

## **Advisory Note for claiming credit in TRAN 1 in respect of registrations under earlier laws**

It has been observed that taxpayers are facing problem in claiming transitional credit in respect of existing registration(s) under earlier law(s) of Central Excise, Service Tax and VAT.

When these registrations are mentioned in the TRAN 1 form in different tables, and transitional credit is claimed against them, the tax payers get the message of "**processed with error**" when they save such details.

This happens because the application **validates** the furnished registration number under existing laws in **TRAN 1** with the registration number mentioned in the **registration/enrolment application**.

**Hence, to claim transitional credit in respect of earlier registrations, one must first include them in his enrolment/registration details using the non-core amendment facility and then file TRAN 1.**

**While filing the application of non-core registration amendment with applicable signature following care must be taken**

- 1) One should not use special characters (-, /) while adding new Service Tax No. / Central Excise No./ VAT/TIN on the Business Details Tab.*
- 2) One should ensure that there is no Duplicate e-mail/ Phone No. used on promoter/partner or Authorized Signatory Tab.*
- 3) One should see that the Service Accounting Code (SAC) provided during migration has been removed from the Master SAC List on Goods/ Services Tab and new service codes are added.*
- 4) One should ensure that the STD code is entered correctly in the field indicated for it and not entered in the field for entering the local Telephone no. on Promoter/Partner, Authorized signatory, Principle place of Business and Additional place of business, if added.*

**Directorate of Commercial Taxes, West Bengal**

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