

Annexure B

Five sets of data have been uploaded on Antarang. A brief description of the data sets is given below:

1. **Data 1:** This annexure contains the TRAN-1 data (GSTIN wise) in respect of top 50,000 taxpayers in the order of TRAN Credit availed and as populated in individual tables of form TRAN-1. It also contains the total CGST credit posted in the electronic credit ledger. A comparison of the table-wise entries with the total CGST credit posted in the credit ledger, for a given GSTIN, will give an idea of the mismatch between the credit claimed through various entries and the total credit entered in the ledger. This data will also help in conducting the table-wise checks prescribed in the guidance note.
2. **Data 2:** This annexure contains the past data, pertaining to closing balance of CENVAT credit as per ER-1/ST-3 returns (as on 30.06.2017), for the same PAN as they appear in the 50,000 GSTINs in **Data 1**. This will facilitate the comparison between pre-GST closing balance of credit and the CENVAT credit transitioned using TRAN 1 post-GST.
3. **Data 3:** This sheet contains PAN-wise summary of the closing balance of CENVAT credit, as per ER-1/ ST-3 returns (as on 30.06.2017 and 30.09.2016) vis-a-vis TRAN credit availed. It may be noted that many times one registration of pre-GST era can get converted into many registrations post-GST and vice-versa, therefore for a given PAN, there may not be one to one correlation between the TRAN Credit transferred by individual GSTIN and closing balance of CENVAT credit pertaining to registration number(s) in pre-GST period. This data will facilitate the comparison of overall credit growth PAN wise.
4. **Data 4:** This list contains details of taxpayers who have availed transitional credit greater than Rs. 25 lakh and where the closing balance of CENVAT credit during the period of **1st of October, 2016 to 30th of June, 2017** has grown by 25%. This data shall be used to identify taxpayers who would be required to file a verification return, in the format provided in the Guidance Note.
5. **Data 5:** This list contains the details of taxpayers who have taken registration between 1st October 2016 and 30th June 2017 and are entities other than limited companies (i.e. these taxpayers lie in the category of proprietors, LLPs, HUFs etc). This data can be used to verify frivolous and fraudulent TRAN Credit claimed by such taxpayers who might have taken registration in the last 2-3 quarters pre-GST just to avail the TRAN Credit benefits.