

**Government Of India**  
**Goods and Service Tax Council**

5<sup>th</sup> floor, Tower-II, Jeevan Bharti Building,

Connaught Place, New Delhi-110001

Dated: 19.02.2019

**OFFICE MEMORANDUM**

**Subject: Expansion of Scope of IT-GRC in 32<sup>nd</sup> GST Council Meeting– reg**

In 32<sup>nd</sup> GST Council Meeting, it was decided that the ITGRC shall also consider certain **non-technical issues** viz. errors apparent on the face of record, where the following conditions are satisfied:

- i. *TRAN-1, including revision thereof, has been filed on or before 27th December, 2017 and there is an error apparent on the face of the record (such cases of error apparent on the face of the record will not cover instances where there is a mistake like wrong entry of an amount e.g. Rs.10,000/- entered for Rs.1,00,000/-); and*
- ii. *The case has been recommended to the ITGRC through GSTN by the concerned jurisdictional Commissioner or an officer authorised by him in this behalf (in case of credit of Central taxes/duties, by the Central authorities and in the case of credit of State taxes, the State authorities, notwithstanding the fact that the taxpayer is allotted to the Central or the State authority).*

2. Accordingly, a mail dated 16.01.2019 was sent from GST Council Secretariat to all States and Centre to forward the list of such cases by 31.01.2019.

3. So far, only 13 States/UTs namely Gujrat, Himachal Pradesh, Kerala, Andhra Pradesh, Rajasthan, Tamil Nadu, Uttar Pradesh, Chhattisgarh, Goa, Jammu and Kashmir, Meghalaya Puducherry and Punjab have responded to the mail till 13.02.2019 while other States and Centre (CBIC) have not replied to the mail.

4. On examination of details of cases sent by these states, it has been noticed that the list of cases which has been forwarded seems to be without going through the spirit of the decision of the 32<sup>nd</sup> GST Council Meeting as contained in the mail of GST Council Secretariat. On examining these cases following has been observed:

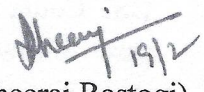
<b>Cate gory</b>	<b>Brief of Case</b>	<b>No of Cases</b>
A	Taxpayer Could not file TRAN 1 before 27.12.2018	24
B	Unable to file TRAN-1/TRAN-2 because of Technical problem	19
C	TRAN 1 not filed because of Internet problem	1
D	TRAN 1 filed but portal is not reflecting proper Credit/ data not saved properly	2
E	Processed with Error	2
F	Case Pending in High Court	7
G	Tax payer filed TRAN 1 but by mistake uploaded the details in wrong Column/table	7
		<b>62</b>

From above table, it was noticed that:-



- a. cases at 'A' wherein TRAN-1 had not been filed within due date and cases at 'F' which were still pending at various High Courts do not appear to be eligible for consideration by ITGRC as per the decision in 32<sup>nd</sup> GST Council Meeting.
  - b. Further, for cases at s.no 'B' to 'E'; the procedure laid out under circular dated 03.04.2018 of CBIC seems applicable These cases should not have been forwarded to the GSTC Secretariat [in view of para 1 above].
5. Further, in some cases, the reporting officers have just attached the High Court Order even where it was directed by the Hon'ble High Court to approach Nodal Officer and follow the ITGRC procedure or they were simply directed to consider/allow filing of TRAN 1/modification in the TRAN 1.
6. Therefore, in this background, it was recommended by the ITGRC during the 4<sup>th</sup> meeting that:
- a. all concerned Jurisdictional Commissioners of States and Centre shall revise their report, after checking the details properly in view of para 1 above. The States/ Centre who had not forwarded any report so far, shall also expedite it.
  - b. It should also be clearly certified by stating that the case is covered by the decision of 32<sup>nd</sup> GST Council Meeting along with details of error committed by the taxpayer and clear recommendations of the officer of the State/Centre.
7. It would not be out of place to mention that this report was to be received by the GST Council by 31<sup>st</sup> January, 2019 and thereafter only those cases were to be considered/ allowed for redressal by ITGRC. However, in view of the fact that significant time has been lost in view of the facts stated at para 3-5 above, the State/ Center may send revised report directly to GSTN with a copy to GST Council Secretariat (on mail [gstc.secretariat@nic.in](mailto:gstc.secretariat@nic.in) copy to [meena.arjun@gov.in](mailto:meena.arjun@gov.in)) using following format by 25.02.2019.

S.No	Title of Case	WP No. and Date	Brief Issue	Directions of Hon'ble High Court	Error committed by the taxpayer	Recommendation of officer of the State/Centre
1						

  
(Dheeraj Rastogi)  
Joint Secretary

To,

1. Chairperson, CBIC, North Block, New Delhi
2. The Commissioner (Commercial Taxes), All States and UTs