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Azadi Ka  
Amrit Mahotsav



केन्द्रीय भण्डारण निगम  
(भारत सरकार का उपक्रम)

**CENTRAL WAREHOUSING CORPORATION**

(A Govt. of India Undertaking)

जन-जन के लिए भण्डारण/Warehousing for Everyone



No. CWC/FD-Taxation/GST/2021-22

13<sup>th</sup> April, 2022

**GST CIRCULAR NO. 44**

**Sub: Reversal of GST Input Tax credit not appearing in GSTR-2A of previous years and consequential adjustment from amounts withheld from vendors/service providers**

**Ref: i. Letter No. CWC/FD-Stax/RO-Lucknow/2019-20 dated 30.01.2020 addressed to all Regions ( Copy again enclosed)**  
**ii. Section 16 of CGST Act, 2017**  
**ii. GST Circular-19 dated 06<sup>th</sup> January, 2020( Default by Vendor in uploading GST Return)**

1. Instructions vide above referred letter at (i) be seen whereby regions were advised that in case GST input credit is not reflected on GST portal, a final notice to the concerned vendors giving last chance to deposit GST, file their GST returns be given to avoid loss of ITC to CWC . It was further advised to recover the amount from vendors along-with interest after lapse of specified period and reverse the input tax credit in books and GST return.
2. During the review of accounts of regional offices for the FY 2021-22, it has been noticed that regional offices have withheld amounts from the invoices of the vendors on account of non-reflection of GST input credit at GSTN portal for the invoices raised upto 31.03.2021 and have also not reversed the Credit taken on basis of invoice. Regions are waiting the GST Audit at the instance of GST Department. This is incorrect as the **GST input credit of invoices raised upto 31.03.2021 cannot be availed now as the due date for the same has already elapsed.**
3. Accordingly ,it is again reiterated that for amounts withheld for invoices for the period upto FY 2020-21, following action be taken:
  - a. In case GST input credit has been availed **after checking the reflection of the same in GSTR-2A/2B at GSTN portal**, the amount withheld from the vendors be released as in this case there is no loss to the corporation. This shall clear old liabilities which are payable.
  - b. In case GST input credit has been availed but credit is not reflected in the GSTR-2A/2B on the GST portal, **GST input credit be reversed in books and GST returns and adjust same from the amounts withheld from the vendors along-with interest** as availing of GST input credit without reflection on GST portal is a violation of Section 16 of CGST Act-2017 and it may invite levy of interest and penalty by the department at a later stage.

निगमित कार्यालय: 4/1, सीरी इंस्टीट्यूशनल एरिया, अगस्त क्रांति मार्ग, हौज़ खास, नई दिल्ली-110016.

CO: 4/1, Siri Institutional Area, August Kranti Marg, Hauz Khas, New Delhi-110016.

टेलिफोन/Landline:011-40810544, ई-मेल/Email: puri.amit@cewacor.nic.in



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4. As the accounts of FY 2021-22 are getting closed, the above entries be passed immediately and consequential adjustment be made in GSTR 3B of Mar, 2022( i.e reduction of ITC).

(Amit Puri)  
GM (Tax & A/Cs)

**Distribution to:**

1. All Regional Managers of CWC
2. All DGMs/AGMs/Managers/ (Sr.) Asstt. Managers /Accountants in Finance, Accounts & Internal Audit Wings of all ROs.

**Copy for information to:**

1. All DGMs/AGMs/Managers/ (Sr.) Asstt. Managers /Accountants in Finance, Accounts & Internal Audit Cadre at CWC, Corporate Office, New Delhi
2. GGM(F&A), CWC, Corporate Office, New Delhi
3. Director (Finance)/ Dir( MCP)/ Dir( Pers), CWC, CO, New Delhi, CWC, CO, New Delhi
4. Supdt. (Systems), CWC, CO, New Delhi with the request to place this Circular on CWC's website under GST circulars.
5. Manager (Rajbhasha), CWC, CO, New Delhi with a request to arrange Hindi Version of this circular.

निगमित कार्यालय: 4/1, सीरी इंस्टीट्यूशनल एरिया, अगस्त क्रांति मार्ग, हौज़ खास, नई दिल्ली-110016.

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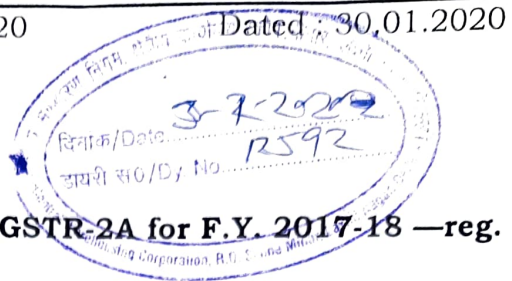


केन्द्रीय भण्डारण निगम  
(भारत सरकार का उपक्रम)



No. CWC/FD-Stax/RO-Lucknow/2019-20

Account-in-Charge  
Central Warehousing Corporation  
Regional Offices Lucknow



**Sub: Reversal of ITC not appearing in GSTR-2A for F.Y. 2017-18 —reg.**

Sir,

Please refer to your letter no. CWC-RO-LKO/ACCTT/2019-20/D2067 dated 24.01.2020 seeking clarification with respect to non receipt of input tax credit in GSTR-2A for F.Y. 2017-18. You have informed that ITC of Rs. 20,22,203/- not found in GSTR-2A out of which Rs. 938351/- has already been recovered from concerned vendors. ITC of Rs. 20,22,203/- has been availed by you in GST return.

ITC once reversed can not be availed again because of time limitation. Also the last date for availing ITC has already expired and Credit is not reflected in GSTR-2A, ITC availed shall not be accepted by GST department. Reversal of ITC would require payment of interest @ 24%.

Thus, in such case it is advised to issue a final notice to the concerned vendors giving last chance to deposit GST and file their concerned GST returns to avoid loss of ITC to CWC with the instruction that if same is not done within specified time (say 15 days or 30 days), ITC loss shall be recovered from them with interest and no claim towards GST shall be entertained at later stage.

It is further advised to recover the amount from vendors along with interest after lapse of specified period (if same is not reflected in GSTR-2A even after lapse of specified period) and reverse the same in books and GST return.

This is issued with the approval of GM(TAX & CA).

Yours faithfully

*Kusum*  
30/1/20  
(Kusum Mittal)  
AGM(GST)

Copy to:

*Delhi*

- (1) Accounts in-charge, All ROs, CWC; for information and similar action.
- (2) SAM(payment), CWC Corporate Office, New Delhi; for information and similar action.