

Transition Forms
TRAN - 1 - Transitional ITC / Stock Statement

Goods and Services Tax

Dashboard Services Notifications & Circulars Acts & Rules Search Taxpayer

Dashboard > Returns > Transition Forms > TRAN - 1 English

Transition Forms

TRAN - 1 TRAN - 2 TRAN - 3

TRAN - 1 - Transitional ITC / Stock Statement

GSTIN - Legal Name - Trade Name -

Status - Not Filed

Whether all the returns required under existing law for the period of six months immediately preceding the appointed date have been furnished *

Note: Use CSV template & Upload functionality if you have large number of records in Statutory form (SB).

6(a), 6(b) - Details of capitals goods for which unavailed credit has not been carried forward

7(a), 7(b), 7(c), 7(d) - Details of the inputs held in stock

9(a), 9(b) - Details of goods sent to job-worker and held in his stock on behalf of principal under section 141

10(a), 10(b) - Details of goods held in stock as agent on behalf of the principal under section 142

11 - Details of credit availed in terms of Section 142(11(c))

12 - Details of goods sent on approval basis six months prior to the appointed day (section 142(12))

1. Select "Yes" or "No" from the dropdown as shown in the above screenshot.



Goods and Services Tax

Dashboard

Services ▾

Notifications & Circulars ▾

Acts & Rules ▾

Search Taxpayer ▾

Dashboard > Returns > Transition Forms > TRAN - 1

English

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TRAN - 1

TRAN - 2

TRAN - 3

TRAN - 1 - Transitional ITC / Stock Statement

GSTIN -

Legal Name -

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Status - Not Filed

Whether all the returns required under existing law for the period of six months immediately preceding the appointed date have been furnished *

Yes ▾

Note: Use CSV template & Upload functionality if you have large number of records in Statutory form (5B).

5(a), 5(b), 5(c) - Amount of tax credit carried forward

6(a), 6(b) - Details of capitals goods for which unavailed credit has not been carried forward

7(a), 7(b), 7(c), 7(d) - Details of the inputs held in stock

8 - Details of transfer of CENVAT credit for registered person having centralized registration

9(a), 9(b) - Details of goods sent to job-worker and held in his stock on behalf of principal under section 141

10(a), 10(b) - Details of goods held in stock as agent on behalf of the principal under section 142

11 - Details of credit availed in terms of Section 142(11(c))

12 - Details of goods sent on approval basis six months prior to the appointed day (section 142(12))

2. Selection of option "Yes" will display eight (8) tabs as shown in the above screenshot.

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GSTIN - Legal Name - Trade Name -

Status - Not Filed

Whether all the returns required under existing law for the period of six months immediately preceding the appointed date have been furnished

Note: Use CSV template & Upload functionality if you have large number of records in Statutory form (5B).

6(a), 6(b) - Details of capitals goods for which unavailed credit has not been carried forward

7(a), 7(b), 7(c), 7(d) - Details of the inputs held in stock

9(a), 9(b) - Details of goods sent to job-worker and held in his stock on behalf of principal under section 141

10(a), 10(b) - Details of goods held in stock as agent on behalf of the principal under section 142

11 - Details of credit availed in terms of Section 142(11(c))

12 - Details of goods sent on approval basis six months prior to the appointed day (section 142(12))

3. Selection of option "No" will display six (6) tabs as shown in the above screenshot.
4. Click on each tab to fill the related details of Form GST TRAN -1 [See rule 117(1), 118, 119 & 120] as per the table 1

Table - 1

Form GST TRAN - 1
[See rule 117(1), 118, 119 & 120]
Transitional ITC / Stock Statement

5(a), 5(b), 5(c) - Amount of tax credit carried forward

5. Amount of tax credit carried forward in the return filed under existing laws:

- (a) Amount of Cenvat credit carried forward to electronic credit ledger as central tax (Section 140(1) and Section 140(4)(a)) (CGST).
- (b) Details of statutory forms received for which credit is being carried forward (Period: 1st Apr 2015 to 30th June 2017)
- (c) Amount of tax credit carried forward to electronic credit ledger as State/UT Tax (For all registrations on the same PAN and in the same State)

6(a), 6(b) - Details of capitals goods for which unavailed credit has not been carried forward

6. Details of capitals goods for which unavailed credit has not been carried forward under existing law (section140 (2)).

- (a) Amount of unavailed cenvat credit in respect of capital goods carried forward to electronic credit ledger as central tax (CGST).
- (b) Amount of unavailed input tax credit carried forward to electronic credit ledger as State/UT tax (For all registrations on the same PAN and in the same State)

7(a), 7(b), 7(c), 7(d) - Details of the inputs held in stock

- 7.** Details of the inputs held in stock in terms of sections 140(3), 140(4)(b), 140(5) and 140(6).
- (a) Amount of duties and taxes on inputs claimed as credit excluding the credit claimed under Table 5(a) (under sections 140(3), 140(4)(b) and 140(6))
 - (b) Amount of eligible duties and taxes/VAT/[ET] in respect of inputs or input services under section 140(5):
 - (c) Amount of VAT and Entry Tax paid on inputs supported by invoices/documents evidencing payment of tax carried forward to electronic credit ledger as SGST/UTGST under sections 140(3), 140(4)(b) and 140(6)
 - (d) Stock of goods not supported by invoices/documents evidencing payment of tax (credit in terms of rule 117 (4)) (To be there only in States having VAT at single point)

8 - Details of transfer of CENVAT credit for registered person having centralized registration

- 8.** Details of transfer of cenvat credit for registered person having centralized registration under existing law (Section 140(8)) (CGST).

9(a), 9(b) - Details of goods sent to job-worker and held in his stock on behalf of principal under section 141

- 9.** Details of goods sent to job-worker and held in his stock on behalf of principal under section 141
- (a) Details of goods sent as principal to the job worker under section 141
 - (b) Details of goods held in stock as job worker on behalf of the principal under section 141

10(a), 10(b) - Details of goods held in stock as agent on behalf of the principal under section 142

- 10.**Details of goods held in stock as agent on behalf of the principal under section 142 (14) of the SGST Act
- (c) Details of goods held as agent on behalf of the principal
 - (d) Details of goods held by the agent

11 - Details of credit availed in terms of Section 142(11(c))

11.Details of credit availed in terms of Section 142 (11 (c))

12 - Details of goods sent on approval basis six months prior to the appointed day (section 142(12))

12.Details of goods sent on approval basis six months prior to the appointed day (section 142(12))