



(भारत सरकार) GOVERNMENT OF INDIA  
(रेल मंत्रालय) MINISTRY OF RAILWAYS  
(रेलवे बोर्ड) RAILWAY BOARD

RBA No. 110/2017  
GST Circular No. 47/2017

No. 2017/AC-II/1/6/GST/Main/Vol.II

7<sup>th</sup> August, 2017

General Managers,  
All Zonal Railways and Production Units

**Sub :- Transitional Credits.**

Kindly connect transitional guidelines issued by Railway Board vide RBA No. 59/2017 dated 19<sup>th</sup> May, 2017. In terms of para 117 of Central Goods and Service Tax (CGST) Rules, 2017 every registered person are entitled to take credit of input tax credit of eligible duties and taxes, as defined in explanation 2 to section 140 of of CGST Act, 2017. These credit has to be availed within 90 days from 1.7.2017. Copy of the Transition provisions as laid down in Chapter XIV of CGST Rules, 2017 are enclosed for ready reference.

Since the ITC can be offset against the Output Tax liability, benefit of the transitional provisions may be availed. Assistance of GST Consultants appointed in the Zonal Railways and Production Units may be availed. Feedback on this issue may be reported to Accounts Dierctorate. of Railway Board.

DA: As above.

Anjali Goyal  
Adviser/Accounts  
Railway Board

**CHAPTER XIV**  
**TRANSITIONAL PROVISIONS**

**117. Tax or duty credit carried forward under any existing law or on goods held in stock on the appointed day.-** (1) Every registered person entitled to take credit of input tax under section 140 shall, within ninety days of the appointed day, submit a declaration electronically in **FORM GST TRAN-1**, duly signed, on the common portal specifying therein, separately, the amount of input tax credit of eligible duties and taxes, as defined in Explanation 2 to section 140, to which he is entitled under the provisions of the said section:

Provided that the Commissioner may, on the recommendations of the Council, extend the period of ninety days by a further period not exceeding ninety days.

Provided further that where the inputs have been received from an Export Oriented Unit or a unit located in Electronic Hardware Technology Park, the credit shall be allowed to the extent as provided in sub-rule (7) of rule 3 of the CENVAT Credit Rules, 2004.

(2) Every declaration under sub-rule (1) shall-

(a) in the case of a claim under sub-section (2) of section 140, specify separately the following particulars in respect of every item of capital goods as on the appointed day-

(i) the amount of tax or duty availed or utilized by way of input tax credit under each of the existing laws till the appointed day; and

(ii) the amount of tax or duty yet to be availed or utilized by way of input tax credit under each of the existing laws till the appointed day;

(b) in the case of a claim under sub-section (3) or clause (b) of sub-section (4) or sub-section (6) or sub-section (8) of section 140, specify separately the details of stock held on the appointed day;

(c) in the case of a claim under sub-section (5) of section 140, furnish the following details, namely:—

(i) the name of the supplier, serial number and date of issue of the invoice by the supplier or any document on the basis of which credit of input tax was admissible under the existing law;

(ii) the description and value of the goods or services;

(iii) the quantity in case of goods and the unit or unit quantity code thereof;

(iv) the amount of eligible taxes and duties or, as the case may be, the value added tax [or entry tax] charged by the supplier in respect of the goods or services; and

(v) the date on which the receipt of goods or services is entered in the books of account of the recipient.

(3) The amount of credit specified in the application in **FORM GST TRAN-1** shall be credited to the electronic credit ledger of the applicant maintained in **FORM GST PMT-2** on the common portal.

