

Dinesh Tambde

43. Tran-1 – Carry Forward of Education Cess, Secondary and Higher Education Cess and Krishi Kalyan Cess Unutilised CENVAT credit on account of Education Cess, Secondary and Higher Education Cess and Krishi Kalyan Cess cannot be carried forward for setting off against the GST Output Liability with reference to section 140 of the CGST Act, 2017 The appellant was engaged in the manufacture of excisable goods and was also registered with the Service Tax for payment of service tax on GTA, Business Auxiliary Service and Business Support Service. During the course of audit for the period from July 2014 to June 2015, the department observed that the appellant had irregularly transitioned the cenvat credit of education cess and secondary and higher education cess to GST. The SCN was issued by the department proposing to recover the ineligible cenvat credit relating to education cess and higher secondary education cess transitioned into GST along with interest