

Appendix 2.1

(Referred to paragraph 2.5.5.1)

Table showing the details of dealers who claimed SGST transitional credit in excess of ITR as shown carried forward in VAT returns.

Sl. No.	Name of unit	Name of the tax payer (M/s)	GSTIN	VAT credit available in quarterly return (₹)	VAT credit carried forward (₹)	Excess credit /Ineligible credit carried forward (₹)	Remark
1	CTO-1, Raipur	SVS Pharmaceutical Distributor	22AAXFS2085A1Z8	0	8,04,310	8,04,310	Closing balance as on 1 st quarter of 2017-18 was '0' whereas transitional credit carried forward was ₹ 8,04,310 and hence incorrect.
2	CTO-1, Raipur	Laxmi Medical Agency	22AAFFL9471R1ZM	0	5,95,840	5,95,840	Closing balance as on 1 st quarter of 2017-18 was '0' whereas transitional credit carried forward was ₹ 5,95,840 and hence incorrect.
3	CTO-1, Raipur	A T Buildcon Pvt. Ltd.	22AAECA7431N1ZO	0	9,40,100	9,40,100	Closing balance as on 1 st quarter of 2017-18 was '0' whereas transitional credit carried forward was ₹ 9,40,100 and hence incorrect.
4	CTO-1, Raipur	Prakash Medical Stores	22AAJFP7759A1ZA	0	9,26,750	9,26,750	Closing balance as on 1 st quarter of 2017-18 was '0' whereas transitional credit carried forward was ₹ 9,26,750 and hence incorrect.
5	CTO-1, Raipur	Rishabh Buildtech India Pvt. Ltd.	22AADCR8166N1ZY	0	14,40,090	14,40,090	Closing balance as on 1 st quarter of 2017-18 was '0' whereas transitional credit carried forward was ₹ 14,40,090 and hence incorrect.
6	CTO, Manendragarh	Abhishek Baderiya	22AHXPB2785R1ZK	11,556	2,01,440	1,89,884	Closing balance for 1 st quarter of 2017-18 was ₹ 11,556 but in Tran-1 it is shown as ₹ 2,01,440. Hence, there is ineligible transitional credit of ₹ 1,89,884.

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7	CTO, Manendra garh	Dipesh Kumar Gupta	22ATWPG4236B1ZY	38,817	38,820	38,820	Closing balance as on 2016-17 was (-) ₹ 73,127 whereas opening balance for 1 st quarter of 2017-18 was ₹ 1,40,369. So there is a computation mistake which rendered the transitional credit ineligible.
8	CTO, Manendra garh	Gupta Enterprises	22AAIHD5860K1Z8	1,51,780	1,51,780	86,640	Closing balance as on 2016-17 was ₹ 30,182 whereas opening balance for 1 st quarter of 2017-18 was taken as ₹ 1,16,822. Thus there was an excess/ineligible credit of ₹ 86,640.
9	CTO, Manendra garh	R.Rajendrapal and Company	22AAKHR7074K1ZQ	1,64,380	1,64,380	18,109	There is a computation mistake as a result ₹ 18,109 more transitional credit was carried forward. Thus excess/ineligible.
10	CTO, Manendra garh	Anand Agencies	22ACRPJ0914H1ZU	0	2,78,910	2,78,910	Closing balance as on 1 st quarter of 2017-18 was '0' whereas transitional credit carried forward was ₹ 2,78,910 and hence incorrect.
11	CTO, Manendra garh	AkashMedicose	22AKXPS5740C1ZY	0	1,52,160	1,52,160	Closing balance as on 1 st quarter of 2017-18 was '0' whereas transitional credit carried forward was ₹ 1,52,160 and hence incorrect.
12	CTO-1, Korba	Mohan Lal Jain	22ADGPJ2105A1ZM	59,07,639	77,79,860	18,72,221	Computation of closing balance of VAT credit in quarterly return was wrong and hence incorrect.
13	CTO-1, Korba	GMM Co. Ltd.	22AABCG0949C1Z7	0	4,90,180	4,90,180	Computation of closing balance of VAT credit in quarterly return was wrong and hence incorrect.
14	CTO-2, Durg	Shree Vibgyor Offset Press	22ACBFS5774L1ZT	- 1,68,28,868	67,85,995	67,85,995	In first quarterly return for the period 2017-18, the dealer had balance of VAT credit as (-) ₹ 1,68,28,868. However, the dealer incorrectly filed Tran-1 for ₹ 67,85,995.
15	CTO-2, Durg	Shriram Enterprises	22AFHPA6107J1ZX	1,48,375	3,49,360	2,00,985	In first quarterly return for the period 2017-18, the dealer had balance of VAT credit as ₹ 1,48,375 only. However, the

							dealer incorrectly carried forward credit of ₹ 3,49,360.
16	CTO-5, Raipur	Hanuman Ingots Private Limited	22AACCH4665D1ZY	-2,49,60,166	8,40,532	8,40,532	In first quarterly return for the period 2017-18, the dealer had balance of VAT credit as (-) ₹ 2,49,60,166. However, the dealer incorrectly filed TRAN1 for ₹ 8,40,532.
17	CTO-5, Raipur	Kashi Power Con	22ACAPC6211H1ZG	0	3,66,736	3,66,736	There is no credit balance available in the 1 st quarterly return for the period 2017-18 and hence carried forward of credit is incorrect.
18	CTO-5, Raipur	Jayshree Steel	22AWWPA9860C1ZG	2,08,248	6,86,398	4,78,150	In first quarterly return for the period 2017-18, the dealer had balance of VAT credit as ₹ 2,08,248 only. However, the dealer incorrectly carried forward credit of ₹ 6,86,398.
19	CTO-5, Raipur	JSK Corporation Private Limited	22AADPJ1960A1Z9	0	2,57,034	2,57,034	There is no credit balance available in the 1 st quarterly returns for the period 2017-18 and hence carried forward of credit is incorrect.
20	CTO-5, Raipur	Hetero Healthcare Limited	22AABCH6890D1ZS	0	4,870	4,870	There is no credit balance available in the 1 st quarterly returns for the period 2017-18 and hence carried forward of credit is incorrect.
21	CTO-5, Raipur	Sarla Trading Company	22BXPPP4812C1ZN	0	1,19,676	1,19,676	There is no credit balance available in the 1 st quarterly returns for the period 2017-18 and hence carried forward of credit is incorrect.
22	CTO-5, Raipur	R.S. Enterprises	22AJHPB2708A1Z7	0	13,722	13,722	There is no credit balance available in the 1 st quarterly returns for the period 2017-18 and hence carried forward of credit is incorrect.
23	CTO-5, Raipur	Rajshree Rajendra Pataskar	22AJGPP8158F1Z4	0	34,419	34,419	There is no credit balance available in the 1 st quarterly returns for the period 2017-18 and hence carried forward of credit is incorrect.

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24	CTO-8, Raipur	Swastik Pesticides Limited	22AAGCS0057A1Z3	0	10,31,680	10,31,680	There is no credit balance available in the 1 st quarterly returns for the period 2017-18 and hence carried forward of credit is incorrect.
25	CTO-8, Raipur	Sumeet Synfab India Private Limited	22AAHCS7997Q1ZA	0	26,62,400	26,62,400	There is no credit balance available in the 1 st quarterly returns for the period 2017-18 and hence carried forward of credit is incorrect.
26	CTO, Jagdalpur	Ashok Sharma	22AJNPS3638J1ZU	-25,076	2,34,130	4,569	As per Annual Return of 2016-17, amount of ITR of ₹ 2,59,208 was available as closing balance. The dealer carried forward nil ITR in first quarter of 2017-18. The net effect after taking the actual opening balance of ITR of ₹ 2,59,208 and the tax liability of ₹ 29,647 for that quarter was that the dealer had transferred excess credit of ₹ 4,569.
27	CTO, Jagdalpur	BMS Projects	22AAOFB3108J1ZP	0	57,42,090	57,42,090	Closing balance as on 1 st quarter of 2017-18 was '0' whereas transitional credit carried forward was ₹ 57,42,090 and hence incorrect.
28	CTO, Jagdalpur	Sahoo Enterprises	22ABIFS3263J1Z4	-69,398	1,64,300	87,797	As per Annual Return of 2016-17, amount of ITR of ₹ 69,398 was available as closing balance. The dealer carried forward nil ITR in first quarter of 2017-18. The net effect after taking the actual opening balance of ITR of ₹ 69,398 and the tax liability of ₹ 0 for that quarter was that the dealer had transferred excess credit of ₹ 87,797.
29	CTO, Jagdalpur	Essar Steel India Limited	22AAACE1741P1ZR	30,82,989	5,36,050	5,36,050	Computation of closing balance of VAT credit in quarterly return was wrong and hence incorrect.
Total						2,70,00,719	

(Note: - Figures are rounded off to nearest ten)

Table showing the details of dealers who did not submit quarterly returns but carried forward SGST transitional credit.

Sl no.	Name of unit	Name of the tax payer (M/s)	GSTIN	VAT credit available in quarterly return (₹)	VAT credit carried forward (₹)	Incorrect credit /Ineligible credit carried forward (₹)	Remark
1	CTO, Circle-1, Raipur	Sharda Logistics	22ADIFS0553K1Z3	--	11,40,060	11,40,060	Quarterly return for 4 th quarter of 2016-17 was not submitted and hence transitional credit availed was incorrect.
2	CTO, Circle-1, Raipur	Mandhan Motors Pvt. Ltd.	22AACCR7744R2ZS	--	6,53,200	6,53,200	Quarterly return for 1 st quarter of 2017-18 was not submitted and hence transitional credit availed was incorrect.
3	CTO, Circle-1, Raipur	Avinash Infra Project Pvt. Ltd.	22AABCJ3884H1ZM	--	8,79,722	8,79,722	Quarterly returns for last six months were not submitted and hence transitional credit availed was incorrect.
4	CTO, Circle-1, Raipur	Anand Singhania	22AJKPS7492K2ZI	--	38,19,840	38,19,840	Quarterly returns for last six months were not submitted and hence transitional credit availed was incorrect.
5	CTO, Circle-1, Raipur	Shri Equipment Finance Ltd.	22AAKCS3431L1ZC	--	25,10,220	25,10,220	Quarterly return for 1 st quarter of 2017-18 was not submitted and hence transitional credit availed was incorrect.
6	CTO, Circle-1, Raipur	Universal Distributors	22AAEFU2126M1ZA	--	6,23,680	6,23,680	Quarterly returns for last six months were not submitted and hence transitional credit availed was incorrect.
7	CTO, Manendragarh	Suneel Prasad	22AKCPP1657N1ZZ	--	10,240	10,240	Quarterly returns for last six months were not submitted

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							and hence transitional credit availed was incorrect.
8	CTO, Manendragarh	Jitendra Kumar Shah	22APBPS7104M1ZV	72,200	72,200	72,200	Quarterly return for 4 th quarter of 2016-17 was not submitted and hence transitional credit availed was incorrect.
9	CTO, Manendragarh	Baderia Medical Store	22ADAPA2460M1ZY	--	2,38,380	2,38,380	Quarterly returns for last six months were not submitted and hence transitional credit availed was incorrect.
10	CTO, Manendragarh	Agarwal Emporium	22ADNPA2509E1Z8	--	28,170	28,170	Quarterly return for 1 st quarter of 2017-18 was not submitted and hence transitional credit availed was incorrect.
11	CTO, Manendragarh	Banshi Lal Shah	22BDMPS4635K1Z6	1,18,997	1,35,184	1,35,184	Quarterly return for 4 th quarter of 2016-17 was not submitted and hence transitional credit availed was incorrect.
12	CTO, Circle- 1, Korba	Agrawal Medicines	22AMYPA0520H1ZH	5,79,499	5,79,499	5,79,499	The tax payer did not submit the quarterly return for the 4 th quarter of 2016-17. Hence, transitional credit availed was incorrect.
13	CTO, Circle- 8, Raipur	SKM Buildcon	22ABNFS3804J1Z4	--	13,91,780	13,91,780	The dealer did not submit quarterly return for 1 st quarter of 2017-18 and hence transitional credit availed was incorrect.
14	CTO, Circle- 8, Raipur	Shri Balaji Developers	22ABVFS3319J1ZU	--	18,49,960	18,49,960	The dealer did not submit quarterly return for 1 st quarter of 2017-18 and

							hence transitional credit availed was incorrect.
15	CTO, Circle-2, Durg	Ricoh India Limited	22AAACR4151J1ZO	--	1,01,05,035	1,01,05,035	The dealer did not submit quarterly return for 1 st quarter of 2017-18 and hence transitional credit availed was incorrect.
Total						2,40,37,170	

(Note: - Figures are rounded off to nearest ten)

Table showing the details of unregistered dealers (in VAT, Central Excise and Service Tax) who carried forward SGST transitional credit through Tran-1.

Sl no.	Name of unit	Name of the tax payer (M/s)	GSTIN	VAT credit available in quarterly return (₹)	VAT credit carried forward (₹)	Incorrect credit /Ineligible credit carried forward (₹)	Remark
1	CTO, Circle-1, Raipur	Benipal Trans Link	22AHHPB6381K1ZE	--	19,59,620	19,59,620	The dealer was not registered in VAT, Central Excise and Service Tax during Pre-GST period but carried forward transitional credit of ₹ 19,59,620/- in Tran-1 which is incorrect.
Total						19,59,620	

(Note: - Figures are rounded off to nearest ten)