

Transition Form GST TRAN-3 - FAQs

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.

Transition Form GST TRAN-3 – User Manual

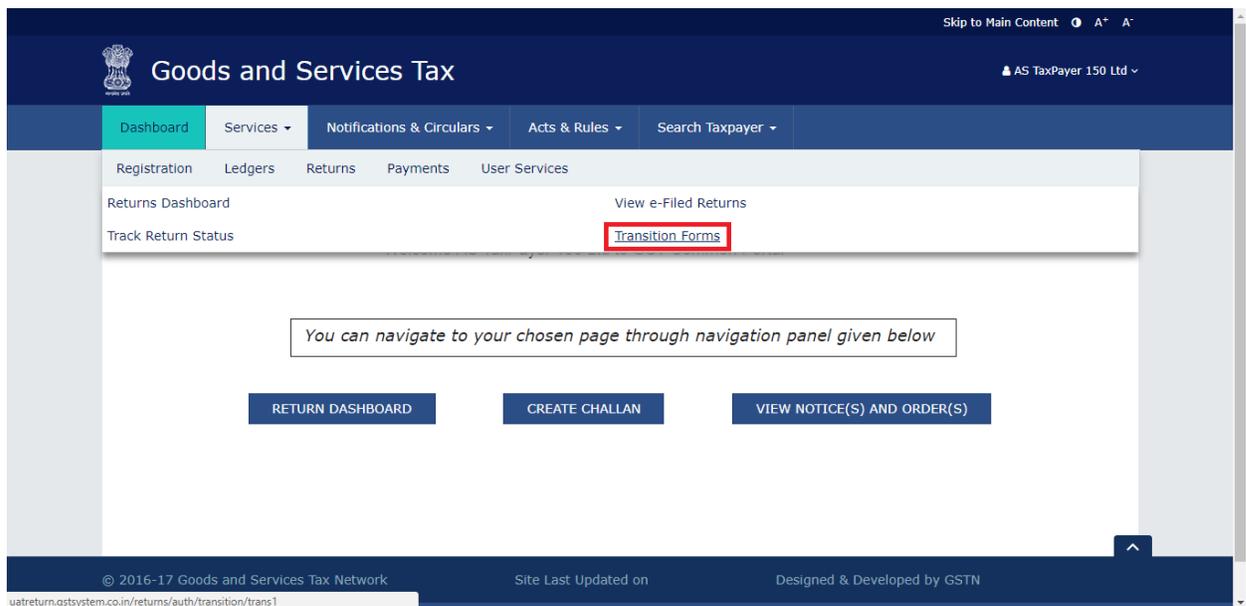
1. I am a Dealer. I want to claim ITC on the basis of the Credit Transfer Document (CTD) issued by Manufacturer. How do I file the details of CTD?

OR

I am a manufacturer. I have issued CTD to my dealers. How do I fill the details of CTD issued to my dealers?

To fill information about Credit Transfer Document (CTD) in Form GST TRAN-3 form, perform the following steps:

1. Login the GST Portal available at <https://www.gst.gov.in/> using valid credentials of a registered taxpayer.
2. Navigate to **Services > Returns > Transition Forms** command.



6. In the **To be filled by manufacturer issuing CTDs** page, click the **ADD DETAILS** button, the form will be displayed.

Dashboard > Returns > Transition Forms > TRAN - 3 > Manufacturer English

To be filled by manufacturer issuing CTDs

No Records Added.

BACK ADD DETAILS

7. In the **To be filled by manufacturer issuing CTDs –Add** page enter the details of CTD issued to dealers like GSTIN, No of CTD issued etc. and click the **SAVE** button.
Please note that the GSTIN should be of a valid registered dealer and the name of the dealer will be auto-populated by the system. For each dealer to whom CTD is issued, separate consolidated entry is to be made by the manufacturer.

Dashboard > Returns > Transition Forms > TRAN - 3 > Manufacturer English

To be filled by manufacturer issuing CTDs - Add

GSTIN of the dealer whom CTD is issued • 18AAAAS0115A1ZB

Name of the Dealer whom CTD is issued

Total No. of CTDs issued • 10

No. of invoices against which CTDs have been issued • 95

Total quantity for which CTD issued • 66

Total value of Goods for which CTDs have been issued • ₹40,00,000.00

Central Excise duty paid on such goods • ₹60,000.00

BACK SAVE

8. On successfully saving the details, the message is displayed.

Note: Wait for some time and check again in case the status is shown as **In Progress**.

Dashboard > Returns > Transition Forms > TRAN - 3 > Manufacturer English

To be filled by manufacturer issuing CTDs 

Save successful. 

Processed Details

Sr.No	GSTIN of the dealer whom CTD is issued	Total No. of CTDs issued	No. of invoices against which CTDs have been issued	Total quantity for which CTD issued	Total value of Goods for which CTDs have been issued	Central Excise duty paid on such goods	Actions
1	18AAAAS0115A1ZB	10	95	66	40,00,000.00	60,000.00	 

You can click the **ADD DETAILS** button to add more details of CTDs issued to other dealers.

You can click the **Refresh** button () on top-right of the page to refresh the details. You can

click the **Edit** button () under **Actions** column to initiate editing the details. You can click the

Delete button () under the **Actions** column to delete the details added. Click the **Back** button to go back to the previous page.

9. After adding the details, click the **Back** button. The **Transition Forms** page is displayed.

Adding Details to FORM GST TRAN-3, as a Dealer to claim ITC based on CTDs issued by manufacturer(s)

5. In case you are a dealer and you want to claim ITC based on CTDs issued by manufacturer(s), click the **To be filled by dealer availing Credit on CTD** tile.

Dashboard > Returns > Transition Forms > TRAN - 3 English

Transition Forms

TRAN-1 TRAN-2 **TRAN-3**

TRAN - 3

GSTIN - 18AAAAS0150A1Z8 FY - 2017-18	Legal Name - AS TaxPayer 150 Ltd Status - Not Filed	Trade Name - AS TaxPayer 150 Ltd
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To be filled by manufacturer issuing CTDs

To be filled by dealer availing Credit on CTD

Important Message

Once you fill the details in relevant Tables, please submit the Form. Please be informed that once "Submit" button is clicked, **no modification will be allowed.**

6. The page will be expanded. In the **To be filled by dealer availing credit on CTD** page, click the **ADD DETAILS** button.

Dashboard > Returns > Transition Forms > TRAN - 3 > Dealer English

Table to be filled by dealer availing Credit on CTD ⓘ

No Records Added. ×

BACK**ADD DETAILS**

- In the **To be filled by dealer availing Credit on CTD – Add** page, enter the details of CTDs issued by manufacturers like GSTIN, No of CTD received etc. and click the **SAVE** button. Pl note that the GSTIN should be of a valid registered taxpayer and the name of the dealer issuing CTDs will be auto-populated by the system. For each dealer, from whom CTD is received, separate & consolidated entry is to be made by the dealer availing credit.

Dashboard > Returns > Transition Forms > TRAN - 3 > Dealer English

Table to be filled by dealer availing Credit on CTD - Add ?

GSTIN of the dealer issuing CTDs * <input type="text" value="18AAAAS0114A1ZC"/>	Name of the Dealer issuing CTDs <input type="text" value="AS TaxPayer 114 Ltd"/>	Total No. of CTD received * <input type="text" value="10"/>
No. of invoices against which CTDs have been issued * <input type="text" value="93"/>	Total quantity for which CTD issued * <input type="text" value="65"/>	Total value of Goods for which CTD has been issued * <input type="text" value="₹5,00,000.00"/>
Central Excise duty paid on such goods * <input type="text" value="₹75,000.00"/>	Credit availed by the dealer * <input type="text" value="₹40,000.00"/>	

- On successfully saving the details, the message is displayed.

Note: Wait for some time and check again in case the status is shown as **In Progress**.

Dashboard Services Notifications & Circulars Acts & Rules Search Taxpayer

Dashboard > Returns > Transition Forms > TRAN - 3 > Dealer English

Table to be filled by dealer availing Credit on CTD ?

Save successful. ×

Processed Details

Sr.No	GSTIN of the dealer issuing CTDs	Total No. of CTDs received	No. of invoices against which CTDs have been issued	Total quantity for which CTD issued	Total value of Goods for which CTDs have been issued	Central Excise duty paid on such goods	Credit availed by the dealer	Actions
1	18AAAAS0114A1ZC	10	93	65	5,00,000.00	65,000.00	40,000.00	<input style="border: 2px solid red;" type="button" value="✎"/> <input style="border: 2px solid red;" type="button" value="✖"/>

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You can click the **ADD DETAILS** button to add more details. You can click the **Refresh** button () on top-right of the page to refresh the details.

You can click the **Edit** button () under **Actions** column to initiate editing the details. You can click the **Delete** button () under the **Actions** column to delete the details added. Click the **Back** button to go back to the previous page.

9. After adding the details, click the **Back** button. The **Transition Forms** page is displayed.
10. Click the **Submit** button to submit the information on the GST portal.

Please note that you cannot modify a submitted form.

Transition Forms		
TRAN-1	TRAN-2	TRAN-3
TRAN - 3		
GSTIN - 18AAAAS0150A1Z8 FY - 2017-18	Legal Name - AS TaxPayer 150 Ltd Status - Not Filed	Trade Name - AS TaxPayer 150 Ltd
To be filled by manufacturer issuing CTDs	To be filled by dealer availing Credit on CTD	
Important Message		
Once you fill the details in relevant Tables, please submit the Form. Please be informed that once "Submit" button is clicked, <u>no modification will be allowed.</u>		
<input type="checkbox"/> I/We hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.		
SUBMIT FILE WITH DSC FILE WITH EVC		

11. Click the **PROCEED** button in the Warning box to continue. The status of the Form will be changed to “Submitted” and a success message will be displayed.
12. Authenticate the Form by DSC or EVC. Click the **FILE WITH DSC** button to sign the form using DSC. Alternatively, click the **FILE WITH EVC** button to validate using EVC.

TRAN - 3 has been submitted successfully.

To be filled by manufacturer issuing CTDs

To be filled by dealer availing Credit on CTD

Important Message

Once you fill the details in relevant Tables, please submit the Form. Please be informed that once "Submit" button is clicked, **no modification will be allowed.**

I/We hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Authorised Signatory *

Select

SUBMIT FILE WITH DSC FILE WITH EVC

13. The status of the Form will be changed “Filed”. You can track status of the Form by using the **Service > Returns > Track Return Status** service or **Service > Returns > View e-filed Returns** service. Please note that ledgers are not updated based on information filed in TNANS-3.