

F.No. CBEC-20/10/16/2018-GST (Pt. I) / 352
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes & Customs
GST Policy Wing

New Delhi, dated the 4th February, 2020

To,

The Principal Chief Commissioners/Chief Commissioners of Central Tax

Madam/Sir,

Sub: Transitional Credit - Ensuring uniformity in the procedure to be followed by the field formations for examining and forwarding the representations of the taxpayers to GSTN on issues pertaining to technical glitches on common portal - reg.

As you are aware, an IT Grievance Redressal Mechanism was put in place on recommendations of GST Council in its 26th Meeting held on 10th March, 2018, vide CBIC's Circular No. 39/13/2018-GST dated 3rd April 2018 to address difficulties faced by the taxpayers on account of technical glitches on common portal, including the cases pertaining to non-filing of TRAN-1 due to IT glitches.

2. Further, Rule 117(1A) and Proviso to Rule 117(4)(b)(iii) were also introduced in CGST Rules 2017 to provide for extension of date of submitting declaration electronically in Form TRAN-1 and TRAN-2 by 31.03.2019 and 30.04.2019 respectively, in respect of registered persons who could not submit the said declarations by due date on account of technical difficulties on common portal and in respect of which GST Council has made a recommendation for such extension. The said provisions have further been amended vide Notification No. 02/2020 dated 01.01.2020 to provide for extension of date of submitting declarations in Form TRAN-1 and TRAN-2 in such cases by 31.3.2020 and 30.04.2020 respectively.

3. In order to ensure uniformity in the procedure to be followed by the field formations for examining and forwarding the representations of the taxpayers on issues pertaining to technical glitches on common portal, GSTN issued a Standard Operating Procedure (SOP) dated 12.04.2018. The said SOP provided for the detailed modalities for the Nodal Officers of the States/Centre Tax while referring the technical glitches cases to the GSTN.

4. However, it has been brought to the notice by GSTN that the nodal officers are not following the procedure prescribed by the above Standard Operating Procedure (SOP) while referring the technical glitches cases to GSTN. It has also been informed that the representations received from the taxpayers are being forwarded to GSTN without any/ proper scrutiny and verification of the representations and without requisite documents. Besides, the representations are being sent by officers other than Nodal Officers and without approval of the Commissioner/ Principal Commissioner concerned. In some cases, the representations have been forwarded to GSTN by field officers in form of physical copies and not as per the SOP prescribed by GSTN. This has created difficulty for GSTN in processing such representations in a timely manner.

5. GSTN has informed in ten ITGRC meetings held till now, they had presented the technical analysis of the cases received from the Nodal officers up to 31st March 2019 and the court cases. The lists of approved and not approved cases of the 9 ITGRC meetings have been shared with the tax administrations of Center and State.

6. GSTN has requested that in respect of pending representations of the taxpayers in the cases of non-filing/ non-revision of TRAN-1/ TRAN-2 by due date due to technical glitches on common portal, which are not covered under the list of approved and not approved cases in 9 ITGRC meetings (minutes of which have been issued till now), the Nodal officers of all Zones be instructed to send the same to GSTN after detailed examination/scrutiny as per the following procedure:

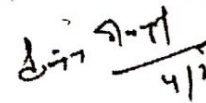
- a) The case of the taxpayer should be examined as to whether there appeared to be a demonstrable technical glitch due to which filing could not be completed on the common portal by due date.

- f) The GSTN Nodal officer, on receipt of details designated Nodal officer of Centre/State, shall get it examined and investigated in consultation with the technology team and will present the analysis before the IT Grievance Redressal Committee.
- g) Based on the decisions and directions of the IT Grievance Redressal committee, GSTN shall implement the decision of IT Grievance Redressal Committee.
- h) The Nodal officer of GSTN shall intimate to the Nodal officers of Centre/State the decision/directions of the IT Grievance Redressal Committee.

7. The jurisdictional Principal Chief Commissioners/ Chief Commissioners and Principal Commissioners/ Commissioners are requested to ensure proper and time bound compliance of the above mechanism prescribed by the GSTN.

This issues with the approval of Member (GST)

Yours sincerely,


4/2/2020

(Sanjay Mangal)
Commissioner GST

Copy for information to:

1. The Special Secretary, GST Council Secretariat
2. The CEO, GSTN

- b) Such an application should be accompanied with the evidences, which may identify the bona fide attempts on the part of the taxpayer for attempting to file TRAN 1 on or before 27.12.2017.
- c) The nodal officers appointed by Central and States' Tax authorities should **compile and collate** the applications of the taxpayers along with evidences as mentioned and send to GSTN Nodal officer with prior approval of the Jurisdictional Commissioner/ Principal Commissioner at tran.extscope@gstn.org.in
- d) **The compilation should be in following template (Excel):**

S. No.	GSTIN	Legal Name	Trade Name	Constitution of business	Amount of credit to be claimed in TRAN 1 (in Rs.) CGST amount: SGST amount:	State/ Central Tax Zone and Commissionerate	Name and Designation of Nodal Officer	Authorised by Name: Designation: (Pr. Chief Commissioner/ Chief Commissioner)	Jurisdiction State/ Center	Email id of Nodal officer
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- e) The Nodal officers should compile the details and send on or before **15th February 2020** so that the same can be examined by GSTN and placed before the ITGRC in time. The details in above format should be sent only through email from government mail id only and not from private email accounts. It may be noted that physical copies of applications and evidences are not to be sent.