

# FAQs > GST TRAN - 2

## 1. Why do I need to file transition Form GST TRAN - 2?

Every registered person who is eligible to take credit in his/her Electronic Credit Ledger of eligible duties and taxes paid under existing laws in respect of inputs, in respect of which he is not in possession of invoice or any other documents evidencing payment of duty or tax, needs to declare such stock in Form GST TRAN - 1. Subsequently he is required to file Form GST TRAN – 2, at the end of each six tax period from the appointed date in which such stock is sold and central/state tax is paid by the taxpayer and claim ITC as applicable percentage of the tax paid under GST.

You need to submit the transition Form GST TRAN - 2 to report the details of supplies made in GST Act in respect of stock of inputs not supported by duty paying invoices under existing laws declared in GST TRAN - 1. (Refer Rule 117(4) of CGST Rules for details)

## 2. What do I need to fill in the transition Form GST TRAN - 2?

You need to fill the details of supplies made on or after the appointed day, in the particular tax period, of the goods held in stock on appointed day in respect of which he is not in possession of any document evidencing payment of central excise duty.

## 3. What do I need to do to submit the transition Form GST TRAN - 2?

You need to login to the GST Portal and navigate to Services > Transition Form > TRAN - 2. Fill and submit the form and file by attaching DSC/ EVC.

## 4. By when do I need to file the transition Form GST TRAN - 2?

Transition form GST TRAN - 2 has to be filed at the end of each of the six tax period, only when taxpayer has filed the Form GST TRAN – 1 and also filed valid return of that tax period. Form GST TRAN - 2 shall be available for six tax periods from the appointed day (1st July 2017).

## 5. Can I make any amendment to the transition Form GST TRAN - 2?

There is no option for revision or amendment of transition Form GST TRAN - 2. Form GST TRAN- 2 can only be filed only once for one tax period.

## 6. Do I need to attach any document along with transition Form GST TRAN - 2?

There is no requirement for uploading any documents as an attachment along with transition Form GST TRAN - 2.

## 7. What will happen once the transition Form GST TRAN - 2 is filed?

Once the transition Form GST TRAN - 2 is successfully filed, ARN is generated and transition credit will be credited to the Electronic Credit Ledger of GSTIN mentioned in the form.

## 8. I am not able to file transition Form GST TRAN - 2. Why?

If you have not filed transition Form GST TRAN – 1, you cannot file Form GST TRAN – 2, without first filing Form GST TRAN - 1.

If you have not filed valid GSTR-3B return for that period, you cannot file Form GST TRAN - 2 for that period for which you have not filed valid GSTR-3B return.

## 9. Can I add any new stock in Form GST TRAN - 2 for applicable tax periods?

Yes, you can add new stock details HSN line items in Form GST TRAN - 2, in all applicable tax periods. In case you have missed adding any HSN line item details in previous month Form GST TRAN -2, as you had not sold /supplied

these items in that month, you can add these HSN line item details in next month by clicking on **ADD DETAILS** button. However, as per law you can add only those HSN line items which you have already declared in your furnished Form GST TRAN.

## **10. Can Form GST TRAN – 2 be filed through offline mode?**

Yes, the facility for uploading data after preparing through offline tool for the central tax and state tax tables would be made available soon to the taxpayers. The steps for the offline upload of data is delineated in the user manual.

## **11. I am not able to add any new details in Form GST TRAN - 2 as ADD DETAILS button is disabled. Why?**

**ADD DETAILS** button is enabled only if Form GST TRAN-2 for previous tax period is filed.

## **12. I am not able to delete details which have been added in previous month in Form GST TRAN - 2. Why?**

You can only delete those records which have been added in the same tax period and Form GST TRAN 2 is yet to be filed for the said tax period. Previous tax period records cannot be deleted.