



सत्यमेव जयते

**MAHENDER SINGH**  
Special Secretary & Member

भारत सरकार  
GOVERNMENT OF INDIA

(वित्त मंत्रालय/राजस्व विभाग)

MINISTRY OF FINANCE / DEPARTMENT OF REVENUE

केन्द्रीय उत्पाद एवं सीमा शुल्क बोर्ड

CENTRAL BOARD OF EXCISE & CUSTOMS

NORTH BLOCK, NEW DELHI-110001

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D.O. F.No. I(5)/DGGST/CGSTcredit/29/2017 (624-647

Dated 11<sup>th</sup> September 2017

Dear *Chief Commissioner,*

The ITC data for CGST claimed in TRANS-1 statement received from M/s GSTN revealed that so far, the registered persons have claimed over Rs. 65,000 Crores as CGST transitional credit. The **carry forward of transitional credit is permitted only when such credit is also permissible under the GST law.** The credit specifically excluded under section 17(5) of the CGST Act is not eligible to be carried forward. The possibility of claiming the ineligible credit due to mistake or confusion cannot be ruled out. The GST Council has also decided to permit one-time revision/correction of Trans- 1. Accordingly, it is desired that the claims of ITC credit of more than Rs. One crore may be got verified in a time bound manner.

A list of assesses who have claimed more than one crore rupees as credit in their TRAN1 as received from GSTN is enclosed for examination and verification.

2. It is required that such credit be verified to ensure that only eligible credit is carried forward such verification may include:

1. Matching the credit claimed with closing balance in returns filed under the earlier laws.
2. Checking the eligibility of credit under GST regime.

3. It is desired that the same should be done at the earliest with regard to assesses under your jurisdiction and a report sent to this office by 20<sup>th</sup> September, 2017.

*With best wishes,*

Yours Sincerely,

*(Signature)*  
(Mahender Singh)

To:

All Chief Commissioners of Central Tax

Copy to:

1. Chairperson CBEC
2. All Members, CBEC, with request to pursue the matter with the Chief Commissioners of their respective Zones
3. OSD to Revenue Secretary, for information

*As shown,  
M. H. Singh  
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14/9*

*AC/GST*

| Sr.No | Security Code | ISIN No      | Security Name                  | Moved to GSM Stage |
|-------|---------------|--------------|--------------------------------|--------------------|
| 1     | 511427        | INE803A01027 | ATN INTERNATIONAL LTD.         | VI                 |
| 2     | 531611        | INE063D01030 | AADHAAR VENTURES INDIA LTD.    | VI                 |
| 3     | 530901        | INE066C01035 | ACIL COTTON INDUSTRIES LIMITED | VI                 |
| 4     | 538365        | INE452L01012 | ADHUNIK INDUSTRIES LTD         | VI                 |
| 5     | 530889        | INE061B01020 | ALKA INDIA LTD.                | VI                 |
| 6     | 532919        | INE335I01056 | ALLIED COMPUTERS INTERNATIONAL | VI                 |
| 7     | 539277        | INE184S01016 | Alstone Textiles (India) Ltd   | VI                 |
| 8     | 521076        | INE988A01026 | AMIT SPINNING INDUSTRIES LTD.  | VI                 |
| 9     | 532870        | INE106I01010 | ANKIT METAL & POWER LTD.       | VI                 |
| 10    | 534707        | INE636N01016 | ANSHUS CLOTHING LTD.           | VI                 |
| 11    | 538833        | INE891N01017 | Anubhav Infrastructure Limited | VI                 |
| 12    | 539545        | INE217S01014 | Apoorva Leasing Finance & Inve | VI                 |
| 13    | 538653        | INE649L01013 | Appu Marketing & Manufacturing | VI                 |
| 14    | 533163        | INE267I01010 | ARSS INFRASTRUCTURE PROJECTS L | VI                 |
| 15    | 500024        | INE442A01024 | ASSAM COMPANY (INDIA) LIMITED  | VI                 |
| 16    | 500030        | INE450A01019 | AUTORIDERS FINANCE LTD.        | VI                 |
| 17    | 512149        | INE758A01056 | AVANCE TECHNOLOGIES LTD.       | VI                 |
| 18    | 539834        | INE119R01014 | Balgopal Commercial limited    | VI                 |
| 19    | 531591        | INE802A01029 | BAMPSL SECURITIES LTD.         | VI                 |
| 20    | 513502        | INE927K01023 | BARODA EXTRUSION LTD.          | VI                 |
| 21    | 506027        | INE866G01013 | BHORUKA ALUMINIUM LTD.         | VI                 |
| 22    | 512332        | INE776E01027 | BIRLA CAPITAL & FINANCIAL SERV | VI                 |
| 23    | 533006        | INE655I01024 | BIRLA COTSYN (INDIA) LTD.      | VI                 |
| 24    | 531671        | INE214D01021 | BISIL PLAST LIMITED            | VI                 |
| 25    | 526709        | INE839A01021 | BITS LTD.                      | VI                 |
| 26    | 531175        | INE606B01022 | BLS INFOTECH LTD.              | VI                 |
| 27    | 531936        | INE657B01025 | BLUE CHIP INDIA LTD.           | VI                 |
| 28    | 508939        | INE526K01023 | BLUE CIRCLE SERVICES LTD.      | VI                 |
| 29    | 532113        | INE957E01023 | BRIJLAXMI LEASING & FINANCE LT | VI                 |
| 30    | 526652        | INE040C01022 | CALS REFINERIES LTD.           | VI                 |
| 31    | 539266        | INE719G01014 | CONCRETE CREDIT LIMITED        | VI                 |
| 32    | 539091        | INE187R01011 | Consecutive Investments & Trad | VI                 |
| 33    | 524388        | INE664B01021 | CRAZY INFOTECH LTD.            | VI                 |
| 34    | 532271        | INE215B01022 | CYBERMATE INFOTEK LTD.         | VI                 |
| 35    | 539900        | INE642P01019 | DALMIA INDUSTRIAL DEVELOPMENT  | VI                 |
| 36    | 531270        | INE149E01027 | DAZZEL CONFINDIVE LTD.         | VI                 |
| 37    | 530393        | INE921B01025 | DB (INTERNATIONAL) STOCK BROKE | VI                 |
| 38    | 539190        | INE848N01017 | Decillion Finance Ltd.         | VI                 |
| 39    | 538608        | INE222P01028 | DWITIYA TRADING LTD            | VI                 |
| 40    | 535694        | INE899O01018 | EDYNAMICS SOLUTIONS LTD.       | VI                 |
| 41    | 504351        | INE507F01023 | EMPOWER INDIA LTD.             | VI                 |
| 42    | 538684        | INE552Q01018 | Encash Entertainment Limited   | VI                 |
| 43    | 514118        | INE220A01032 | ESKAY KNIT (INDIA) LTD.        | VI                 |
| 44    | 532666        | INE512B01022 | FCS SOFTWARE SOLUTIONS LTD.    | VI                 |
| 45    | 531486        | INE600B01033 | FILMCITY MEDIA LTD.            | VI                 |
| 46    | 532996        | INE315J01015 | FIRST WINNER INDUSTRIES LTD.   | VI                 |
| 47    | 534757        | INE603E01023 | FOCUS INDUSTRIAL RESOURCES LTD | VI                 |
| 48    | 517564        | INE769B01010 | GR CABLES LTD.                 | VI                 |
| 49    | 523277        | INE395B01048 | GV FILMS LTD.                  | VI                 |
| 50    | 533265        | INE528K01011 | GALLANTT ISPAT LTD.            | VI                 |

|     |        |              |                                |    |
|-----|--------|--------------|--------------------------------|----|
| 51  | 532726 | INE297H01019 | GALLANTT METAL LTD.            | VI |
| 52  | 539492 | INE721C01019 | Garbi Finvest Limited          | VI |
| 53  | 530389 | INE632D01016 | GEEFCEE FINANCE LTD.           | VI |
| 54  | 531137 | INE503D01027 | GEMSTONE INVESTMENTS LTD.      | VI |
| 55  | 538787 | INE997C01015 | Goenka Business & Finance Limi | VI |
| 56  | 530663 | INE912B01032 | GOYAL ASSOCIATES LTD.          | VI |
| 57  | 530605 | INE787A01022 | GSL NOVA PETROCHEMICALS LIMITE | VI |
| 58  | 530469 | INE721D01017 | GSL SECURITIES LTD.            | VI |
| 59  | 506457 | INE462C01010 | GUJARAT CARBON & INDUSTRIES LT | VI |
| 60  | 532359 | INE309B01023 | HIT KIT GLOBAL SOLUTIONS LTD.  | VI |
| 61  | 511682 | INE326D01031 | IFL PROMOTERS LTD.             | VI |
| 62  | 532414 | INE052C01027 | IKF TECHNOLOGIES LTD.          | VI |
| 63  | 532614 | INE691G01015 | IMPEX FERRO TECH LTD.          | VI |
| 64  | 509051 | INE300B01022 | INDIAN INFOTECH & SOFTWARE LTD | VI |
| 65  | 531565 | INE077C01024 | INDO PACIFIC PROJECTS LIMITED  | VI |
| 66  | 530703 | INE804D01029 | INFO-DRIVE SOFTWARE LTD.       | VI |
| 67  | 532072 | INE177D01020 | INTERWORLD DIGITAL LTD.        | VI |
| 68  | 531337 | INE974C01022 | IRIS MEDIAWORKS LTD.           | VI |
| 69  | 532940 | INE576I01022 | J.KUMAR INFRAPROJECTS LTD.     | VI |
| 70  | 538422 | INE508N01025 | JACKSON INVESTMENTS LTD        | VI |
| 71  | 532825 | INE702H01018 | JAGJANANI TEXTILES LTD.        | VI |
| 72  | 523467 | INE250C01027 | JAI MATA GLASS LTD.            | VI |
| 73  | 780001 | NA           | Jaisukh Dealers Limited        | VI |
| 74  | 526523 | INE315L01029 | JAY ENERGY AND S.ENERGIES LTD. | VI |
| 75  | 511618 | INE026B01049 | JK INDUSTRIES LTD.             | VI |
| 76  | 511092 | INE047E01023 | JMD Ventures Limited           | VI |
| 77  | 532925 | INE234I01010 | KAUSHALYA INFRASTRUCTURE DEVEL | VI |
| 78  | 524444 | INE313M01014 | KAVIT INDUSTRIES LIMITED       | VI |
| 79  | 535730 | INE731G01027 | KHOBSURAT LTD                  | VI |
| 80  | 531692 | INE593B01030 | KHYATI MULTIMEDIA-ENTERTAINMEN | VI |
| 81  | 526409 | INE301C01028 | KKALPANA INDUSTRIES (INDIA) LT | VI |
| 82  | 514221 | INE218A01028 | K-LIFESTYLE & INDUSTRIES LIMIT | VI |
| 83  | 531602 | INE208D01023 | KOFFEE BREAK PICTURES LTD.     | VI |
| 84  | 531206 | INE577C01015 | KWALITY CREDIT & LEASING LTD.  | VI |
| 85  | 532275 | INE394C01023 | LANDMARC LEISURE CORPORATION L | VI |
| 86  | 530745 | INE366C01013 | LN INDUSTRIES INDIA LTD.       | VI |
| 87  | 532998 | INE947I01017 | Lotus Eye Hospital And Institu | VI |
| 88  | 512048 | INE195E01020 | Luharuka Media & Infra Limited | VI |
| 89  | 531515 | INE735D01033 | MAHAN INDUSTRIES LTD.          | VI |
| 90  | 530543 | INE941E01019 | MARG LTD.                      | VI |
| 91  | 512167 | INE190E01021 | MATRA REALTY LTD.              | VI |
| 92  | 531417 | INE804B01023 | MEGA CORPORATION LTD.          | VI |
| 93  | 532127 | INE770B01026 | MOBILE TELECOMMUNICATIONS LTD. | VI |
| 94  | 532411 | INE861A01058 | VIRESH INFOTECNICS LTD.        | VI |
| 95  | 532991 | INE744I01034 | MVL LTD.                       | VI |
| 96  | 539016 | INE396C01010 | Neil Industries Ltd.           | VI |
| 97  | 509040 | INE040F01033 | NETLINK SOLUTIONS (INDIA) LTD. | VI |
| 98  | 536644 | INE596O01010 | NEWEVER TRADE WINGS LTD        | VI |
| 99  | 590028 | INE241C01026 | NICCO CORPORATION LTD.         | VI |
| 100 | 523209 | INE917B01023 | NICCO UCO ALLIANCE CREDIT LTD. | VI |
| 101 | 531598 | INE301B01020 | NIMBUS FOODS INDUSTRIES LTD.   | VI |

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|-----|--------|--------------|--------------------------------|----|
| 102 | 530435 | INE141B01020 | NOESIS INDUSTRIES LIMITED      | VI |
| 103 | 533015 | INE318J01027 | NU TEK INDIA LTD.              | VI |
| 104 | 514414 | INE114D01015 | OXFORD INDUSTRIES LTD.         | VI |
| 105 | 513405 | INE057C01018 | PENNAR ALUMINIUM CO.LTD.       | VI |
| 106 | 511525 | INE376A01032 | PAN INDIA CORPORATION LTD.     | VI |
| 107 | 521246 | INE162C01024 | PARAS PETROFILS LTD.           | VI |
| 108 | 532780 | INE561H01026 | PARSVNATH DEVELOPERS LTD.      | VI |
| 109 | 500329 | INE202A01022 | PENTAMEDIA GRAPHICS LTD.       | VI |
| 110 | 538771 | INE675G01018 | Pincon Spirit Limited          | VI |
| 111 | 531855 | INE538J01012 | PRABHAV INDUSTRIES LTD.        | VI |
| 112 | 506022 | INE603A01013 | PRAKASH INDUSTRIES LTD.        | VI |
| 113 | 535514 | INE748D01010 | PRIME CAPITAL MARKET LTD.      | VI |
| 114 | 505502 | INE953M01033 | PS IT INFRASTRUCTURE & SERVICE | VI |
| 115 | 539962 | INE064D01012 | Quest Financial Services Ltd.  | VI |
| 116 | 531522 | INE904G01038 | RASOYA PROTEINS LTD.           | VI |
| 117 | 533065 | INE849J01021 | REI SIX TEN RETAIL LTD.        | VI |
| 118 | 539691 | INE836D01013 | Real Growth Commercial Enterpr | VI |
| 119 | 532106 | INE385B01031 | REI AGRO LTD.                  | VI |
| 120 | 532731 | INE248H01012 | ROHIT FERRO-TECH LTD.          | VI |
| 121 | 531812 | INE266C01023 | SGN TELECOMS LTD.              | VI |
| 122 | 532092 | INE807D01030 | SAGAR PRODUCTIONS LIMITED      | VI |
| 123 | 531898 | INE617F01038 | SANGUINE MEDIA LTD.            | VI |
| 124 | 538857 | INE892C01018 | Scintilla Commercial & Credit  | VI |
| 125 | 524540 | INE930C01016 | SECUNDERABAD HEALTHCARE LTD.   | VI |
| 126 | 539833 | INE074G01014 | Shivom Investment & Consultanc | VI |
| 127 | 540253 | INE066E01015 | Shree Nidhi Trading Co. Ltd.   | VI |
| 128 | 538975 | INE397C01018 | Shree Securities Ltd.          | VI |
| 129 | 590038 | INE965A01016 | VISU INTERNATIONAL LTD.        | VI |
| 130 | 531219 | INE861E01019 | SHYAMA INFOSYS LTD.            | VI |
| 131 | 512131 | INE529F01027 | SIGNET INDUSTRIES LIMITED      | VI |
| 132 | 524642 | INE528E01022 | SIKOZY REALTORS LIMITED        | VI |
| 133 | 531738 | INE913A01024 | SILICON VALLEY INFOTECH LTD.   | VI |
| 134 | 536073 | INE890N01019 | SILVERPOINT INFRATECH LTD      | VI |
| 135 | 502465 | INE260F01011 | SPECIALITY PAPERS LTD.         | VI |
| 136 | 533121 | INE201K01015 | SQSBFSI                        | VI |
| 137 | 538863 | INE985Q01010 | SRI AMARNATH FINANCE LIMITED   | VI |
| 138 | 538876 | INE907D01012 | S.T. SERVICES LIMITED          | VI |
| 139 | 508963 | NA           | STERLING GUARANTY & FINANCE LT | VI |
| 140 | 531752 | INE703D01023 | SUN TECHNO OVERSEAS LTD.       | VI |
| 141 | 531945 | INE714C01022 | SUNITEE CHEMICALS LTD.         | VI |
| 142 | 539574 | INE974F01017 | Sunshine Capital Ltd.          | VI |
| 143 | 523722 | INE119B01018 | SVAM SOFTWARE LTD.             | VI |
| 144 | 524488 | INE038B01010 | SVC SUPERCHEM LTD.             | VI |
| 145 | 532444 | INE541C01037 | T.SPIRITUAL WORLD LTD.         | VI |
| 146 | 521228 | INE083G01031 | TATIA GLOBAL VENNTURE LTD.     | VI |
| 147 | 538464 | INE901C01017 | THIRANI PROJECTS LTD           | VI |
| 148 | 531703 | INE884D01039 | TRIBHUVAN HOUSING LTD.         | VI |
| 149 | 512417 | INE567D01022 | TRINITY TRADELINK LIMITED      | VI |
| 150 | 531659 | INE547D01016 | TSL INDUSTRIES LTD.            | VI |
| 151 | 531411 | INE560D01027 | TUNI TEXTILE MILLS LTD.        | VI |
| 152 | 531831 | INE200B01016 | UNISYS SOFTWARES & HOLDING IND | VI |

|     |        |              |                                |    |
|-----|--------|--------------|--------------------------------|----|
| 153 | 521188 | INE727E01012 | UNITED TEXTILES LTD.           | VI |
| 154 | 539123 | INE334E01017 | V B INDUSTRIES LIMITED         | VI |
| 155 | 531015 | INE154G01022 | VENMAX DRUGS AND PHARMACEUTICA | VI |
| 156 | 531695 | INE008M01044 | Veronica Production Limited    | VI |
| 157 | 539167 | INE347L01014 | Virat Leasing Limited          | VI |
| 158 | 511690 | INE407B01017 | WARNER MULTIMEDIA LTD.         | VI |
| 159 | 507892 | INE664A01015 | WINSOME DIAMONDS AND JEWELLERY | VI |
| 160 | 538873 | INE111C01013 | WINY COMMERCIAL AND FISCAL SER | VI |
| 161 | 531845 | INE318D01020 | ZENITH BIRLA (INDIA) LTD.      | VI |
| 162 | 530665 | INE812B01026 | ZENITH HEALTH CARE LTD.        | VI |