



THE COTTON TEXTILES EXPORT PROMOTION COUNCIL

(Sponsored By Government of India)

Engineering Centre, 5th Floor, 9, Mathew Road, Mumbai - 400 004. Maharashtra State, INDIA
Web.: www.texprocil.org | E-mail: info@texprocil.org | Tel.: +91-22-49444000, 23632910-12

E-Serve No.: 146 of 2022 | Date: September 13, 2022

Sub : CBIC issues guidelines for filing/revising TRAN-1/TRAN-2

Dear Member,

The Central Board of Indirect Taxes and Customs (CBIC) has issued circular no. 180/12/2022-GST dated 9.9.22 laying down the guidelines for filing/revising TRAN-1/TRAN-2.

As per the directions of Hon'ble Supreme Court, the facility for filing TRAN-1/ TRAN-2 or revising the earlier filed TRAN-1/TRAN-2 on the common portal by an aggrieved registered assessee will be made available by GSTN during the period from 01.10.2022 to 30.11.2022. In order to ensure uniformity in implementation of the directions of Hon'ble Supreme Court, the CBIC has issued guidelines for the applicants for filing TRAN-1/TRAN-2 or revising earlier filed TRAN-1/TRAN-2.

The applicant shall at the time of filing or revising the declaration in FORM GST TRAN-1/TRAN-2, also upload pdf copy of a declaration on the common portal. The applicant is also required to submit a self-certified copy to the jurisdictional tax officer within 7 days of filing of declaration in FORM TRAN-1/TRAN-2 on the common portal.

A copy of the CBIC Circular 180/12/2022-GST dated 9.9.22 is enclosed herewith ([click here](#)).

Members are requested to please take a note of the above.

Regards,

Dr. Siddhartha Rajagopal
Executive Director

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Engineering Centre, 5th Floor 9 Mathew Road, Mumbai 400 004, INDIA

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