

GOVT. OF NCT OF DELHI
DEPARTMENT OF TRADE & TAXES
(POLICY BRANCH)
VYAPAR BHAWAN, I.P. ESTATE, NEW DELHI

F.3(389)/Policy-GST/2013-Audit/Para 1.2/2020/145-52

Dated: 09/10/2020

CIRCULAR

A limited Audit into unutilized Input Tax Credit carried forward by migrated dealers from previous tax regimes, such as Excise Act, Service Tax Act, Delhi Value Added Tax Act etc., as conducted by AGOR Audit, has noted that many registered persons carried forward more Input Tax Credit than their entitlement (as per GST Act).

It is, therefore, necessary that the unutilized Input Tax Credit carried forward from previous tax regimes to GST be verified to safeguard the interest of the Government revenue. This verification is to be conducted keeping in view section 142 to 142 of GST Act (read with rules 117 to 120 of GST Rules) and documents such as returns filed by registered persons under previous regimes, Invoices etc.

The details of dealers who availed input tax credit through TRAN-I & TRAN-II are available on DVAT portal in GST reports functionality.

Therefore, the proper officers are hereby directed to verify the genuineness of Input Tax credit carried through TRAN-I & TRAN-II. This verification must be completed within three months of the issue of this circular.

This is issued with the prior approval of the Commissioner (State Tax).

(SHUSHANKAR GHOSH)
Joint Commissioner

F.3(389)/Policy-GST/2013-Audit/Para 1.2/2020/145-52

Dated: 09/10/2020

Copy for information and necessary action to:

1. All Spl./Addl./Joint Commissioners, Department of Trade & Taxes, GNCT of Delhi, Vyapar Bhawan, I.P. Estate, New Delhi-110002.
2. All Assistant Commissioners/GSTOs, Department of Trade & Taxes, GNCT of Delhi, Vyapar Bhawan, I.P. Estate, New Delhi- 110002 through Zones.
3. Programmer (EDP), Department of Trade & Taxes, GNCT of Delhi, Vyapar Bhawan, I.P. Estate, New Delhi-110002 for uploading on Department's website.

09.10.20
SA (Mand)

4. P.B. to the Commissioner, State Tax, Department of Trade & Taxes, GNCT of
Delhi, Vyasra Bhawan, L.P. Estate, New Delhi-110002

(RAMESH MAHAR)
Assistant Commissioner (Policy)