

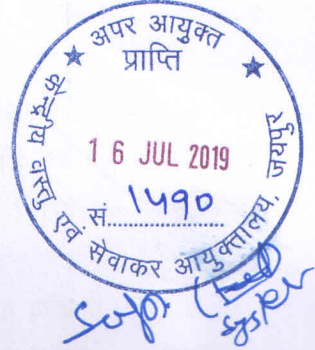


भारत सरकार
वित्त मंत्रालय, राजस्व विभाग
कार्यालय आयुक्त

केन्द्रीय वस्तु व सेवा कर एवं केन्द्रीय उत्पाद शुल्क आयुक्तालय, उदयपुर
142-बी हिरण मगरी सेक्टर -11, उदयपुर (राजस्थान)

व्यापार सूचना सं. 09/2019

दिनांक.: 03.07.2019



Subject: Processing of refund applications in FORM GST RFD-01A submitted by taxpayers wrongly mapped on the common portal -reg.

कृपया इस पत्र के साथ Principal Commissioner (GST), Government of India, Ministry of Finance, Department of Revenue, CBIC, द्वारा जारी निम्नलिखित परिपत्र की प्रति संलग्न पावें :-

(1) Circular No. 104/23/2019-GST dated 28.06.2019

सभी व्यापार संघ, व्यापार व उद्योग मण्डलों से निवेदन है कि उक्त पत्र की विषय सामग्री से अपने सभी सदस्यों को अवगत कराने की कृपा करें ।

संलग्न: उपरोक्तानुसार

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(के.सी.शर्मा)
अपर आयुक्त

फा.सं.V(GST)30/Tech/Trade Notice/UDR/11/18

डाक सूची के अनुसार प्रति सभी को प्रेषित है ।

दिनांक : 03.07.2019

5217
श्री
सहायक आयुक्त (तक.)

डाक सूची-निम्नानुसार प्रति सभी को प्रेषित है :-

1. मुख्य आयुक्त, (जे.जेड.), केन्द्रीय वस्तु एवं सेवाकर, जयपुर जो, जयपुर ।
2. आयुक्त, केन्द्रीय वस्तु एवं सेवाकर, जयपुर/जोधपुर/अलवर ।
3. आयुक्त, केन्द्रीय वस्तु एवं सेवाकर अंकेक्षण, जयपुर/जोधपुर ।
4. आयुक्त, सीमा शुल्क, जयपुर ।
5. आयुक्त (अपील्स), केन्द्रीय वस्तु एवं सेवाकर, जयपुर/जोधपुर ।
6. वेब मास्टर/अपर आयुक्त, केन्द्रीय वस्तु एवं सेवाकर आयुक्तालय, जयपुर, विभागीय वेबसाइट पर अपलोड करने हेतु ।
7. उप/सहायक आयुक्त,
केन्द्रीय वस्तु एवं सेवाकर संभाग, (A/B/C/D/E/F/G/H/I)
उदयपुर/कांकरोली/भीलवाडा/चित्तोरगढ़/कोटा
8. उप/सहायक आयुक्त (कर अपवंचना/का. एवं.सत./अंकेक्षण/विधि/पुनरवलोकन/तक./न्याय-
निर्णय)उदयपुर
9. श्री वी.वी.नंदावत उदयपुर चैम्बर ऑफ कॉमर्स एंड इंडस्ट्रीज ,एमआईए, उदयपुर ।
10. श्री मुकेश मोदी, उदयपुर मार्बल प्रोसेसर एसोसिएशन, मार्बल भवन, चित्रकूट नगर, भुवानी, उदयपुर।
11. श्री मनोज माथुर एसोसिएशन ऑफ स्माल इंडस्ट्रीज कोटा पुरुषार्थी भवन, रोड न. 5ए, इन्द्रप्रस्थ औद्योगिक क्षेत्र,कोटा ।
12. श्री अनिल अग्रवाल, सदस्य एसोसिएशन ऑफ स्माल इंडस्ट्रीज कोटा पुरुषार्थी भवन, रोड न. 5ए, इन्द्रप्रस्थ औद्योगिक क्षेत्र,कोटा
13. श्री जे.पी. बाबेल, मेवाड़ चैम्बर ऑफ कॉमर्स एंड इंडस्ट्रीज, भीलवाडा, मेवाड़ चैम्बर भवन, नागोरी गार्डन, भीलवाडा
14. गार्ड फाइल

CBEC-20/16/04/2018-GST
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs
GST Policy Wing

New Delhi, Dated the 28th June, 2019

To,

The Principal Chief Commissioners / Chief Commissioners / Principal Commissioners /
Commissioners of Central Tax (All)

The Principal Director Generals / Director Generals (All)

The Principal CCA, CBIC

Madam/Sir,

**Subject: Processing of refund applications in FORM GST RFD-01A submitted by taxpayers
wrongly mapped on the common portal – reg.**

Doubts have been raised in respect of processing of a refund application by a jurisdictional tax authority (either Centre or State) to whom the application has been electronically transferred by the common portal in cases where the said tax authority is not the one to which the taxpayer has been administratively assigned. The matter has been examined. In order to ensure uniformity in the implementation of the provisions of the law across field formations, the Board, in exercise of its powers conferred by section 168 (1) of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as “CGST Act”), hereby clarifies the issues in succeeding paras.

2. It has been reported by the field formations that administrative assignment of some of the tax payers to the Central or the State tax authority has not been updated on the common portal in accordance with the decision taken by the respective tax authorities, in pursuance of the guidelines issued by the GST Council Secretariat, vide Circular No. 01/2017 dated 20.09.2017, regarding division of taxpayer base between the Centre and States to ensure Single Interface under GST. For

example, a tax payer M/s XYZ Ltd. was administratively assigned to the Central tax authority but was mapped to the State tax authority on the common portal.

3. Prior to 31.12.2018, refund applications were being processed only after submission of printed copies of **FORM GST RFD 01A** in the respective jurisdictional tax offices. Subsequent to the issuance of Circular No.79/53/2018-GST dated 31.12.2018, copies of refund applications are no longer required to be submitted physically in the jurisdictional tax office. Now, the common portal forwards the refund applications submitted on the said portal to the jurisdictional proper officer of the tax authority to whom the taxpayer has been administratively assigned. In case of the example cited in para 2 above, as the applicant was wrongly mapped with the State tax authority on the common portal, the application was transferred by the common portal to the proper officer of the State tax authority despite M/s XYZ Ltd. being administratively assigned to the Central tax authority. As per para 2(e) of Circular No. 79/53/2018-GST dated 31.12.2018, the proper officer of the State tax authority should electronically re-assign the said application to the designated jurisdictional proper officer. It has, however, been reported that the said re-assignment facility is not yet available on the common portal.

4. Doubts have been raised as to whether, in such cases, application for refund can at all be processed by the proper officer of the State tax authority or the Central tax authority to whom the refund application has been wrongly transferred by the common portal.

5. The matter has been examined and it is clarified that in such cases, where reassignment of refund applications to the correct jurisdictional tax authority is not possible on the common portal, the processing of the refund claim should not be held up and it should be processed by the tax authority to whom the refund application has been electronically transferred by the common portal. After the processing of the refund application is complete, the refund processing authority may inform the common portal about the incorrect mapping with a request to update it suitably on the common portal so that all subsequent refund applications are transferred to the correct jurisdictional tax authority.

6. It is requested that suitable trade notices may be issued to publicize the contents of this Circular.

7. Difficulty, if any, in implementation of this Circular may please be brought to the notice of the Board. Hindi version would follow.

(Upender Gupta)
Principal Commissioner (GST)