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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.....