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जीएसटी एवम् केंद्रीय उत्पाद शुल्क आयुक्त का कार्यालय  
नं.1, विलियम्स रोड, कन्टोनमेंट, तिरुच्चिरापल्लि - 620 001  
OFFICE OF THE COMMISSIONER OF GST & CENTRAL EXCISE  
NO.1, WILLIAMS ROAD, CANTONMENT, TIRUCHCHIRAPALLI - 620 001

जीएसटी ट्रेड नोटिस नंबर **16 / 2018**  
GST Trade Notice No.16 / 2018

दिनांक : **06.03.2018**  
Dated : **06.03.2018**

विषय Sub: जीएसटी GST - **Directions under Section 168 of the CGST Act, 2017 regarding non- transition of CENVAT credit under Section 140 of CGST Act or non- utilisation thereof in certain cases** - GST Circular No.33/07/2018-GST dated 23.02.2018 - Communication thereof - Reg.

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The Central Board of Excise & Customs [CBEC] has issued Circular No.33/07/2018-GST dated 23.02.2018 pertaining to directions under Section 168 of the CGST Act regarding non-utilisation of disputed credit carried forward and non-transition of blocked credit. The gist of the aforesaid Circular is detailed as hereunder:

2. **Non-utilization of Disputed Credit carried forward** - Where in relation to a certain CENVAT credit pertaining to which a show cause notice was issued under Rule 14 of the CENVAT Credit Rules, 2004, which has been adjudicated and where in the last adjudication Order or the last Order-in-Appeal, as it existed on 1st July, 2017, it was held that such CENVAT credit is not admissible, then such CENVAT credit (herein and after referred to as "disputed credit"), credited to the electronic credit ledger shall not be utilized by a registered taxable person to discharge his tax liability under the CGST Act, 2017 or the IGST Act, 2017, till the Order-in-Original or the last Order-in-Appeal, as the case may be, holding that disputed credit as inadmissible is in existence. If the said disputed credit is utilised, it shall be recovered from the tax payer, with interest and penalty as per the provisions of the Act.

3. **Non-transition of Blocked Credit** - As per Section 140(1)(i) of the Act, a registered person shall not take in his electronic credit ledger, amount of CENVAT credit as is carried forward in the return relating to the period ending with the day immediately preceding the appointed day which is not eligible under the Act in terms of sub-section (5) of section 17 (hereinafter referred to as 'blocked credit'). If the said blocked credit is carried forward and credited to the electronic credit ledger, it shall not be utilized by a registered taxable person to discharge his tax liability under the CGST Act, 2017 or the IGST Act, 2017, and shall be recovered from the tax payer with interest and penalty as per the provisions of the Act.

4. **Undertaking in case of disputed/blocked credit amount exceeding Rs.10**

**Lakhs** - In all cases where the disputed credit or blocked credit is higher than Rupees Ten Lakhs, the taxpayers shall also submit an undertaking to the jurisdictional officer of the Central Government that such credit shall not be utilized or has not been availed as transitional credit, as the case may be.

5. यह व्यापार नोटिस जारी किया गया है ताकि उपरोक्त संदर्भों की सामग्री और पूर्ण विवरण के लिए व्यापार और क्षेत्रीय संरचनाओं को संवेदित किया जा सके, संबंधित संदर्भों को सीबीईसी की वेबसाइट [www.cbec.gov.in](http://www.cbec.gov.in) से देखा जा सकता है।

5. This trade notice is issued so as to sensitize the trade and field formations about contents of the aforesaid references and for complete details, the respective references may please be referred in CBEC's websites [www.cbec.gov.in](http://www.cbec.gov.in).

6. ट्रेड एंड इंडस्ट्री एसोसिएशन / वाणिज्य मंडलों से अनुरोध किया जाता है कि ट्रेड नोटिस की सामग्री को अपने सभी सदस्यों की जानकारी में लाएं.

6. The Trade & Industry Associations / Chambers of Commerce are requested to bring the contents of the Trade Notice to the notice of all their members.

(फाइल सी. संख्या: IV/16/04/2018-जीएसटी नीति के द्वारा जारी)  
(Issued from file C.No.IV/16/04/2018-GST Policy)

(Authority : Principal Chief Commissioner's Office Trade Notice No.009/2018  
dated 28.02.2018 issued from file C.No.IV/16/10/2018-PCCO)

(एस. श्रीमती) (S. Srimathi)

संयुक्त आयुक्त **Joint Commissioner**

To

All the Members of Regional Advisory Committee.

Trade and Industry (As per the mailing list).

Copy to: The Deputy / Assistant Commissioner of GST & Central Excise,  
Tiruchirappalli - I / Tiruchirappalli - II / Thanjavur / Karur / Cuddalore Divisions

All Range Offices under this Commissionerate

The Deputy / Assistant Commissioner of GST & Central Excise,  
GST Seva Kendra / Taxpayer Service Cell / Adjudication / Anti-Evasion / Audit /  
Computer / EDPU / Legal & Review / TRC, Hqrs. Office, Tiruchirappalli

The P.S. to the Commissioner / P.A. to the Joint Commissioner

Computer Section, Hqrs. Office, Tiruchirappalli. For uploading the Trade Notice  
in the website of Tiruchirappalli Commissionerate.