



सत्यमेव जयते

आयुक्तकार्यालय  
Office of the Commissioner  
केंद्रीय जीएसटी, अपील अहमदाबाद आयुक्तालय  
Central GST, Appeal Ahmedabad Commissionerate  
जीएसटी भवन, राजस्व मार्ग, अम्बावाड़ी अहमदाबाद ३८००१५.  
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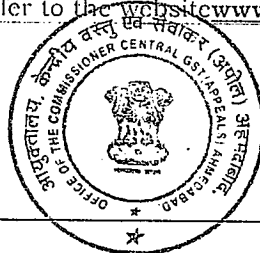


**By Regd. Post**

DIN NO.: 20230864SW0000999DE4

(क)	फाइल संख्या / File No.	GAPPL/ADC/GSTP/1841/2023 / 4930-38
(ख)	अपील आदेश संख्या और दिनांक / Order-In -Appeal and date	AHM-CGST-002-APP-JC-43/2023-24 and 17.08.2023
(ग)	पारित किया गया / Passed By	श्री आदेश कुमार जैन, संयुक्त आयुक्त (अपील) Shri Adesh Kumar Jain, Joint Commissioner (Appeals)
(घ)	जारी करने की दिनांक / Date of Issue	22.08.2023
(ङ)	Arising out of Order-In-Original No. CGST-06/04-02/Tran-1/Agrico Organics/AR-1/2022-23 dated 10.02.2023 passed by The Superintendent, CGST, Range-1, Division-VI, Ahmedabad North Commissionerate	
(च)	अपीलकर्ता का नाम और पता / Name and Address of the Appellant	M/s Agrico Organics Limited. (GSTIN-24AACCA8279L1ZA), C-503, Signature 2, Sarkhej Sanand Road, Sarkhej, Ahmedabad-382210

(A)	इस आदेश(अपील) से व्यथित कोई व्यक्ति निम्नलिखित तरीके में उपयुक्त प्राधिकारी /प्राधिकरण के समक्ष अपील दायर कर सकता है। Any person aggrieved by this Order-in-Appeal may file an appeal to the appropriate authority in the following way.
(i)	National Bench or Regional Bench of Appellate Tribunal framed under GST Act/CGST Act in the cases where one of the issues involved relates to place of supply as per Section 109(5) of CGST Act, 2017.
(ii)	State Bench or Area Bench of Appellate Tribunal framed under GST Act/CGST Act other than as mentioned in para- (A)(i) above in terms of Section 109(7) of CGST Act, 2017
(iii)	Appeal to the Appellate Tribunal shall be filed as prescribed under Rule 110 of CGST Rules, 2017 and shall be accompanied with a fee of Rs. One Thousand for every Rs. One Lakh of Tax or Input Tax Credit involved or the difference in Tax or Input Tax Credit involved or the amount of fine, fee or penalty determined in the order appealed against, subject to a maximum of Rs. Twenty-Five Thousand.
(B)	Appeal under Section 112(1) of CGST Act, 2017 to Appellate Tribunal shall be filed along with relevant documents either electronically or as may be notified by the Registrar, Appellate Tribunal in FORM GST APL-05, on common portal as prescribed under Rule 110 of CGST Rules, 2017, and shall be accompanied by a copy of the order appealed against within seven days of filing FORM GST APL-05 online. Appeal to be filed before Appellate Tribunal under Section 112(8) of the CGST Act, 2017 after paying -
(i)	(i) Full amount of Tax, Interest, Fine, Fee and Penalty arising from the impugned order, as is admitted/accepted by the appellant; and (ii) A sum equal to <u>twenty five per cent</u> of the remaining amount of Tax in dispute, in addition to the amount paid under Section 107(6) of CGST Act, 2017, arising from the said order, in relation to which the appeal has been filed.
(ii)	The Central Goods & Service Tax (Ninth Removal of Difficulties) Order, 2019 dated 03.12.2019 has provided that the appeal to tribunal can be made within three months from the date of communication of Order or date on which the President or the State President, as the case may be, of the Appellate Tribunal enters office, whichever is later.
(C)	उच्च अपीलीय प्राधिकारी को अपील दाखिल करने से संबंधित व्यापक, विस्तृत और नवीनतम प्रावधानों के लिए, अपीलार्थी विभागीय वेबसाइट <a href="http://www.cbic.gov.in">www.cbic.gov.in</a> को देख सकते हैं। For elaborate, detailed and latest provisions relating to filing of appeal to the appellate authority, the appellant may refer to the website <a href="http://www.cbic.gov.in">www.cbic.gov.in</a> .



**Brief facts of the case:**

M/s. Agrico Organics Limited C-503, SIGNATURE-2, SARKHEJ - SANAND CIRCLE, SARKHEJ, AHMEDABAD, GUJARAT- 382210 (GSTIN No:- 24AACCA8279L1ZA) (hereinafter referred to as the 'Appellant' ) has filed the present appeal for non credit of TRAN-1 credit to his electronic credit ledger passed vide Order No. CGST-06/04-02/Trans-1/Agrico Organics/AR-I/2022-23 dated 10.02.2023 (hereinafter referred to as the 'said order') issued by the Superintendent, CGST & C.Ex., AR-I, Division-VI, Ahmedabad North.

2. Briefly stated the fact of the case is that the Appellant is registered under GSTIN-24AACCA8279L1ZA and engaged in supply of the taxable goods. The Applicant's principal place of business is at C-503, Signature-2, Sarkhej-Sanand Circle, Sarkhej, Ahmedabad and the additional place of business is at D-2/CH/12/C, Dahej-II, Industrial Estate Gujarat-392130. The Applicant was registered under Central Excise & Service Tax with registration no.AACCA8279LEM007 and has migrated to the Goods & Service Tax (herein after referred as 'GST') on introduction of the GST with effect from 01.07.2017.

2.1 The Appellant filed TRAN-1 during August-2017 for transition of credit to GST under section 140 of the Central Goods & Service Tax Act, 2017 on the implementation of CGST for amount of Rs.63,58,800/- as input credit as per the last return filed i.e.ER-1 for June, 2017 under the existing law, in the table 5(a) of the TRAN-1 and Rs.20,92,801/- as the credit availed on the inputs lying in the stock as on 30.06.2017 in the table 7(a) of the TRAN-1. Thus the Appellant had applied for TRAN-1 credit totaling Rs.84,51,601/-.

2.2 The amount of Rs.20,92,801/- was credited to Appellant's electronic credit ledger on 24.08.2017 but the amount of Rs.63,58,800/- was not credited to Appellant's electronic credit ledger account. The Appellant claimed the amount of Rs.63,58,800/- in the GSTR- 3B of June. 2020. This fact was also stated in the part B of Annexure 'A submitted to the Superintendent, CGST, Ahmedabad in response to revised TRAN-1 filed on 23.11.2022 that the Appellant has claimed the credit of Rs.63,58,800/- in the GSTRB-38 for the month of June-2020.

2.3 The Appellant filed the Revised TRAN-1 on the opening of the GST portal on 28.11 2022, in view of the guidelines issued by the CBIC for verification of the transitional credit in light of order of the Hon'ble Supreme Court, vide

circular No.180/12/2022-GST dated 09.09.2022 & 182/14/2022-GST dated 10.11.2022, claiming Rs.63,58,800/- under 5 (a) of TRAN-1 and Rs.20,92,801/- under 7(a) of TRAN-1.

2.4 The Appellant filed the Annexure 'A' on 03.12.2022 after filing of the revised TRAN-1 in terms of the guidelines of the circular dated 09.09.2022. According to the Appellant, it was mentioned in the Annexure 'A' that it is revised TRAN-1, earlier TRAN-1 was filed on 23.08.2017. The amount of Rs.20,92,801/- {under 7a (7A) } claimed has been credited to Appellant's credit ledger account on 24.08.2017.

2.5. The Superintendent of CGST & C.Ex. AR-I Division-VI passed the following order No.CGST-06/04-02/Trans-1/Agrico Organics/AR-I/2022-23 dated 10-02-2023 in respect of the revised TRAN-1 claim filed by the Appellant dated 23-11-2022:

*"(i) As per Annexure A of Tran-1 and submission of taxpayer vide letter dtd. 08.02.2023 tax payer had already claimed the credit amount of Rs.20,92,801/- of table 7(a) through trans-1 filed earlier on 24.08.2017 which was accordingly, then credited to their credit ledger account. Taxpayer also submitted vide their letter dt. 08.02.2023 that said amount has not been claimed again. Therefore Tran-1 of Rs.20,92,801/- in table 7(a) is required to be disallowed.*

*(ii) Further as per Annexure-A of Tran-1 & submission of taxpayer vide letter 08.02.2023 (along with DRC-03 copy) Tran-1 credit of Rs.63,58,800/- claimed in table 5(a) by the taxpayer was already availed by the taxpayer the GTR-3 B of June 2020. Now the taxpayer has reversed /paid the said amount of Rs.63,58,800/- vide DRC-03 debit entry no. DC2402230028124 dtd. 08.02.2023. Therefore, Tran-1 credit of Rs.63,58,800/- claimed in table 5(a) is admissible to the taxpayer."*

2.6 Further, the Appellant vide letter dated 25-03-2023 submitted to the adjudicating authority that an amount of Rs.42,65,999/- only has been credited in his electronic credit ledger reference number AD24122200 1716N on 18.02.2023 as against transitional cenvat credit/VAT Credit instead of Rs.63,58,800/-. As the eligibility of TRAN-1 Credit was Rs.63,58,800/- on the revised TRAN-1 filed and as per the order dated 10-02-2023, the amount of Rs.20,92,801/- was less credited.

2.7 The applicant raised the issue with the GST HELPDESK and a Ticket Number G-2023041110708538 was raised. Vide email dated 20-04-2023, the applicant (Appellant) received Resolution which is as under:

*“Dear Tax Payer, while filing revised TRAN form, tax payer is required claim full credit amount instead of incremental credit to be claimed. In other words. Credit claimed in old TRAN form plus incremental credit to be claimed in revised TRAN form. In the present scenario, old credit amount has not been reported while filing revised TRAN form Hence, no credit amount is reflecting in your electronic credit ledger. Kindly raise a concern with your tax officer and if officer is satisfied with the issue he can raise a SDM ticket”.*

2.8 According to the Appellant, the Range Superintendent has said to have raised the SDM ticket on 03.05.2023, But, the less credit of Rs.20,92,801/- has not yet been credited to Appellant's credit ledger account by the Superintendent Range-I, Division- VI, Ahmedabad North.

3. Being aggrieved with the above, the Appellant filed the present appeal on 10.05.2023, on the grounds that:

The Appellant is not able to get his legitimate amount of Rs.20,92,801/- credited in his electronic credit ledger in spite of the efforts made to get the credit in Electronic Credit Ledger as per the order passed by the issuing authority i.e. Superintendent Range-I Division-VI, Ahmedabad North though allowed the credit of Rs.63,58,800/- vide order dated 10-02-2023 but failed to credit the amount in his electronic credit register this amount instead Rs.42,65,999/- has been credited in Appellant's electronic credit ledger vide reference number AD24122200176N on 18-02-2023. Therefore in pursuance to the order dated 10-02-2023 of the Superintendent Range-I Division-VI Ahmedabad North, amount of Rs.20,92,801/- has not yet been credited in Appellant's Electronic Credit Ledger.

Therefore, the Appellant has prayed that an amount of Rs.20,92,801/- (Amt. Sanctioned Rs.63,58,800/- minus Amt. Credited Rs.42,65,999/-), which has been less credited in their electronic credit ledger may please be credited to the Appellant with consequential relief to the Appellant or to pass an order as deemed fit in the facts and circumstances of the case.

**Personal Hearing :**

4. Personal hearing in the present appeal was held on 31.07.2023. Shri Ved Prakash Batra, Consultant appeared in person on behalf of the Appellant in the present appeal. During P.H. they re-iterated their written submissions.

**DISCUSSION AND FINDINGS:-**

5. I have carefully gone through the facts of the case and the submissions made by the Appellant in their grounds of appeal and find that Appellant is mainly aggrieved with non-credit of an amount of TRAN-1 Credit, claimed vide

5(a) of revised TRAN-1 filed dated 23-11-2022, of Rs.20,92,801/- (Amt.Sanctioned Rs.63,58,800/- minus Amt. Credited Rs.42,65,999/-) in his Electronic Credit Ledger, though an amount of Rs.63,58,800/- has been ordered to be credited in his Electronic credit ledger by the Superintendent AR-I Division-VI, Ahmedabad North Commissionerate vide order dated 10-02-2023.

5.1 I find that there is no dispute against any order in the present appeal. I find that the appeal is not filed against the Order dated 10-02-2023 passed by the authority, however due to non credit of Rs.20,92,801/- in the Electronic Credit Ledger (Amt. Sanctioned Rs.63,58,800/- minus Amt. Credited Rs.42,65,999/), the Appellant has filed the present appeal.

5.2 As the appeal is not filed against the order dated 10-02-2023, I do not go into the merit of the case. However, since non credit of TRAN-1 credit, claimed under 5(a) of the revised TRAN-1 filed dated 23-11-2022, of Rs.20,92,801/- (Amt. Sanctioned Rs.63,58,800/- minus Amt. Credited Rs.42,65,999/-) as per order passed by the Superintendent of Range-I Division-VI, Ahmedabad North Commissionerate, in the Electronic Credit Ledger, of the Appellant, I find that the GST Help Desk has clarified the matter that while filing revised TRAN form, tax payer (Appellant) was required to claim full credit amount instead of incremental credit to be claimed i.e. the Credit claimed in old TRAN form plus incremental credit to be claimed in revised TRAN form, that in the present scenario, old credit amount has not been reported while filing revised TRAN form, hence, no credit amount is reflecting in the Appellant's electronic credit ledger. They have further requested to raise a concern with the concerned tax officer and if officer is satisfied with the issue, he can raise a SDM ticket.

5.3 In view of the above, I am of the view that the Appellant should not be denied their legitimate right of getting TRAN-1 Credit of Rs.20,92,801/- credited to their Electronic Credit Ledger, which was less credited to their electronic Credit Ledger, as the order dated 10-02-2023 for Transitional Credit has been passed by the Superintendent of CGST & C.Ex., AR-I Division-VI, Ahmedabad North for Rs.63,58,800/- (under 5(a) of revised TRAN-1) and only Rs.42,65,999/- has been credited to the Appellant's electronic credit ledger. Though SDM Ticket dated 03-05-2023 has been raised but fruitful action seems to have neither been taken by the Jurisdictional Officer nor by GSTN. Though the appeal filed by the Appellant does not fall under Section 107 (1) of the CGST Act, 2017, I find that the grievance of the Appellant is genuine and needs to be resolved by the respective authority as soon as possible.

6. Therefore, I Pass the following order:

The Jurisdictional Officer as well as GSTN Authorities are directed to take necessary steps to credit the remaining Transitional Credit of Rs.20,92,801/- (Amt. Sanctioned Rs.63,58,800/- minus Amt. Credited Rs.42,65,999/-) in the Electronic Credit Ledger of the Appellant, as per order passed by the Superintendent of CGST & C.Ex. AR-I Division-VI dated 10-02-2023 in respect of the revised TRAN-1 claim filed by the Appellant dated 23-11-2022, on priority.

7. अपीलकर्ता द्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है।  
The appeal filed by the "Appellant" stands disposed of in above terms.

*Adesh Kumar Jain*  
17/08/2023  
(ADESH KUMAR JAIN)  
JOINT COMMISSIONER (APPEALS)  
CGST & C.EX., AHMEDABAD.

ATTESTED.

*Sunipa D. Nawani*  
(SUNIPA D. NAWANI)  
SUPERINTENDENT  
CGST & C.EX. (APPEALS),  
AHMEDABAD.



By R.P.A.D.

To,

M/s. Agrico Organics Limited C-503, SIGNATURE-2,  
SARKHEJ - SANAND CIRCLE, SARKHEJ,  
AHMEDABAD, GUJARAT- 382210 (GSTIN No:- 24AACCA8279L1ZA)

**Copy to:**

1. The Principal Chief Commissioner of Central Tax, Ahmedabad Zone.
2. The Commissioner, CGST & C. Excise, Appeals, Ahmedabad.
3. The Pr. Commissioner, CGST & C.Ex, Ahmedabad-North Commissionerate.
4. The Dy. / Assistant Commissioner, CGST & C.Ex, Division-VI, Ahmedabad-North Commissionerate.
5. The Additional Commissioner, CGST & C.Ex. (System), Ahmedabad-North.
6. The GSTN, World Mark 1, Aerocity, Indira Gandhi International Airport, New Delhi 110037.
7. The Superintendent, CGST & C.Ex. AR-I, Division-VI, Ahmedabad-North Commissionerate.
8. The Superintendent (Systems), CGST & C.Ex. Appeals, Ahmedabad, for publication of the OIA on website.
9. Guard File/ P.A. File.

