आयुक्त का कार्यालय, केंद्रीय जी. एस. टी. एवं केंद्रीय उत्पाद शुल्क ,अहमदाबाद – उत्तर, कस्टम हॉउस, प्रथम तल, नवरंगपुरा ,अहमदाबाद- 380009		OFFICE OF COMMISSIONER CENTRAL GST & CENTRAL EXCISE, AHMEDABAD- NORTH CUSTOM HOUSE, 1ST FLOOR, NAVRANGPURA, AHMEDABAD-380009
फ़ोन नंबर./ PHONE No.: 079-27544557	फैक्स/ FAX : 079-27544463	E-mail:- oaahmedabad2@gmail.com

निबन्धित पावती डाक द्वरा/By R.P.A.D
फा.सं./F.No. GST/15-324/OA/2021

DIN-20231264WT0000818491
आदेश की तारीख़/Date of Order: - 29.12.2023
जारी करने की तारीख़/Date of Issue :- 29.12.2023

द्वारा पारित/Passed by:- लोकेश डामोर /*Lokesh Damor*
सयुक्त आयुक्त / *Joint Commissioner*

मूल आदेश संख्या / Order-In-Original No. 58/JC/ LD /GST/2023-24

जिस व्यक्ति(यों) को यह प्रति भेजी जाती है, उसके/उनके निजी प्रयोग के लिए मुफ्त प्रदान की जाती है।
This copy is granted free of charge for private use of the person(s) to whom it is sent.

इस आदेश से असन्तुष्ट कोई भी व्यक्ति इस आदेश के विरूद्ध अपील ,इसकी प्राप्ति से 90 दिन के अन्दर आयुक्त (अपील), केन्द्रीय वस्तु एवं सेवा कर एवं उत्पाद शुल्क ,केन्द्रीय उत्पाद शुल्क भवन, अंबावाड़ी ,अहमदावाद 380015-को प्रारूप GST-APL-01 में दाखिल कर सकता है। इस अपील पर रू. 5.00 (पांच रुपये) का न्यायालय शुल्क टिकट लगा होना चाहिए।

Any person deeming himself aggrieved by this order may appeal against this order in form GST-APL-01 to the Commissioner(Appeals), Central GST & Central Excise, Central Excise Building, Ambawadi, Ahmedabad-380015 within three months from the date of its communication. The appeal should bear a court fee stamp of Rs. 5.00 only.

इस आदेश के विरुद्ध अपील करने के लिए आयुक्त (अपील) के समक्ष नियमानुसार पूर्व जमा के धनराशी का प्रमाण देना आवश्यक है ।

An appeal against this order shall lie before the Commissioner (Appeal) on giving proof of payment of pre deposit as per rules.

उक्त अपील, अपीलकर्ता द्वारा प्रारूप संख्या GST-APL-01 में दो प्रतियों में दाखिल की जानी चाहिए। उस पर केंद्रीय जी. एस. टी. नियमावली ,2017 के नियम 108 के प्रावधानों के अनुसार हस्ताक्षर किए जाने चाहिए। उक्त अपील के साथ निम्नलिखित दस्तावेज संलग्न किए जाएं।

(1) उक्त अपील की प्रति।
(2) निर्णय की प्रतियाँ अथवा जिस आदेश के विरूद्ध अपील की गई है, उनमें से कम से कम एक प्रमाणित प्रति हो, या दूसरे आदेश की प्रति जिसपर रू .5) 00. पांच रूपये (का न्यायालय शुल्क़ टिकट लगा होना चाहिए।

The appeal should be filed in form GST-APL-01 in duplicate. It should be signed by the appellant in accordance with the provisions of Rule 108 of CGST Rules, 2017. It should be accompanied with the following:

(1) Copy of accompanied Appeal.
(2) Copies of the decision or, one of which at least shall be certified copy, the order Appealed against OR the other order which must bear a court fee stamp of Rs.5.00.

विषयः- कारण बताओ सूचना/ Proceeding initiated against Show Cause Notice F.No. GST/15-324/OA/2021 dated 14.06.2023 issued to M/s Ford India Pvt. Ltd., having GSTIN 24AAACM4454H1ZO, Survey No.1, Village North Kotpura, Taluka : Sanand, Dist. Ahmedabad, Gujarat-382710.

BRIEF FACTS OF TEH CASE

M/s. Ford India Private Limited, Ford India Pvt. Ltd., Survey No. 1, Village North Kotpura, Taluka: Sanand, Dist. Ahmedabad, Gujarat-382710) is a wholly owned subsidiary of Ford Motor Company, USA having GSTN No. 24AAACM4454H1ZO is engaged in the business of manufacture and supply of passenger cars, part, components and engines thereof falling under HSN code 8703, 8708, 8407, and 8708 and also supplying certain taxable services such as Works Contract Services, Commercial Training and Coaching, Business Support Services, Business Auxiliary Services etc. which falls under the purview of Central Goods & Service Tax Act, 2017 (herein after referred to as "CGST Act 2017") and availing the benefit of Input Tax Credits on inputs, capital goods and inputs services under the Central Goods & Service Tax Rules, 2017 (herein after referred to as "CGST Rules, 2017").

2. During the course of Tran-1 verification, it is observed that the Noticee has filed Tran-1 return, wherein they have transited the CENVAT Credit in light of Section 140 of the CGST Act, 2017 read with Rule 117 of the CGST Rules, 2017. The noticee has availed the credit under Column 6(a) and 7(b) in the Trans-1 as detailed below:

(amount in Rs.)

Trans-1	Column 6(a)	Column 7(b)
Credit availed	17,63,52,724/-	38,78,54,299/-
Total	56,42,07,023/-	

3. The relevant provisions of Section 140 of CGST Act, 2017 reproduced is as under –

"(1) A registered person, other than a person opting to pay tax under section 10, shall be entitled to take, in his electronic credit ledger, the amount of CENVAT credit of eligible duties carried forward in the return relating to the period ending with the day immediately preceding the appointed day, furnished by him under the existing law within such time and in such manner as may be prescribed: Provided that the registered person shall not be allowed to take credit in the following circumstances, namely:— (i) where the said amount of credit is not admissible as input tax credit under this Act; or (ii) where he has not furnished all the returns required under the existing law for the period of six months immediately preceding the appointed date; or (iii) where the said amount of credit relates to goods manufactured and cleared under such exemption notifications as are notified by the Government.

(2) A registered person, other than a person opting to pay tax under section 10, shall be entitled to take, in his electronic credit ledger, credit of the unavailed CENVAT credit in respect of capital goods, not carried forward in a return, furnished under the existing law by him, for the period ending with the day immediately preceding the appointed day within such time and in such manner as may be prescribed: Provided that the registered person shall not be allowed to take credit unless the said credit was admissible as CENVAT credit under the existing law and is also admissible as input tax credit under this Act.

Explanation.—For the purposes of this sub-section, the expression "unavailed CENVAT credit" means the amount that remains after subtracting the amount of CENVAT credit already availed in respect of capital goods by the taxable person under the existing law from the

aggregate amount of CENVAT credit to which the said person was entitled in respect of the said capital goods under the existing law.

(3) A registered person, who was not liable to be registered under the existing law, or who was engaged in the manufacture of exempted goods or provision of exempted services, or who was providing works contract service and was availing of the benefit of notification No. 26/2012—Service Tax, dated the 20th June, 2012 or a first stage dealer or a second stage dealer or a registered importer or a depot of a manufacturer, shall be entitled to take, in his electronic credit ledger, credit of eligible duties in respect of inputs held in stock and inputs contained in semi-finished or finished [goods held in stock on the appointed day, within such time and in such manner as may be prescribed, subject to]107 the following conditions, namely:—

- *(i) such inputs or goods are used or intended to be used for making taxable supplies under this Act;*
- *(ii) the said registered person is eligible for input tax credit on such inputs under this Act;*
- *(iii) the said registered person is in possession of invoice or other prescribed documents evidencing payment of duty under the existing law in respect of such inputs;*
- *(iv) such invoices or other prescribed documents were issued not earlier than twelve months immediately preceding the appointed day; and*
- *(v) the supplier of services is not eligible for any abatement under this Act:*

Provided that where a registered person, other than a manufacturer or a supplier of services, is not in possession of an invoice or any other documents evidencing payment of duty in respect of inputs, then, such registered person shall, subject to such conditions, limitations and safeguards as may be prescribed, including that the said taxable person shall pass on the benefit of such credit by way of reduced prices to the recipient, be allowed to take credit at such rate and in such manner as may be prescribed.

(4) A registered person, who was engaged in the manufacture of taxable as well as exempted goods under the Central Excise Act, 1944 or provision of taxable as well as exempted services under Chapter V of the Finance Act, 1994, but which are liable to tax under this Act, shall be entitled to take, in his electronic credit ledger:—

- *(a) the amount of CENVAT credit carried forward in a return furnished under the existing law by him in accordance with the provisions of sub-section (1); and*
- *(b) the amount of CENVAT credit of eligible duties in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock on the appointed day, relating to such exempted goods or services, in accordance with the provisions of sub-section (3).*

(5) A registered person shall be entitled to take, in his electronic credit ledger, credit of eligible duties and taxes in respect of inputs or input services received on or after the appointed day but the duty or tax in respect of which has been paid by the supplier under the existing law, within such time and in such manner as may be prescribed, subject to the condition that the invoice or any other duty or tax paying document of the same was recorded in the books of account of such person within a period of thirty days from the appointed day:

Provided that the period of thirty days may, on sufficient cause being shown, be extended by the Commissioner for a further period not exceeding thirty days:

Provided further that said registered person shall furnish a statement, in such manner as may be prescribed, in respect of credit that has been taken under this sub-section.

(6) A registered person, who was either paying tax at a fixed rate or paying a fixed amount in lieu of the tax payable under the existing law shall be entitled to take, in his electronic credit ledger, credit of eligible duties in respect of inputs held in stock and inputs contained in semi-finished or finished [goods held in stock on the appointed day, within such time and in such manner as may be prescribed, subject to]109 the following conditions, namely:–

(i) such inputs or goods are used or intended to be used for making taxable supplies under this Act;
(ii) the said registered person is not paying tax under section 10;
(iii) the said registered person is eligible for input tax credit on such inputs under this Act;
(iv) the said registered person is in possession of invoice or other prescribed documents evidencing payment of duty under the existing law in respect of inputs; and
(v) such invoices or other prescribed documents were issued not earlier than twelve months immediately preceding the appointed day.

(7) Notwithstanding anything to the contrary contained in this Act, the input tax credit on account of any services received prior to the appointed day by an Input Service Distributor shall be eligible for distribution as [credit under this Act, within such time and in such manner as may be prescribed, even if] the invoices relating to such services are received on or after the appointed day."

4. The credit under column 6(a) pertains to amount of unavailed cenvat credit in respect of capital goods carried forward to electronic credit ledger as central tax under Section 140(2) of the CGST Act, 2017. The noticee have availed credit amounting to Rs. 2,99,03,293/- under column 6(a) of the Tran-1 (as per Annexure-A: Statement-I). This credit is availed of entire amount of i. e. 100% of capital goods, though 50% credit was not availed earlier. The invoices of this credit pertain to the period 2015-16 to 2016-17 and up to June-2017. Further, the noticee have availed credit of Rs. 7,60,02,797/- under 6(a) of the Tran-1(as per Annexure-B: Statement-II). This credit was availed of capital goods on the basis of invoices which are very old and pertaining to the year 2014-15 to March-2017. The credit under Column 7(b) pertains to amount of eligible duties and taxes/VAT/[ET] in respect of inputs under section 140(5). The credit admissible under this Section on the basis of the invoices pertains to the period prior to June-2017 (before the appointed date). The credit of Central Excise duty on input for Rs. 16,43,11,668/- on such invoices for the period pertaining to January-2015 to March-2017 has been availed by the Noticee (as per Annexure-C).

5. On verification of the credit availed by the Noticee in Tran-1 in different category under different sub-section of Section 140 of CGST Act, 2017, some discrepancies have been noticed which are mentioned as under;-

5.1 The credit availed under column 6(a) pertains to amount of unavailed cenvat credit in respect of capital goods carried forward to electronic credit ledger as central tax under Section 140(2) of the CGST Act, 2017 is verified with the invoices and found that the invoices pertains to the period 2015-16 to

2016-17 and up to June-2017 wherein first credit of 50% is to be availed in respective period i. e. 2015-16 and 2016-17 and remaining 50% credit may be availed in 2016-17 and 2017-18. The noticee has availed total credit in Trans-1 amounting to Rs. 2,99,03,293/- for such invoices. If the said credit availed in full during the relevant period, then there was wrong availment of credit twice in Trans-1 and required to be reversed along with interest thereon.

5.2 Further, the credit availed under column 6(a) pertains to amount of unavailed cenvat credit in respect of capital goods carried forward to electronic credit ledger as central tax under Section 140(2) of the CGST Act, 2017 is verified with the invoices and found some invoices pertains to the year 2014-15, 2015-16, 2016-17(up to March-2017). The amount claimed through such invoices is Rs. 7,60,02,797/-. If the first credit of 50% is availed in respective period i. e. 2014-15, 2015-16, 2016-17 (up to March-2017) and remaining 50% credit is to be availed in 2015-16, 2016-17, 2017-18 (up to June-2017). If the said credit availed during the relevant period, then there was wrong availment of credit twice in Trans-1 and required to be reversed along with interest thereon.

5.3 On verification of the credit availed on under Column 7(b) of Tran-1 availed under sub-section (5) of Section 140 of CGST Act, 2017, it is noticed that many invoices pertains to the period January-2015 to March-2017. The taxpayer has availed credit in Trans-1 for Rs.16,43,11,668/- on such invoices of inputs. The Cenvat credit on these invoices should have been availed through legacy returns of the relevant period itself. Chance of credit claimed twice cannot be ruled out. Therefore, the said credit is not admissible and such wrong availment of credit in Trans-1 required to be reversed along with interest thereon.

5.4 It is observed that the CERA Audit has issued Half Margin Memo. No. 85 & 86 dated 13.04.2021 for verification of Tran-1 as detailed below;

(a) H.M. No. 85 - *As per Section 140(2} of the CGST Act, a registered person, other than a person opting to pay tax under section 10, shall be entitled to take, in his electronic credit ledger, credit of the unavailed CENVAT credit in respect of capital goods, not carried forward in a return, furnished under the existing law by him, for the period ending with the day immediately preceding the appointed day in such manner as may be prescribed.*

Explanation - For the purposes of this sub-section, the expression "unavailed CENVAT credit" means the amount that remains after subtracting the amount of CENVAT credit already availed in respect of capital goods by the taxable person under the existing law from the aggregate amount of CENVAT credit to which the said person was entitled in respect of the said capital goods under the existing law.

Further, checks for Col. 6(a) of the Guidance Note also provides that, if no credit was availed earlier, credit of entire amount cannot be availed through this Table.

During the verification of TRAN-1 of the above taxpayer, audit observed the following:

A. The taxpayer has claimed credit of Rs. 17,63,52,724/- pertaining to Capital Goods in table 6(a) of TRAN-1. Further, Scrutiny of detailed statement of Capital Goods credit revealed that in some cases the taxpayer has claimed the credit of entire amount i.e. 100% i.e 100% of capital goods, though 50% credit was not availed earlier. Since, the taxpayer had not availed the partial credit earlier, entire credit claimed in Table 6(a) to the tune of Rs.2,99,03,293/- **(Statement-I** attached) is incorrect and in contravention to the transitional provisions of the Act and checks provided in Guidance Note.

B. The detailed statement of Capital Goods credit also revealed that the taxpayer has claimed the credit of capital goods on the basis of invoices which were very old and pertaining to the year 2014, in some cases. The amount claimed through such invoices is Rs. 7,60,02,797 /. The details of such invoices are as per **(Statement-II** attached).

Since the invoices are very old and few pertaining to the year 2014, and the taxpayer has not claimed the balance credit earlier and why it is being claimed now, under transitional provisions of the ACT. It appears that the taxpayer was not eligible to avail Cenvat credit of capital goods under existing law. This aspect requires further detailed verification by the department.

Further, it is also required to be verified as to whether the assessee had claimed depreciation on Cenvat amount of such capital goods at that material time because the taxpayer did not claim CENVAT credit under existing law.

In view of above observations, it appears that the assessee has wrongly claimed the credit of Rs. 2,99,03,293/- (Statement-I) and Rs. 7,60,02,797/- (Statement-II) in TRAN-1.

Audit excluded capital goods invoices pertaining to the period from April-2017 to June-2017.

(b) H.M. No. 86 - *Section 140(5) of the Act stipulates that a registered person shall be entitled to take, in his electronic credit edger, credit of eligible duties and taxes in respect of inputs or input services received on or after the appointed day but the duty or tax in respect of which has been paid by the supplier under the existing law, subject to the condition that the invoice or any other duty or tax paying document of the same was recorded in the books of account of such person within a period of thirty days from the appointed day.*

Provided that the period of thirty days may, on sufficient cause being shown, be extended by the Commissioner for a further period not exceeding thirty days.

Provided further that said registered person shall furnish a statement, in such manner as may be prescribed, in respect of credit that has been taken under this sub-section.

A. During verification of TRAN-1 of the above taxpayer, it was found that the taxpayer has claimed the credit of Rs. 38,78,54,299/- under table 7(b) of TRAN-1. Scrutiny of statement submitted by the taxpayer in this regard, revealed that the taxpayer has claimed transitional credit amounting to Rs. 16,43,11,668/- on the basis of invoices pertaining to January 2015 to March 2017. Cenvat Credit on these invoices should have been availed through legacy returns of the relevant period itself. Chances of claiming credit twice cannot be ruled out, this aspect needs to be verified by the department to ascertain the correctness of credit claim. The details of such invoices are as per Statement attached.

In view of above observations, it appeared that the assessee has wrongly claimed the credit of Rs. 16,43,11,668/- in TRAN-1.

6. In view of the above said observations/ discrepancies noticed, the range Superintendent, AR-V, Division-III, Ahmedabad-North vide letter F. No. AR-V/Div-III/Ford/TRAN-1/20-21 dated 17.05.2021, 20.07.2021 and 20.01.2022 has requested the Noticee to submit the documents / clarification. The Noticee vide their reply through email dated 28.05.2021 has submitted that since, their key team members were affected due to COVID and they are presently recovering from COVID and also they are operating from home, humble request to please grant us additional 3 to 4 weeks time to provide details. Further, vide their reply through email dated 30.07.2021 has submitted that Considering devastating impact of second wave of COVID 19, they have very recently started working from plant with limited staff. As discussed, they have compiled majority of information, they requested to provide additional 10-15 working days time to provide details.

6.1 Regarding H.M. No 85, wherein it was observed that the noticee has claimed credit of Rs. 17,63,52,724/- pertaining to Capital Goods in table 6(a) of TRAN-1. The statement of Capital Goods credit revealed that the taxpayer had claimed the credit of entire amount of capital goods on some invoices, though 50% credit was not availed earlier. Since, the taxpayer had not availed the partial credit earlier, entire credit claimed in Table 6(a) to the tune of Rs 2,99,03,293/- appeared to be incorrect. In this regards, the Noticee has neither supplied the documentary evidences nor complied with the observation. They have asked for more time to submit the documents / clarification and therefore the said credit carried forwarded in their Tran-1 is not eligible and required to be reversed along with interest thereon under the Section 73 of the CGST Act, 2017.

However, as per the provisions of Section 140(2) clarifies that "Explanation.— For the purposes of this sub-section, the expression "unavailed CENVAT credit" means the amount that remains after subtracting the amount of CENVAT credit already availed in respect of capital goods by the taxable person under the existing law from the aggregate amount of CENVAT credit to which the said person was entitled in respect of the said capital goods under the existing law." Further as per the Guidance Note for verification of Transitional Credit claims issued by the Board vide letter D. O. F. No. 267/8/2018-CX.8 dated 14.03.2018, it is clarified at Sr. No. 2 of Table of Para 2 that column 11 of table

6(a) (140(2) captures details of unavailed credit of capital goods in the pre-GST ear. Capital Goods credit was allowed to be availed in two instalments of 50% each. This table meant to be used by taxpayers who have availed a portion of cenvat credit on capital goods through ER or ST return and not intend to avail remaining credit in respect of capital goods which has not been availed through the ER or ST return. The Noticee has not submitted any evidence which prove that credit has not been availed in pre-GST regime, and furthermore provisions of this section and Guidance Note specifically clarifies that the remaining 50% of credit on capital goods is allowed to carried forwarded, and therefore, availment of 100% credit by the said Noticee is against the transitional provisions of Section 140 and Guidance Note. Thus the availment of this credit by the Noticee was not entitled and required to be recovered along with interest under the provisions of Section 73 of the CGST Act, 2017.

6.2 Regarding H.M. No 86, wherein it is observed that the notice has claimed the credit of Rs. 38,78,54,299/- under Column 7(b) of Tran-1 availed under sub-section (5) of Section 140 of CGST Act, 2017. Scrutiny of the statement revealed that the notice has claimed transitional credit amounting to Rs. 16,43,11,668/- on the basis of the invoices pertaining to January-2015 to March-2017. Cenvat Credit on these invoices should have been availed through legacy returns of the relevant period itself. Chances of claiming credit twice cannot be ruled out. In this regards, the Noticee has neither supplied the documentary evidences nor complied with the observation. They have asked for more time to submit the documents / clarification and therefore the said credit carried forwarded in their Tran-1 is not eligible and required to be reversed along with interest thereon under the Section 73 of the CGST Act, 2017.

The provisions of Section 140(5) clearly says that credit of eligible duties and taxes in respect of inputs or input services received on or after the appointed day but the duty or tax in respect of which has been paid by the supplier under the existing law. It appeared in the present case that neither the notice has received input or input services after appointed day nor they have made the payment in existing law, which is violation of the provisions of Section 140(5) and therefore, the Notice is not entitled to avail the said credit in Tran-1 and required to be recovered along with interest thereon under the Section 73 of the CGST Act, 2017.

7. In view of the foregoing paras, the summary of wrongly availed Cenvat Credit in Tran-1 is as under:

Sr. No.	Para No. of SCN	Credit availed under Section	Colum No. of Trans-1	Total credit availed in Tran-1	Wrongly availed credit
1	6.1	140(2)	6(a)	17,63,52,724/-	10,59,06,090/-
2	6.2	140(5)	7(b)	38,78,54,299/-	16,43,11,668/-
	TOTAL				27,02,17,758/-

8. Therefore, in view of discussion in forgoing paras, it appeared that the Noticee has failed in providing documents / clarification in respect of the Cenvat Credit wrongly transited to GST regime through TRAN 1.

9. From Para supra(s), it appeared that the Noticee has contravened the provisions of Section 140 and 142 of the CGST Act, 2017. Therefore, the wrongly availed/transited credit of Rs. 27,02,17,758/- appeared to be recoverable from them under Section 73(1) of the CGST Act, 2017. Interest under Section 73(5) of the CGST Act, 2017, is also required to be covered on total amount of Rs. 27,02,17,758/-and the Noticee have rendered themselves liable for penal action under Sections 122 (2)(a) of the CGST Act, 2017.

10. Therefore Show Cause Notice F.No.GST/15-324/OA/2021 dated 14.06.2022 was issued to M/s. Ford India Private Limited called upon to show cause as to why:

(i) Input Tax Credit of Rs. 27,02,17,758/- (Rupees Twenty Seven Crores Two Lakhs Seventeen Thousands Seven Hundred Fifty Eight Only), wrongly availed, should not be demanded and recovered under Proviso to Section 73 (1) of the CGST Act, 2017;

(ii) Interest at the appropriate rate on the amount mentioned at Sr. No. (i) above should not be charged and recovered from them under Section 50 of the CGST Act, 2017;

(iii) Penalty on the amount mentioned at Sr. No. (i) above should not be charged and recovered under the provisions of Section 122 (2) (a) of CGST Act, 2017;

DEFENCE REPLY

11. M/s.Ford India Limited vide their letter dated 07.07.2023 submitted their reply to SCN wherein they stated that the SCN is cryptic, vague, pre determined and issued without considering all relevant facts, documents and submissions made by them. They stated that the department has failed to give any reasons to the effect as to why 50% of the credit was not availed cannot be transitioned in terms of section 140(2) of the CGST Act, or how the Cenvat credit which duly accrues to them become ineligible. They have submitted all the documents for verification, however the Department has not made verification of the said documents and without verification of the documents department cannot make any allegation of wrong availment of Cenvat credit. They further stated that the SCN is the foundation for any adjudication proceedings and the same is sustainable if the allegations in the notice are vague or unclear and if all the documents are not considered while issuing the SCN. The notice has relied upon the following case laws to support their reply:-

- CCE Banglore Vs Brindavan Beverages P.Ltd 2007 (213) ELT 487 (SC)
- J.A.Moor Spirit Vs State of Tamil Nadu 2016-VIL-601-Mad
- Bansal Electrical Wroks Vs CCE 2017 (3) GSTL 65 (Tri-All)
- Shubham Electricals Vs CCE & Service Tax Rothak
- V.S.Agency Vs Commr.of Customs 2019 VIL 566 Madras High Court

12. The further stated that in the instant case the Department while issuing the said SCN, apart from relying on Guidance Note, which is no binding effect to the noticee haw failed to elucidate on reasons as to why in 50% of credit or the duties paid on capital goods was not availed under the erstwhile law. The

noticee has submitted they have made elaborate submissions before issuance of SCN, however the issuing authority has not considered the said reply.

13. As far as alleged wrongful availment of Cenvat pertaining wrongful availment of Cenvat credit of capital goods amounting to Rs.2,99,03,293/- is concerned, they stated that section 140(2) of the CGST Act confers the right on the noticee to claim unavailed CEVAT credit in respect of capital goods. On fulfillment of conditions enumerated under /section 140(2) of the GST Act, the Department cannot unilaterally in the absence of any statutory provisions deny transitioning of such un availed Cenvat credit to the noticee. They claimed that they have satisfied the conditions for transition of Cenvat credit under section 140(2) which are as under:

a) Person must be registered under the CGST Act excluding persons opting to pay under Section 10 of the CGST Act.
b) The said credit was admissible as credit under erstwhile law.
c) The said credit must be unavailed CENVAT Credit and the assessee was entitled to the same under the erstwhile law.
d) The said credit was not carried forward in the return filed for the period ending on 30.06.2017
e) The said credit must be admissible as input credit under GST.

14. The noticee further states that Rule 3 of CCR, 2004 enumerates various taxes duties and cesses, credit of which would be allowed as CENVAT credit for the manufacturer or producer of final products or a provider if output service. On reading of the explanation appended to Section 140(2), it is evident that unavailed Cenvat credit would mean the amount that remains after substracting the amount of Cenvat credit already availed in respect of the Capital goods. They further stated that in case a manufacturer does not availed any Cenvat credit in the year of receipt of capital goods, then in the subsequent years, the manufacturer is entitled to avail 100% of the Cenvat credit in respect of capital goods They have placed reliance on the following cases in this regard:

- Sumangal Glass Industreis P.Ltd Vs.CCE 2019 (12) TMI 939- CESTAR
- *Commissioner of Central Excise, Bangalore v. Progressive Systems [2011 (2) TMI 477-Karnataka High Court*].
- *Ace Timez v. CCE [2004 (170) ELT 371 (Tri-Bang)]*

15. They further stated that apart from the condition that only upto 50% of the CENVAT credit in respect of capital goods can be availed in the year of receipt, there is no outer time limit prescribed under the CCR, 2004, the Central Excise Act, 1944 or any rules made thereunder for availment of CENVAT credit in respect of capital goods. Further, it is pertinent to note that there was no provision under CCR,2004 for lapsing of the said credit. In the instant case, it is an undisputed fact that the goods in dispute were received by the Noticee under the erstwhile law and that the same qualify as capital goods under Rule 2(a) of CCR, 2004. Consequently, the credit in respect of the same is eligible to be claimed by the Noticee under the erstwhile law. Further, in the light of Rule 4(2)(a) of CCR, 2004, the Noticee is entitled to claim CENVAT credit in respect of the said goods albeit in tranches i.e., not more than 50% in the financial year of receipt and balance credit in the subsequent financial years. In the instant case, it is an admitted fact that in respect of the capital goods in dispute, no credit was availed by the Noticee under the erstwhile law.

The said fact is also not disputed by the Department and is clear from Paragraph 6.1 of the impugned SCN wherein the Department has clearly stated that the Noticee had transitioned the credit to the tune of Rs.1,02,07,346/- for the first time in Table 6(a) of TRAN-1 filed. Hence, by virtue of the definition, the entire credit of Rs.2,99,03,293/- to which the Noticee is entitled, qualifies as unavailed CENVAT credit, which is, in turn eligible to be transitioned under Section 140(2) of the CGST Act.

16. As far as denial on Cenvat credit in respect of capital goods credit transaction of Rs.7,60,02,797/- is concerned, the noticee stated that the impugned SCN has referred to the audit report issued by CERA dated 13.04.2021 invoices are very old, and few invoices pertain to the year 2014. The taxpayer has not claimed the balance credit earlier and has transitioned the said balance credit in GST. It appears that the Noticee is not eligible to avail CENVAT credit of capital goods under the existing law. This aspect has to be further detailed verification by the Department. In this regard, the Noticee made the following submissions. Firstly, the Noticee submitted that all the documents sought by the Department at the time of TRAN-1 verification was submitted with the Department for verification. However, the Department without undertaking verification has just proposed to deny the transition of the said credit. The Noticee submits that the only allegation to deny transition of the said credit is that the said invoices are very old. The Noticee submits that the Department before undertaking investigation ought to have undertaken detailed verification of the credits which are transitioned under Table 6(a) of TRAN-1. Thus, the Noticee submits that demand proposed by the Department in the impugned SCN is incorrect and the impugned SCN denying transition of capital goods credit to the tune of Rs.7,60,02,797/- is incorrect and liable to be dropped.

17. In this regard, the Noticee submits that with respect the said credit pertaining to capital goods, the Noticee had availed 50% CENVAT Credit under the erstwhile regime and what has been transitioned into the GST regime is the balance 50% of the CENVAT Credit. The worksheet tabulating the list of invoices and the corresponding details of credit availed in erstwhile regime and the balance credit transitioned in GST regime is enclosed as Annexure-21. The summary of the said worksheet is tabulated below: -

No. of invoices	Total credit (in Rs.)	Total credit availed under erstwhile regime (in Rs.)	Total credit transitioned under column 6(a) of Tran-1 (in Rs.)
187	15,20,05,595/-	7,60,02,797/-	7,60,02,797/-

From the above it is evident that the Noticee has rightly transitioned the credit into GST. The Noticee submits that merely because the invoices basis which the credit was availed was old, would not lead to a conclusion that the credit was ineligible. As stated supra, in terms of Rule 4(2) (a) of the CCR, 2004 the only condition is that up to 50% of the CENVAT credit in respect of capital goods can be availed in the year of receipt, there is no outer time limit prescribed under the CCR, 2004, the Central Excise Act, 1944 or any rules made thereunder for availment of CENVAT credit in respect of capital goods. The Noticee submits the balance credit can be taken in any subsequent financial years. The said proposition has already been established in Paragraph

B.19 and B.20 of this reply wherein the Noticee has placed reliance on the decision of the Ahmedabad Tribunal in *Sumangal Glass Industries Pvt ltd v. CCE [2019 (12) TMI 939-CESTAT Ahmedabad] Progressive Systems [2011 (2) TMI 477-Karnataka High Court*], Thus, the Noticee submitted that the credit transitioned is in order and the proposal to deny transition of CENVAT Credit on capital goods to the tune of Rs.7,60,02,797/- is in order and the impugned SCN denying the transition is liable to be dropped.

18. Further as far the eligibility of Cenvat credit of Rs.16,43,11,668/- is concerned the notice stated that the Noticee has an indefeasible right to avail and carry forward the closing balance of CENVAT Credit into the GST regime. The transition of credit which is a vested right cannot be denied on procedural irregularities. The impugned SCN has mentioned that as per Section 140(5) of the CGST Act, 2017, a registered person is allowed to carry forward CENVAT Credit in respect of inputs or input services which were received after 01.07.2017, but the duty on which has been paid under the existing law i.e., under Central Excise Act 1944 or Finance Act 1994.

19. The impugned SCN has mentioned that as per Section 140(5) of the CGST Act, 2017, a registered person is allowed to carry forward CENVAT Credit in respect of inputs or input services which were received after 01.07.2017, but the duty on which has been paid under the existing law i.e., under Central Excise Act 1944 or Finance Act 1994. Further, the impugned SCN has alleged that out of the carried forward CENVAT Credit under Table 7(b) of Form GST TRAN-1 in terms of Section 140(5) of the CGST Act, 2017 amounting to Rs.38,78,54,299/-, an amount of Rs.16,43,11,668/- pertains to January 2015 to March 2017 invoices. Further, the impugned SCN alleges that the CENVAT Credit pertaining to these invoices should have been availed through legacy returns of the relevant period itself. Thus, it appeared that they are ineligible to carry forward such CENVAT credit amounting to Rs.16,43,11,668/- under the said Table as the said table does not pertain to inputs or input services received prior to 01.07.2017. Therefore, it has been alleged that the Noticee has incorrectly transitioned the credit in terms of Section 140(5) of the CGST Act, 2017.

20. The Noticee submitted that the allegation of the Department to deny the transition of CENVAT credit into GST is incorrect and the impugned SCN is liable to be dropped. In this regard, they stated that the CENVAT credit of input and input services were not availed in the Pre-GST regime and hence carried forward into GST. The Noticee submits that the reason for not availing the said credits in the pre-GST regime and availing the same in column 7(b) of Tran-1 is due to delay in receipt of material, invoices, and processing of invoices.

21. In this connection, the Noticee submits that in the facts and circumstances of the instant case, the Noticee has transitioned credit relating to 4491 invoices pertaining to period from January 2015 to March 2017 covering duty/tax amounting to Rs.38,78,54,299/- under Section 140(5) of the CGST Act, 2017 under Table 7(b) of Form GST TRAN-1. The Noticee further submits that of these, 339 invoices which covers duty/tax amounting to Rs.16,43,11,668/-, were entered in the Noticee's books of accounts on 30.07.2017. On a reading of Section 140(5) of the CGST Act, 2017 it is evident that a registered person is allowed to carry forward CENVAT Credit in respect

of inputs or input services which were received after 01.07.2017, but the duty on which has been paid under the existing law i.e., under Central Excise Act 1944 or Finance Act 1994. Basis the above factual position, the Department in the impugned SCN is disputing the transition of credit pertaining to **339** invoices from the period January 2015 to March 2017 on the allegation that the said invoices pertain to a very old period. Accordingly, it is the case of Department that the Noticee had incorrectly transitioned the CENVAT Credit under sub-section (5) of the Section 140 of the CGST Act, 2017. In other words, the Department has alleged that the said credits were liable to be availed through legacy returns. Further, as established supra, the disputed credit in question qualify as CENVAT Credit of eligible duties. The same is also not disputed by the Department in the impugned SCN.

22. The Noticee submits the CENVAT Credit was not availed during the erstwhile regime. At the time of filing TRAN-1, the Noticee had transitioned the unavailed CENVAT credit in terms of Section 140(2) of the CGST Act, 2017. Thus, the allegation that Noticee has availed the credit twice i.e., under legacy returns as well as GST Regime is completely in correct. In this regard, the Noticee encloses the Capital Goods Credit Account (RG23C- Part II) since 2014 as **Annexure-23** as proof that the said CENVAT Credits were not availed in the erstwhile regime. The Noticee submits that there is no allegation put forth by the Department in the impugned SCN that the credit in question is ineligible. The Noticee submits that there is no dispute that the credits are eligible under the provisions of the Cenvat Credit Rules and are also eligible duties which can be transitioned. The Noticee submits that the only discrepancy noted by the Department in the SCN is that the Noticee is incorrect in carry forward of the said credits under Table 7(b) of Form GST TRAN-1 under the provisions of Section 140(5) of the CGST Act, 2017 as the same were supposed to be availed through the legacy returns.

23. In this regard, it is submitted that once the eligibility of credit itself is not under dispute, the credit once availed becomes a vested and indefeasible right and the same cannot be denied on procedural grounds like carry forward of credit in incorrect table of TRAN-1. In this regard, the Noticee submits that the proposition that credit is a vested and substantive right was established through judicial precedent during the erstwhile regime. In this regard, the Noticee places reliance on the decision of the Hon'ble Supreme Court in *Eicher Motors v. Union of India (1999) 106 ELT 3 (SC),* wherein the Supreme Court struck down Rule 57F(4A) of the Central Excise Rules on the ground that a right of MODVAT Credit accrued to the Assessee on the date when they paid the duty on the raw materials or the inputs and that right would continue until the facility available thereto gets worked out or those goods existed. The relevant extract is as follows: -

5. ...the right to the credit has become absolute at any rate when the input is used in the manufacture of the final product...As pointed out by us that when on the strength of the rules available certain acts have been done by the parties concerned, incidents following thereto must take place in accordance with the scheme under which the duty had been paid on the manufactured products and if such a situation is sought to be altered, necessarily it follows that right, which had accrued to a party such as availability of a scheme, is affected and, in particular, it loses sight of the fact that provision for facility of credit is as good as tax paid till tax is

adjusted on future goods on the basis of the several commitments which would have been made by the assessees concerned. Therefore, the scheme sought to be introduced cannot be made applicable to the goods which had already come into existence in respect of which the earlier scheme was applied under which the assessees had availed of the credit facility for payment of taxes. It is on the basis of the earlier scheme necessarily the taxes have to be adjusted and payment made complete. Any manner or mode of application of the said rule would result in affecting the rights of the assessees.

6. We may look at the matter from another angle. If on the inputs the assessee had already paid the taxes on the basis that when the goods are utilised in the manufacture of further products as inputs thereto then the tax on these goods gets adjusted which are finished subsequently. Thus, a right accrued to the assessee on the date when they paid the tax on the raw materials or the inputs and that right would continue until the facility available thereto gets worked out or until those goods existed.

The Noticee submits that the decision of the Hon'ble Supreme Court in ***Eicher Motors*** discussed supra was subsequently relied on by the Hon'ble Supreme Court in *Collector of Central Excise, Pune v. Dal Ichi Karkaria Ltd., 1999 (112) E. L. T. 353 (S. C.),* wherein it was held that the credit taken is indefeasible. The relevant extract is as follows: -

"17. It is clear from these Rules, as we read them, that a manufacturer obtains credit for the excise duty paid on raw material to be used by him in the production of an excisable product immediately it makes the requisite declaration and obtains an acknowledgement thereof. It is entitled to use the credit at any time thereafter when making payment of excise duty on the excisable product. There is no provision in the Rules which provides for a reversal of the credit by the excise authorities except where it has been illegally or irregularly taken, in which event it stands cancelled or, if utilised, has to be paid for. We are here really concerned with credit that has been validly taken, and its benefit is available to the manufacturer without any limitation in time or otherwise unless the manufacturer itself chooses not to use the raw material in its excisable product. The credit is, therefore, indefeasible. It should also be noted that there is no co-relation of the raw material and the final product; that is to say, it is not as if credit can be taken only on a final product that is manufactured out of the particular raw material to which the credit is related. The credit may be taken against the excise duty on a final product manufactured on the very day that it becomes available.

18. It is, therefore, that in the case of Eicher Motors Ltd. v. Union of India (1999) 106 ELT 3: (1999 AIR SCW 563: AIR 1999 SC 892) this Court said that a credit under the MODVAT scheme was "as good as tax paid"."

The ratio of the above-discussed decisions have been consistently applied by various High Courts in specific context of transition credit as well in following case laws. In *R.R. Distributors Private Limited 2021 (6) TMI 10,* In *Brand Equity Treaties Limited, 2020 (5) TMI 171* In *M/s. Siddharth Enterprises, 2019 (9) TMI 319*

The Hon'ble Punjab and Haryana High Court in *Adfert Technologies Pvt. Ltd. v. Union of India and Ors 2019 (11) TMI 282 – Punjab and Haryana High Court* held as follows: -

9. Having scrutinized record of the case(s) and heard arguments of both sides, we find that on the introduction of GST regime, Government granted opportunity to registered persons to carry forward unutilized credit of

duties/taxes paid under different erstwhile taxing statues. GST is an electronic based tax regime and most of people of India are not well conversant with electronic mechanism. Most of us are not able to load simple forms electronically whereas there were a number of steps and columns in TRAN-1 forms thus possibility of mistake cannot be ruled out. Various reasons assigned by Petitioners seem to be plausible and we find ourselves in consonance with the argument of Petitioners that unutilized credit arising on account of duty/tax paid under erstwhile Acts is vested right which cannot be taken away on procedural or technical grounds. The Petitioners who were registered under Central Excise Act or VAT Act must be filing their returns and it is one of the requirements of Section 140 of CGST Act, 2017 to carry forward unutilized credit. The Respondent authorities were having complete record of already registered persons and at present they are free to verify fact and figures of any Petitioner thus inspite of being aware of complete facts and figures, the Respondent cannot deprive Petitioners from their valuable right of credit.

24. The Noticee submits that a Special Leave Petition filed by the Union of India against the above order of High Court was dismissed by the Supreme Court in *2020 (3) TMI 188 – SC Order*. The Noticee further submits that the decision of *Adfert Technologies* cited suprawas relied on by the Hon'ble Jammu & Kashmir High Court in *Neptune Plastics and Jai Enterprises v. Union of India 2021 (2) TMI 434*, wherein the Petitioner had failed to claim credit through TRAN – 1 and instead directly availed credit from the erstwhile regime in FORM GSTR-3B. The Jammu and Kashmir High Court observed as follows:

We are of the view that the petitioner cannot be deprived of the benefit of claiming the credit lying in its account on the stipulated date only on the basis of procedural or technical wrangles that one form TRAN-1 was not filled by the petitioner particularly when the petitioner has reflected the said credit in its return GSTR-3B. It would be apt to note the paragraph No. 14 of the judgment in ***Adfert Technologies Pvt. Ltd case (supra)*** *and the same is reproduced as under:*

...

5. The above judgment was not interfered with by the Apex Court in SLP preferred against the same.

25. In *Blue Bird Pure Pvt. Ltd. v. Union of India 2019 (7) TMI 1102 – Delhi High Court*, it was held that mere errors on the part of taxpayers cannot defeat the right to avail credit, in the following terms: -

10. Having carefully examined those decisions, the Court is unable to find any distinguishing feature that should deny the Petitioner a relief similar to the one granted in those cases. In those cases also, there was some error committed by the Petitioners which they were unable to rectify in the TRAN-1 Form and as a result of which, they could not file the returns in TRAN–2 Form and avail of the credit which they were entitled to. In both the said decisions, the Court noticed that GST system is still in the 'trial and error phase' insofar as its implementation is concerned.

...

12. In the present case, the Court is satisfied that, although the failure was on the part of the Petitioner to fill up the data concerning its stock in Column 7(d) of Form TRAN-1instead of Column 7(a), the error was inadvertent. The Respondents ought to have provided in the system itself a facility for rectification of such errors which are clearly bona fide. It should be noted at this stage that although the system provided for revision of a return, the deadline for making the revision coincided with the last date for filing the return i.e. 27th December, 2017. Thus, such facility was rendered impractical and meaningless.

26. In the case of *Jakap Metind Pvt. Ltd. vs. Union of India [2019 (31) GSTL 422 (Guj.)*, Petitioner filed the FORM GST TRAN-1 within the time prescribed in Rule 117 of Central Goods and Services Tax Rules, 2017 - However, inadvertent mistake made by petitioner by mentioning the balance Cenvat credit of ER-1 in column 5 of the table instead of column 6 thereof due to misunderstanding of the language used in TRAN-1 form. By the time petitioner noticed the inadvertent error in filing the form, last date for filing revised FORM GST TRAN-1 had elapsed - Representations repeatedly made by petitioner in this regard remained unattended by respondents. The Hon'ble High Court of Gujarat has held that

> *"Petitioner when duly entitled to credit, respondents having no legal authority to retain such credit and retention of the same is violative of Article 265 of Constitution of India. Respondents directed to either open the online portal so as to enable the petitioner to again file the rectified FORM GST TRAN-1 electronically or accept the manually filed FORM GST TRAN-1 with corrections on or before 30th November, 2019"*

27. In the case of *Sri Desikanathar Textiles Pvt. Ltd. vs. Union of India [2022 (62) GSTL 449 (Mad.)]*, instead of giving the details in Part C, the petitioner filled up the details in Part D (part 7(d) of TRAN-1), as a result of which, the amount which attempted to be transitioned in TRAN-1 could not be transitioned to the petitioner's electronic ledger. The Hon'ble High Court of Madras has directed the concerned juristional officer to examine the records and then come to an independent conclusion as to whether the petitioner was indeed entitled to transition credit by filing TRAN-1, in terms of Section 140 of the said Act r/w the Rules thereof but from the technical mistakes committed by the petitioner. If the credit was available to be transitioned, it cannot be denied. The Hon'ble High Court has held as follows:

> *"... The respondents shall thereafter either allow the petitioner to file either a revised TRAN-1 or directly make a credit entry in the electronic cash register of the petitioner. The petitioner is also directed to cooperate with the respondents by producing all the required documents to substantiate that the petitioner was indeed entitled to transition the credit within a period of 2 months from the date of receipt of a copy of this order. The entire exercise shall be completed within a period of 3 months from the date of receipt of a copy of this order."*

28. In *SKH Sheet Metals Components v. Union of India 2020 (6) TMI 385 - Delhi High Court*, the intention behind transitional provisions was examined by the Hon'ble Delhi High Court as follows:

> *We must not lose sight of the real intention of the Legislature that emerges by reading the scheme of the CGST, especially the transitional provisions and those dealing with ITC. GST seeks to consolidate multiple taxes into one, and thus it is imperative to have provisions to ensure that the transition to the GST regime is very smooth and hassle-free and no ITC (Input Tax Credit)/benefits earned in the existing regime are lost. In fact, an uninterrupted and seamless chain of ITC is the heart and soul of Goods and Services Tax. This mechanism is built-in to avoid cascading of taxes. Respondents themselves claim 'one of the most important features of the GST system is that the entire supply chain would be subject to GST to be*

levied by Central and State Government concurrently. As the tax charged by the Central or the State Governments would be part of the same tax regime, credit of tax paid at every stage would be available as set-off for payment of tax at every subsequent stage.'(Ref: GST Flyer; CBIC Website) Significantly, for the cases covered under Section 140 (1) of the CGST act, ITC under the existing laws is a vested right. This credit stood vested in favour of the taxpayer and would have been utilized for payment of outgoing taxes under the respective legislations, but for the repeal of the existing laws. In order to claim this credit, declaration in form GST TRAN-1 is required to be furnished on the common portal within ninety days from the appointed day i.e. 1st July, 2017 or within such extended time. Thus, the closing balance of the CENVAT credit / VAT in the last returns filed under the existing law can be taken as credit in electronic credit ledger. Such credit would be available only when returns for the previous last six months have been filed under the existing laws. Thus, on analysis of the provisions of Central Goods and Service Tax Act and the Rules framed thereunder, the mind of the legislature on input tax credit becomes clear. The transitional provisions and the language of section 140 of the Act in particular, even after amendment, manifests the intention behind the said provision is to save the accrued and vested ITC under the existing law. If the legislature has provided for saving the same by allowing a migration under the new tax regime, we have to interpret the rules keeping this objective in focus. This is the reason courts have held that CENVAT credit which stood accrued to the Petitioner is a vested right and is protected under Article 300A of the Constitution of India and could not be taken away by the Respondents, without authority of law, on frivolous grounds which are untenable.

29. In *Super India Paper Products Benlon India Ltd v. Union of India 2021 (6) TMI 108 - Delhi High Court*, a batch of writ petitions on various grievances relating to transitional credit was decided by the Delhi High Court. The relevant portions of the judgment are extracted for reference:

20. It is noted that W.P.(C.) No. 1831/2020 is a case wherein the Petitioner has been able to claim a certain part of the CENVAT credit that it is entitled to but, has missed out on a component of the CENVAT credit due to inadvertent clerical errors. These facts are similar to those in another judgment, to which one of us (Sanjeev Narula J.) was a party. In that case, i.e., National Internet Exchange of India v. Union of India & Ors. MANU/DE/0242/2021, the Petitioner had missed out on certain invoices pertaining to inputs and input services on which service tax was paid, while filing the TRAN-1 Form. The Petitioner therein approached the competent authorities, but no action was taken and was thus, constrained to file a writ petition. This Court, while allowing the writ petition, held that-

"8. On perusal of the record, it emerges that Petitioner has filed TRAN-1 form within the time prescribed by the Respondents under the rules. Petitioner is holding documents evidencing payment of tax by it on such inputs / input services received under the erstwhile tax regime. It is thus eligible to carry forward the credit from erstwhile tax regime to the GST regime under Section 140 of the CGST Act read with Rule 117 of CGST Rules. Petitioner claims that this error has occurred because of the introduction of new and vastly different tax regime (GST) of which the Petitioner had no prior experience whatsoever, and thus it was new to the filing of Form GST TRAN-

1 as well. For the aforesaid bona fide human error, inadvertently, it failed to take into account certain invoices, on which service tax amounting to ₹ 40,36,542/- was not reflected in TRAN-1 Form."

Since the Petitioner in W.P.(C.) No. 1831/2020 is in a similar quandary, there is no reason to deny it the benefit of the above cited order.

21. In view of the above, there is no reason why a similar relief should not be granted in the present set of petitions. Accordingly, the aforesaid petitions are allowed.

...

25. In the aforesaid petitions, the taxpayers have filed the TRAN-1 Form within time, however on account of an inadvertent mistake on their part, incorrect details have been submitted via the TRAN-1 Form, and thus, they seek revision/rectification of their TRAN-1 Form.

26. It is seen that since there is no effective mechanism provided for the revision/rectification of TRAN-1 Form, the Petitioners were forced to approach this Court under Article 226 of the Constitution. There is no dispute as to the fact that the Petitioners filed the TRAN-1 Form within the prescribed time, however, they were precluded from claiming their transitional credit on account of inadvertent error on their part due to filling in of wrong details or omissions. In the opinion of this Court, a genuine mistake should not result in the Petitioners' losing out on their accumulated credit which is protected by Article 300A of the Constitution. The lack of an effective revisional mechanism would leave the taxpayers remediless, which, to our minds, could not be the intention of the law, and moreover, no provision was brought to our notice which extinguishes the said right of the taxpayer. For such reasons, the present set of cases are also allowed.

Similar decisions have been made by the Hon'ble Madras High Court as well. In *M/s Carlstahl Craftsman Enterprises Pvt Ltd. v. Union of India 2021 (5) TMI 261 – Madras High Court,*it was observed as follows: -

4. In the present case, the error is seen to be inadvertent, constituting a human error. The Revenue does not dispute this either. Moreover, the era of GST is nascent and I am of the view that a rigid view should not be taken in procedural matters such as the present one.

5. The petitioner is thus be permitted to transition the credit. After all, the consequence of such transition is only the availment of the credit and not the utilization itself, which is a matter of assessment and which can be looked into by the Assessing Officer at the appropriate stage.

In *Bharat Electronics Limited v. Commissioner of GST & Central Excise 2021 (7) TMI 334 – Madras High Court,* the Hon'ble Madras High Court held as follows: -

Admittedly, there have been multiple difficulties, both technical and otherwise, that have been faced by assesses and the Department post introduction of GST with effect from 01.07.2017. In such a situation a bonafide human error as in the present case should, in my view, be permitted to be rectified.

There is no dispute expressed by the respondents in its counters on the position that the error committed is inadvertent.

15.In any event, the exercise of transitioning ITC is revenue neutral at this juncture, since what is enabled by permitting such transition is only the carry forward of the ITC and the utilization of the same will be subject to proper verification by the Assessing Officer at the time of assessment.

30. The Noticee also places reliance on the recent decision of the Hon'ble Madras High Court in *Vikas Elastochem Agencies Private Limited v. The Deputy Commissioner of Central Excise & GST, 2022 (1) TMI 607-MADRAS HIGH COURT,* wherein the Department had denied the transition of credit on the ground that the assessee had incorrectly transitioned the credit under wrong table of the Form GST TRAN-1. The Hon'ble Madras High Court held that the Petitioner is eligible to transition the credit and observed that the procedure prescribed under the provisions of Central Goods and Service Tax Act, 2017 and the respective State Enactments and the Rules made there under should not come in the legitimate way of transitional credits as such credits were already available for being utilized for discharging the tax liability. These amounts cannot lapse. The relevant extracts from the decision of the Hon'ble Madras High Court is reproduced below: -

18. In this case, the petitioner had filed the Tran 1 in time with certain mistakes and the petitioner had also made an another attempt to rectify the mistake on 27.12.2017. Thereafter, the petitioner had also filed a writ petition before this Court but withdraw the same under bonafide relief with the issue would be resolved before the IT Grievance Redressal Committee (IT-GRC) constituted by the GST Counsil and pursuant to an interim order of this Court dated 26.03.2019.

19. The petitioner having made a mistake in filing the GST returns on 10.11.2017 was entitled to revise such declaration and submit a revised declaration in GST electronically on the common portal within a time specified in the GST Rules, 2017 namely Rules 117, 118, 119 and 120.

20. No doubt, the petitioner was required to file GST Tran 1 with correct information. However, the Courts have taken note of the fact that there were difficulties in making proper declarations in Tran 1 at the initial phase of implementation of the GST which had resulted in the denial of transitional credit to assesses.

21. Ultimately, these are the amounts which have accumulated prior to the introduction of the respective GST Act, 2017 with effect from 01.07.2017. The amount lying in the respective rules as it prevailed under the provisions of the Central Excise Rules, 2002 and CENVAT Credit Rule 2004 and TNVAT Act, 2006 were meant for discharging the Tax liability.

22. The technical problem arose at the time of initial implementations of GST which resulted in difficulties both for the Assessee and the for the Department. Ultimately, the amounts which were available as input tax credit under the erstwhile Central Excise Rules, 2002 read with Cenvat Credit Rules were to be transited as their equivalent to cash to the extent and that they are available for being used for discharging the tax liability.

23. The procedure prescribed under the provisions of Central Goods and Service Tax Act, 2017 and the respective State Enactments and the Rules made there under should not come in the legitimate way of transitional credits as such credits were already available for being utilized for discharging the tax liability. These amounts cannot lapse. The difficulty in amending the Tran-1 is on account of the Architecture of the Web Portal which did not permitted the petitioner to make such amendments. The petitioner cannot be found fault of Architecture of the Web Portal did not

have such facility. Input Tax Credit once availed are indefeasible and cannot lapse.

31. The Noticee submits that the proposition has been well-established even under the erstwhile regime and has consistently been applied by various Hon'ble High Courts across the country in the specific context of transitional credit. Thus, the Noticee submits that the transition of credit by the Noticee under Section 140(5) of the CGST Act, 2017 does not cause any revenue loss to the Department and the same is only a procedural lapse and transition of CENVAT credit cannot be denied on the basis of the procedural lapse of mistake in filing the Form GST TRAN-1. From the above, the Noticee submits that the transition of credit cannot be denied to the Noticee basis the procedural irregularities. Thus, the impugned SCN denying the transition of credit to the Noticee is liable to be dropped. The Noticee submits that to the extent of invoices received after 01.07.2017, the Noticee is eligible to avail credits in terms of Section 140(5) of the CGST Act, 2017. In this regard, the Noticee submits that 19 invoices are received on or after 01.07.2017 which pertains to input services. The said invoices are entered into the books of account by the Noticee on 30.07.2017.

32. It is submitted that the Noticee is eligible for the credits pertaining to inputs and input services under erstwhile regime for invoices from the period 17.10.2016 to 30.06.2017. In this regard, reference is made to Rule 4 of the Cenvat Credit Rules, 2004 ("CCR") wherein the conditions for allowing CENVAT creditis specified. The Noticee submits that there is no dispute as to the whether the credits in question qualify as CENVAT credit. Rule 4(1) of the CCR deals with the conditions for allowing CENVAT Credit pertaining to inputs and Rule 4(7) of the CCR deals with input services. The relevant portion of the said provision is extracted below: -

> *(1) The CENVAT credit in respect of inputs may be taken immediately on receipt of the inputs in the factory of the manufacturer or in the premises of the provider of output service or in the premises of the job worker, in case goods are sent directly to the job worker on the direction of the manufacturer or the provider of output service, as the case may be,*
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> *Provided also that the manufacturer or the provider of output service shall not take CENVAT credit after one year of the date of issue of any of the documents specified in sub- rule (1) of rule 9.*
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> *(7) The CENVAT credit in respect of input service shall be allowed, on or after the day on which the invoice, bill or, as the case may be, challan referred to in rule 9 is received:*
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> ***Provided that** the manufacturer or the provider of output service shall not take CENVAT credit after one year of the date of issue of any of the documents specified in sub-rule (1) of rule 9, except in case of services provided by Government, local authority or any other person, by way of assignment of right to use any natural resource.*

33. The Noticee submits that the trigger of eligibility to avail CENVAT Credit arises at the time of receipt of inputs. Similarly, the eligibility to avail credit for input services arises at the time of receipt of invoice. However, the upper time

limit for availing the credit in terms of the proviso to Rule 4(1) and (7) is stipulated as one year from the date of issuance of invoice. In terms of the above provision, the Noticee submits that they have filed the refund application for the said amount for the first time on 16.10.2017. Thus, the one year should be calculated by keeping the upper limit as 16.10.2017 i.e., invoices received from 17.10.2016 to 16.10.2017 is eligible for taking CENVAT Credit. Thus, the Noticee is eligible to avail CENVAT credit in the erstwhile regime for the invoices received during the period 17.10.2016 to 16.10.2017 amounting to Rs. 16,66,96,841/-. The Noticee humbly submits that the same shall be allowed for transition or the same shall be refunded. Thus, the impugned SCN is liable to be dropped.

34. The Noticee submits that the Department in the impugned SCN has alleged that the Noticee has wrongly transitioned the credit under Section 140 of the CGST Act, 2017. However, the Noticee submitted that transitional credit cannot be recovered through proceedings initiated under Section 73 of the CGST Act, as the said provision deals with recovery of (i) Tax not paid/short paid, (ii)Tax erroneously paid, and (iii)ITC wrongly availed or utilised. The Noticee submits that the issuance of SCN under Section 73 for wrongful availment of transitional credit is not tenable. The reasons for the same are elucidated hereinbelow.

35. Rule 121 of the CGST Rules deals with the recovery of wrongly availed transitional credit. The extract of the said rule is as under:

> ***RULE 121. Recovery of credit wrongly availed.*** *— The amount credited under sub-rule (3) of rule 117 may be verified and proceedings under section 73 or, as the case may be, section 74 shall be initiated in respect of any credit wrongly availed, whether wholly or partly.*

It specifically provides that if on verification it is found that transitional credit has been wrongly availed, then proceedings under Section 73 shall be initiated. A bare perusal of Section 73 of the CGST Act would reveal that the same deals with the recovery of the following amounts:

- tax not paid or short paid;
- tax erroneously refunded;
- input tax credit wrongly availed or utilised;

Thus, it can be said that unless the transitional credit qualifies as an input tax credit, recovery proceedings under Section 73 cannot be initiated. The reason being, Rule 121 only provides that proceedings under Section 73 would be initiated if there is wrongful availment of transitional credit. Rule 121 does not borrow the provisions of Section 73 and makes it applicable to transition credit. Hence, unless Section 73 specifically provides for recovery of wrongfully availed transitional credit, recovery of such credit under the said Section cannot be initiated. Further, the Noticee submits that had the intention of the legislation been to borrow the provisions of Section 73 for recovery of wrongfully availed transitional credit, then Rule 121 could have employed the phrase *"proceedings under Section 73 shall mutatis mutandis apply for recovery of such credit".*The Appellant submits that the eligibility of CENVAT credit on

input and input services under CCR, 2004 cannot be questioned by invoking the provisions of Section 73 of the CGST Act, 2017.

36. The Department in the impugned SCN has not mentioned specifically under which provision interest is proposed to be recovered. The Noticee submits that the impugned SCN is liable to be dropped on this ground itself. **The Noticee is not liable to pay interest under Section 50(1) of the CGST Act.** Without prejudice, the Noticee assumes that the Department has proposed to recover interest under Section 50(1) of the CGST Act, 2017.

37. The Noticee submits that Section 50(1) of the CGST Act, 2017 contemplates levy of interest in cases where the assessee who was liable to pay the tax fails to pay the same. At the outset, the Noticee submits that Section 50(1) of the CGST Act, 2017 contemplates the levy of interest only in cases wherein there is a short/non-payment of tax. The Noticee submits that it is a settled principle of law that in cases where the demand is not sustainable, interest cannot be levied. In view of the aforesaid submissions, it is clear that the demand itself is not sustainable and hence, the question of recovering interest does not arise.

38. At the outset, the Noticee submits that as submitted in the preceding paras, proceedings under Section 73 of the CGST Act, 2017 cannot be initiated for recovery of transition credit. Therefore, the levy of penalty under Section 122 of the CGST Act, 2017 is incorrect. At this juncture, the Noticee submits that Rule 121 of the CGST Rule is the only provision in the CGST Rules that provides for recovery of transitional credit availed in Form GST TRAN-1 and even the CGST Act does not provide or envisage the recovery of transitional credit availed in Form GST TRAN-1. As discussed supra, Rule 121 states that proceedings under Section 73 may be initiated for recovery of such wrongly availed transitional credit. Although the Noticee submits that Section 73 only provides for recovery of wrongly availed 'input tax credit'.

39. In any case, the Noticee further submits that Rule 121 does not provide for any penalty under Section 73 of the CGST Act for such wrongly availed transitional credit. In absence of the same, imposition of penalty in the impugned SCN is beyond the powers granted under the CGST Act read with Rules made thereunder. The impugned proposing to impose penalty is liable to be dropped on this ground. Without prejudice to the above, the Noticee submits that it is evident from a simple reading of the above provisions that penalty under Section 73 read with Section 122(2)(a) of the CGST Act can only be imposed on a person where the said person has availed input tax credit wrongly. In the present case, in view of the above submissions, there is no demand sustainable against the Noticee. Therefore, the question of imposing penalty does not arise.

40. Once the demand is found to be non-sustainable, the question of imposition of penalty does not arise. In the case of *CCE v. H.M.M. Limited [1995 (76) ELT 497 (SC)]*, Hon'ble Supreme Court held that the question of imposition of penalty would arise only if the Department is able to sustain the demand. Similarly, in the case of *CCE, Aurangabad v. Balakrishna Industries [2006 (201) ELT 325 (SC)]*, Hon'ble Supreme Court held that penalty is not imposable when the differential duty is not payable. The above judgment of the Hon'ble Supreme

Court has been followed in several cases by the Hon'ble High Courts and the Tribunal, including in the judgment of the Hon'ble Tribunal, Bangalore in the case of *Hyva India P. Ltd. v. CCE, Bangalore-III [2008 (226) ELT 264 (Tri-Bang.)]* Therefore, the proposal to impose penalty is not sustainable. Since the demand along with interest proposed in the impugned SCN is liable to be dropped

PERSONAL HEARING

41. In the instant case personal hearing was granted to the assessee on 10.02.2023, 23.02.2023, 23.03.2023, 22.06.2023 and 21.12.2023. However neither the noticee nor the authroirised representative appersd for personal hearing. Hence I proceed to adjudicate the matter with records available on the file.

DISCUSSION AND FINDINGS

42. In the instant case, I have carefully gone through the Show Cause Notice, reply to SCN, facts of the case on record, copies of invoices and other submissions made by the noticee. On recapitulating, I find that the issue involved in the present show cause notice is related to admissibility of Cenvat Credit of Rs.27,02,17,758/- taken in TRAN-1 Return filed by the noticee.

43. On perusal of the above referred case records, I find that the issue is came out when the Cera Audit Party has issued a Half margin Memo No.85 dated 13.04.2021 for verification of Tran 1 wherein it was pointed out that on perusal of detailed statement of Capital Goods credit of the noticee, it was revealed that the Noticee has claimed the credit of capital goods on the basis of invoices which were very old and pertaining to the period earlier than April 2014. Further, as per Cenvat provisions the noticee was to take unavailed credit in the subsequent year after the year in which first 50% of credit was availed. Further, it was also to be verified as to whether the taxpayer had claimed depreciation on Cenvat amount of such Capital Goods at that material time because the taxpayer did not claim Cenvat Credit under existing Law. As such, the amount claimed in Table 6(a) to the tune of Rs. 10,59,06,090/- appears incorrect and in contravention to the transitional provisions of the Act and checks provided in Guidance Note and is required to be reversed along with interest thereon. Further, the noticee have not provided any evidences which proves that such credit was not availed in periodic returns of Central Excise and therefore, the said credit carried forwarded in their Tran-1 is not legal and it is inadmissible and required to be reversed along with interest thereon under the Section 73 of the CGST Act, 2017.

44. In This regard to ascertain the eligibility of the credit, the Range Superintendent vide letter dated 17.05.2021, 20.07.2021 and 20.01.2022 asked the noticee to provide the credit register, however they failed to produce the required documents or register to verify the same. Accordingly the instant SCN issued to recover the said Cenvat credit of Rs. 10,59,06,090/-. In this connection, I have gone through the reply filed by the notice wherein they claimed that they are indeed eligible and has rightlfully taken Cenvat credit of Rs. 10,59,06,090.

45. On perusal of the above referred case records, I further find that the issue is came out when the Cera Audit Party has issued a Half margin Memo No.86 dated 13.04.2021. On verification of the credit availed on under Column 7(b) of Tran-1 availed under sub-section (5) of Section 140 of CGST Act, 2017, it is noticed that many invoices pertains to the period January-2015 to March-2017. The taxpayer has availed credit in Trans-1 for Rs.16,43,11,668/- on such invoices of inputs. The Cenvat credit on these invoices should have been availed through legacy returns of the relevant period itself. Chance of credit claimed twice cannot be ruled out. Therefore, the said credit is not admissible and such wrong availment of credit in Trans-1 required to be reversed along with interest thereon.

46. In This regard to ascertain the eligibility of the credit, the Range Superintendent vide letter dated 17.05.2021, 20.07.2021 and 20.01.2022 asked the noticee to provide the credit register, however they failed to produce the required documents or register to verify the same. Accordingly the instant SCN issued to recover the said Cenvat credit of Rs. 16,43,11,668/- (Total amount of demand is Rs.27,02,17,758/- i.e.Rs.10,59,06,090/- + Rs.16,43,11,668/-). In this connection, I have gone through the reply filed by the notice wherein they claimed that they are indeed eligible and has right fully taken Cenvat credit of Rs. 16,43,11,668/- . As per Section 140, the transitional mechanism for carrying forward the credit pending with the erstwhile registered persons or who was not liable to be registered under the existing law, to the GST regime. The details of the Section 140 of the COST Act 2017 are reproduced herewith:-

"140. (1) A registered person, other than a person opting to pay tax under section 10, shall be entitled to take, in his electronic credit ledger, the *amount of CENVAT credit carried forward in the return relating to the period ending with the day immediately preceding the appointed day, furnished by him under the existing law in such manner as may be prescribed:*

Provided that the registered person shall not be allowed to take credit in the following circumstances, namely:—

(i) where the said amount of credit is not admissible as input tax credit under this Act; or

(ii) where he has not furnished all the returns required under the existing law for the period of six months immediately preceding the appointed date; or

(iii) where the said amount of credit relates to goods manufactured and cleared under such exemption notifications as are notified by the Government.

A registered person, other than a person opting to pay tax under section 10, shall be entitled to take, in his electronic credit ledger, credit of the unavailed CENVAT credit in respect of capital goods, not carried forward in a return, furnished under the existing law by him, for the period ending with the day immediately preceding the appointed day in such manner as may be prescribed:

Provided that the registered person shall not be allowed to take credit unless the said credit was admissible as CENVAT credit under the existing law and is also admissible as input tax credit under this Act;

Explanation.—For the purposes of this sub-section, the expression 'unavailed CENVAT credit" means the amount that remains after subtracting the amount of CENVAT credit already availed in respect of capital goods by the taxable person under the existing law from the aggregate amount of CENVAT credit to which the said person was entitled in respect of the said capital goods under the existing law.

Now let me look into the provision of law that determines eligibility and conditions for taking input tax credit.

Section 16 of the CGST Act provides as under:

SECTION 16. Eligibility and conditions for taking input tax credit. *— (1) Every registered person shall, subject to such conditions and restrictions as may be prescribed and in the manner specified in section 49, be entitled to take credit of input tax charged on any supply of goods or services or both to him which are used or intended to be used in the course or furtherance of his business and the said amount shall be credited to the electronic credit ledger of such person.*

(2) Notwithstanding anything contained in this section, no registered person shall be entitled to the credit of any input tax in respect of any supply of goods or services or both to him unless, —

(a) he is in possession of a tax invoice or debit note issued by a supplier registered under this Act, or such other tax paying documents as may be prescribed;

f(aa) the details of the invoice or debit note referred to in) clause (a) has been furnished by the supplier in the statement of outward supplies and such details have been communicated to the recipient of such invoice or debit note in the manner specified under section 37;1

(b) *he has received the goods or services or both.*

[Explanation. *— For the purposes of this clause, it shall be deemed that the registered person has received the goods or, as the case may be, services —*

(i) where the goods are delivered by the supplier to a recipient or any other person on the direction of such registered person, whether acting as an agent or otherwise, before or during movement of goods, either by way of transfer of documents of title to goods or otherwise;

(ii) where the services are provided by the supplier to any person on the direction of and on account of such registered person.]

(c) subject to the provisions of [section 41 or section 43A3, the tax charged in respect of such supply has been actually paid to the Government, either in cash or through utilization of input tax credit admissible in respect of the said supply; and

(d) he has furnished the return under section 39 :

***Provided** that where the goods against an invoice are received in lots or instalments, the registered person shall be entitled to take credit upon receipt of the last lot or instalment :*

***Provided** further that where a recipient fails to pay to the supplier of goods or services or both, other than the supplies on which tax is payable on reverse charge basis, the amount towards the value of supply along with tax payable thereon within a period of one hundred and eighty days from the date of issue of invoice by the supplier, an amount equal to the input tax credit availed by the recipient shall be added to his output tax liability, along with interest thereon, in such manner as may be prescribed :*

Provided also that the recipient shall be entitled to avail of the credit of input tax on payment made by him of the amount towards the value of supply of goods or services or both along with tax payable thereon.

47. As far as the correctness/admissibility of Cenvat credit is concerned, I find that the jurisdictional Officer is the competent authority to examine/ verify the correctness / admissibility of documents submitted for taking credit. I further find that if the taxpayer have provided all the documents for verification, The jurisdictional Officer could have verified the same to ascertain admissibility of the input tax credit. However the taxpayer have submitted all the documents along with their reply to SCN dated 20.12.2022 only.

48. In order to ascertain admissibility of credit mentioning in the Tran-1 and SCN, the documents/invoices submitted by the taxpayer were sent for verification to the Jurisdictional Deputy Commissioner, Central Excise Div- III, Ahmedabad North vide letter F.No.GST/15-324/OA/2021 dated 14.09.2023 & 24.11.2023. Accordingly, I find that the admissibility of the credit was verified by the Deputy Commissioner, Central Excise Div.-III, Ahmedabad North vide letter F.No.III/SCN-GST/FORD INDIA/JCHQ/04/2021-22 dated 28.12.2023 wherein it was reported that

" Refer to letter F.No.GST/15-324/OA/2021 dated 24.11.2023, as per directions, verification of Tran 1 eligibility of Ford India has been done. Documents submitted by the said tax payer were in digital form i.e.Compact disc (CD). With respect to Para 6.1 of SCN F.No.GST/15-324/OA/2021 dated 14.06.2022 all the invoices required for verification of TRAN -1 credit of capital goods aailed are in order and credit amounting to Rs.10,59,06,090/- verified with credit availed in table 6(a) of Tran 1. With respect to Para 6.2 of the said SCN all the invoices required for verification of TRAN -1 credit input /input servies availed are in order and credit amounting to Rs.16,43,11,668/- verified with the credit availed in Table 7 (b) of TRAN -1 . Details are below in tabulated form.

Coulumn No of TRAN 1	*Cenvat Credit amount*	*Verification Status*
6(a)	*2,99,03,293*	*Verified and found in order*
6(a)	*7,60,02,797/-*	*Verified and found in order*
7(b)	*16,43,11,668/-*	*Verified and found in order*

49. In view of the above, on relying upon the verification report dated 28.12.2023 submitted by the Deputy Commissioner, Division III, Ahmedabad North, noticees submission dated 07.07.2023, I conclude that notice has correctly availed ITC on capital goods/inputs/input services amounting to Rs.27,02,17,758/- in their TRAN 1. As the ITC in question is admissible to the noticee, the Show Cause Notice issued for recovering the inadmissible Cenvat credit or Rs. 27,02,17,758/- is not sustainable therefore required to be dropped. As the demand itself is not sustainable, the question of charging interest under section 50 of CGST Act, 2017 or imposing penalty under the provisions of Section 73(1) read with Section 122 (2)(a) of CGST Act, 2017 does not arise.

50. Accordingly, I pass the following order:

O R D E R

51. I hereby order to drop proceedings initiated for demand and recovery of wrongly availed ITC of Rs. 27,02,17,758/- along with interest and penalty against M/s. Ford India Limited vide SCN No. GST/15-324/OA//2021 dated 14.06.2022.

52. Accordingly the Show Cause Notice No. SCN No. GST/15-324/OA//2021 dated 14.06.2022 is disposed off.

29/12/2023

(Lokesh Damor)
Joint Commissioner,
Central GST & CE,
Ahmedabad North

F.NO.GST/15-324/OA/2021 DT.

By speed post/hand delivery

To,
M/s. Ford India Private Limited,
Survey No. 1, Village North Kotpura,
Taluka: Sanand, Dist. Ahmedabad,
Gujarat-382710

Copy to:

1. The Commissioner, Central GST & Central Excise, Ahmedabad North.
2. The DC/AC, Central GST & Central Excise, Div- V Ahmedabad North.
3. The Superintendent, Range-III, Division-V, Central GST & Central Excise, Ahmedabad North with a request to upload the OIO electronically in terms of DSR advisory No.01/2018 dated 26.10.2018 of the ADG, Systems & Data Management, Bengaluru.
4. The Supdt.(System), CGST & C.E. Ahmedabad North for uploading the order on website.
5. Guard File.