



महेन्द्र रंगा
MAHENDRA RANGA
मुख्य आयुक्त
CHIEF COMMISSIONER

भारत सरकार
वित्त मंत्रालय
मुख्य आयुक्त कार्यालय
सीजीएसटी एवं केन्द्रीय उत्पाद शुल्क
जयपुर
GOVERNMENT OF INDIA
MINISTRY OF FINANCE
OFFICE OF THE CHIEF COMMISSIONER
CGST & CENTRAL EXCISE
Jaipur

07 December 2023
D.O. No. GCCO/TECH/MISC/440/2023

Dear *Colleagues,*

Subject: 'SAMVAAD' : December, 2023

"Humans control the world because we are the only animals that can cooperate flexibly in large numbers." – Yuval Harari

Recently we witnessed the rescue operation in Silkyara Tunnel in Uttarkashi. All 41 trapped workers inside the tunnel were successfully evacuated after 17 days in a mammoth operation. This is a great example of the triumph of humanity over adversity. This operation is a wonderful story of achieving success through hard work, knowledge, technology, faith, belief, patience, dedication and teamwork. It also shows that when various agencies work in coordination, no task is impossible and even the toughest battles can be won. Salute to all unsung heroes, who were involved in rescue operation. We need to appreciate and imbibe the spirit of cooperation and teamwork in our daily lives.

2. On the revenue front, good news continues. During the current month, the revenue growth is 22% over the corresponding month of previous year. We hope for double digit growth rate to become the new normal for Jaipur zone.

3. The month of November was marked by extensive transit checks as part of the SOP for elections. Total 25 teams of CGST officials were in action for transit checks and surveillance. This resulted in recovery of an amount of Rs. 7.28 crores on account of Tax & Penalty. It is felt that Nakabandies for e-way bill checking has deterrence effect. It has direct impact on revenue collection; it also spurs our intelligence collection abilities. As such there is a consensus to continue the activities though staff constraint may call for lowering the intensity.

4. During the transit checks, CGST Jaipur intercepted four trucks transporting Pan Masala, Zarda and Amber Supari without any e-way bill and valid invoices. During investigation, it was revealed that the modus operandi was to procure goods from Faridabad without any valid invoice and store in undeclared godown hired by

केन्द्रीय राजस्व भवन, स्टेच्यू सर्किल, सी-स्कीम, जयपुर-302005

CENTRAL REVENUE BUILDING, STATUE CIRCLE, C-SCHEME, JAIPUR-302005

Off. : 0141-2385155, Fax : 0141-2385130, e-mail : ccu-cexjpr@nic.in, Twitter Handle : @CGSTJAIPURZONE

M/s Khandelwal Trading Company, Jaipur. This practice continued for last several months. Admitting the fault, the party has deposited Rs.60.36 Lakhs so far on account of Tax and Penalty. The investigation is underway and more recoveries are expected. I congratulate the Officers of CGST Jaipur for breaking such malpractice.

5. DGGI, Jaipur cracked down on a fake invoicing syndicate that created and operated fake firms and invoices resulting in passing on of fraudulent ITC of Rs. 1032.92 Crores through 294 fake firms. In this case, a person namely Shri Ashutosh Garg, Prop. of M/s Shree Jee Spices, Delhi has been arrested. An amount of Rs. 2.31 Crores have been recovered so far in this case.

6. For effective utilization of the expertise, we have modified the role of the Deputy Director (Cost) vide CCO's Office Order No. 29/2023 dated 17.11.2023. Now the DD (Cost) has a mandatory involvement in preparation of Audit Plans for large and medium units as well as audit of large tax payers. The DD (Cost) is an expert in accountancy and costing matters. We must utilize his expertise to the hilt.

7. There has been a long steady demand from field formations to restore remote access of "My Appstore". The issue was under active persuasion of this Zone also. In a welcome step, the facility of remote access of "My Appstore" has been restored by the DG Systems w.e.f. 01.12.2023. Another major decision taken by the Board is to shift all modules of +ACES-GST application to the GSTN Back-Office application. Now, it has been decided to switch over to Module 2 back office system. I expect that there would be positive impact of these decisions on the performance of field formations. The proactive functions of the Board needs to be emulated by us all.

8. I would like to draw attention of the field formations towards an important Instruction bearing No. 04/2023-GST issued by the GST Policy Wing, CBIC, New Delhi, highlighting the legal requirement of serving of the summary of notice in FORM GST DRC-01 and uploading of summary of order in FORM GST DRC-07 electronically on the portal by the proper officer. I urge all officers in the field formations to take note of the above Instructions.

9. As we are aware that all the employees and Nodal officers of this Zone have been added to the e-HRMS V2.0 portal. This portal offers a range of services in an easy, transparent, and paperless manner. These services include Leave Management, Tours, LTC & EL Encashment, Allowances and Reimbursement, Deputation, Training, Vigilance, APAR/IPR, Other Pay-related Issues and Common Services. All the officers may access/login their profile on <https://e-hrms.gov.in> by using e-office credentials and update the profile 100% to use the full functionality of the portal. Guide for employees and Nodal officer have already been circulated vide CCO's letter dated 17.11.2023.

10. We have launched an ambitious initiative for Knowledge Management (KM) by the name of "Gyan Sangrah". The idea is to make use of the expertise available within the team. A collection of articles named as "Gyan Sangrah" is annexed to this edition of "Samvaad". It is a matter of joy for me that you all have participated enthusiastically and lots of articles have been received for "Gyan Sangrah" from serving as well as retired officers. The following four (4) articles are being included in this edition of "Samvaad". I hope these articles will give new insight and benefit all of us:-

- (a) Identification of fraudulent refund claims during review or post audit process: Case summaries – by Shri Chetan Kumar Jain, Pr. Commissioner, CGST, Jaipur;
- (b) Namak Ka Daroga of Bharatpur – by Shri Vivek Shrivastava, Assistant Commissioner, CGST, Jaipur
- (c) Availability of ITC in GSTR-2A despite the supplier not having paid Tax – by Shri Devi Dutt Sharma, Superintendent, CGST Division-E, Bheror
- (d) iGOT Karmayogi – by Shri Mukesh Kumar Dang, Superintendent, CCO, Jaipur.

I personally thank all of them for sharing these articles with us.

11. *Superannuation is a never ending vacation.* I would like to extend my best wishes to Shri Umesh Kumar Garg, Joint Commissioner, Shri Rajendra Singh Meena, Assistant Commissioner, Shri Giriraj Ramphool Meena, Assistant Commissioner, Shri Sughan Chand Rajvaniya, Assistant Commissioner, Shri Narendra Kumar, Head Havaladar and Shri Mangi Lal Khatik, Driver, on their superannuation. Our best wishes to all of them for new journey ahead.

Till next year,

Yours sincerely,



(Mahendra Ranga)

To:- Team Jaipur Zone.

Copy for information to:-

- (i) OSD to the Chairman, CBIC, New Delhi.
- (ii) PS to the Member (GST/CE/ST & Zonal Incharge), CBIC, New Delhi.
- (iii) Chief Commissioner, State Tax, Rajasthan, Jaipur
- (iv) ADG, DGGI/ NACIN, Jaipur

ज्ञान संग्रह

दिसम्बर, 2023

GYAN SANGRAH

DECEMBER, 2023

Identification of fraudulent refund claims during review or post audit process : Case Summaries

(A) M/s Borosil Limited: M/s. Borosil Limited, Khasra No. 809-810-811-812, Gram Balekhan, Gram Panchyat Anatpura, Chomu, Jaipur-3037012 having GSTN 08AACCH5367G1ZH filed an application for refund amounting to **Rs. 1,13,80,668/-** vide ARN- AA0802230754483 dated 02.03.2023 under Section 54 of the CGST Act, 2017 in respect of "Exports of Goods/ Services – without payment of Tax (Accumulated ITC)" for the period from 01.04.2022 to 31.12.2022. The authority sanctioned the refund Rs. 1,07,59,017/- and rejected refund of Rs. 6,21,651/- vide RFD-06 dated 06.04.2023.

The detailed examination of the referred claim during Post Audit, revealed that the taxpayer has shown accumulation of ITC of HSN 84 and 85 as input, which prima facia appeared to be capital goods and refund of such credit is debarred. Accordingly, the said refund claim was forwarded to the Jurisdictional Authority for re-verification/re-checking of ITC claimed as input under HSN 84 and 85. After re-verification of refund claim, it was observed that the claimant had claimed excess refund of Rs. 21,89,168/-. After pointing out, the said excess refund amount of Rs. 21,89,168/- along with interest of Rs. 2,40,749/- has been deposited by the taxpayer vide DRC-03 ARN ADO811230168267 dated 29.11.2023.

(B) M/s Classic Natural Stone Private Limited: M/s Classical Natural Stone (GSTIN-08AAJFC5390E1ZE) is engaged in manufacture of veneer of Slate Stone/ limestone/sandstone etc. The taxpayer firm is mainly engaged in export of goods. The taxpayer has been filing monthly refunds under category "Exports of Goods / Services - w/o payment of Tax (Accumulated ITC)". During the review of refund sanction orders passed by the Jurisdictional Authority, it has been observed that the taxpayer has shown to have consumed disproportionately higher quantities of resins/chemicals i.e. approx. 70% of total inputs used in manufacture of final products. Hence, the movement of vehicles on analysis of E-way bill portal revealed that some of the vehicles under which the taxpayer has shown to have received the supply of resins and chemicals have not arrived in the factory premises as movement of these vehicles are not reflecting on the portal during the relevant period. Moreover, some of the vehicles were not plying on the route of premises of taxpayer.

Accordingly for verification of these facts, searches were conducted on 20-09-2023 at the declared premise of the taxpayer. During the search stock of chemicals viz. polyester resin, glass fibre mat, surface mat were found short. The taxpayer admitted their mistake and deposited tax on short found goods amounting to Rs.10,49,600/- alongwith penalty of Rs.1,57,440/-. Further, on examination of payment ledger of the taxpayer, it was found that the taxpayer has not made payment of Rs.42,92,292/- (involving GST Rs.6,55,006/-) to their supplier beyond 180 days of invoice. On being pointed out, the taxpayer reversed ITC of Rs.6,55,006/-. Total Rs. 18.61 Lacs have been recovered from the taxpayer.

It is also noticed on verification of the arrival of the vehicles with the respective toll plaza, that most of the vehicles identified on E-way bill portal have not actually passed through the tolls. Further investigation in the matter is under progress.

(C) M/s. Traumwelt Trading Services: During the review process of refund order dated 20.01.2023 passed for sanction of Rs.84,17,720/-, it is observed that M/s. Traumwelt Trading Services, Jaipur has exported Readymade Garments attracting 5% GST and also made supply of such goods to domestic buyers. The encashment of unutilized ITC against Readymade Garment is found at 10.60%. Suppliers from Maharashtra passing on the input tax credit around 90% of accumulated ITC, are found cancelled ab initio since inception. There is also mismatch between the details of invoice value furnished & communicated by such a cancelled supplier in terms of Section 37 and corresponding ITC according to which

there appears excess availment of ITC of Rs.57,53,200/- in terms of the provisions of Section 16(2)(aa) of the CGST Act.

Further, rate of GST in respect of ITC availed against HSN 6202 is found @ 18% whereas only 12%/5% GST rate is applicable against supply of goods under HSN 6202. The claimant was availing ITC against certain goods i.e. Telephone/Mobile Sets (HSN 8517) from a supplier who issued continuous invoices only to this claimant during the whole month with no other supplies and the claimant is showing outward supplies of such Telephone/Mobile Sets (HSN 8517) to the same taxpayer which is having value & ITC more than 6 times than the corresponding inward supplies. Thus, there are clear indication of fictitious supplies and availment and passing of the input tax credit fraudulently. Previously, another refund of Rs.59 Lakh under the same category was sanctioned to the same claimant by the jurisdictional authority wherein all the inward supplies involving ITC of Rs.71 Lakh are found from only 1 supplier of Maharashtra whose registration has also been cancelled ab-initio since inception. Thus, an enquiry is being conducted for verification of all the transactions of ITC and also for recovery of refund obtained fraudulently.

(D) M/s Jai Ambey Glass Company, Jaipur and others: During the review process of refund order passed in the case of M/s Jai Ambey Glass Company, Jaipur, it was found that the said taxpayer is engaged in supply of Glass and claiming the refund under the category of "ITC Accumulated due to Inverted Tax Structure". Further, it is found that the claimant has procured Glass (HSN 70051090) attracting GST @ 18% and supplied Cullet or other waste or scrap of glass (HSN 7001) which attracts GST @ 5%. Accordingly, the claimant filed refund claim under the category of "Inverted Tax Structure" as they are procuring the goods attracting GST @ 18% and supplying the goods attracting GST @ 5%. On verification of the outward supplies, it was observed that supplies were shown nearby the time of refund claim only and most of the other returns are 'NIL'. The claimant got registered in GST on 11.08.2020 and cancelled their registration on request w.e.f. 15.05.2023. It appeared that the claimant being a trader only, is supplying their destroyed or damaged product i.e. Glass Scarp /Cullet since the same is not arising out of any manufacturing process. Thus, it appears that they are engaged in taking of refund in fraudulent manner. Moreover, such supply appeared to be covered under blocked credit in terms of Section 17(5)(h) of the CGST Act, 2017 in view of the observations of judgment dated 24.06.2021 of the Hon'ble High Court of Madras in the case of M/s. ARS Steels & Alloy International Pvt. Ltd. Vs. The State Tax Officer (W.P.No.2885 of 2021).

Furthermore, on examination of the data on GSTN Portal, the proprietor/mastermind of the said firm has created as many as 7 firms in his name or in the name of his family members. In all these firms, they are adopting the same modus operandi for obtaining the refund from government exchequer. He is getting cancelled the registration of the firm after few transactions and obtained new registration at new place. Such taxpayers have obtained refund of Rs. 4.25 Crore approx. over the period in the name of various firms. Moreover, they are circulating the invoices of input tax credit in their own firms. They are also receiving the invoices from the firms whose registration have been cancelled and also showing supply of goods to the firms which are not in existence during the verification. The investigation against such supplier is under progress.

(E) M/s Baba Super Minerals Private Limited, Kishangarh: The officer of DGGGI, Jaipur detected a case against M/s Baba Super Mineral Private Limited & others. The taxpayer is engaged in manufacture of quartz slabs and quartz powder. However, they are showing purchase of marble blocks for manufacture of quartz slabs and powders from various suppliers. Further, on verification, it was found that there is no use of marble in the manufacture of these products. Thus, the said taxpayers were procuring the input tax credit invoices from marble traders/ manufacturer without receipt of underlying goods. These taxpayers are utilizing the said input tax credit received on goods less invoices towards export of goods and encashing the said input tax credit in the form of refund. The taxpayer has

admitted their fraudulent activities of getting goods less invoices and has deposited part of the amount of wrongly availed ITC. Further, investigation is going on against the supplier of goods less invoices.

(F) M/s Dazzling Jewels: During the review of process of refund orders passed for Rs. 10.50 Lacs in the case of M/S Dazzling Jewels, GSTIN- 08AASF4195K1ZQ, it has been found that the said taxpayer is dealing in gems and jewellery which attracts tax rate only 3%. They are also engaged in availing and providing the production support and management consulting services which attracts GST @ 18%. They are exporting only the goods which attracts tax rate maximum @ 3% under zero rated supply and claiming the refund of accumulated ITC which has accumulated mostly on account of services. They are claiming the refund of accumulated ITC @ 11% (approx.) of total ITC. It is also observed that they are mainly availing services from two units namely M/s KGK Creations (India) Private Limited and M/s KGK Jewellery Manufacturing Pvt Ltd which are related companies. The payment through cash ledger is nil till its inception on account of supply of goods or services. Thus, their activities of availing of ITC and refund of ITC appear to be suspicious.

Further analysis of data of these taxpayers, are under examination.

(G) M/s Tagwright Technologies Private Limited: During the review of process of refund orders passed for Rs. 69 Lacs in the case of M/s Tagwright Technologies Private Limited, it has been found that the said taxpayer is engaged in providing services including management consultancy services and they filed refund claim on account of accumulated input tax credit against "zero rated supply of services". During the course of verification of 78 suppliers, it is found that registration of the 12 service suppliers are found cancelled. Moreover, the taxpayer has also availed refund of Rs. 42 Lacs in earlier period.

Further, investigation against the taxpayer in respect of availing of ITC on the invoices of suppliers, whose registrations are cancelled, is going on.

(H) M/s E-Channel Trading Company: During the course of review of Refund Order dated 28.02.2023 passed by the Jurisdictional Authority for sanction of Rs. 831356/- to M/s E-Channel Trading Company, it was observed that it was filed under the category of "Exports of Services- with payment of Tax whereas the major portion of ITC is on account of goods falling under HSN 6304 (Furnishing Articles). Apart from this, other HSN of different goods such as Hearing Aids, Tools, Ceramic Items etc. have been furnished against which ITC is claimed to have been availed during the relevant period.

As regards ITC on account of Input Services, it is observed that the same is availed of mainly under SAC 996111 (Services in wholesale trade) which is mainly flowing from EZ-MALL ONLINE LIMITED and also from AMAZON SELLER SERVICES PVT LTD. Such ITC appears to be related to commission for using e-commerce platform for the purpose of trading. As per GSTR-1, the claimant has shown supplies under different HSN in addition to providing Zero Rated Supply of Service. As per their declarations, it appears that the claimant is engaged in trading of goods through e-commerce operator as well as export of IT services and there appears no local supply of service. Moreover, the claimant has shown ITC of Rs.7558787/- during the relevant period of refund out of which ITC of Rs.3060000/- has flown under a single invoice against HSN 6304 from their distinct entity in Delhi i.e. 07AKCPG5970F1Z9. There are 8 entries under which ITC of Rs.22 Lakh (approx.) has flown in under SAC 996111 (Services in wholesale trade) from another distinct entity of Rajasthan i.e. 08AKCPG5970F2Z6 which is under the category of ISD (INPUT SERVICE DISTRIBUTOR) invoices.

As per GST portal, the claimant was having total 17 distinct entities out of which 12 are being shown as Inactive and 5 are being shown as Active including 2 distinct entities of Rajasthan and 1 of Delhi.

The aforesaid activities of the taxpayer create suspicions that they are circumventing the legal provisions by claiming refund of goods under the services. The matter is under investigation.

(I) M/s Offshore Infrastructures Limited: The claimant filed a refund claim of Rs.2,80,00,000/- for "Excess Balance in Electronic Cash Ledger" and same has been sanctioned by the jurisdiction authority. During the course of review of the case, it was found that the turnover during the relevant period October-2022 to March-2023 was Rs.2,31,69,23,550/- against which liability of Rs.39,13,28,786/- has been discharged through ITC and Rs.2,60,20,564/- has been discharged through Cash. Further, the examination of the records, as per TDS deduction @ 2% being government supply, the turnover during the relevant period should have been Rs. 240 Crore whereas no payment through cash ledger remained in government account as more than the tax paid through cash ledger by them has been allowed as refund of balance in electronic cash ledger.

(J) M/s Flemingo (DFS) Private Limited, Duty Free Shop, Airport Sanganer, International Arrival and Departure Halls, Jaipur (GSTIN: 08AAACF7189GIZD): The claimant filed an application for refund amounting to Rs.20,58,731/- on 23.09.2022 against "accumulated ITC" on account of zero rated supply of liquor for the period from 01.04.2021 to 31.03.2022 and it was sanctioned by the Authority. During the course of review of the case, it was found that the claimant was selling the goods falling under HSN 2208 to passengers who are proceeding for international departure and the said goods appear to be "warehoused goods" within the meaning as assigned to it in the Customs Act, 1962 from where international passengers buy such goods from their Duty-free shop and take the said goods along with them at the destination country. The claimant was treating such transaction of goods as Zero-Rated Supply and disclosing them accordingly in their respective GSTRs.

It is submitted that according to legal provisions, the refund of unutilized ITC on account of Zero-Rated Supply is allowed in terms of Section 54(3) of the CGST Act, 2017 wherein following conditions are mentioned: (i) the transaction must be covered under the scope of a supply; (ii) such supply must be Zero Rated Supply. Thus, the activities or transactions in relation to supply of warehoused goods to any person before clearance for home consumption shall not be treated as a supply of goods. The nature of transactions as claimed to be 'Zero Rated Supplies' cannot be treated as 'Zero Rated Supplies' in terms of Section 16 of the IGST Act, 2017 even if such transactions or activities are in the nature of export since such transactions have been kept out of the purview of 'Scope of Supply' in terms of Section 7 of the CGST Act, 2017 and such provisions of Scope of Supply' shall also, by virtue of Section 20 of the IGST Act, 2017, be applicable for the purpose of defining 'Supply' under the IGST Act, 2017. When a transaction or activity not to be treated as 'Supply' under the IGST Act, 2017, it cannot be treated as 'Zero Rated Supply' either. Accordingly, the subject activities of the claimant cannot be considered as "Zero Rated Supply" for the purpose of granting refund of Accumulated ITC in terms of Section 54(3) of the CGST Act, 2017.

The claimant is also making similar supply of liquor to the incoming passengers and the said activity of supply to incoming passengers will not satisfy the condition of export of goods and thereby, they are not eligible for refund of accumulated ITC. These facts remained unexamined by the refund sanctioning authority.

Chetan Kumar Jain, IRS
Pr. Commissioner,
CGST & CX, Jaipur

“Namak Ka Daroga of Bharatpur”

Though, department is having e-way bill checking mechanism, yet for long it was not in vogue. To check freebees, Election Commission stressed on checking of vehicles. We are having a big tool in our hand in the form of checking e-way bills. I would like to share my experience of Bharatpur Division.

It was a big challenge, as staff was not tuned for such operations. Shortage of staff was also a big issue. I was made to remember my capabilities like Hanuman ji.

I got lesson, that it is our zeal, which makes the cases, whatever may be our constraints. For example, I expressed my faith in Ministerial staff and put them with very short Executive staff. They rose to my expectation and Shri Deepak, TA and Shri Pradeep, EA did wonderful job. Work in Nakabandi by Shri Pradeep and Paper work by Shri Deepak was worth appreciating.

Staff worked day and night, though with relaxation, they attended office as well.

As a result of this, we made 13 cases of detention of vehicles of goods of value of Rs. 2.27 crore in 2 weeks and Rs. 30.36 lacs cash revenue was collected, of which no appeal will be filed. Grey areas of tax evasion detected.

Shri Sunil Kumar Rohilla's (Supdt) robust personality was an added feature. He worked dedicatedly. Shri Vinod Kumar Mourya, Supdt's high spirit kept my thrill. Only Shri Amit Parashar, Inspector was having e-way bill access, so in every Nakabandi, his presence was needed. Similarly, Shri Ramesh Hawaldar was needed every time for stopping the vehicle. They rose to the occasion, without any reluctance. Shri Bharat Lal Meena, Inspector was also thrilled to do such activities for the first time. Contingent staff also did good job and kept vigil on detained vehicles, day and night.

I felt, as if I am real 'Namak ka Daroga' of Munshi Prem Chand.

It was really a challenging job, as borders of 3 states meet and two states were having elections. Crime rate is also high, so staff security was my biggest concern. Every Law Enforcement Agency was busy due to Election, so some times, we did not get support from them and had to work alone. 'Ekla chalo re' of Gurudev Rabindranath inspired us.

During this period, many hectic meetings were to be attended at Collectorate, which include high level meetings with Election Observers.

Work of Agency was reflected in ESMS app, so every agency was aware of the activities of CGST Bharatpur. Many Agency Heads, at meetings gave me compliments, though these appeared, left handed.

It gave us immense pleasure when we detained trucks of Arecanuts, coming from Bangaluru. Without e-way bills, they had crossed nearly 2000 kms between these 2 Bs.

i.e. Bangaluru and Bhartpur but their fate did not favour them at Bharatpur due to 'Namak ka darogas', standing on road at late night. A big syndicate unearthed.

Many times it happened that many detained vehicles were standing inside and outside office. As Election Office of a candidate was also in front of office, so our action attracted thousands of eyes.

Higher officers also appreciated our efforts.

Among this hectic schedule, one day I got a congratulation call that first prize has been conferred on my Hindi poem by 'NARAKAS' Bharatpur and I was called in prize giving ceremony. They asked me how I get the time for writing from my busy schedule? I replied smilingly that, Rahim, apart from warrior was also poet.

During this period, I got transfer to my native place Jaipur, but was relieved after elections, I consider it a reward for my work, as leader of the team.

Vivek Shrivastava
Assistant Commissioner,
CGST & CX, Jaipur

Availability of ITC in GSTR-2A despite the supplier not having paid Tax

CBIC's Instruction No. 04/2022-GST, dated 28.11.2022 provides for the manner of processing and sanction of IGST refunds, withheld in terms of clause (c) of sub-rule (4) of Rule 96 of the CGST Rules, 2017, transmitted to the jurisdictional GST authorities under sub-rule (5A) of rule 96 of the CGST Rules, 2017.

Refund claim of IGST (amounting to Rs. 51,14,825) paid by an exporter [M/s **Graintex International (India) Private Limited**] of the jurisdiction of CGST Range-XXII, Neemrana was transmitted by ICEGATE to GSTN by creation of RFD-01 under the category of "Refund of IGST paid on export of goods (Refund not processed by ICEGATE)" for verification and sanction by jurisdictional GST authorities as there was an DGARM alert of risky exporter against the taxable person.

The said Instruction No. 04/2022-GST, dated 28.11.2022 directs that "the proper officer shall ascertain the genuineness of the exporter and verify the correctness of availment and utilization of ITC by the exporter and exercise due diligence in processing the said refund claims to safeguard interest of revenue. Accordingly, the figures of ITC available as per GSTR-2A and ITC availed as per GSTR-3B were matched.

In a specific case of inward supplies of goods [from **M/S Graintex Exports (India) Private Limited having GSTIN 07AAECG4990Q1ZU**] it was observed that six invoices raised by the supplier in the months of December 2019 and January 2020 involving IGST ITC of Rs.10,32,301/- were auto-drafted in the GSTR-2A of the exporter but not shown in the ITC Reconciliation Statement available on the portal.

It was observed that the supplier filed his GSTR-1 for the said months of 12/2019 and 01/2020 on 11.04.2021 enabling auto-drafting of the ITC in GSTR-2A of the exporter whereas the GSTR-3B returns had already been filed on 15.01.2020 and 20.03.2020 respectively. Examination of the supplier's GSTR-3B returns revealed that out of six invoices, the supplier had not paid an aggregate amount of Rs.6,72,912/- of IGST relatable to four invoices in the GSTR-3B returns.

Accordingly, despite the ITC having been auto-drafted in GSTR-2A returns and the supplier having filed both the GSTR-1 and GSTR-3B returns, the tax involved in four out of six invoices had not been paid by the supplier. Thus, the availment of ITC amounting to Rs.6,72,912/- by the exporter without the supplier having paid the tax was in contravention of the provisions of Section 16(2)(c) of the CGST Act, 2017 and the refund claim was rejected upto that extent.

It, therefore, follows that cases of mismatch of figures of GSTR-2A vis-à-vis ITC Reconciliation Statement or delayed filing of GSTR-1 return by the supplier especially where GSTR-3B return has been filed at an earlier date may involve non-payment of tax by the supplier.

Devi Dutt Sharma
Superintendent
CGST Division-E, Behror

iGOT Karmayogi

iGOT Karmayogi Digital Platform, a Learning Management System (LMS) is the launchpad for the National Programme for Civil Services Capacity Building (NPCSCB). It is the common learning platform across all ministries, departments, states and organizations. Courses from various training academies and Institutes of India and international universities are also be made available for the officers. The aim of said portal is to harmonize training standards across the country.

2. Some of the benefits are listed below:

- (i) The platform enables officials to identify, acquire, and certify their essential abilities for performing their tasks.
- (ii) Platform also helps the Govt. Employees to interact and communicate across silos for more effective execution of their duties.

3. The portal shall aid in “Anytime Anywhere Learning” on digital mode to all the officers and is a landmark in the direction of digital learning, being the new and effective trend in the field of capacity building. Also, the portal has various other features apart from learning hub, which includes career and events hub which can be explored by learners to their benefits. The departmental officers can register and onboard themselves on iGOT Karmayogi platform through their gov/nic email ids and access the courses available on iGOT, directly through the URL <https://igotkarmayogi.gov.in>.

4. To facilitate learning on topics such as GST, Customs and Narcotics, NACIN has uploaded following courses on iGoT Portal:

1. Registration under GST Law,
2. Cancellation and Revocation of GST Registration,
3. Advance Ruling in Customs,
4. Composition Scheme under Goods and Services Tax,
5. Import Export through Foreign Post Office
6. Return Filing under GST
7. विदेशीय डाकघर के माध्यम से माल का आयात एवं निर्यात
8. Intellectual Property Rights
9. E-way Bill System under GST Law - Part 1
10. E-way Bill System under GST Law - Part 2
11. E-way Bill System under GST Law - Part 3
12. Role of CBIC in PM Gati Shakti for Logistics Efficiency

I wish you a happy e-learning journey ahead.

Mukesh Kumar Dang
Superintendent,
CCO, Jaipur