

Union of India & Anr. v. Filco Trade Centre Pvt. Ltd. & Anr. (transitional-credit procedural history)

Case number: SLP (C) Nos. 32709-32710 of 2018 and connected matters; M.A. Nos. 1545-1546/2022; M.A. No. 1815/2022 in SLP (C) No. 30204/2018

Citation: Orders dated 22 July 2022, 2 September 2022, 4 November 2022 and 12 September 2023

Decision date: 2022-07-22

GST transitional credit: TRAN-1/TRAN-2 reopening, verification and the limits of Filco procedural relief

Court: Supreme Court

Bench: 22 July 2022: S. Abdul Nazeer and J.K. Maheshwari, JJ.; 2 September and 4 November 2022: S. Abdul Nazeer and V. Ramasubramanian, JJ.; 12 September 2023: S. Ravindra Bhat and Aravind Kumar, JJ.

Decision stage: Procedural case history: portal directions, extension, limited restoration and later listing; no final entitlement determination

Procedural warning

Procedural case history, not a final merits judgment. Portal access did not establish substantive transitional-credit entitlement. The July disposal was recalled only for SLP (C) No. 30204/2018 and Nos. 32709-32710/2018; the rest of the batch was expressly left intact. The 12 September 2023 listing is historical evidence, not certification that any petition remains pending on 12 October 2026. The 2022 filing window has expired; this note establishes no current right to reopen TRAN-1/TRAN-2.

01 Facts

This is a linked procedural history, not a final judgment deciding entitlement to transitional GST credit. A large group of proceedings concerning TRAN-1/TRAN-2 came before the Supreme Court under the Filco lead SLP numbers. After hearing the Union, States and private parties, and considering the High Courts' judgments in the then prevailing peculiar circumstances, the Court on 22 July 2022 prescribed a common filing or revision opportunity and subsequent claim verification. Access was not confined to taxpayers who had filed a High Court writ petition or obtained an ITGRC decision. The Union then sought more time for opening the portal. Separately, in JCB India's restoration application, the Court found that SLP (C) No. 30204/2018 and the two Filco petitions were not identical with the entire batch and had nevertheless been disposed of with it. The later orders must therefore be read with July's directions. The reviewed record does not contain a merits determination of any particular taxpayer's eligibility or credit amount.

Pinpoint: 22 July 2022 ROP, composite PDF pages 1, 38 and 46-47, especially direction 2; 2 September 2022 ROP, pages 1-2; 4 November 2022 ROP, composite pages 48-50.

02 Court Discussion

The July order supplies a procedural solution rather than a reasoned determination of the competing interpretations of section 140. Its six directions separate access to the portal from adjudication of the credit claimed. GSTN was to provide a functioning filing window; the concerned officers were to examine veracity and decide the claims on merits after reasonable opportunity; only credit allowed through that process would be entered in the electronic credit ledger. On 2 September 2022 the Court expressly kept open all

questions of law decided by the respective High Courts concerning section 140 read with the corresponding rule, notification or direction. It did not adopt every High Court ruling or dispense with substantive eligibility conditions. The 4 November restoration order explains the separate position of the three specified SLPs: they were not identical with the larger batch. Recall was limited to them and the July order in other batch matters was preserved. The Court's direction to co-upload the two orders shows why citing the July document without its appended restoration can be misleading. The 12 September 2023 record contains no additional merits reasoning.

Pinpoint: 22 July 2022 directions 1-6, composite PDF pages 46-47; 2 September 2022 unnumbered order, page 2; 4 November 2022 unnumbered order, composite pages 49-50; 12 September 2023 order, page 2.

03 Decision

On 22 July 2022 the Court directed a two-month TRAN-1/TRAN-2 filing or revision window from 1 September to 31 October 2022, open to any aggrieved registered assessee regardless of High Court litigation or an ITGRC decision. GSTN had to ensure that there were no technical glitches. Officers had 90 days thereafter to verify claims and make appropriate merits orders after reasonable opportunity; allowed credit was then to be reflected in the electronic credit ledger. GST Council could issue scrutiny guidelines if required. The SLPs and pending applications were disposed of. On 2 September 2022 the time for opening the portal was extended by four weeks from that date, with section 140 questions of law expressly left open, and the M.A.s were disposed of. CBIC subsequently specified the implemented window as 1 October to 30 November 2022 and the verification period as 90 days from 1 December 2022, up to 28 February 2023. On 4 November 2022 the July order was recalled only for SLP (C) No. 30204/2018 and Nos. 32709-32710/2018, which were restored; the other batch matters were expressly unaffected by that recall. On 12 September 2023 the restored Filco proceedings and listed connected matters were directed to be listed after ten weeks. None of these orders awarded an identified sum of credit or finally resolved substantive entitlement.

Pinpoint: 22 July directions 1-6 and concluding disposal, composite pages 46-47; 2 September order, page 2; 4 November order, composite pages 49-50; 12 September 2023 order, page 2. Administrative dates: Circular 180/12/2022, paragraph 3 (PDF page 2); Circular 182/14/2022, paragraphs 2 and 5.3.8 (PDF pages 2 and 4).

04 In Favour Of

Registered assessees on procedural filing and verification relief; Union on opening-time extension; specified petitions restored; substantive entitlement not determined

In favour of aggrieved registered assessees as to the exceptional opportunity to file or revise transitional-credit forms and obtain claim verification with a reasonable opportunity of hearing. The Union obtained additional time for opening the portal. JCB India's restoration application succeeded for the three specified petitions, without a decision on their substantive tax questions. The September 2023 order was only a listing direction and conferred no merits victory. The outcome cannot be described as final approval of all transitional-credit claims, a blanket taxpayer victory under section 140, or final dismissal of the restored Filco petitions.

Pinpoint: 22 July 2022 directions 1-5, composite pages 46-47; 2 September 2022 order, page 2; 4 November 2022 order, composite page 49; 12 September 2023 order, page 2.

05 AKHB REVIEW POINT

AKHB REVIEW POINT: For a transitional-credit dispute, separate proof of timely filing or revision from proof that the underlying credit is legally admissible. Preserve the original and revised forms, acknowledgments, supporting returns and invoices, notices, hearing material, the verification order and the electronic credit ledger. Identify which order actually governs the taxpayer's case and whether that petition was among those restored. Cite the July directions with the September reservation of law and, where relevant, the November limited recall; do not rely on a database label saying that the Filco lead case was disposed of. The historical two-month reopening was not a standing extension of the statutory scheme. Circular 180/12/2022 described a one-time filing or revision opportunity and distinguished cases requiring appellate or other remedies against rejection of unchanged earlier claims. Circular 182/14/2022 required case-specific verification and did not permit revision of returns under the previous tax laws. Those administrative instructions must not be recast as additional Supreme Court merits holdings. For present advice, separately verify later orders, amendments, appeal routes and deadlines. No current filing opportunity, pending-status certification, or ultimate result in the restored merits proceedings is established by this note.

Pinpoint: AKHB analysis based on the four Court orders identified in the timeline; Circular 180/12/2022, paragraphs 4.5-4.7 and 5 (PDF pages 3-5); Circular 182/14/2022, paragraphs 2-2.2, 5.2 and 5.3.7-5.3.8 (PDF pages 2-4).

Sources and limitations

Relevant provisions

Central Goods and Services Tax Act, 2017: section 140 and corresponding rules, notifications or directions; questions of law expressly kept open on 2 September 2022

Central Goods and Services Tax Rules, 2017: TRAN-1/TRAN-2 transitional-credit filing framework, including rule 117 referred to in the implementation circular

Central Goods and Services Tax Act, 2017: section 168(1), invoked by CBIC for implementation Circulars 180/12/2022-GST and 182/14/2022-GST

CBIC Circular No. 180/12/2022-GST dated 9 September 2022 and Circular No. 182/14/2022-GST dated 10 November 2022 (administrative implementation, separately identified from the Court orders)

Statutory note

Bounded implementation check: CBIC Circular 180/12/2022-GST dated 9 September 2022, paragraph 3, specifies 1 October-30 November 2022 for the reopening; paragraphs 4.6-4.7 describe the one-time opportunity and distinguish appropriate appellate or other remedies for rejected unchanged claims. Circular 182/14/2022-GST dated 10 November 2022, paragraphs 2 and 5.3.8, identifies verification within 90 days from 1 December 2022, up to 28 February 2023; paragraph 2.2 distinguishes the TRAN opportunity from revising returns under existing pre-GST laws. These are historical administrative directions under section 168(1), not a certification of current statutory deadlines, all later extensions, or all legal challenges to the circulars. The September Court order expressly preserved section 140 questions of law.

Treatment note

Primary source verification completed on 12 October 2026. The judicial history analysed here ends with the 12 September 2023 listing order. A limited official-domain web-index check did not establish a later merits outcome; search absence is not evidence of no later order. The case's present pending or disposed status,

subsequent treatment and current entitlement rules have not been comprehensively certified. The 2023 heading refers to separate 14 October 2022 and 2 May 2023 orders concerning SLP (C) No. 1741/2019; their full texts are not among this note's reviewed judicial originals. This is an AI-assisted, source-based AKHB research note, not evidence of human legal review and not a substitute for professional advice on the reader's facts.

Scope of source review

All 50 pages of the official composite were read: the 22 July 2022 ROP occupies pages 1-47 (case list at pages 1-37, date and bench at page 38, appearances through page 45, and operative directions at pages 46-47); the separately dated 4 November 2022 JCB India restoration ROP occupies pages 48-50. The complete two-page ROPs of 2 September 2022 and 12 September 2023 were also read. This note covers four identified judicial orders across three distinct official PDFs. The composite is preserved in full, with no extracted substitute. The orders do not supply a verified reporter or neutral citation. Their short operative texts are cited by order date, page and numbered direction where available, not invented paragraph numbers.

Dated order history

Order 1 2022 07 22

Decision date: 2022-07-22

Title: Union of India & Anr. v. Filco Trade Centre Pvt. Ltd. & Anr.

Case number: SLP (C) Nos. 32709-32710 of 2018 and connected batch

Bench: S. Abdul Nazeer and J.K. Maheshwari, JJ.

Order kind: Common procedural directions and disposal, subsequently recalled for specified petitions only

Text: GSTN was directed to open the portal for TRAN-1/TRAN-2 filing or revision from 1 September to 31 October 2022. Any aggrieved registered assessee could use the opportunity irrespective of a High Court writ petition or ITGRC decision. GSTN was to avoid technical glitches. Officers had 90 days thereafter to verify claims and pass orders on merits after reasonable opportunity; only allowed credit was then to be reflected in the electronic credit ledger. GST Council could issue scrutiny guidelines if required. The SLPs and pending applications were disposed of, subject to the later limited recall described below.

Official source: [Open source document](#)

AKHB source PDF: [Open source document](#)

PDF pages: 1-47 of the 50-page composite; date/bench at page 38; six numbered directions at pages 46-47

Pinpoint: Directions 1-6 and concluding disposal, composite PDF pages 46-47

Order 2 2022 09 02

Decision date: 2022-09-02

Title: Union of India v. Filco Trade Centre Pvt. Ltd.

Case number: M.A. Nos. 1545-1546 of 2022 in SLP (C) Nos. 32709-32710 of 2018; I.A. No. 121910 of 2022

Bench: S. Abdul Nazeer and V. Ramasubramanian, JJ.

Order kind: Extension of opening time and express reservation of questions of law

Text: The time for opening the GST common portal was extended for a further four weeks from 2 September 2022. All questions of law decided by the respective High Courts concerning section 140 of the CGST Act read with the corresponding rule, notification or direction were kept open. The extension application was allowed and the miscellaneous applications were disposed of. The later administrative filing window was 1 October to 30 November 2022, as specified in Circular 180/12/2022, paragraph 3; that calendar period is not set out verbatim in this two-page Court order.

Official source: [Open source document](#)

AKHB source PDF: [Open source document](#)

PDF pages: 1-2; operative unnumbered order at page 2

Pinpoint: Unnumbered order, page 2

Order 3 2022 11 04

Decision date: 2022-11-04

Title: JCB India Limited v. Union of India

Case number: M.A. No. 1815 of 2022 in SLP (C) No. 30204 of 2018; I.A. No. 115081 of 2022

Bench: S. Abdul Nazeer and V. Ramasubramanian, JJ.

Order kind: Limited recall and restoration; other batch matters expressly preserved

Text: The Court found that SLP (C) No. 30204/2018 and SLP (C) Nos. 32709-32710/2018 had been tagged with the large batch but were not identical with it. It allowed restoration, recalled the 22 July order only insofar as those three petitions were concerned, and restored their original numbers. The July order for the other batch matters was expressly left intact. The Court noted the resulting mismatch between the restored Filco lead petitions and references to them in disposed matters, and directed technical correction and co-uploading of the November and July orders until then. The M.A. was disposed of.

Official source: [Open source document](#)

AKHB source PDF: [Open source document](#)

PDF pages: 48-50 of the same exact-byte 50-page composite; operative order at pages 49-50

Pinpoint: Unnumbered order, composite PDF pages 49-50

Independent PDF: false

Order 4 2023 09 12

Decision date: 2023-09-12

Title: Union of India & Anr. v. Filco Trade Centre Pvt. Ltd. & Anr.

Case number: SLP (C) Nos. 32709-32710 of 2018, with SLP (C) Nos. 30333/2018, 30204/2018 and 1741/2019

Bench: S. Ravindra Bhat and Aravind Kumar, JJ.

Order kind: Historical listing order only

Text: The cause record expressly notes restoration of the Filco SLPs under the 4 November 2022 order. The only operative direction was to list after ten weeks. This did not decide credit entitlement, revive the expired filing window or finally dispose of the restored merits disputes. The heading also records earlier

restoration of connected SLP (C) No. 1741/2019 on 14 October 2022 and a 2 May 2023 listing direction; those two orders are references in this ROP, not appended originals in the reviewed three-PDF set.

Official source: [Open source document](#)

AKHB source PDF: [Open source document](#)

PDF pages: 1-2; restoration references at page 1 and operative listing direction at page 2

Pinpoint: Cause heading, page 1; unnumbered operative order, page 2

Case history counting

Canonical note count: 1

Verified judicial order count: 4

Distinct judicial PDF count: 3

Final merits judgment count: 0

Explanation: One linked procedural case-history note; four dated orders retain separate identities. The embedded November order is not a fourth PDF, and the three restored SLP numbers are not three new judgments.

Primary source

Source description: Supreme Court official composite ROP: 22 July 2022 directions and appended 4 November 2022 limited-restoration order

Official source: [Open source document](#)

AKHB source PDF: [Open source document](#)

Judges: S. Abdul Nazeer; J.K. Maheshwari; V. Ramasubramanian; S. Ravindra Bhat; Aravind Kumar

Outcome kind: procedural

Additional sources

Entry 1

Decision date: 2022-09-02

Title: Union of India v. Filco Trade Centre Pvt. Ltd.

Case number: M.A. Nos. 1545-1546 of 2022 in SLP (C) Nos. 32709-32710 of 2018; I.A. No. 121910 of 2022

Official source: [Open source document](#)

AKHB source PDF: [Open source document](#)

PDF pages: 1-2; operative unnumbered order at page 2

Source type: Court record of proceedings

Entry 2

Decision date: 2022-11-04

Title: JCB India Limited v. Union of India

Case number: M.A. No. 1815 of 2022 in SLP (C) No. 30204 of 2018; I.A. No. 115081 of 2022

Official source: [Open source document](#)

AKHB source PDF: [Open source document](#)

PDF pages: 48-50 of the same exact-byte 50-page composite; operative order at pages 49-50

Source type: Embedded court order

Entry 3

Decision date: 2023-09-12

Title: Union of India & Anr. v. Filco Trade Centre Pvt. Ltd. & Anr.

Case number: SLP (C) Nos. 32709-32710 of 2018, with SLP (C) Nos. 30333/2018, 30204/2018 and 1741/2019

Official source: [Open source document](#)

AKHB source PDF: [Open source document](#)

PDF pages: 1-2; restoration references at page 1 and operative listing direction at page 2

Source type: Court record of proceedings

Entry 4

Decision date: 2022-11-10

Title: CBIC Circular No. 182/14/2022-GST

Official source: [Open source document](#)

Source document: [Open source document](#)

Source type: Administrative implementation circular

PDF pages: 14 pages; relied on paragraphs 2-2.2, 5.2 and 5.3.7-5.3.8, pages 2-4

Counts as court order: false

Entry 5

Decision date: 2022-09-09

Title: CBIC Circular No. 180/12/2022-GST

Official source: [Open source document](#)

Source document: [Open source document](#)

Source type: Administrative implementation circular

PDF pages: 8 pages; relied on paragraphs 3, 4.5-4.7 and 5, pages 2-5

Counts as court order: false

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