

## **Supreme Court Allows 2-Months Extra Window For Availing Transitional Credit; Directs GSTN To Open Portal for TRAN-1/TRAN-2 Forms**

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In a relief to several assesseees who missed the statutory deadline, the Supreme Court has directed the Goods and Services Tax Network (GSTN) to allow a 2-month additional window from September 1, 2022 to October 31, 2022 for claiming Transitional Credit.

TRAN-1 and TRAN-forms were brought to allow assesseees to carry forward pre-GST credits to the GST system. As per the GST Rules, such claims had to be filed within 90 days from the date when the GST Act came into force (July 1, 2017). Different High Courts passed directions for extending the time line, against which the GST department approached the Supreme Court. On July 22, a bench comprising Justices S Abdul Nazeer and JK Maheswhari passed the directions while disposing of the special leave petitions filed by the Union of India against orders passed by various High Courts.

The following are the directions given by the Supreme Court:

1. Goods and Service Tax Network (GSTN) is directed to open common portal for filing concerned forms for availing Transitional Credit through TRAN-1 and TRAN-2 for two months i.e. w.e.f. 01.09.2022 to 31.10.2022.
2. Considering the judgments of the High Courts on the then prevailing peculiar circumstances, any aggrieved registered assessee is directed to file the relevant form or revise the already filed form irrespective of whether the taxpayer has filed writ petition before the High Court or whether the case of the taxpayer has been decided by Information Technology Grievance Redressal Committee (ITGRC).
3. GSTN has to ensure that there are no technical glitch during the said time.
4. The concerned officers are given 90 days thereafter to verify the veracity of the claim/transitional credit and pass appropriate orders thereon on merits after granting appropriate reasonable opportunity to the parties concerned.
5. Thereafter, the allowed Transitional credit is to be reflected in the Electronic Credit Ledger.
6. If required GST Council may also issue appropriate guidelines to the field formations in scrutinizing the claims.

Case Title: Union of India vs. M/s Filco Trade Centre Pvt. Ltd. and Anr.

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Headnotes

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