admissible, the same will be refunded in cash under existing law. The amount so rejected, if any, shall not be admissible as ITC under GST.</li> </ul>
<p>142 (10)</p> <p><i>FAQ</i> <i>Ch-24</i> <i>Q. 21</i></p>	<p>Save as otherwise provided in this chapter</p>	<p>Goods or services or both supplied on/after appointed day in pursuance of a contract entered into prior to appointed day shall be liable to tax under GST</p>
<p>142(11) (a) and (b)</p> <p><i>FAQ</i> <i>Ch-24</i></p> <p><i>Q. 22</i></p>	<p>Notwithstanding anything contained under <b>sec 12 and 13</b></p>	<ul style="list-style-type: none"> <li>• No tax payable on goods under GST to the extent tax was leviable on said goods under VAT act of the state.</li> <li>• No tax payable on services to the extent the tax was leviable on the said services under Chapter-V of Finance Act, 1994.</li> </ul>
<p>142(11)(c)</p> <p>Rule 2</p> <p><i>FAQ</i> <i>Ch-24</i> <i>Q. 22</i></p>	<p><b>VAT and Service Tax</b> paid under <b>existing law on supplies made after appointed day</b></p>	<p>Taxable Person shall be entitled to take credit of VAT or S.T. paid under existing law to the extent of supplies made after appointed day.</p> <p><u>Rule 2 – Compliance</u></p> <p>To submit FORM GST TRAN-1 furnishing the proportion of supplies on which VAT or ST has been paid prior to A.D. but supply is made after A.D. and also ITC is admissible thereon.</p>

<p>142 (12)</p> <p><i>Rule 4</i></p> <p><i>Refer FAQ, Q 26</i></p>	<p>Goods Sent on Approval basis not earlier than 6 months prior to appointed day</p>	<ul style="list-style-type: none"> <li>• No tax liability if goods are returned <b>within 6 months</b> (<i>may be further extended for a period of 2 months by Commissioner</i>) from appointed day.</li> <li>• If returned <b>after specified period</b> then <b>tax</b> shall be <b>paid by the person returning</b> such goods under GST provided these goods are taxable under SGST Act.</li> <li>• If <b>not returned within</b> specified period then <b>tax</b> shall be <b>payable by the person who has sent the goods</b> provided the goods are taxable under SGST Act.</li> </ul> <p>- <b>FORM GST TRAN-1</b> to be submitted <i>by the person who has sent the goods for approval within 90 days from the appointed day.</i></p>
<p>142(13)</p>	<p>Sale of goods on which TDS was required to be deducted prior to appointed day</p>	<p>Where on any sale of goods TDS was required to be deducted under the existing law and payment is made after the appointed day, No TDS is to be deducted u/s 51 of CGST Act.</p>

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