



No.: CST/JCSTHQ-5/Guidelines/Tran Verification/B- 83, Mumbai, Dt. 25/11/2022. Trade Circular No. 14T of 2022. 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. Ref: .....