

**GOVERNMENT OF TAMIL NADU
COMMERCIAL TAXES DEPARTMENT
OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES
EZHILAGAM, CHENNAI- 600 005**

**PRESENT: THIRU DHEERAJ KUMAR I.A.S.,
PRINCIPAL SECRETARY/ COMMISSIONER OF STATE TAX**

**Circular No:19 /2022 – TNGST
(PP6/GST/ 145 /2022)**

Date: 14.12.2022

SUB: TNGST Act, 2017 – Guidelines for verifying the Transitional Credit in light of the order of the Hon'ble Supreme Court in the Union of India vs. Filco Trade Centre Pvt. Ltd., SLP(C) No. 32709-32710/2018, order dated 22.07.2022 & 02.09.2022-reg.

- REF: 1. Principal Secretary / Commissioner of Commercial Taxes, Circular no. 15/2022- TNGST (PP6/GST/145/2022), dated 20/09/2022.
2. Circular No. CBIC-182/14/2022-GST, dated 10/11/2022, issued by Ministry of Finance, Department of Revenue, Government of India, Central Board of Indirect Taxes and Customs, New Delhi.

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In the reference first cited, guidelines for filing / revising TRAN-1 / TRAN-2 in terms of order dated 22/07/2022 and 02/09/2022 of the Hon'ble Supreme Court of India in the case of Union of India Vs. Filco Trade Centre Private Limited was issued.

2.1. On the recommendation of the GST Council, the following guidelines for verification of the Transitional Credit by jurisdictional proper officer in a time bound manner in accordance with the directions issued by Hon'ble Supreme Court vide order dated 22.07.2022 in the matter of Union of India vs. Filco Trade Centre Pvt. Ltd., SLP(C) No. 32709-32710/2018 are issued as under.