



Circular No. 182/14/2022-GST, Dated the 10th November, 2022 F. No. CBIC-20021/04/2021-GST Government of India Ministry of Finance Department of Revenue Central Board of Indirect Taxes and Customs GST Policy Wing, New Delhi To, The Principal Chief Commissioners/ Chief Commissioners/ Principal Commissioners /Commissioners of Central Tax (All) Madam/Sir, Subject: Guidelines for verifying the Transitional Credit in light of the order of the Hon'ble Supreme Court in the Union of India vs. Filco Trade Centre Pvt. Ltd., SLP(C) No. 32709-32710/2018, order dated 22.07.2022 & 02.09.2022-reg. Attention is invited to the directions issued by the Hon'ble Supreme Court vide order dated 22.07.2022 in the matter of Union of India.....