

# Transition Form GST TRAN -3

## 1. Who needs to file Form GST TRAN 3?

1. Dealer who have received Credit Transfer Document (CTD) issued by Manufacturer
2. Manufacturer who has issued CTD to dealers

## 2. Why do I need to file Transition Form GST TRAN-3?

Every registered person who was registered under Central Excise Act' 1944 and has issued Credit Transfer Document (CTD) and every registered person who is making use of 'Credit Transfer Document' to avail transitional credit is required to file 'Form GST TRAN – 3' within 60 days of the appointed date.

## 3. What are the provisions for issuance of CTD?

Please refer to link below for details or notification no 21/2017-CENT dt. 30-06-2017, as amended from time to time.

<http://www.cbec.gov.in/resources//htdocs-cbec/excise/cx-act/notifications/notfns-2017/cx-nt2017/cent21-2017.pdf>

## 4. What do I need to fill in the Transition Form GST TRAN-3?

A registered taxpayer needs to fill the summary details of CTD issued/received at GSTIN level, so that recipient of such CTDs can claim credit based on the CTD document evidencing payment of duty and taxes issued by the registered person.

## 5. What do I need to do to submit the Transition Form GST TRAN-3?

You need to login to the GST Portal and navigate to **Services > Transition Form > TRAN-3**. Fill the form and submit the form by attaching DSC/ EVC.

## 6. Can I modify the details once submitted in the Form GST TRAN-3?

NO. Once the details are submitted in Form GST TRAN-3, the details cannot be modified.

## 7. By when do I need to file the Transition Form GST TRAN-3?

Transition Form GST TRAN-3 has to be filed by you within <60 days> of the appointed day.

## 8. Do I need to attach any document along with Transition Form GST TRAN-3?

There is no requirement for uploading any documents, as an attachment, along with Transition Form GST TRAN-3.

## 9. Will my Electronic Credit Ledger get updated based on information filled in my Form GST TRAN-3?

No, ledgers will not be updated with ITC based on Form GST TRAN-3 filed by you. ITC ledgers would be updated on filing of GST Trans 1 filed by you.