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CIRCULAR  
(No. 24/ 2018-19 - GST)

**Subject: Recovery of arrears of wrongly availed CENVAT credit under the existing law and inadmissible transitional credit – regarding**

Various representations have been received seeking clarification on the process of recovery of arrears of wrongly availed CENVAT credit under the existing law and CENVAT credit wrongly carried forward as transitional credit in the GST regime. In order to ensure uniformity in the implementation of the provisions of the law across the field formations, the Commissioner, in exercise of its powers conferred under section 168 (1) of the Goa Goods and Services Tax Act, 2017 (hereinafter referred to as the 'Goa GST Act'), hereby specifies the process of recovery of the said arrears and inadmissible transitional credit in the succeeding paragraphs.

2. The Commissioner vide Circular No. 08/2018-19-GST dated 27/04/2018, has clarified that the recovery of arrears arising under the existing law shall be made as central tax liability to be paid through the utilization of the amount 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. Currently, the functionality to record this liability in the electronic liability register is not available on the common portal. Therefore, it is clarified that as an alternative method, taxpayers may reverse the wrongly availed CENVAT credit under the existing law and inadmissible transitional credit through Table 4(B)(2)



of **FORM GSTR-3B**. The applicable interest and penalty shall apply on all such reversals which shall be paid through entry in column 9 of Table 6.1 of **FORM GSTR-3B**.

4. Difficulty, if any, in implementation of this Circular may please be brought to the notice of the undersigned.



(Dipak M. Bandekar)  
Commissioner of State Tax, Goa

Note: Similar circular has been issued under the Central Goods and Services Tax Act, 2017 by GST Policy Wing, Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, Government of India, New Delhi vide circular no. 58/30/2018-GST dated 04/09/2018.