

FAQs > Troubleshooting TRAN-1 issues

Do's
In case due to validation failure, you receive error as "Processed with Error/ Error occurred", do ensure to rectify those errors before taking any further action. Any record with status Processed with Error is not part of declaration.
All eligible credits as per CGST/SGST acts and rules should be claimed.
Ensure to check that the pre-GST registration number is properly updated before proceeding with filing of TRAN-1. Only pre-GST registration numbers updated in non-core registration fields are allowed to be declared in Tran-1.
In Offline mode, once a JSON file is uploaded in 6a/ 6b/ 7b, do ensure to download error file and rectify records before uploading the 2nd JSON file.
Do scrutinize your eligibility under the old law as well as the new law. If credit was not admissible under the old law but is available under the GST law, it cannot be carried forward. Similarly, if credit was admissible under the old law but is not available under the current law, then it too cannot be carried forward.
Ensure that all registrations have been migrated properly. TRAN-1 does not accept credits pertaining to old registrations that were not migrated properly. This means that you have added the earlier registrations in the business details tab in the enrollment form.
Ensure that you do not leave TRAN-1 filing for the last minute.
Use CSV template & Upload functionality if you have large number of records in 5B, 9A and 9B. Please ensure all data that need to be declared is part of last csv uploaded on portal as csv data is overwritten with each successful upload.
Use Excel Macro Tool & Upload functionality if you have large number of records in 6A, 6B and 7B. You can upload multiple times while uploading in these tables.
Table 5(a) is for claiming credit of excess central taxes ITC (excise and service tax) which have to be carried forward as Central Tax in GST. You would be required to mention the Excise or Service Tax Registration Number. Select the tax period for which last return is filed and date of filing of last return has to be mentioned. Balance amount which was carried forward in last return has to be specified. Out of that amount, you have to mention how much amount is admissible as ITC in GST as Central Tax Credit . Please also reclaim any Cenvat credit reversal on account of non-payment of consideration done under earlier Service Tax laws in this table.
Table 5 (b) is for persons who are registered under VAT and CST and would be required to fill details of C-form, F-forms and H-forms which are available with the taxpayer. Also, it would be required to fill details such as TIN of issuer, name of issuer, Serial Number of such Form, Amount and VAT rate as applicable.
Table 5 (c) is for claiming credit of State taxes (VAT) which have to be carried forward as credit of State/UT Tax in GST. Here, one has to fill VAT registration number and mention the amount of ITC remaining in last VAT return.
It is also required to fill turnover for which C forms and F forms are pending along with difference tax payable thereon. The amount of ITC which has been reversed earlier for

the pending F forms or C forms also needs to be declared.

One has to fill exact transition credit of ITC which has to be claimed as State Tax under GST after deduction amount liable to be reversed.

Conditions to claim ITC:

- A registered person can be a manufacturer or a provider of the exempted goods and/or services, works contractors availing abatement under 26/2012-ST, first or second stage dealer, a registered importer, depot of a manufacturer, or a person who is currently not liable for registration.
- The registered person shall be entitled to take in the inputs in finished goods held in the stock on the appointed day, inputs on the semi-finished goods, ECL, eligible credits on inputs.
- The entitlement in case of finished goods will be subject to the following conditions:
 - The stock is to be used for making supplies that are taxable under this Act
 - The person is eligible to take ITC on inputs under this Act
 - The person should have the invoice or the prescribed documents
 - These documents or invoices should not have been issued earlier than 12 months from 1st July

The supplier of the service is not eligible for abatement under this Act

Do remember below things for Transition to GST:

- Transition forms must be filed for each GSTIN separately.
- Any credit that you want to carry forward from the old regime must be eligible credit under GST as well.
- Accumulated credits of old regime can be taken to GST. This is allowed only when you have filed past six months returns under the old regime. So you must file old returns of VAT/ Excise/ Service Tax properly.
- Any central taxes and duties such as Excise and Service tax will be carried forward as CGST
- Any state taxes such as VAT will be carried forward as SGST

Don'ts

Don't submit TRAN-1 until and unless all details are checked thoroughly before submitting TRAN-1. Once TRAN-1 is submitted, no further changes can be made and you cannot reopen TRAN-1 after submission in case of revision.

All ineligible credits as per CGST/SGST Acts and Rules should be avoided.

Note that there are certain transactions on which credit is not allowed. These include, for example, capital goods in transit on 30 June, where the invoice was issued prior to 1 July, but capital goods were received post 1 July.

Such transactions should be carefully marked and credit should not be taken. Wrong credits in TRAN-1 can invite recovery and penal proceedings under Sections 73/74 of the CGST Act.