

परिपत्र सं०- 1819036 दिनांक 13-09-2018  
पत्रांक::जी.एस.टी./2018-19/


39 /वाणिज्य कर  
कार्यालय- कमिश्नर, वाणिज्य कर,  
उत्तर प्रदेश।  
(जी.एस.टी. अनुभाग)  
लखनऊ:: दिनांक: 10 सितम्बर, 2018

समस्त जोनल एडीशनल कमिश्नर, ग्रेड-1  
एडीशनल कमिश्नर ग्रेड-2(वि०अनु०शा०)  
समस्त ज्वाइन्ट कमिश्नर (कार्य०)/(वि०अनु०शा०)  
वाणिज्य कर, उत्तर प्रदेश।

विषय:- वर्तमान कानून के अन्तर्गत त्रुटिवश ली गयी सेनवैट क्रेडिट के एरियर की वसूली तथा अस्वीकार्य संकमणकालीन क्रेडिट के संबंध में।

भारत सरकार, वित्त मंत्रालय, राजस्व विभाग सेन्ट्रल बोर्ड ऑफ इन्डायरेक्ट टैक्सस एण्ड कस्टम द्वारा वर्तमान कानून के अन्तर्गत त्रुटिवश ली गयी सेनवैट क्रेडिट के एरियर की वसूली तथा अस्वीकार्य संकमणकालीन क्रेडिट के संबंध में Circular NO-58/32/2018-GST दिनांक 04.09.2018 को जारी किया गया है।

उक्त परिपत्र की छायाप्रति इस पत्र के साथ संलग्न कर इस निर्देश के साथ प्रेषित है कि अपने अधीनस्थ अधिकारियों को अवगत कराते हुए अनुपालन एवं विभिन्न व्यापारिक संगठनों को भी अपने स्तर से अवगत कराना सुनिश्चित करें।

भवदीय,  
  
(विवेक कुमार)

एडीशनल कमिश्नर (जी०एस०टी०)  
वाणिज्य कर, मुख्यालय, लखनऊ।

**CBEC-20/16/4/2018-GST**  
**Government of India**  
**Ministry of Finance**  
**Department of Revenue**  
**Central Board of Indirect Taxes and Customs**  
**GST Policy Wing**  
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New Delhi, Dated the 4<sup>th</sup> September, 2018

To,

The Principal Chief Commissioners/Chief Commissioners/Principal Commissioners/  
Commissioners of Central Tax (All)

The Principal Directors General/ Directors General (All)

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

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

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

3. Currently, the functionality to record this liability in the electronic liability register is not available on the common portal. Therefore, it is clarified that as an alternative method, taxpayers may reverse the wrongly availed CENVAT credit under the existing law and

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inadmissible transitional credit through Table 4(B)(2) of **FORM GSTR-3B**. The applicable interest and penalty shall apply on all such reversals which shall be paid through entry in column 9 of Table 6.1 of **FORM GSTR-3B**.

4. It is requested that suitable trade notices may be issued to publicize the contents of this Circular.

5. Difficulty, if any, in implementation of this Circular may please be brought to the notice of the Board. Hindi version would follow.

**(Upender Gupta)**  
**Commissioner (GST)**