

From

Excise & Taxation Commissioner,
Haryana, Panchkula.

To

All the Dy. Excise & Taxation Commissioner (ST),
in the State of Haryana.

Memo No. 477 /GST-2
Panchkula, date the 21/02/19

Subject: Recovery of arrears of wrongly availed credit under the existing law and inadmissible transitional credit.

MEMORANDUM

Please find enclosed herewith a copy of circular on the captioned subject.

It is requested to bring this to the knowledge of all the officers working under your control for their information and necessary action.

[Signature]
21.02.2019

Superintendent (GST)
for Excise and Taxation Commissioner,
Haryana

Endst. No. 478 /GST-2, Panchkula, dated the 21/02/19

A copy of the Circular is forwarded to the following for information and necessary action:-

1. All the Jt. Excise & Taxation Commissioner (Division/Range) in the State of Haryana.
2. All the Jt. Excise & Taxation Commissioner (Appeals) in the State of Haryana.
3. PS/ ACSET.
4. PA/ETC.

[Signature]
21.02.2019

Superintendent (GST)
for Excise and Taxation Commissioner,
Haryana

Endst. No. 479 /GST-2, Panchkula, dated the 21/02/19

A copy of the Circular is forwarded to the following in the Head Office for information and necessary action:-

1. All the Addl. Excise & Taxation Commissioners.
2. All the Jt. Excise & Taxation Commissioners.
3. The Jt. Director (L) –I and II.
4. The Dy. Excise & Taxation Commissioners.
5. DA-I & II.
6. DDA-I & II.

[Signature]
21.02.2019

Superintendent (GST)
for Excise and Taxation Commissioner,
Haryana

**HARYANA GOVERNMENT
EXCISE AND TAXATION DEPARTMENT**

Subject: Recovery of arrears of wrongly availed credit under the existing law and inadmissible transitional credit.

The circular on the above mentioned subject was issued by the CBIC on 04.09.2018. In view of the HGST (Amendment) Act, 2018 coming into force with effect from 01.02.2019, the Commissioner of State Tax, in exercise of its powers conferred under section 168 of the Haryana Goods and Services Tax Act, 2017, (hereinafter referred to as the "HGST Act") hereby shares the amended circular to be effective from 1st February, 2019 with the field formations to ensure uniformity in the implementation of the provisions of the law.

2. The department vide its circular conveyed vide memo no.2076, dated 21.06.2018 has clarified that the recovery of arrears under the existing law shall be made as State Tax liability to be paid through the utilization of amounts available in the electronic credit ledger or electronic cash ledger of the registered person, and the same shall be recorded in Part II of the Electronic Liability Register (**FORM GST PMT-01**).

3. It may be noted that all such liabilities may be discharged by the taxpayers, either voluntarily in **FORM GST DRC-03** or may be recovered vide order uploaded in **FORM GST DRC-07**, and payment against the said order shall be made in **FORM GST DRC-03**. It is further clarified that the alternative method of reversing the wrongly availed credit under the existing law and inadmissible transitional credit through Table 4(B)(2) of **FORM GSTR-3B** (as elaborated earlier in Para 3 of the original circular) would no longer be available to taxpayers. The applicable interest and penalty shall apply in respect of all such amounts, which shall also be paid in **FORM GST DRC-03**.

4. Difficulties faced, if any, in implementation of the above circular may please be brought to the notice of the Department.

Dated: 15.02.2019
Panchkula

Amit Kumar Agrawal
Excise & Taxation Commissioner-cum-
Commissioner of State Tax, Haryana