



भारत सरकार
GOVERNMENT OF INDIA

**OFFICE OF THE PRINCIPAL COMMISSIONER
CENTRAL GOODS AND SERVICES TAX COMMISSIONERATE: NOIDA
C-56/42, RENU TOWER, SECTOR-62, NOIDA**

**TRADE NOTICE NO. 30/TECH/CGST-NOIDA/2017
DATED: 22.12.2017**

Subject – Manual filing and processing of refund claims on account of inverted duty structure, deemed exports and excess balance in electronic cash ledger- Reg.

The contents of Circular No.24/24/2017-GST F. No. [F.No. 349/58/2017-GST dated 21.12.2017 issued by the Ministry of Finance, Department of Revenue, Central Board of Excise & Customs on the above subject is reproduced below for information, guidance and necessary action.

Due to the non-availability of the refund module on the common portal, it has been decided by the competent authority, on the recommendations of the Council, that the applications/documents/forms pertaining to refund claims on account of inverted duty structure (including supplies in terms of notification Nos. 40/2017-Central Tax (Rate) and 41/2017-Integrated Tax (Rate) both dated 23.10.2017), deemed exports and excess balance in electronic cash ledger shall be filed and processed manually till further orders. In this regard, the Board, in exercise of its powers conferred under section 168 (1) of the Central Goods and Services Tax Act, 2017 hereby clarifies that the provisions of Circular No. 17/17/2017-GST dated 15.11.2017 shall also be applicable to the following types of refund in as much as they pertain to the method of filing of the refund claim and its processing which is consistent with the relevant provisions of the CGST Act, 2017 (hereafter referred to as 'the CGST Act') and the CGST Rules, 2017 (hereafter referred to as 'the CGST Rules'):-

- (i) refund of unutilized input tax credit where the credit has accumulated on account of rate of tax on inputs being higher than the rate of tax on output supplies (other than nil rated or fully exempt supplies) of goods or services or both except those supplies which are notified by the

Statement 1A [rule 89(2)(h)]

Refund type: ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]

(Amount in Rs.)

Sl. No.	Details of inward supplies received			Tax paid on inward supplies			Details of outward supplies issued			Tax paid on outward supplies		
	No.	Date	Taxable Value	Integrated Tax	Central Tax	State/ Union territory Tax	No.	Date	Taxable Value	Integrated Tax	Central Tax	State/ Union territory Tax
I	2	3	4	5	6	7	8	9	10	11	12	13

4.0 Whereas, the Government has issued notification No. 48/2017-Central Tax dated 18.10.2017 under section 147 of the CGST Act wherein certain supplies of goods have been notified as deemed export. Further, the third proviso to rule 89(1) of the CGST Rules allows the recipient or the supplier to apply for refund of tax paid on such deemed export supplies. In case such refund is sought by the supplier of deemed export supplies, the documentary evidences as specified in notification No. 49/2017-Central Tax dated 18.10.2017 are also required to be furnished which includes an undertaking by the recipient of deemed export supplies that he shall not claim the refund in respect of such supplies and that no input tax credit on such supplies has been availed of by him. The undertaking should be submitted manually along with the refund claim. Similarly, in case the refund is filed by the recipient of deemed export supplies, an undertaking by the supplier of deemed export supplies that he shall not claim the refund in respect of such supplies is also required to be furnished manually. The procedure regarding procurement of supplies of goods from DTA by Export Oriented Unit (EOU) / Electronic Hardware Technology Park (EHTP) Unit / Software Technology Park (STP) Unit / Bio-Technology Parks (BTP) Unit under deemed export as laid down in Circular No. 14/14/2017-GST dated 06.11.2017 needs to be complied with.

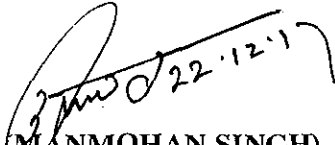
4.1 Further, as per the provisions of rule 89(2)(g) of the CGST Rules, the following statement 5B of **FORM GST RFD-01A** is required to be furnished for claiming refund on supplies declared as deemed exports:-

the application for refund in **FORM GST RFD-01A** and the Acknowledgement Receipt Number (ARN). Accordingly, the jurisdictional proper officer of Central or State Tax, as the case may be, shall issue **FORM GST RFD-05** and send it to the DDO for onward transmission for release of payment. After release of payment by the respective PAO to the applicant's bank account, the nodal officer of Central tax and State tax authority shall inform each other. The manner of communication as referred earlier shall be followed at the time of final sanctioning of the refund also.

7.0 In case of refund claim for the balance amount in the electronic cash ledger, upon filing of **FORM GST RFD-01A** as per the procedure laid down in para 2.4 of Circular No. 17/17/2017-GST dated 15.11.2017, the amount of refund claimed shall get debited in the electronic cash ledger.

8.0 It is also clarified that the drawback of all taxes under GST (Central Tax, Integrated Tax, State/Union Territory Tax) should not have been availed while claiming refund of accumulated ITC under section 54(3)(ii) of the CGST Act. A declaration to this effect forms part of **FORM GST RFD-01A** as well.

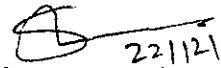
9.0 All the Trade Associations / Chambers of Commerce, Member of Regional Advisory Committee (SSI Sector, Organized and Central Excise Sector) and field formations are requested to bring the contents of this Trade Notice to the knowledge of their constituent members and all concerned.


22.12.17

MANMOHAN SINGH)
COMMISSIONER
CGST COMMISSIONERATE: NOIDA

C.No.V(30)Tech/Trade Notice/N-I/07/2016/ 3185 (S/L) Dated:- .12.2017
Copy for information to:- 27/12/17

1. The Chief Commissioner, CGST, Meerut Zone, Meerut.
2. The Principal Commissioner / Commissioner, CGST Meerut / Noida Customs / Ghaziabad / Dehradun / GautamBudh Nagar /Audit, Meerut / Audit-Noida.
3. P.A. to the Chief Commissioner / Additional Commissioner, CGST, Meerut Zone, Meerut.
4. The Joint Commissioner (P&V), CGST, Commissionerate Noida.
5. The Joint Commissioner (A.E.), CGST, Commissionerate Noida.
6. The Joint Commissioner in charge of Division-I / II / III / IV / V /VI/ Hapur of CGST, Commissionerate Noida.
7. The Deputy / Assistant Commissioner, GST Division-I / II / III / IV / V /VI/ Hapur, of CGST, Commissionerate Noida. All field formations are directed to bring the contents of this Trade Notice to knowledge of all assesses falling in their respective jurisdiction.
8. All Members of PGC (As per mailing list).
9. All R.A.C. Members / All Help Centre Members (As per mailing list).
10. P.A. to the Commissioner, CGST, Commissionerate Noida.
11. The Superintendent (Systems), CGST, Commissionerate Noida for uploading in CGST Noida Website.
12. Notice Board / Guard File.


22/12/2017
SUPERINTENDENT (TECH)