



सत्यमेव जयते

Government of India
Ministry of Finance, Department of Revenue



GST REFUNDS & OTHER PAYMENTS TO TAXPAYERS

(A Compendium of Notifications, Circulars, Instructions & Advisories Issued by Government)

PR. CHIEF CONTROLLER OF ACCOUNTS
Central Board of Indirect Taxes & Customs, Department of Revenue

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एन्थोनी लियान्जुआला
महालेखा नियंत्रक
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Message



I am glad to note that the Office of Principal Chief Controller of Accounts, Central Board of Indirect Taxes & Customs under Department of Revenue is bringing out a Compendium of various statutory provisions and Departmental instructions relating to the processing and disbursing of GST Refunds. There have been regular endeavours in the Government to increase transparency and to provide tax refunds expeditiously using simpler and easy processes. The GST refunds especially the IGST refunds to Exporters are being paid successfully in large numbers through PFMS.

I hope that that the Compendium will be of immense benefit to all concerned stakeholders in the Government involved in the process of GST Refunds. I am sure that this will also serve as a ready reckoner and increase the efficiency in the disbursement of GST Refunds to the tax payers in India.

Dated: 28 February, 2019
Place: New Delhi

(Anthony Lianzuala)
Controller General of Accounts



सत्यमेव जयते

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Preface



I feel great pleasure in presenting the Compendium of statutory provisions and Departmental instructions related to the refund of GST Tax. Around 65 Pay & Account offices are tasked with the job of payments and disbursement of GST Refunds to the tax payers on the basis of sanctions issued by the tax authority i.e. Central Board of Indirect Taxes & Customs. This compendium of Rules and instructions is intended to consolidate various statutory provisions and the Departmental instructions with respect to the GST refunds in a single book to serve as a source of ready reference for all stakeholders involved in the process.

Suggestions and improvements in this compendium are invited to make this work more useful in future .

I would like to sincerely thank the team of officers involved for putting their best efforts in bringing out this Compendium.

Dated: 28 February, 2019

Place: New Delhi

Jtendro

(J. P. S. Chawla)

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SECTION: 1

PAYMENT OF REFUNDS OF IGST ON EXPORTS

1. Payments of Refunds of IGST on Exports

Background:

- 1.1 Refund of Integrated Tax paid on Goods Exported out of India- In accordance with Rule 96 of the CGST Act, 2017, the shipping bill filed by an exporter shall be deemed to be an application for refund of IGST paid on the goods exported out of India only when the person in charge of the conveyance carrying the export goods duly files an export report covering the number and the date of shipping bills or bills of export and the applicant has furnished a valid return in FORM GSTR-3.

Process of Refund of IGST on Exports

- 1.2 The refunds of IGST on Exports are being paid to the entitled exporters in complete digital/electronic environment based on the integration between ICEGATE and PFMS portal through single centralized DDO and single PAO i.e. e-PAO (GST-Refunds).

Date of Commencement

- 1.3 The Refund Payment through PFMS portal by the e-PAO [GST Refunds] started from 16th October 2017.

Process Flow of Payments of Refunds on IGST Exports

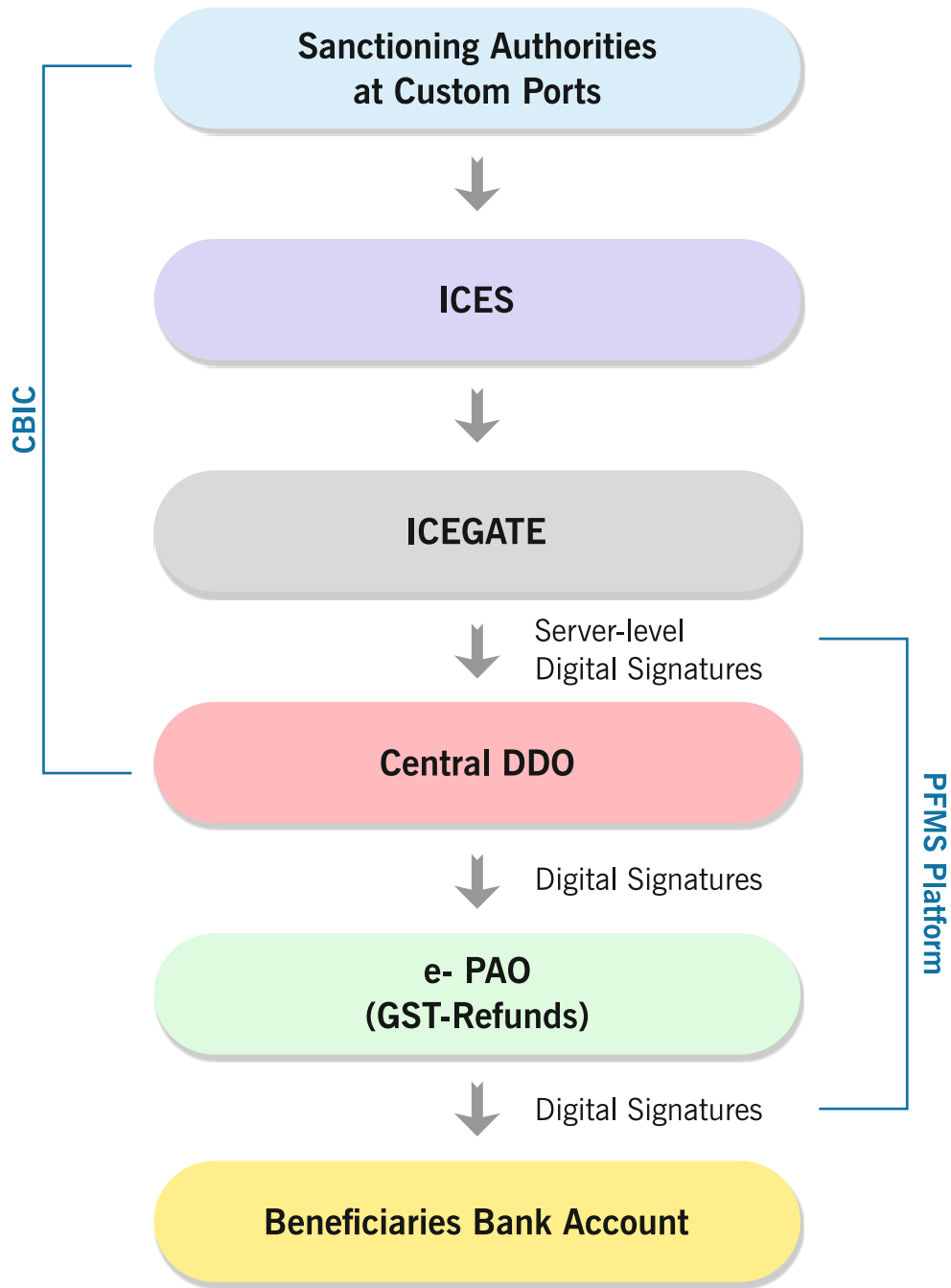


Fig. 1

SECTION: 2

REFUNDS OF CGST, IGST & COMPENSATION CESS (AGAINST RFD-01A)

2. Refunds of CGST, IGST and Compensation Cess (against RFD-01A)

Background

- 2.1 Section 54 Chapter XI of the Central Goods and Services Tax Act, 2017 enumerates that a registered person, claiming refund of any balance in the electronic cash ledger in accordance with the provisions of sub-section (6) of section 49 of the Central Goods and Services Tax, 2017, may claim such refund in the return furnished under section 39 of the CGST Act, 2017.
- 2.2 Further, as per the Rule 89 of the CGST Act, 2017 any person, claiming refund of any tax, interest, penalty, fees or any other amount paid by him, may file an application electronically in FORM GST RFD-01 through the common portal, either directly or through the facilitation centre notified by the Commissioner.
- 2.3 Refund Arising from the Supply of Zero Rated Goods and Services:- As per sub-section (3) of section 16 of the Integrated Goods and Services Tax Act, 2017 (hereinafter referred to as 'the IGST Act') read with clause (i) of sub-section (3) and sub-section (6) of

section 54 of the CGST Act and rules 89 to 96A of the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as 'the CGST Rules'), a registered person may make zero-rated supplies of goods or services or both on payment of integrated tax and claim refund of the tax so paid, or make zero-rated supplies of goods or services or both under bond or Letter of Undertaking without payment of integrated tax and claim refund of unutilized input tax credit in relation to such zero rated supplies

Process of Refunds of CGST, IGST and Compensation Cess (against RFD01A)

- 2.4 The Refunds of Cash/ITC credits of CGST/IGST/Compensation Cess are being paid through the field Pay & Accounts Offices of CBIC using the conventional DDO/PAO Module on PFMS. For this type of Refund, the physical ink signed Sanctions and payment advice are sent by CBIC officials to Pay & Accounts offices in the respective Commissionerates.

2.5 Refunds in respect of

Zero-rated supplies of goods or services or both vide Circular No.17/17/2017-GST dated 15th November, 2017; and O/o Pr. CCA, CBIC OM dated 5th December 2017.

5th December 2017

2.6 Refunds in respect of

- (i) Inverted Duty Structure,
- (ii) Deemed Exports; and
- (iii) Excess balance in electronic cash ledger

vide Circular No. 24/24/2017-GST dated 21st December, 2017 and O/o Pr. CCA, CBIC OM dated 29th January 2018.

29th January 2018

Process Flow of Payments of CGST, IGST & Compensation Cess (against RFD01A)

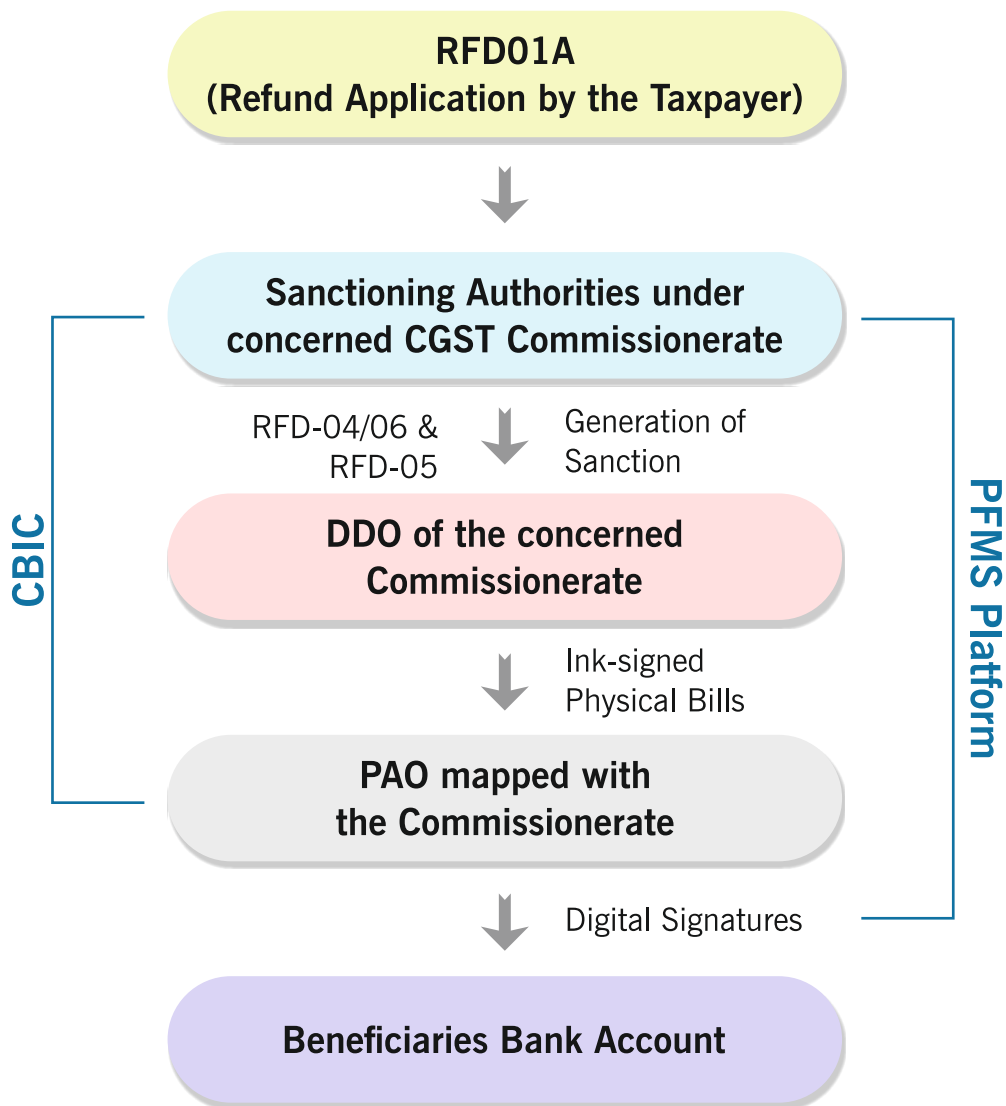


Fig. 2

Circular No. 17/17/2017 - GST

F. No. 349/169/2017-GST
 Government of India
 Ministry of Finance
 Department of Revenue
 Central Board of Excise and Customs
 GST Policy Wing

New Delhi, Dated the 15th November, 2017

To,
 The Principal Chief Commissioners / Chief
 Commissioners / Principal Commissioners /
 Commissioners of Central Tax (All)
 The Principal Director Generals / Director
 Generals (All)

Madam/Sir,

Sub – Manual filing and processing of refund claims in respect of zero-rated supplies - reg.

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 zero-rated supplies shall be filed and processed manually till further orders. Therefore, in exercise of the powers conferred by sub-section (1) of section 168 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as 'the CGST Act') and for the purpose of ensuring uniformity, the following conditions and procedure are laid down for the manual filing and processing of the refund claims:

2.1 As per sub-section (3) of section 16 of the Integrated Goods and Services Tax Act, 2017 (hereinafter referred to as 'the IGST Act') read with clause (i) of sub-section (3) and sub-section (6) of section 54 of the CGST Act and rules 89 to 96A of the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as 'the CGST Rules'), a registered person may make zero-rated supplies of goods or services or both on payment of integrated tax and claim refund of the tax so paid, or make zero-rated supplies of goods or services or both

under bond or Letter of Undertaking without payment of integrated tax and claim refund of unutilized input tax credit in relation to such zero rated supplies.

2.2 The refund of integrated tax paid on goods exported out of India is governed by

rule 96 of the CGST Rules. The shipping bill filed by an exporter shall be deemed to be an application for refund in such cases. The application shall be deemed to have been filed only when export manifest or export report is filed and the applicant has furnished a valid return in **FORM GSTR-3** or **FORM GSTR-3B**, as the case may be. Upon receipt of the information regarding furnishing of a valid return in **FORM GSTR-3** or **FORM GSTR-3B**, as the case may be, from the common portal, the system designated by the Customs shall process the claim for refund and an amount equal to the integrated tax paid in respect of such export shall be electronically credited to the bank account of the applicant. Any order regarding withholding of such refund or its further sanction respectively in PART-B of **FORM GST RFD-07** or **FORM GST RFD-06** shall be done manually till the refund module is operational on the common portal.

2.3 The application for refund of integrated tax paid on zero-rated supply of goods to a Special Economic Zone developer or a Special Economic Zone unit or in case of zero-rated supply of services (that is, except the cases covered in paragraph 2.2 above and para 2.4 below) is required to be filed in **FORM GST RFD-01A** (as notified in the CGST Rules vide notification No. 55/2017 – Central Tax dated 15.11.2017) by the supplier on the common portal and a print out of the said form shall be

submitted before the jurisdictional proper officer along with all necessary documentary evidences as applicable (as per the details in statement 2 or 4 of Annexure to **FORM GST RFD – 01**), within the time stipulated for filing of such refund under the CGST Act.

2.4 The application for refund of unutilized input tax credit on inputs or input services used in making such zero-rated supplies shall be filed in **FORM GST RFD-01A** on the common portal and the amount claimed as refund shall get debited in accordance with sub-rule (3) of rule 86 of the CGST Rules from the amount in the electronic credit ledger to the extent of the claim. The common portal shall generate a proof of debit (ARN-Acknowledgement Receipt Number) which would be mentioned in the **FORM GST RFD-01A** submitted manually, along with the print out of **FORM GST RFD-01A** to the jurisdictional proper officer, and with all necessary documentary evidences as applicable (as per details in statement 3 or 5 of Annexure to **FORM GST RFD-01**), within the time stipulated for filing of such refund under the CGST Act.

2.5 The registered person needs to file the refund claim with the jurisdictional tax authority to which the taxpayer has been assigned as per the administrative order issued in this regard by the Chief Commissioner of Central Tax and the Commissioner of State Tax. In case such an order has not been issued in the State, the registered person is at liberty to apply for refund before the Central Tax Authority or State Tax Authority till the administrative mechanism for assigning of taxpayers to respective authority is implemented. However, in the latter case, an undertaking is required to be submitted stating that the claim for sanction of refund has been made to only one of the authorities. It is reiterated that the Central Tax officers shall facilitate the processing of the refund claims of all registered persons whether or not such person was registered with the Central Government in the earlier regime.

2.6 Once such a refund application in **FORM GST RFD-01A** is received in the office of the jurisdictional proper officer, an entry shall be made in a refund register to be maintained for this purpose with the following details –

Table 1

| Sr. No. | Applicant's name | GSTIN | Date of receipt of application | Period to which the claim pertains | Nature of refund– Refund of integrated tax paid/Refund of unutilized ITC | Amount of refund claimed | Date of issue of acknowledgment in FORM GST RFD-02 | Date of receipt of complete application (as mentioned in FORM GST RFD-02) |
|---------|------------------|-------|--------------------------------|------------------------------------|--|--------------------------|--|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |

2.7 Further, all communication in regard to the FORMS mentioned below shall be done manually, within the timelines as specified in the relevant rules, till the module is operational on the common portal, and all such communications shall also be recorded appropriately in the refund register as discussed in the succeeding paragraphs –

| Sr. | FORM | Details | Relevant provision of the CGST Rules, 2017 |
|-----|-----------------|--|--|
| 1. | FORM GST RFD-02 | Acknowledgement | Rules 90(1) and 90(2) |
| 2. | FORM GST RFD-03 | Deficiency memo | Rule 90(3) |
| 3. | FORM GST RFD-04 | Provisional refund order | Rule 91(2) |
| 4. | FORM GST RFD-05 | Payment advice | Rules 91(3), 92(4), 92(5) |
| 5. | FORM GST RFD-06 | Refund sanction/Rejection order | Rules 92(1), 92(3), 92(4), 92(5) and 96(7) |
| 6. | FORM GST RFD-07 | Order for complete adjustment/withholding of sanctioned refund | Rules 92(1), 92(2) and 96(6) |
| 7. | FORM GST RFD-08 | Notice for rejection of application for refund | Rule 92(3) |
| 8. | FORM GST RFD-09 | Reply to show cause notice | Rule 92(3) |

2.8 The processing of the claim till the provisional sanction of refund shall be recorded in the refund register as in the table indicated below -

Table 2

| Date of issue of Deficiency Memo in FORM GST RFD-03 | Date of receipt of reply from the applicant | Date of issue of provisional refund order in FORM GST-RFD-04 | Amount of refund claimed | Amount of provisional refund sanctioned | | | | Date of issue of Payment Advice in FORM GST RFD-05 |
|---|---|--|--------------------------|---|--------|----|------|--|
| | | | | CT | ST/UTT | IT | Cess | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |

2.9 After the sanction of provisional refund, the claim shall be processed and the final order issued within sixty days of the date of receipt of the complete application form. The process shall be recorded in the refund register as in the table indicated below-

Table 3

| Date of issue of notice, if any for rejection of refund in FORM GST RFD-08 | Date of receipt of reply, if any to SCN in FORM GST RFD-09 | Date of issue of Refund sanction/ rejection order in FORM GST RFD-06 | Total amount of refund sanctioned | | | | Date of issue of Payment Advice in FORM GST RFD-05 | Amount of refund rejected | | | | Date of issue of order for adjustment of sanctioned refund/ withholding refund in FORM GST RFD-07 |
|--|--|--|-----------------------------------|--------|----|------|--|---------------------------|--------|----|------|---|
| | | | CT | ST/UTT | IT | Cess | | CT | ST/UTT | IT | Cess | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |

2.10 After the refund claim is processed in accordance with the provisions of the CGST Act and the rules made thereunder and where any amount claimed as refund is rejected under rule 92 of the CGST Rules, either fully or partly, the amount debited, to the extent of rejection, shall be re-credited to the electronic credit ledger by an order made in **FORM GST PMT-03**. The amount would be credited by the proper officer using **FORM GST RFD-01B** (as notified in the CGST Rules vide notification No. 55/2017 – Central Tax dated 15.11.2017) subject to the provisions of rule 93 of the CGST Rules.

3. For the sake of clarity and uniformity, the entire process of filing and processing of refunds manually is tabulated as below:

3.1 Filing of Refund Claims:

| Sr. No. | Category of Refund | Process of Filing |
|---------|---|--|
| 1 | Refund of IGST paid on export of goods | No separate application is required as shipping bill itself will be treated as application for refund. |
| 2. | Refund of IGST paid on export of services / zero rated supplies to SEZ units or SEZ developers | Printout of FORM GST RFD-01A needs to be filed manually with the jurisdictional GST officer (only at one place - Centre or State) along with relevant documentary evidences, wherever applicable. |
| 3. | Refund of unutilized input tax credit due to the accumulation of credit of tax paid on inputs or input services used in making zero-rated supplies of goods or services or both | FORM GST RFD-01A needs to be filed on the common portal. The amount of credit claimed as refund would be debited in the electronic credit ledger and proof of debit needs to be generated on the common portal. Printout of the FORM GST RFD- 01A needs to be submitted before the jurisdictional GST officer along with necessary documentary evidences, wherever applicable. |

3.2 Steps to be followed for processing of Refund Claims:

Three different refund registers are to be maintained for record keeping of the manually sanctioned refunds – for receipts, sanction of provisional refunds and sanction of final refunds. The steps are as follows:

| Step No. | Action to be Taken |
|----------|--|
| Step-1 | Entry to be made in the Refund register for receipt of refund applications |
| Step-2 | Check for completeness of application as well as availability of the supporting documents in totality. Once completeness in all respects is ascertained, acknowledgement in FORM GST RFD-02 shall be issued within 15 days from the date of filing of the application and entry shall be made in the Refund register for receipt of refund applications |

| Step No. | Action to be Taken |
|----------|---|
| Step-3 | <p>All communications (issuance of deficiency memo, issuance of provisional and final refund orders, payment advice etc.) shall be done in the format prescribed in the Forms appended to the CGST Rules, and shall be done manually (i.e. not on the common portal) within the timelines prescribed in the rules;</p> <p>Processing for grant of provisional refund shall be completed within 7 days as per the CGST Rules and details to be maintained in the register for provisional refunds. Bifurcation of the taxes to be refunded under CGST (CT) /SGST (ST) /UTGST (UT) /IGST (IT) /Cess shall be maintained in the register mandatorily;</p> <p>After the sanction of the provisional refund, final order is to be issued within sixty days (after due verification of the documentary evidences) of the date of receipt of the complete application form. The details of the finally sanctioned refund and rejected portion of the refund along with the breakup (CT / ST / UT / IT/ Cess) to be maintained in the final refund register;</p> <p>The amount not sanctioned and eligible for re-credit is to be re-credited to the electronic credit ledger by an order made in FORM GST PMT-03. The actual credit of this amount will be done by the proper officer in FORM GST RFD-01B.</p> |

3.3 Detailed procedure for manual processing of refund claims:

The detailed procedure for disposal of Refund claims filed manually is as under:

| MANUAL PROCESSING OF REFUND STEPS | REMARKS | LEGAL PROVISIONS |
|--|--|--|
| Filing of refund application in FORM GST RFD- 01A online on the common portal (only when refund of unutilized ITC is claimed) | The corresponding electronic credit ledger of CT / ST / UT / IT/ Cess would get debited and an ARN number would get generated. | Rule 89 |
| Filing of printout of FORMGST RFD-01A | <p>The printout of the ARN along with application of refund shall be submitted manually in the appropriate jurisdiction.</p> <p>This form needs to be accompanied with the requisite documentary evidences. This Form shall contain the debit entry in the electronic credit ledger of the amount claimed as refund in FORM GST RFD-01A.</p> | <p>Rule 89(1) – Application</p> <p>Rule 89(2) – Requisite Documents</p> <p>Rule 89(3) – Debiting of electronic credit ledger</p> |
| Initial scrutiny of the Documents by the proper officer | <p>The proper officer shall validate the GSTIN details on the portal to validate whether return in FORM GSTR-3 or FORM GSTR- 3B, as the case may be, has been filed. A declaration is required to be submitted by the claimant that no refund has been claimed against the relevant invoices.</p> <p>Deficiencies, if any, in documentary evidences are to be ascertained and communicated in FORM GST RFD-03 within 15 days of filing of the refund application.</p> <p>Deficiency Memo should be complete in all respects and only one Deficiency Memo shall be given.</p> <p>Submission of application after Deficiency Memo shall be treated as a fresh application.</p> <p>Resubmission of the application, after rectifying the deficiencies pointed out in the Deficiency memo, shall be made by using the ARN and debit entry number generated originally.</p> <p>If the application is not filed afresh within thirty days of the communication of the deficiency memo, the proper officer shall pass an order in FORM GST PMT-03 and re-credit the amount claimed as refund through FORM GST RFD-01B.</p> | <p>Rule 90(2) – 15 day time for scrutiny</p> <p>Rule 90(3) – Issuance of Deficiency memo</p> <p>Rule 90(3) – Fresh refund application requirement</p> <p>Rule 93(1) – re-credit of refund amount applied for</p> |
| Issue acknowledgement manually within 15 days in FORM GST RFD-02 | The date of submission of application for which acknowledgement has been given will be considered as the date for ensuring whether the refund application has been sanctioned within the stipulated time period. | Rule 90(2) - Acknowledgement |
| Grant of provisional refund within seven days of issue of acknowledgement | The amount of provisional refund shall be calculated taking into account the total input tax credit, without making any reduction for credit being provisionally accepted. | Rule 91(1) – Requirement of no prosecution for last 5 years |

| MANUAL PROCESSING OF REFUND STEPS | REMARKS | LEGAL PROVISIONS |
|--|--|--|
| Detailed scrutiny of the refund application along with submitted documents | Provisional refund shall be granted separately for each head CT / ST / UT / IT/ Cess within 7 days of acknowledgement in FORM GST RFD-04 . | Rule 91(2) – Prima facie satisfaction, seven day requirement |
| | Before sanction of the refund a declaration shall be obtained that the applicant has not contravened rule 91(1). | Rule 91(3) – Payment advice, electronic credit to bank account |
| | Payment advice to be issued in FORM GST RFD-05 . | |
| | Refund would be made directly in the bank account mentioned in the registration. | |
| | The officer shall validate refund statement details with details in FORM GSTR 1 (or Table 6A of FORM GSTR-1) available on the common portal. | Rule 89(4) – Refund Amount Calculation |
| | The Shipping bill details shall be checked by officer through ICEGATE SITE (www.icegate.gov.in) wherein the officer would be able to check details of EGM and shipping bill by keying in port name, Shipping bill number and date. | Rule 92(1) – Any adjustments made in the amount against existing demands |
| If the sanction-able amount is less than the applied amount | Further, details of IGST paid also needs to be verified from FORM GSTR- 3 or FORM GSTR- 3B , as the case may be, filed by the applicant and it needs to be verified that the refund amount claimed shall be less than the tax paid on account of zero rated supplies as per FORM GSTR-3 or FORM GSTR- 3B , as the case may be. | Rule 92(2) – reasons for withholding of refunds |
| | Ascertain what amount may be sanctioned finally and see whether any adjustments against any outstanding liability is required (FORM GST RFD-07 – Part A). | |
| | Ascertain what amount of the input tax credit is sanction-able, and amount of refund, if any, liable to be withheld. | |
| | Order needs to be passed in FORM GST RFD-07 – Part B. | |
| | Notice has to be issued to the applicant in FORM GST RFD-08 . | Rule 92(3) – Notice for refund not admissible / payable |
| | The applicant has to reply within 15 days of receipt of the notice in FORM GST RFD-09 . | Rule 92(3) – Requirement of reply to the notice within 15 days |
| Pre-Audit | Principles of natural justice to be followed before making the final decision. | Rule 92(3), 92(4), 92(5) – Sanction of Refund order |
| | Final order to be made in FORM GST RFD-06 . | |
| | Pre-audit of the manually processed refund applications is not required to be carried out, irrespective of the amount involved, till separate detailed guidelines are issued. | |
| Final sanction of refund | Post-audit of the orders may however continue on the basis of extant guidelines. | |
| | The proper officer shall issue the refund order manually for each head i.e. CT / ST / UT / IT/ Cess. | Rule 92(3), 92(4), 92(5) – Sanction of Refund order |
| | Amount paid provisionally needs to be adjusted accordingly. | Rule 92(4), 92(5) – Payment advice issue |
| | Payment advice is to be made in FORM GST RFD-05 . | |
| | The amount of credit rejected has to be re-credited to the credit ledger by an order in FORM GST PMT-03 and shall be intimated to the common portal in FORM GST RFD- 01B . | |
| | Refund, if any, will be paid by an order with payment advice in FORM GST RFD-05 . | |
| The details of the refund along with taxpayer bank account details shall be manually submitted in PFMS/[States'] system by the jurisdictional Division's DDO and a signed copy of the sanction order shall be sent to PAO office for release of payment. | | |

| MANUAL PROCESSING OF REFUND STEPS | REMARKS | LEGAL PROVISIONS |
|-----------------------------------|--|------------------|
| Payment of interest if any | Amount, if any, will be paid by an order with payment advice in FORM GST RFD-05 . | Rule 94 |

4. The refund application for various taxes i.e. CT / ST / UT / IT/ Cess can be filed with any one of the tax authorities and shall be processed by the said authority, however the payment of the sanctioned refund amount shall be made only by the respective tax authority of the Centre or State government. In other words, the payment of the sanctioned refund amount in relation to CT / IT / Cess shall be made by the Central tax authority while payment of the sanctioned refund amount in relation to ST / UT would be made by the State tax/Union territory tax authority. It therefore becomes necessary that the refund order issued either by the Central tax authority or the State tax/UT tax authority is communicated to the concerned counter-part tax authority within three days for the purpose of payment of the relevant sanctioned refund amount of tax or cess, as the case may be.

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

6. Difficulty, if any, in implementation of the above instructions may please be brought to the notice of the Board. Hindi version would follow.

Upender Gupta
Commissioner (GST)

No. Pr.CCA/CBEC/GST-IT/e-PAO(Refunds)/33/16-17/788

Office of the
Principal Chief Controller of Accounts
Central Board of Excise & Customs
Ministry of Finance, Deptt. of Revenue
DGACR Building, 1st Floor, I.P Estate, New Delhi

5th December 2017

OFFICE MEMORANDUM

Subject: Payment of GST Refund in respect of Zero rated supplies of Goods or Services or both – reg.

The undersigned has been directed to convey that a decision has been taken by the Department of Revenue, Ministry of Finance that the GST Refund claims in respect of Zero-rated supplies of Goods or Services or both shall be filed and processed manually till further orders. Therefore, a need has arisen to arrange GST Refund payments through field Pay & Accounts Offices of CBEC in a decentralized manner. In this regard, a Circular No. 17/17/2017-GST dated 15th November 2017 issued by the CBEC, Department of Revenue, Ministry of Finance may be referred. Para 3.3 of the Circular dated 15.11.2017 deals with the detailed procedure for manual processing of refund claims which inter alia prescribes that **“the details of the Refund along with the tax payer's Bank details shall be manually submitted in PFMS System by the Jurisdictional divisional DDOs and a signed copy of the sanction order shall be sent to PAO Office for release of payment”**. In the light of this decision of the Department of Revenue, detailed process/guidelines are required to be issued to field organizations of CBEC including Pay & Accounts Offices under the administrative control of O/o Pr. CCA, CBEC.

2. The payment of refund of Indirect Taxes in the pre-GST regime was done by the Departmental Officers themselves without the involvement of the Pay & Account Offices. Only the accounting of the Refund of Indirect Taxes was done by the Pay & Accounts Offices. However, after the introduction of GST w.e.f. 1st July 2017, it has been decided by the Govt. to make payment of GST Refund by the Pay & Accounts Offices of CBEC using the PFMS Portal. The decision envisages that the entire process of Refund filing, processing and payment will be done electronically by integrating the IT Systems of GSTN, CBEC and the Office of Pr.CCA, CBEC. However, as mentioned in the Circular No.

17/17/2017-GST dated 15.11.2017, the GST Refund in respect of Zero rated supplies of Goods and Services is being done manually for the time being which has necessitated to formulate a process of payment of Refund in a decentralized manner by the Pay & Accounts Offices located at the locations of Commissionerates of CGST across the Country. The Business Process with respect to these Refund Payments has been approved/agreed upon by the Office of Controller General of Accounts vide U.O. No. 9(3)/2017/TA/1232 dated 1st December 2017.

3. The CGST Commissionerates and their divisions duly mapped with the Pay & Accounts offices shall follow the process as mentioned below for payment of such GST Refunds: -

- (i) In each division of CGST Commissionerates, the Refund Sanctioning Authority (Asstt. Commissioners/Dy.Commissioners) will act as PD (Programme division) and get registered through the existing DDO and Pay & Accounts Office on PFMS Portal and obtain a login id. **(If not already registered)**.
- (ii) The existing DDOs set up in the Division/Commissionerate which is already functioning for processing of various types of bills for payment against the Budgeted Heads of Expenditure will be used for the processing of Refund bills.
- (iii) Every PAO shall map the Functional Heads of Account for Refunds in respect of those DDOs who will be preferring the GST Refund bills to the PAO. Budget entry will not be required for the Refund Payments as these are to be accounted as deduct Refunds from Tax Receipt Heads. **(The List of Functional Heads of Account is enclosed as Annexure 'A')**.

- (iv) The Refund Sanctioning Authority (ACs/DCs) will issue the Refund order as per the process prescribed by the Law and in the Circular dated 15.11.2017. The Refund Order may be issued separately for each Major Head of GST/CGST/IGST/Compensation Cess. ***(Till the time a utility is developed in the PFMS Portal to accept the Refund Order and Bill under multiple Major Heads of Account).***
- (v) The Refund Sanctioning Authority will enter the bank details of the tax payer on the PFMS Portal to create a **“Vendor ID”**. Once the bank details are entered successfully, it will not be required to enter the details again against the same tax payer as the **“Vendor ID”** created in the first instance will be used for the subsequent refund payment also.
- (vi) The Refund Sanctioning Authority will enter the details of the Refund sanctioned by them after Login to the PFMS Portal. While doing so, no **“scheme name”** should be selected and only the **“Functional Head”**, under which the tax is being refunded, should be selected from the Drop-down Menu. The Sanctioning Authority will also forward the duly Ink signed copy of the Refund order to the concerned DDO.
- (vii) In the field **“Sanction Type”**, he will have to select **“Expenditure”** and in the field **“Bill Type”** he will have to select **“Normal Bill”**. The selection of functional Head (***which are separate for CGST/IGST/Compensation Cess and for each of the component like Tax, Interest, Penalty etc.***) should need to be selected carefully by the Refund Sanctioning Authority.
- (viii) The concerned DDO upon receiving the physical copy of the Refund Order as well as the details of Refunds entered by the Sanctioning Authority on the PFMS Portal will generate a bill on the PFMS Portal and forward it to the concerned PAO. At the same time, the DDO will also take a printout of the bill so generated by him from the PFMS Portal and after attaching the physical copy of the sanction with it will send it to the PAO. ***(This process is already in vogue for various types of bills prepared by DDO for payment through the PAO).***
- (ix) The payment of GST Refund is different from the payment of other Bills against the Budgeted Head of Expenditure. The bills pertaining to the Budgeted Head are to be checked/scrutinized by the Pay & Accounts Officers in terms of GFR, Receipt & Payment Rules, DFPR, Civil Accounts Manual, Govt. Accounting Rules, and other codal provisions, whereas the payment for GST Refund will not require such scrutiny as the sanction has been issued by the Refund Sanctioning authority in terms of the GST Law. PAO will only verify the details of the bills available on the PFMS Portal and compare it with the physical copy of the sanction/bill received from the DDO and point out discrepancy, if any in the functional head or in other parameters. PAO will not look into the appropriateness of the Refund Order which is the responsibility of the Refund Sanctioning Authority.
- (x) PAO will authorize payment of such Refund on PFMS Portal to the accredited Bank in the same manner as other Payments are made against the bills received from the DDOs.
- (xi) As the Refunds payments will be made by PAO along with other Payments, a combined/single Payment scroll will be received from the accredited Bank.
- (xii) The standard Reports available at present on PFMS Portal will be used by the Pay & Accounts Offices to share the details of Refund Payments with the DDO and Refund Sanctioning Authority. ***(However, in due course, customized reports will be available on the PFMS Portal which are being worked out in consultation with the Office of Controller General of Accounts).***
- (xiii) PAO will do the reconciliation of the Refund Payment with each of the DDO in the same manner the reconciliation is done in respect of other Payments made under the Budgeted Heads of Expenditure.
- (xiv) In case a refund transaction is reported as **“failed after success”** by the accredited Bank, the details of such transaction will be available in PFMS Portal to both the PAO & the DDO. Necessary corrections in the Bank account of the Assessee may be carried

out upon written instructions of the Refund Sanctioning Authority.

- (xv) The refund payments made by each of the PAO will be reported on daily basis to the Pr. Accounts Office (Accounts and Compilation) Office of Pr.CCA, CBEC.

4. The Zonal offices of Pr. CCA, CBEC will supervise the GST Refund Payment in their respective zones to ensure that there is no gap in the understanding of this process by the Refund Sanctioning authority, DDO and PAO. Therefore, there should not be any delays in the payment process consequent to issuance of this OM.

The Process of GST Refund Payment is applicable with immediate effect.

This issues with the approval of Pr. CCA, CBEC.

Sd/-

(Manoj Sethi)

Chief Controller of Accounts

To:

1. All Pr. Chief Commissioners/Chief Commissioners of CGST
2. All Commissioners of CGST
3. Controller of Accounts (WZ), Dy. CA(EZ),ACA(SZ),ACA(NZ)
4. All Pay & Accounts Offices (CGST)

Copy for information to:

1. Chairman, CBEC, North Block, New Delhi.
2. Member (GST), Member (Customs), Member (IT), CBEC
3. Addl. Secretary (Revenue)
4. Addl. CGA, O/o CGA, New Delhi.
5. J.S (Revenue), MOF, North Block, New Delhi.
6. Commissioner (GST Policy)
7. OSD to Secretary (Revenue).

No. Pr. CCA/CBEC/GST & IT/e-PAO (Refunds) (33)/2017-18/ 290

Government of India
 Ministry of Finance, Department of Revenue
 Office of the Pr. Chief Controller of Accounts
 Central Board of Excise & Customs
 1st Floor, 'B' Wing AGCR Building,
 I.P. Estate New Delhi-110002

Date: 9th October 2017

OFFICE MEMORANDUM

Sub: Refund of IGST on Exports - Reg.

Undersigned has been directed to convey that a decision has been taken by the Department of Revenue, Ministry of Finance to make the payments of refunds of IGST on Exports to the entitled exporters on the PFMS portal through e-PAO (GST-Refunds). However, due to the migration of PFMS portal to the new hardware and software architecture, the development and testing of the refund payments through PFMS will not be possible to start from 10th October 2017. In order to commence the process of refund on immediate basis, it has been decided that the existing system of refund payment by the departmental officers of the Jurisdictional Custom Commissionerates will be followed. **The arrangement of payment of refunds by the Departmental officer by issue of cheque will be there upto 14th October 2017.** The refund payment through PFMS portal by the e-PAO (GST Refunds) will start from 16th October 2017.

2. During the interim period, the stake holders will follow the following procedure as mentioned below:

A. Jurisdictional Commissionerate:

1. The Department officers (Dy. Commissioner/Asstt. Commissioner) in the Jurisdictional Commissionerate who are authorised for sanctioning and payments of Refunds in the existing system will also sanction the payment of IGST refunds as per the extant Rules.
2. Refunds on IGST exports will be sanctioned from the following IGST Head of Account which should be clearly mentioned in the Sanction cum Bill and the List of Payments.

Major Head 0008 -Integrated Goods and Services Tax

02- Domestic supply of Goods and Services

101- Tax Collections

02- Refund of Tax collection

02- Exports.

3. The Refund of IGST on Exports should be paid separately and should not be clubbed with other refund payments under 0037 -Customs Duties or with any other Head.
4. The payment should be made as per the existing procedure by a single cheque to the Bank along with a list of exporters (Shipping Bill-wise) with details of their bank account and the amount to be refunded. The existing cheque book issued for refund may be used. In case of insufficient cheque leaves, the Departmental officer may request the concerned PAO to issue a cheque book.

5. The List of Payment of IGST Refunds along with the vouchers should be sent to the Jurisdiction PAO on the next day of sanction. A soft copy of the bill with the list of exporters and their details shall also be sent to PAO (as an exception).
6. The Departmental officer should also ensure from the Banks that the all payments made have been successful. In case of failures, it is to be ensured that the amount is returned by the bank as per the existing procedure.

B. Role of Authorized Banks:

1. On receipt of the Cheque of consolidated amount and the list of exporters with the bank details and Refund amount payable to each of the exporter, the dealing branch of the bank authorized for refund payments, will honour the cheque issued by the departmental officer and make payments to the exporters through NEFT/RTGS on the same day.
2. After making the payment to the beneficiaries, the branch will scroll the amount of all payments made on T+1 day and put through the same to RBI
3. The Payment Scroll for IGST Refund payment will be issued separately with Major Head 0008 and shall not be clubbed with the Payment Scroll for Customs/Central Excise Refunds. Necessary provisions are required to be made in their system.
4. The Payment scroll will be forwarded to the PAO along with the list of payments made.
5. The details of failed transactions (if any) shall be given to the Departmental officer(s) along with a cheque for failed transactions. Copy of the same will be forwarded to the PAO concerned.
6. The Banks should note that both the Payment Scroll and the reimbursement claim from RBI should be distinctly under separate Major Head of Account 0008.

C. Role of Pay & Accounts Officer.

1. On request of the Departmental Officer of the Jurisdictional Commissionerate, the PAO will issue Cheque Book for IGST Refunds wherever required. No separate Cheque book is required for IGST Refunds. The existing Cheque book used for refund/drawback payments used by the Commissionerate should be used.
2. On receipt of the List of Payment and Voucher for the IGST on Exports, from the Commissionerate, the accounting will be done on COMPACT REVACT. As only a consolidated amount of the bill (and not the beneficiary-wise details) can be entered in the COMPACT REVACT, the details of the bill given in soft copy will be forwarded by the PAO to Pr.AO for reference and later incorporation in PFMS database.
3. On receipt of the payment scroll from FPB, the same will be accounted in COMPACT REVACT. It should be ensured that the same is reconciled with Bank.
4. The PAO shall ensure from the bank that all payments have been successful and in case of failures, the same has been returned by the bank with the details of the beneficiary.
5. The List of failed transactions will also be shared by the PAO to the Headquarters.

D. Role of Reserve Bank of India

1. The Banks making refund payments of IGST will scroll it under a distinct Major Head 0008 IGST. Reimbursement claims by the Bank from RBI will hence be under the head of Accounts of IGST.
2. The RBI will report the put through statement in respect of IGST Refunds (M.H. 0008) and will show it separately from the Customs Refunds (M.H. 0037).


(Manoj Sethi)

Chief Controller of Accounts
Ph. 011-23702430
Email manoj.sethi@nic.in

To

1. Chief Commissioners (Customs)
2. Commissioners (Customs)
3. All authorised Banks (for Refund Payment)
4. All PAO (Customs)
5. CGM, Reserve Bank of India, DGBA, Mumbai
6. CGM, Reserve Bank of India, CAS, Nagpur

Copy to:

1. Member (Customs), CBEC
2. Member (IT), CBEC
3. JS (Customs)
4. DG (Drawback)
5. DG (Exports Promotion)
6. OSD to Revenue Secretary
7. PS TO Chairman, CBEC
8. PS to CGA

Circular No.24/24/2017-GST

F. No. 349/58/2017-GST
 Government of India
 Ministry of Finance
 Department of Revenue
 Central Board of Excise and Customs
 GST Policy Wing

New Delhi, dated the 21st December, 2017

To,
 The Principal Chief Commissioners / Chief
 Commissioners / Principal Commissioners /
 Commissioners of Central Tax (All)
 The Principal Director Generals / Director Generals
 (All)

Madam/Sir,

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

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 inasmuch 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 Government on the recommendations of the Council (section 54(3) of the CGST Act refers);
- (ii) refund of tax on the supply of goods regarded as deemed exports; and
- (iii) refund of balance in the electronic cash ledger.

2.0 It is clarified that refund claims in respect of zero-rated supplies and on account of inverted duty structure, deemed exports and excess balance in electronic cash ledger shall be filed for a tax period on a monthly basis in **FORM GST RFD-01A**. However, in case registered persons having aggregate turnover of up to Rs1.5 crore in the preceding financial year or the current financial year are opting to file **FORM GSTR-1** quarterly (notification No. 57/2017-Central Tax dated 15.11.2017 refers), such persons shall apply for refund on a quarterly basis. Further, it is stated that the refund claim for a tax period may be filed only after filing the details in **FORM GSTR-1** for the said tax period. It is also to be ensured that a valid return in **FORM GSTR-3B** has been filed for the last tax period before the one in which the refund application is being filed. Since the date of furnishing of **FORM GSTR 1** from July, 2017 onwards has been extended while the dates of furnishing of **FORM GSTR 2** and **FORM GSTR 3** for such period are yet to be notified, it has been decided by the competent authority to sanction refund of provisionally accepted input tax credit at this juncture. However, the registered persons

applying for refund must give an undertaking to the effect that the amount of refund sanctioned would be paid back to the Government with interest in case it is found subsequently that the requirements of clause (c) of sub-section (2) of section 16 read with sub-section (2) of sections 42 of the CGST Act have not been complied with in respect of the amount refunded. This undertaking should be

submitted manually along with the refund claim till the same is available in FORM RFD-01A on the common portal.

3.0 In case of refund claim arising due to inverted duty structure, the following statements - Statement 1 and Statement 1A of FORM GST RFD-01A have to be filled:-

Statement -1 [rule 89(5)]

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

(Amount in Rs.)

| Turnover of inverted rated supply of goods | Tax payable on such inverted rated supply of goods | Adjusted total turnover | Net input tax credit | Maximum refund amount to be claimed [(1×4÷3)-2] |
|--|--|-------------------------|----------------------|---|
| 1 | 2 | 3 | 4 | 5 |

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

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

| Sr. No. | Details of invoices of inward supplies received | | | Tax paid on inward supplies | | | Details of invoices 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 |
| 1 | 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:-

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.)

| Sr. No. | Details of invoices of outward supplies in case refund is claimed by supplier/ Details of invoices of inward supplies in case refund is claimed by recipient | | | Tax paid | | | |
|---------|--|------|---------------|----------------|-------------|---------------------------|------|
| | No. | Date | Taxable Value | Integrated Tax | Central Tax | State/Union territory Tax | Cess |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |

5.0 It is reiterated that para 2.5 of Circular No. 17/17/2017-GST dated 15.11.2017 may be referred to in order to ascertain the jurisdictional proper officer to whom the manual application for refund is to be submitted. Where any amount claimed as refund is rejected under rule 92 of the CGST Rules, either fully or partly, the amount debited, to the extent of rejection, shall be re-credited to the electronic credit ledger by an order made in FORM GST RFD-1B until the FORM GST PMT-03 is available on the common portal. Further, the payment of the sanctioned refund amount shall be made only by the respective tax authority of the Central or State Government. Thus, the refund order issued either by the Central tax authority or the State tax/UT tax authority shall be communicated to the concerned counter part tax authority within seven working days for the purpose of payment of the relevant sanctioned refund amount of tax or cess, as the case may be. This time limit of seven working days is also applicable to refund claims in respect of zero-rated supplies being processed as per Circular No. 17/17/2017-GST dated 15.11.2017 as against the time limit of three days prescribed in para 4 of the said Circular. It must be ensured that the timelines specified under section 54(7) and rule 91(2) of the CGST Rules for the sanction of refund are adhered to.

6.0 In order to facilitate sanction of refund amount of central tax and State tax by the respective tax authorities, it has been decided that both the Central and State Tax authority shall nominate nodal officer(s) for the purpose of liaisoning through a dedicated e-mail id. Where the amount of central tax and State tax refund is ordered to be sanctioned provisionally by the Central tax authority and a sanction order is passed in accordance with the provisions of rule 91(2) of the CGST Rules, the Central tax authority shall communicate the same, through the nodal officer, to the State tax authority

for making payment of the sanctioned refund amount in relation to State tax and vice versa. The aforesaid communication shall primarily be made through e-mail attaching the scanned copies of the sanction order [FORM GST RFD-04 and FORM GST RFD-06], 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 It is requested that suitable trade notices may be issued to publicize the contents of this circular.

10.0 Difficulty, if any, in implementation of the above instructions may please be brought to the notice of the Board.

11.0 Hindi version would follow.

(Upender Gupta)
Commissioner (GST)

No. Pr.CCA/CBEC/GST-IT/e-PAO(Refunds)/33/16-17/281
 Office of Principal Chief Controller of Accounts
 Central Board of Excise & Customs
 Ministry of Finance, Deptt. of Revenue
 DGACR Building, 1st Floor
 I.P Estate, New Delhi

29th January, 2018

OFFICE MEMORANDUM

Subject: Payment procedure in Central Government against the GST refund orders issued by State/UT Tax Authorities -- reg

Reference is invited to Department of Revenue, Ministry of Finance GST policy wing Circular No 17/17/2017-GST dated 15.11.2017 and Circular No 24/24/2017 GST dated 21.12.2017 regarding Manual filing and Processing of GST Refund claims. It has been stated in Para 4 of circular dated 15/11/2017 that

"The refund application for various taxes i.e. CGST / SGST / UTGST / IGST/ Comp. Cess can be filed with any one of the tax authorities and shall be processed by the said authority; however the payment of the sanctioned refund amount shall be made only by the respective tax authority of the Centre or State government. In other words, the payment of the sanctioned refund amount in relation to CGST / IGST / Comp. Cess shall be made by the Central tax authority while payment of the sanctioned refund amount in relation to SGST / UTGST would be made by the State tax/Union territory tax authority. It therefore becomes necessary that the refund order issued either by the Central tax authority or the State tax/UT tax authority is communicated to the concerned counter-part tax authority within three days for the purpose of payment of the relevant sanctioned refund amount of tax or cess, as the case may be.

2. In order to facilitate sanction of GST refund amount of Central tax and State tax by the respective tax authorities, it has also been mentioned in Para 6 of Circular No 24/24/2017 GST dated 21/12/ 2017 that **both the Central and State Tax authority shall nominate nodal officer(s) for the purpose of liaisoning through a dedicated e-mail id.**
3. In this regard, the detailed procedure for refund payment of CGST/IGST/Cess in the Central Govt. against the Refund Order issued by the State/UT Tax authority is prescribed as below:
 - i. The State/UT Tax Authorities (as the case may be) will issue the GST refund order and communicate it through their respective State/UT Nodal Officer to the respective Central Nodal Officer.
 - ii. The communication from the State/UT Nodal Officer to the respective Central Nodal Officer will be through e-mails along with scanned copies of GST RFD04, GST RFD06, the refund application GST RFD-01A and ARN (Acknowledgment Receipt Number) as attachments.

1/3

- iii. The Central Nodal officer after receiving the relevant documents from the State/UT Nodal Officers will forward them to the Jurisdictional Tax Authority of the Central Govt., who will then issue the Refund Payment advice (GST RFD-05) in favour of the concerned PAO and enter the details of the Refund Order in PFMS portal.
 - iv. The DDO will generate the bill on PFMS portal and send the GST RFD-04/GST RFD-06 (issued by the State Tax Authority) and the GST RFD-05 (issued by the Central Tax Authority) to the PAO for payment along with the printed copy of the bill generated by PFMS.
 - v. The bill will be passed by the concerned PAO and will be authorized by him for payment on PFMS Portal.
 - vi. The Jurisdictional Tax authority of the Central Govt. will intimate the payments made to the tax payer to the Central Nodal Officer who will in turn intimate the same to the State Nodal Officer.
 - vii. The PAO will also do the reconciliation of Refund Payment with each DDO.
 - viii. The Process flow diagram of Refund Payment is also attached as Annexure 'A'
4. The refund payments made by each of the PAO will be reported on daily basis to Office of Pr.CCA, CBEC by email (gstcell-hq@gov.in).
5. The Zonal offices of Pr. CCA, CBEC will supervise the GST Refund Payment in their respective zones to ensure that there is no gap in the understanding of this process by the Refund Sanctioning authority, DDO and PAO. Therefore, there should not be any delays in the payment process consequent to issuance of this OM.

This issues with the approval of Pr. CCA, CBEC.



(Manoj Sethi) 28.1.18.
Chief Controller of Accounts

To:

1. All Pr. Chief Commissioners/Chief Commissioners of CGST
2. All Commissioners of CGST
3. Controller of Accounts (WZ), Dy. CA(EZ),ACA(SZ),ACA(NZ)
4. All Pay & Accounts Offices (CGST)

Copy for information to:

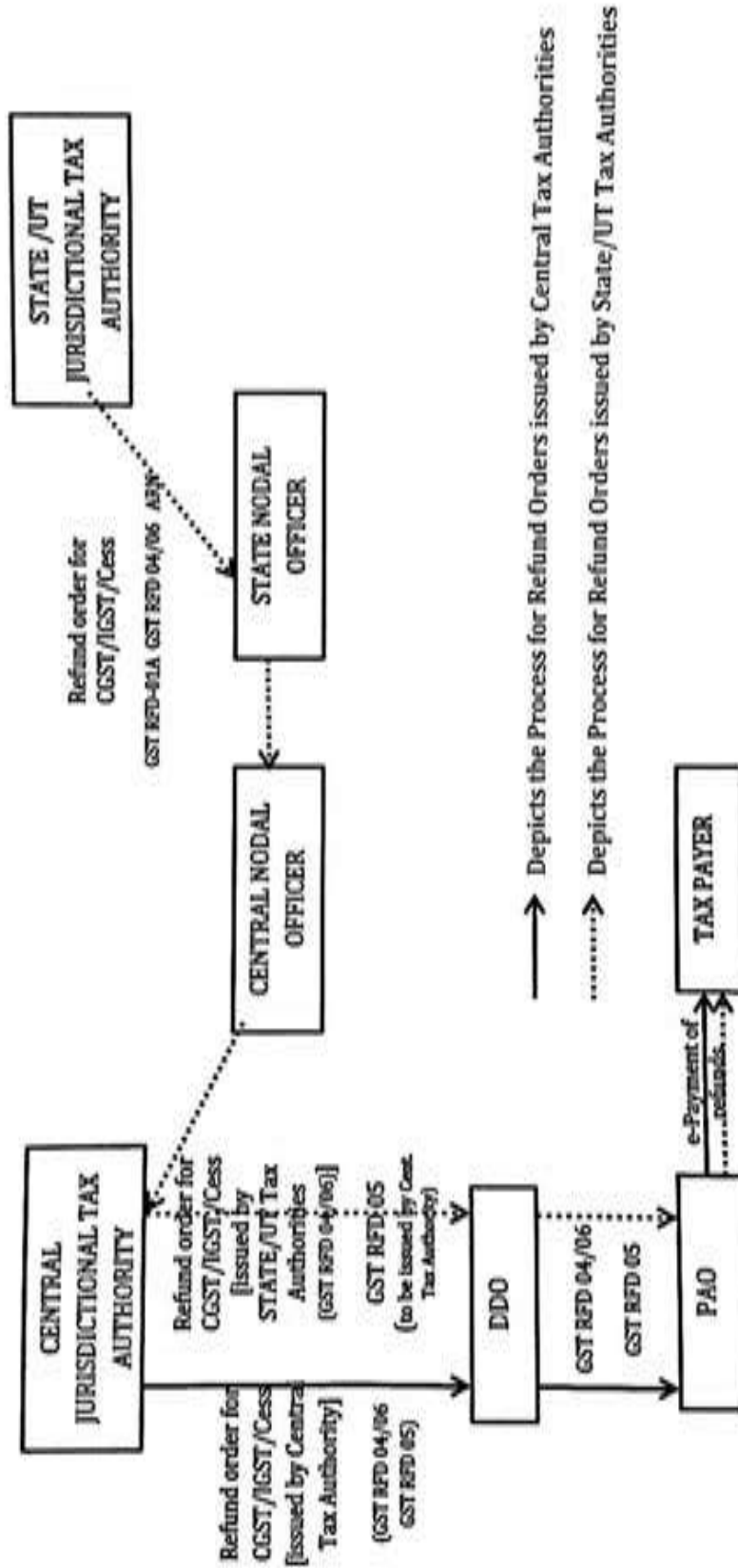
1. Chairman, CBEC, North Block, New Delhi.
2. Member (GST), Member (Customs), Member (IT), CBEC
3. Addl. Secretary (Revenue)
4. Addl. CGA, O/o CGA, New Delhi.
5. JS (Revenue), MOF, North Block, New Delhi.
6. Commissioner (GST Policy)
7. OSD to Secretary (Revenue).

2/3 
28.1.18.

Annexure 'A'

PROCESS FLOW DIAGRAM

**PAYMENT OF GST REFUND ORDERS ISSUED BY
(I) CENTRAL TAX AUTHORITY (II) STATE TAX AUTHORITY**



NOTE : Payment of GST Refunds in Central Government will be processed through PFMS Portal

3/3
28.1.18

No. Pr.CCA/CBEC/GST-IT/e-PAO(Refunds)/33/16-17/880
 Office of Principal Chief Controller of Accounts
 Central Board of Excise & Customs
 Ministry of Finance, Deptt. of Revenue
 DGACR Building, 1st Floor, I.P Estate
 New Delhi - 110002

29th January, 2018

OFFICE MEMORANDUM

Subject: Payment of GST refund on account of (i) Inverted duty structure, (ii) Deemed Exports and (iii) Excess balance in electronic cash ledger – reg.

Reference is invited to the O.M. No. Pr.CCA/CBEC/GST-IT/e-PAO(Refunds)/33/16-17/788 dated 5th Dec, 2017 issued by this office, vide which the detailed process for payment of GST Refund in respect of zero rated supplies of Goods or Services or both through the Pay & Accounts offices of CBEC using the PFMS portal was prescribed.

2. In furtherance, the GST Policy Wing, CBEC, Department of Revenue, Ministry of Finance has issued a circular no. No 24/24/2017 GST dated 21st December 2017 for processing and payment of GST Refund claims on account of (i) Inverted Duty Structure, (ii) Deemed Exports and (iii) Excess balance in electronic cash ledger. In Para 1 of the circular No 24/24/2017 GST dated 21st December 2017, it has been clarified that

"the provisions of Circular 17/17/2017-GST dated 15.11.2017 shall also be applicable to the following types of refunds inasmuch as they pertain to the method of filing of refund claim and its process which is consistent with the relevant provisions of 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 exempted supplies) of good and services or both except those supplies which are notified by the Government on the recommendations of the Council (section 54(3) of CGST Act refers)*
- (ii) refund of tax on supply of goods regarded as deemed exports and*
- (iii) refund of balance in the electronic cash ledger."*

3. In the light of the circular no. No 24/24/2017 GST dated 21st December 2017 issued by the CBEC, Dept. of Revenue, the guidelines and detailed payment process of GST Refunds of Zero rated Supplies of Goods & Services, issued vide this office O.M. No.Pr.CCA/ CBEC/GST-IT/e-PAO(Refunds)/33/16-17/788 dated 5th Dec 2017 shall also be applicable for the processing of the GST refund claims on account of (i) Inverted Duty Structure, (ii) Deemed Exports and (iii) Excess balance in electronic cash ledger.

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29/1/18

4. The refund payments made by each of the PAO will be reported on daily basis to the Office of Pr.CCA, CBEC by email (gstcell-hq@gov.in).

5. The Zonal offices of Pr. CCA, CBEC will supervise the GST Refund Payment in their respective zones to ensure that there is no gap in the understanding of this process by the Refund Sanctioning authority, DDO and PAO. Therefore, there should not be any delays in the payment process consequent to issuance of this OM.

This issues with the approval of Pr. CCA, CBEC.


(Manoj Sethi)
29.1.18.
Chief Controller of Accounts

To:

1. All Pr. Chief Commissioners/Chief Commissioners of CGST
2. All Commissioners of CGST
3. Controller of Accounts (WZ), Dy. CA(EZ),ACA(SZ),ACA(NZ)
4. All Pay & Accounts Offices (CGST)

Copy for information to:

1. Chairman, CBEC, North Block, New Delhi.
2. Member (GST), Member (Customs), Member (IT), CBEC
3. Addl. Secretary (Revenue)
4. Addl. CGA, O/o CGA, New Delhi.
5. J.S (Revenue), MOF, North Block, New Delhi.
6. Commissioner (GST Policy)
7. OSD to Secretary (Revenue).

2/2

No Pr.CCA/CBEC/GST-IT/e-PAO Refunds/33/2017-18/
Pr.Chief Controller of Accounts
Central Board of Indirect Taxes& Customs
Department of Revenue,Min of Finance,
AGCR Building, I.P.Estate, New Delhi

Date:04.06.2018

OFFICE MEMORANDUM

Subject: GST Refunds: Advisory—reg.

Reference:

- (i) O.M. No Pr.CCA/CBEC/GST-IT/e-PAO Refunds/33/2017-18/788dtd. 05.12.2017
(ii) O.M. No Pr.CCA/CBEC/GST-IT/e-PAO Refunds/33/2017-18/880dtd. 29.01.2018

Payment of GST Refunds for the refund claims filed and processed manually is being done by the field PAOs of CBIC through the PFMS portal. Various issues and problems are being faced in this regards due to which payments are not being made on time. Special audit/inspection of the process followed for the payments of GST refunds claims was conducted at some locations with the intent to streamline and improve the refund payment system.

2. Based on the findings of the audit/Inspection and various inputs received, the undersigned has been directed to issue the following advisory to all concerned (*including Refund sanctioning authorities, DDOs, Nodal officers, Zonal Heads of the Accounting organization and the Pay & Accounts officers of CBIC*) to ensure smooth and timely processing of payment of refunds to the tax payers and also minimize the risk of dual or multiple payments.

I. Refund Sanctioning Authority to be the PD in PFMS:

The respective Refund Sanctioning Authority (in the Central Government) in the Commissionerates should act as the Programme Division (PD) in the PFMS portal. On sanction of a refund (RFD 04 or RFD 06), the Refund sanctioning authority should immediately enter the sanction details as a PD in the PFMS portal. It has been noticed that in many cases the sanctioning authority and the PD in PFMS are two different persons which is not proper and may lead to error and possible fraud.

II. Capture of correct details in PFMS:

It has also been observed that the details in the

refund sanction like (i) Beneficiary details, (ii) sanction number, (iii) sanction date (iv) classification of Head of Account etc varies with the details entered in the PFMS. It is the responsibility of the refund sanctioning authorities to ensure correctness of the sanction details entries in the PFMS and not to deviate from the details provided in RFD04/06. PAOs are advised to match the sanction details given in the PFMS with the physical copy of the RFD 04/06 received by them and return the refund bills for correction whenever such differences are noted by them.

III. Distinction between Refund bills and other Expenditure bills:

In order to identify the refund bills amongst others, it is advised that the Sanction numbers are prefixed with RFD (like RFDCGST01, RFDIGST02, RFDCESS02 etc.) both in the physical copy and in PFMS. The sanction number and date will be the index key identify the sanction and its payment.

IV. Submission of Original Ink signed Sanction/Refund Order:

The Sanction Order should be provided to the PAO in original for all refund sanctions issued by the Central Tax Authorities. The RFD 04/06 and RFD 05 should also be signed by the "Proper Officer" in terms of Rule 91(2) of CGST Rules 2017. It should be ink signed and stamped (in blue) as original sanction (GFR 29).

V. Submission of Refund bills for sanctions issued by State Tax Authorities:

- i. In terms of Para 6 of Circular No 24/24/2017 –GST, the Sanction/refund orders issued by the State Tax Authorities

should be routed through the Nodal Officer. The Nodal officer shall authenticate the same with his signature and stamp. The proper officer of the Central Tax Authority shall provide the Payment Advice (RFD -05) in original only to the PAO irrespective of the fact that the Sanction is issued by the Central Tax Authority or State Tax Authority. It will be ensured by the 'Proper Officer' that multiple Payment Advice (RFD 05) are not signed him against one sanction.

- ii. It was noticed that same refund order was received by a PAO with payment advice from two different DDOs. Due to the vigilant scrutiny of the PAO the same was identified and double payment was avoided. It is hence made mandatory that all refund orders issued by the State Tax Authorities for payment by the Centre should be routed only through the Nodal officer with his/her attestation. The Nodal officer will also ensure while routing the Sanctions issued by the State Tax authorities that it carries his signatures and stamp and the same sanction is not endorsed twice.

VI. Validity of Refund order:

The O/o CGA vide its ID note 3(2)(2)/RoSL/TA-II/2017/70 dated 20.04.2018 has clarified that the Refund order /Sanction order issued is valid only for a period of 3 months from the date of issue irrespective of the financial year as per the terms of Rule 145 of Receipts and Payments Rules, 1983. It may hence be ensured that the bills/ payment advice(s) are sent to the PAO well in time for payment to avoid lapse of sanction.

VII. Alterations and Corrections in Refund sanction order:

It has been noticed that corrections are being made in the Sanction Orders/ Payment Advice by using correction fluids. No alterations or corrections should be made in the original Refund order. The Bill will be returned by the PAO if such corrections are noticed.

VIII. Details in Payment Advice and PFMS bill should be the same as in the Refund Sanction order:

- i The Payment Advice should contain the sanction number and sanction date as given in the original order. All relevant data like

GSTIN, Tax Payer's (Beneficiary's) Name, Bank Account details, Heads of Account under which refund is being made and the Amount should be the same as given in the Sanction Order. Any variance will lead to avoidable return of the bills by the PAO. Instances have been noticed during the special audit that the Beneficiary name and Bank details given in the Payment advice is in variance with the name and details given in Sanction Order.

IX. Payment Advice number and date to be provided

It has been noticed that in some cases the Payment advice (RFD-05) do not bear any number and date. In some cases that the date of the payment advice has been shown prior to the date of sanction order which is incorrect. The RFD 05 should bear the correct Payment advice number and date.

X. Review of Sanction:

The CGA O.M No. 1(4)/2017/TA-II/77 dated 22.01.2018 read with the O.M. No. Admn. /1(10)/KW/Delegation/2017-18/1537 dated 15.02.2018, all refund sanction above 50 lakhs should be sent for review by the competent authority. The scanned copies (clear copies) of the sanctions and bills may be sent by mail to the reviewing authority to ensure that there is no delay in review of sanction.

XI. Specimen Signatures of Tax Authorities to be shared to PAOs:

- i. The Specimen signatures of the Central Tax Authorities who are authorized for sanctioning Refund are advised to be sent to the PAO. The PAO will maintain a register/file of these specimen signatures. Scanned copy of the signature may also be maintained for easy access.
- ii. The Commissionerates may provide the name(s) and designation of the Nodal officer to the PAO through whom the Sanction Orders issued by the State, will be routed through.

XII. Maintenance of Bill diary:

- i. A separate bill diary is advised to be maintained by both the PAO and the DDO for easy reference. The date on which the DDO furnishes the physical copy of the bill may also be noted by the PAO.

- ii. It has been noticed that the same sanction has been sent to the PAOs for payment multiple times (Mumbai, Coimbatore etc). The Sanctioning Authority and DDOs may ensure that there are no multiple payments for the same sanction.

XIII. Reconciliation of Refund payments:

- i. The DDOs should check the status of the Refund bills regularly on PFMS through his login access.
- ii. Whenever PAOs return the Refund bill it should be done both physically and in PFMS.
- iii. The DDOs should collect the bills from the PAOs whenever they are returned for shortcomings and re-submit the rectified bill.
- iv. The DDOs are advised to reconcile the refund payments made on monthly basis to ensure that there is no discrepancy between the sanctioned amount and the refund made.

XIV. Cases of “Failed after success”:

Some cases of refund payments being shown as “failed after success” have been noted. Detailed procedures to be followed for such case has been provided vide [this office O.M No. Pr. CCA/CBEC/GST-IT/32/e-PAO-Refunds/2017-18/56 dated 26.04.2018.](#)

XV. Delay in submission of refund bills and payments thereof

- i. Undue delays have been noticed between the actual date of sanction of refund and date of entry of sanction by the PD in PFMS. Delay has also been noticed in creation of bill by the DDO and in submission of bill to the PAO. These delays are to be avoided to ensure Refund payments to the tax payer within a reasonable time limit.

- ii. PAOs have to give priority to the Refund bills and should either pass the bills or return the same with specific reasons (if any) within three working days' time.

3. All the Officers concerned are requested to follow the advisory.

This issues with the approval of Pr.CCA CBIC, New Delhi

Sd/-

(Manoj Sethi)

Chief Controller of Accounts
Email: manoj.sethi@nic.in

To:

1. All Pr. Chief Commissioners/Chief Commissioners of CGST
2. All Commissioners of CGST
3. Controller of Accounts (WZ), Dy. CA(EZ), Dy. CA(SZ), Dy. CA(NZ)
4. All Pay & Accounts Offices (CGST)

Copy for information to:

1. Chairman, CBIC
2. Member (GST)/ Member (Customs)/ Member (IT), CBIC
3. Special Secretary (Revenue)
4. Addl. CGA, O/o CGA, New Delhi.
5. J.S (Revenue)
6. Commissioner (GST Policy), CBIC
7. OSD to Finance Secretary/ Revenue Secretary

Pr. CCA/CBEC/GST-IT/32/e-PAO (Refunds)/2017-18/57
 Office of the Principal Chief Controller of Accounts
 Central Board of Excise & Customs
 DGACR Building, 1st Floor
 I.P Estate, New Delhi-02

Dated: 26th April 2018

OFFICE MEMORANDUM

Subject: Processing GST Refund payments after corrections in the Bank Accounts details of Beneficiaries

Ref. I:- OM No. Pr. CCA/CBEC/GST-IT/e-PAO(Refunds)/33/16-17/788 dated 5th December 2017

Ref. II:- OM No. Pr. CCA/CBEC/GST-IT/e-PAO (Refunds)/33/16-17/880 dated 29th January 2018

The field formations under the O/o Pr. CCA, CBEC are presently making refunds of IGST, both through digital/electronic mode (through e-PAO (GST-Refunds) based on the integration between ICEGATE and PFMS) and physical-cum-electronic mode (based on the physical sanction/payment advice submitted by the sanctioning authority with corresponding details on PFMS to the concerned PAO under CBEC.

2. It has come to the notice of this office that many transactions related to IGST refunds, processed electronically on PFMS, have been reported as 'Failed-after-Success'. There are multiple reasons of such failures like (i) 'wrong Bank Account details', (ii) 'frozen account', (iii) 'account does not exist' etc.

3. In the PFMS system, a Report is available to the concerned DDO with regard to the transactions which have been reported as 'Failed-After-Success', due to various reasons cited by the beneficiary's Bank.

4. As the automated system of reversal/return of 'Failed-after-Success' transactions from PFMS to the respective DDO and to ICEGATE system is under development, it has been decided, as an interim solution, that the report of 'Failed After Success' shall be shared by the respective PAO with the DDO through email on daily basis with following details:

| |
|--------------------------|
| Transaction ID: |
| Name of the Beneficiary: |
| Bank Account No: |
| IFSC Code: |
| Name of the Bank: |
| Reason of Failure: |

Page 1 of 2
 26/4/18

5. The concerned DDO will further send it to the Sanctioning Authority/PD of the respective Commissionerate. The Sanctioning Authority/PD shall obtain the correct Bank Account details of the beneficiary and send the duly verified/signed document to the DDO in the following format:

| | |
|--------------------------|-------------------|
| Transaction ID: | |
| Name of the Beneficiary: | |
| Bank Account Details | |
| Already provided | Corrected/Revised |
| Account No. | Account No. |
| IFSC Code | IFSC Code. |

6. The DDO shall forward the scanned copy of the duly verified corrected Bank Account details to the PAO/e-PAO through email. The PAO/e-PAO shall, based on verified Bank account details, correct the account details and reprocess the failed bill for payments.

7. The PAOs are directed to ensure that the details of 'Failed-After-Success' are shared with the DDO on daily basis and that the contents of this OM are shared widely with the concerned Commissionerates so that beneficiaries may get their GST Refunds promptly.

This issues with the approval of Pr. CCA, CBEC.


 (Manoj Sethi) 26/4/18
 Chief Controller of Accounts

To

1. All Pay and Accounts Offices including e-PAO (GST)
2. Controller of Accounts (WZ)/ (EZ), ACA (SZ)
3. All Pr. Chief Commissioners/ Chief Commissioners of GST/Custom
4. All Commissioners of GST/Customs

No.Pr.CCA/CBEC/GST-IT/e-PAO Refund/33/2017-18/263

Office of the
Principal Chief Controller of Accounts
Central Board of Indirect Taxes & Customs
Ministry of Finance, Deptt. of Revenue
DGACR Building, 1st Floor
I.P Estate, New Delhi

Dated: 19th July, 2018

OFFICE MEMORANDUM

Subject: GST Refunds: Advisory No. 2 – reg.

Ref: GST Refunds Advisory issued vide OM No. Pr.CCA/CCA/CBEC GST-IT/e-PAO Refund/33/2017-18 dated 4.06.2018.

The Advisory No. 1 was issued vide OM dated 4.6.2018 in respect of GST Refunds which are sanctioned by the field CGST Commissionerates and are processed manually for payment by the field Pay & accounts Offices through PFMS Portal. Certain practical difficulties have been reported to be faced by the field Commissionerates in respect of GST Refunds **especially in the matter of sanctions issued by the State Tax Authorities.**

2. A decision has been taken by the Government to observe 3rd GST Refund fortnight from 16th July, 2018 to 30th July, 2018 to liquidate the pendency of the GST refund claims by establishing dedicated refund cell and helpdesk in each Commissionerates.

(A Press Release dated 16th July 2018 in this regard is enclosed.)

3. In a special meeting convened by Chairman CBIC, various issues relating to processing of refund bills in the field Pay & Accounts Offices of CBIC were discussed. In the light of the decision taken in this meeting, the following Advisory No.2 is issued to all concerned (Nodal Officers, Refund Sanctioning Authorities, DDOs, Zonal Heads of Accounting Organisation and Pay & Accounts Offices of CBIC) to ensure smooth and timely processing of the GST Refunds **especially during the Refund fortnight, from 16.7.2018 to 31.7.2018:**

I. Submission of Refund Bills for sanctions issued by the State Tax Authorities:

In the Advisory No.1 issued vide O.M. dated 4.6.2018, it was mentioned that the Nodal Officer declared by the CGST Commissionerates shall

authenticate the sanction order for GST Refund (issued by the State Tax Authorities) with his signatures and stamp. It was pointed out by the CBIC Authorities that since there is one Nodal Officer in each of the CGST Commissionerate; it is time consuming for him to authenticate the sanctions of the State Tax Authorities with his signature and send it across to different sanctioning authorities in the Divisions. It has been therefore, decided that the Refund sanctions issued by the State Tax Authority shall be communicated through the Nodal Officer to the sanctioning Authority of the concerned Division/ Commissionerates in terms of Para 6 of the Circular No. 24/24/2017-GST dated 21.12.2017 issued by the GST Policy Wing of CBIC. However, after getting such sanctions (RFD 04/06) through the Nodal Officer, the concerned Sanctioning Authority will sign on it with the remarks **“RFD-05 dated----- issued against this sanction”.**

RFD -05 (Payment advise) along with the duly signed and remarked sanction (RFD 04/06 issued by State Authority) will be sent in original to the concerned Pay & Accounts Office through DDO.

II. Review of Sanctions:

As mentioned in the Advisory No.1 issued vide OM dated 4.6.2018 that all Refund sanctioned above Rs. 50 lakhs should be sent for review by the competent authority in terms of policy of Sanction Review issued by the Controller General of Accounts, Department of Expenditure vide OM dated 22.1.2018 & 15.2.2018. However, it has been noticed that the un-reasonable time is being taken in sending the sanctions for review and also in communication of the duly reviewed sanctions

back to the Pay & Accounts Office. **It is therefore, advised that the process of review of sanction should be completed on the same day or at the most by next day.** For this purpose, the proposal should be communicated through exchange of dedicated e-mail from Zonal Offices to Headquarter and vice versa. The Zonal Officers of the Accounting organization will ensure the completion of the sanction review process in respect of the Pay & Accounts Office of their zone.

III. Submission of Refund Bills by DDO to PAO immediately after generating of Bill in PFMS:

It has been noticed that after the bill is generated by the DDO on PFMS System, the physical copies of sanctions (RFD 04/06) and payment advices (RFD 05) along with the print-out of the PFMS generated bill are not sent to PAO for a considerable period of time. Sometimes, the delay in providing the physical copies of sanctions and bill etc. to PAO is due to distance between the Commissionerate Office and the PAO. **It is therefore, advised that the DDO should send these documents preferably on the same day or at the most by next day to the PAO so that the delay on account of this can be avoided.** Similarly, in case of any error is detected in the Refund bills by the PAOs, it should be communicated by the PAO to the DDO immediately and the bill should be collected on the same day for re-submission to the PAO after corrections.

All field Pay & Accounts Offices are therefore advised to give utmost priority to the GST Refund Bills especially during the Third Refund Fortnight from 16th July, 2017 to 30th July, 2018 to clear all pending as well as those bills received during this

period. **All Pay & Accounts Offices are directed to submit the clearance/pendency report on 31st July, 2018 to the Office of Pr. CCA, CBIC.**

This issues with the approval of Pr.CCA, CBIC.

Sd/-
(Manoj Sethi)
Chief Controller of Accounts, CBIC.

Encl: Press Release
dated 16.7.18

To

1. All Pr.Chief Commissioners/Chief Commissioners of CGST
2. All Commissioners of CGST
3. Chief Controller of Accounts(WZ), Dy.CA(EZ), Dy.CA(SZ), Dy.CA(NZ)
4. All Pay & Accounts Offices (CGST)

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4. Addl. CGA, O/o CGA, New Delhi.
5. JS (Revenue), DoR, New Delhi.
6. Commissioner(GST Policy), CBIC
7. OSD to Finance Secretary/Revenue Secretary

No. Pr.CCA/CBEC/GST-IT/e-PAO Refund/33/2017-18/656
 Office of the Principal Chief Controller of Accounts
 Central Board of Indirect Taxes & Customs
 Ministry of Finance, Deptt. of Revenue
 DGACR Building, 1stFloor I.P Estate, New Delhi

Date: 28.12.2018

OFFICE MEMORANDUM

Subject: Comprehensive Advisory No. 3 regarding payment of GST Refunds in Central Government

Reference:

| Sl. No. | OM No. | Dated |
|---------|---|------------|
| i. | Pr.CCA/CBEC/GST-IT/e-PAO(Refunds)/33/16-17/78805. | 12.2017 |
| ii. | Pr.CCA/CBEC/GST-IT/e-PAO(Refunds)/33/16-17/880 | 29.01.2018 |
| iii. | Pr.CCA/CCA/CBEC GST-IT/e-PAO Refund/33/2017-18 [Advisory # 1] | 04.06.2018 |
| iv. | Pr.CCA/CCA/CBEC GST-IT/e-PAO Refund/33/2017-18 [Advisory#2] | 19.07.2018 |

Comprehensive Advisory No. 3 regarding GST Refunds in Central Govt. Page

Comprehensive Advisory No. 3 regarding payment of GST Refunds in Central Government Page

In supersession of the GST Refund Advisory # 1 & Advisory # 2 issued vide Office Memorandums as referred hereinabove, a comprehensive Advisory # 3 is now being issued in consultation with GST Policy Wing of CBIC incorporating all points of the earlier issued Advisories with suitable modifications, along with some new points.

2. The present Advisory # 3 is being issued for the following purposes:

- To bring standardization and uniformity in the issuance of Refund Sanction Order (RFD 04/06), and also of Payment Advice (RFD 05)(issued by the Central Tax officer either on the basis of his own order or on the basis of the sanction order in RFD 04/ RFD 06 issued by State Tax authority)
- To reduce the time being taken from the date of issuance of Sanction Order (RFD 04/06) till payment is made in the Bank Accounts of tax payer by the PAO.
- To simplify the existing manual procedure to the extent possible till an automated procedure is in place.

3. The points of the Comprehensive Advisory # 3 are as follows:

I. Central Tax Officer to be the PD in PFMS

The Central Tax Officer, (the Divisional Officer in CGST Commissionerate), acts as the Programme Division (PD) in the PFMS Portal. After issuing the Refund Sanction order (RFD-04/06), and Payment Advice (RFD-05) the Central Tax Officer will **immediately** enter the sanction/payment advice details as a PD in the PFMS Portal.

II. RFD-05 should be issued only for Central Taxes

- The Central Tax Officer may issue RFD-04/06 under one or many Major Heads like CGST, IGST, and GST Comp Cess and also for SGST/UTGST (as the case may be). However, RFD-05 (Payment Advice) should be issued only in respect of CGST, IGST and CESS and not for SGST/UTGST. In no case the amount of SGST/UTGST should be mentioned in RFD 05 by the Central Tax Officer.
- In some cases the RFD 06 may have a negative amount under one/many Major Head due to recovery against the provisional refund sanction order (RFD 04). In such cases RFD 05 should not be issued for the negative amount because when there is no payment to be made, then there is no need to issue the Payment Advice (RFD 05).

III. Issuance of one RFD 05 for CGST, IGST and Comp. Cess

One RFD-05 may be issued by the Central Tax Officer for all the three Central Taxes (CGST, IGST, Comp Cess) against the RFD-04/06 issued by himself or by the State Tax Officer. However, it will be required to enter head wise details in PFMS Portal to generate head wise Sanction ID. So, if in one RFD 05 there are all the three heads of CGST, IGST and Comp Cess then Sanction ID in PFMS will be required separately for each of the three heads.

(The provision of issuance of RFD 05 as earlier mentioned in Para 3(iv) of OM No. Pr. CCA/CBEC/GST-IT/e-PAO (Refunds)/33/16-17/788 dated 5.12.2017 issued by O/o Pr.CCA, CBIC, stands amended to that extent).

IV. Submission of original RFD-04/06 and original RFD-05 along with printout of head- wise Sanction ID generated by DDO in one bunch.

(i) The procedure presently being followed is partially manual as the RFD 04/06 and RFD 05 are issued manually, and partially electronic because the details of sanction/Payment Advice are captured in PFMS and then payment is made electronically (till the time the fully automated procedure is in place). Therefore the submission of manually issued original RFD-04/06 and RFD-05 are required in terms of Rule 29 of GFR, 2017 along with electronic Sanction ID in PFMS which is generated by entering details of RFD-04/06 and RFD-05.

(ii) The original RFD-04/06 and RFD 05 issued manually by the Central Tax Officer should be sent by DDO along with separate Head wise Sanction ID generated from PFMS in one bunch. These three documents should be submitted in physical form by DDO to PAO.

Example: RFD-04/06 and RFD-05 has been issued by Central Tax Officer and contain all three heads viz. CGST, IGST & Comp Cess. The sanction ID will be generated by the DDO in PFMS System for each of these three heads separately. The print out of all three Sanction IDs will be taken and will be bunched with original RFD 04/06 & RFD 05 for submission in physical form to the concerned PAO.

V. Submission of RFD-05 on the basis of RFD-04/06 issued by State/UT Tax Authorities

(i) Para 6 of the CBIC Circular No. 24/24/2017 –GST dated 21/12/2017 provides as follows:

“In order to facilitate sanction of Refund amount of Central Tax & State Tax by the respective tax authorities, it has been decided that both the Central & State Tax Authority shall nominate Nodal Officer(s) for the purpose of liaisoning through a dedicated e-mail id.”

(ii) After getting such sanctions (RFD-04/06) through the Nodal Officer, the concerned Central Tax Officer will first ensure that the refund pertains to his jurisdiction. While issuing a payment advice (RFD-05) against this order, the Central Tax Officer will also sign on the Refund Sanction Order (RFD 04/06) with the remarks **“RFD 05 dated--- issued against this sanction”**. RFD-05 along with the duly remarked and signed RFD-04/06 (issued by State Authority) will be sent in original to the concerned Pay & accounts Office through DDO.

(iii) The signature by the Central Tax officer on the Refund Sanction Order (RFD 04/ 06) issued by State Tax Officer does not, in any way, mean that the refund has been sanctioned by him.

(iv) It has been observed that there are number of cases in which RFD- 05 have been issued more than once by the Central Tax Officer against the same RFD- 04/06 issued by the State Authority. In some cases, duplicate payments have also been made. The Central Tax Officer, therefore, should ensure before issuing RFD-05 that the RFD-04/06 pertains to his jurisdiction (Division) only and has not been issued earlier.

(v) A Record is advised to be maintained by the Central Tax Officer in respect of RFD-05 issued by him against RFD-04/06 to minimise the risk of re-issuance.

VI. RFD-05 should have the same details as given in RFD-04/06.

(i) It has been observed at times, that the details of RFD 04/06 like (i) Beneficiary details, (ii) sanction number, (iii) sanction date (iv) classification of Head of Account etc do not match with the details of Payment Advice [RFD 05].

- (ii) The Payment Advice (RFD 05) should invariably contain RFD 04/06 number and the date of its issuance. All relevant data like GSTIN, Tax Payer's (Beneficiary's) Name, Bank Account details, Heads of Account under which refund is being made as mentioned in RFD05 should be same as given in the RFD 04/06. It may be noted that the amount in RFD-05 can be less than the Gross amount sanctioned as per RFD 06 as the Tax officer is required to recover the amount of outstanding arrears, if any. However, in such cases the amount as per RFD05 should be equal to the amount mentioned against 'Net amount to be paid' in RFD 06. In other words, in no case, the amount in RFD-05 can be more than the Net amount mentioned in RFD-04/06.
- (iii) PAOs should ensure that the details of the RFD 05 (Payment Advice) should match with the details of RFD 04/06 and get it corrected wherever there is any mismatch. The details of RFD 04/06 and RFD 05 should also match with the entries made by PD in the PFMS. PAO may return the refund bills for getting correction whenever differences are noted by him.
- (iv) In cases, where the RFD-04/06 and RFD-05 are issued by Central tax Officer then both should contain the **Legal name** of the tax payer. Further, the following details should be same in between RFD-04/06 and RFD-05 :
- GSTIN
Bank Account Number & IFSC Code
Legal Name (Trade name should not be mentioned)
Sanction order Number
- (v) For cases, where RFD-04/06 is issued by the State Tax Officer, the Central Tax Officer should enter Legal Name in RFD-05 (Even if the RFD-04/06 as issued by State Tax Officer has Trade name only). However, the Central Tax officer while issuing RFD 05 may also mention the Trade Name along with the Legal Name to match it with the RFD 04/06 so issued by the State Tax Officer. Further, the following details should be same in RFD-04/06 (issued by State Tax Officer) and RFD-05 (issued by Central Tax Officer)

GSTIN

Bank Account number & IFSC Code

Sanction Order Number

- (vi) The details which are entered in PFMS by the Central Tax Officer should not be in deviation and different from the details given in RFD-04/06 and RFD-05. (Except only in the case of Legal name being given against GSTIN in RFD-05 whereas the RFD-04/06 issued by State Tax Officer carries Trade Name of Tax Payer).
- (vii) RFD-05 should invariably contain the issuance number and date of issue i.e. the date on which it has been signed by the Central Tax Officer. This date cannot be prior to the date of RFD 04/06.
- (viii) No alterations and corrections by overwriting and/or using correction fluid should be made in the RFD-04/06 and RFD-05 by the Central Tax officer.
- (ix) It is understood that the width of the 'name' field in PFMS is 100 characters. However, if the name of the taxpayer contains more than 100 letters, only first 100 characters of the name may be filled in by the PD.

VII. Mis-match of Bank Account details between PFMS database and as mentioned in RFD-04/06/05

Once the Account name and Account number details of a beneficiary are entered in PFMS for the first time, the two fields get mapped with each other and the system cannot take another name for the same Bank Account number. There is a defined procedure to make amendment in case of any change in name (due to amalgamation/merger or some mistake etc.). The name of the beneficiary ("vendor details" as described in PFMS) can only be modified by the PD who has created the same in PFMS. In such cases the amount can be disbursed only after necessary changes in the Bank Account Details are made in PFMS.

VIII. Distinction between Bills of GST Refund and Bills of regular Expenditure against Budget

- (i) The payment of GST Refund is different from the payment of other Bills against the Budgeted Head of Expenditure. The bills pertaining to the Budgeted Head are checked/scrutinized by the Pay & Accounts Officers in terms of GFR, Receipt & Payment

Rules, 1993, DFPR Civil Accounts Manual, Govt. Accounting Rules, and other Codal Provisions, whereas the payment for GST Refund will not require such scrutiny as the sanction has been issued by the Refund Sanctioning authority in terms of the GST Law. PAO will only verify the details of the bills available on the PFMS Portal and compare it with the physical copy of the sanction/bill received from the DDO and point out discrepancy, if any, in the functional head or in other parameters as mentioned in Para VI. PAO will not look into the appropriateness of the Refund Order which is the responsibility of the Refund Sanctioning Authority.

- (ii) In order to identify the bills of GST Refund amongst others, it is advised that the Refund Sanction numbers are prefixed with RFD (Like RFD CGST 01, RFD IGST 01, RFD CESS 02 etc.) both in the manual copy and also in PFMS. By doing so, the sanction number and date will become the index key to identify the sanction and its payment. However, PAO will not return any bill on account of it.

IX. Validity of Refund Sanction Order (RFD-04/06) and Payment Advice (RFD-05)

- (i) As per Rule 145 of Receipt and Payment Rules, 1983, Refund Sanction order is valid for a period of 3 months from the date of issue irrespective of the financial year.
- (ii) Therefore, RFD-05 should be issued within 3 months of issuance of RFD-04/06. If it is not issued within this period, then RFD-04/06 should need to be revalidated.
- (iii) Once RFD-05 is issued within 3 months of issuance of RFD-04/06, the Refund bill may be passed by PAO within the same financial year of RFD-05. It is therefore, imperative for the DDO to submit and the PAO to pass all Refund bills for which RFD-05 has been generated in the same financial year. The DDOs may hence submit the bill well in advance especially in the month of March to ensure that the bills are passed before the close of the Financial year.
- (iv) In case any RFD-05 issued in a particular financial year remains unpassed, then in the next financial year a new RFD-05

(Revalidated) will be required because all unpaid Payment Advice and Bills get lapsed at the close of the financial year. If in case, the revalidated RFD-05 in the new financial year is not issued within 3 months of the issuance of RFD-04/06, then a revalidation of the sanction order(RFD-04/06) will also be required.

X. Review of Sanctions

- (i) PAO should send the Refund Sanctions (Above Rs. 50 Lakh) for review by the competent authority in terms of policy of Sanction Review issued by the Controller General of Accounts, Department of Expenditure vide OM dated 22.1.2018 & 15.2.2018. The scanned copies (clear copies) of the sanctions and bills are required to be sent by e-mail to the reviewing authority.
- (ii) However, delay has been noticed in sending the sanctions for review and also in communication of the duly reviewed sanctions back to the Pay & Accounts Office. **It is therefore, advised that the process of review of sanction should be completed on the same day or at the most by next day.** For this purpose, the proposal should be communicated through exchange of dedicated e-mail from PAO to Zonal Officers to Headquarter and vice versa.
- (iii) The Zonal Officers of the O/o Pr.CCA CBIC located at New Delhi, Mumbai, Kolkata and Chennai will ensure adherence to the timelines in the sanction review process in respect of the Pay & Accounts Offices of their respective zone.

XI. Specimen Signatures of Central Tax Officer

- (i) The Specimen signatures of the Central Tax Officers who are authorized for sanctioning Refund should be provided to PAO as one-time exercise and the same would be updated in case of any transfer. The PAO will maintain a record of these specimen signatures both in physical and electronic (scanned) form.
- (ii) In respect of RFD-04/06 issued by the State/UT Tax officer, the Central nodal officer will ensure the genuineness of RFD- 04/06 by using due diligence after it is received by him from State Nodal officer.

- (iii) The specimen signature of the State/UT Tax officers should not be required by PAO as the RFD-04/06 are forwarded by the Central nodal officer to Central Tax officer after applying due diligence against which RFD-05 is issued by the Central Tax officer.

XII. Maintaining a separate Refund Bill diary by DDO and PAO

A separate Refund bill diary may be maintained by DDO and by the PAO for easy reference. The date on which the DDO submits the physical copy of the bill may also be noted by the PAO.

XIII. Reconciliation of Refund payments

- (i) The DDOs should check the status of the Refund bills from Report '**PAY 01: Sanctions Status details**' of PFMS and take up the pendency (if any) with the PAO.
- (ii) Whenever PAOs note the discrepancies and shortcomings in the Refund bill, it should be returned to DDO both physically and electronically in PFMS by specifying the discrepancy/shortcoming clearly giving reference to prescribed procedure.
- (iii) The DDOs should collect the bills from the PAOs whenever they are returned for shortcomings and re-submit the rectified bill.
- (iv) The DDOs should reconcile on Monthly basis with PAO the refund payments to find out the difference (if any) between the sanctioned amount and the actual payment. The difference, if any, should be resolved between the two at the earliest failing which it should be escalated to higher authorities.

XIV. Cases of "Failed after success":

- (i) When a payment made by the PAO towards GST Refund is not successfully credited in the Bank Account of beneficiary due to rejection by the beneficiary's Bank, for some reasons like "Account closed", "Account Inactive", "Account frozen" etc., it is termed as 'Failed After Success transaction'.
- (ii) Such transaction may be checked from the Report '**PAY-02: Sanctioned payment status details**' in PFMS every day by the Central Tax officer, DDO and by PAO.
- (iii) Some cases of refund payments being shown as "failed after success" have been noted. A Detailed procedure to reinitiate the refund payment in such cases has been prescribed

in the O.M. No. Pr. CCA/CBEC/GST-IT/32/e-PAO Refunds/2017-18/56 dated 26.04.2018 (Copy enclosed as Annexure).

- (iv) In some instance of "failed after success", it has been noticed that the DDO has submitted a fresh bill instead of rectifying the existing one, which is a violation of the procedure and may lead to double payment of Refund. Therefore in case of "failed after success" transaction only the rectification should be done.

XV. Instances of Delay and corrective measure thereof:

- (i) The following instances of delay in the refund payment process have been observed due to manual cum electronic system:
- (a) between date of RFD-04/06 and the date of RFD-05. (*Responsibility Centre: Central Tax Officer*)
- (b) between date of RFD04/06 & RFD-05 and date of entry of sanction by the PD in PFMS. (*Responsibility Centre: Central Tax Officer*)
- (c) between date of entry in PFMS by the PD and the date of creation of bill/sanction ID by the DDO (*Responsibility Centre: DDO*)
- (d) between the date of creation of bill/sanction ID in PFMS by DDO and the date of submission of physical copy of the bill to the PAO. (*Responsibility Centre: DDO*)
- (e) between the date of generation of token number by PAO and the date of payment by PAO. (*Responsibility Centre: PAO, Reviewing Officer*)
- (ii) The instances of delay as mentioned in the preceding para can be minimized by following this Comprehensive Advisory #3.
- (iii) PAOs should give priority to the Refund bills and should either pass the bills, or return the same with specific reasons within three working days time.
- (iv) To ensure smooth flow of the refund payments the DDO should avoid bunching of sanctions & bills and should submit the bills to the PAO as and when sanctions are received.
- (v) The logistics issues of sending sanction & bill

by DDO to PAO from the Division/Commissionerate to the office of PAO should be taken care of by the respective Commissionerate of CGST by providing dedicated manpower to commute between these offices.

XVI. Payment to UIN Agencies:

The GoI Gazette Notification No. 16/2017 – Central Tax (Rate) dated 28th June 2018 issued by the Department of Revenue, Ministry of Finance specifies that the UN or specified international organizations including Foreign diplomatic mission or consular post in India would be granted a Centralized Unique Identification Number (UIN) and that these *shall be entitled to claim refunds of central tax paid on supplies of goods or services or both received by them*, subject to certain conditions specified in the Notification. The procedure of filing of tax return is governed by the Rule 95 of the CGST Rules, 2017. These refunds (including the refund of SGST/UTGST amount on behalf of the State/UT Govt.) are sanctioned through the Nodal Officer of the Central Govt. nominated in respect of each State/UTs and are processed for payment through central e-PAO (Refunds), Mumbai of the O/o Pr. CCA, CBIC. It is reiterated that refund of all taxes i.e. CGST/SGST of all States/ UTGST of all UTs/ IGST/ Compensation Cess of these agencies is to be disbursed only by the Central e-PAO (refunds), Mumbai and should not be entertained/accepted for disbursement by any field PAO. If any such bill is sent wrongly by the sanctioning authority, the field PAOs are advised to

return it to the concerned Division/ Nodal Officer.

This Advisory along with the OMs referred to at the top can also be accessed by the Sanctioning Authorities, Nodal Officers and the PAOs at www.arpit.gov.in.

Encl. Annexure [OM dated 26/04/2018 in terms of Para XIV(iii)]

Sd/-

(Manoj Sethi)

Chief Controller of Accounts, CBIC.

To

1. All Pr. Chief Commissioners/Chief Commissioners of CGST
2. All Commissioners of CGST
3. Chief Controller of Accounts(WZ), Dy.CA(EZ), Dy.CA(SZ), Dy.CA(NZ)
4. All Pay & Accounts Offices (CGST)

Copy for information to:

1. Chairman, CBIC, North Block, New Delhi.
2. Special Secretary (Rev.), DoR, New Delhi.
3. Member (GST)/Member (Customs)/Member (IT), CBIC
4. Addl. CGA, O/o CGA, New Delhi.
5. JS (Revenue), DoR, New Delhi.
6. Commissioner(GST Policy), CBIC
7. OSD to Revenue Secretary

No. Pr.CCA/CBIC/GST-IT/Refunds/33(2)/2018-19/758
 Office of Pr. Chief Controller of Accounts
 Central Board of Indirect Taxes & Customs
 Ministry of Finance, Department of Revenue
 DGACR Building, 1st Floor I.P Estate
 New Delhi - 110002

Dated: 13th February, 2019

OFFICE MEMORANDUM

Subject: - Changes in the Validity period of Refund Sanction Order [RFD-04/06] and Payment Advice [RFD-05] – regarding.

Ref: OM No. Pr. CCSA/CBEC/GST-IT/e-PAO Refunds/33/2017-18/656 dated 28th December 2018 issued by the O/o Pr. CCA, CBIC related to Comprehensive Advisory No. 3 regarding payment of GST Refunds in Central Government'.

In view of the Gazette Notification No. 03/2019 – Central Tax dated 29th January 2019 issued by the Department of Revenue, CBIC, Central Goods and Services Tax (Amendment) Rules 2019 have been notified by which inter alia, a Proviso has been added in Sub Rule (2) of Rule 91 and also in Sub Rule (2) of Rule 92 of the CGST Rules, 2017. By virtue of these amendments in the said Rules (which have come into force on the 1st day of February 2019), **para IX of the Comprehensive Advisory (No.3) for GST Refunds issued vide OM dated 28th December, 2018** referred to above stands amended as below:

- (i) The Refund Sanction Order (RFD 04/06) shall not be required to be revalidated by the tax authorities; and
- (ii) The Payment Advice (RFD05) shall be required to be revalidated where the Refund has not been disbursed within the same Financial Year in which the said payment Advice was issued.

Example:

If a payment advice (RFD05) has been issued against Refund Sanction Order (RFD04/06) within the FY 2018-19 (i.e., from 1.04.2018 to 31.03.2019):

- (i) is not presented along with bill to PAO by 31.03.2019, or
- (ii) is not otherwise passed for payment by the PAO due to some discrepancy in any document by 31.03.2019; the same will be required to be revalidated in the next FY 2019-20 before submission to the PAO for payment.

Since the DoR's Notification dated 29th January 2019 provides that the amendments shall come into force on the first day of February 2019, all Refund Bills received through PFMS after 1st February 2019 in the PAO shall be governed by this OM.

This is issued with the approval of Pr. CCA, CBIC.

Sd/-

(Manoj Sethi)

Chief Controller of Accounts

To

1. All Pr. Chief Commissioners/Chief Commissioners of CGST
2. All Commissioners of CGST
3. CCA(WZ), Dy.CA(EZ), Dy.CA(SZ), Dy.CA(NZ)
4. All Pay & Accounts Offices (CGST)

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4. Addl. CGA, O/o CGA, New Delhi.
5. JS (Revenue), DoR, New Delhi.
6. Pr. Commissioner(GST Policy), CBICOSD to Revenue Secretary

SECTION: 3

REFUND OF CGST, SGST, IGST, COMPENSATION CESS TO UIN AGENCIES

3. Refund of CGST, SGST, IGST, Compensation Cess to UIN Agencies

Background

- 3.1 The GST Council in its 23rd meeting on 10th November 2017 has decided that the entities having Unique Identity number (UIN) may be given centralized registration at the option of such entities. The GST Refunds made to the United Nations and other International Bodies, Foreign Embassy's and High Commissions in India.
- 3.2 The process for applying for UIN has been outlined under **Rule 17 of the Central Goods and Services Tax Rules, 2017**. Further **Rule 95 of the CGST Rules, 2017** laid down that any person eligible to claim refund of tax paid by him on his inward supplies, shall apply for refund in FORM RFD-10 once in every quarter, electronically on the common portal, either directly or from a facilitation centre notified by the Commissioner, along with a statement of inward supplies of goods or services or both in FORM GSTR-11, prepared on the basis of statement of outward supplies furnished by corresponding suppliers in FORM GSTR-1.

Process Involved in Refunds to UIN Agencies

- 3.3 The Application for refunds of CGST, SGST, IGST and Compensation Cess is processed by State-wise Nodal Officers designated for the purpose by the CBIC. All the nodal officers are uploading the scanned copy of the Sanction on the PFMS in the capacity of Program Division (PD). The Bill is generated on PFMS by the State-wise DDOs created for the specific purpose of payments to UIN entities. The DDOs digitally signs the Bill and forward the same to the e-PAO (GST-Refunds), Mumbai for further payments to the beneficiaries.

Date of Commencement

- 3.4 **June 2018** vide Circular No. 36/10/2018-GST dated 13th March, 2018 and O/o Pr. CCA, CBIC's Letter dated 6th June, 2018.

Process Flow of Refunds of CGST, SGST, IGST, Compensation Cess to UIN Agencies

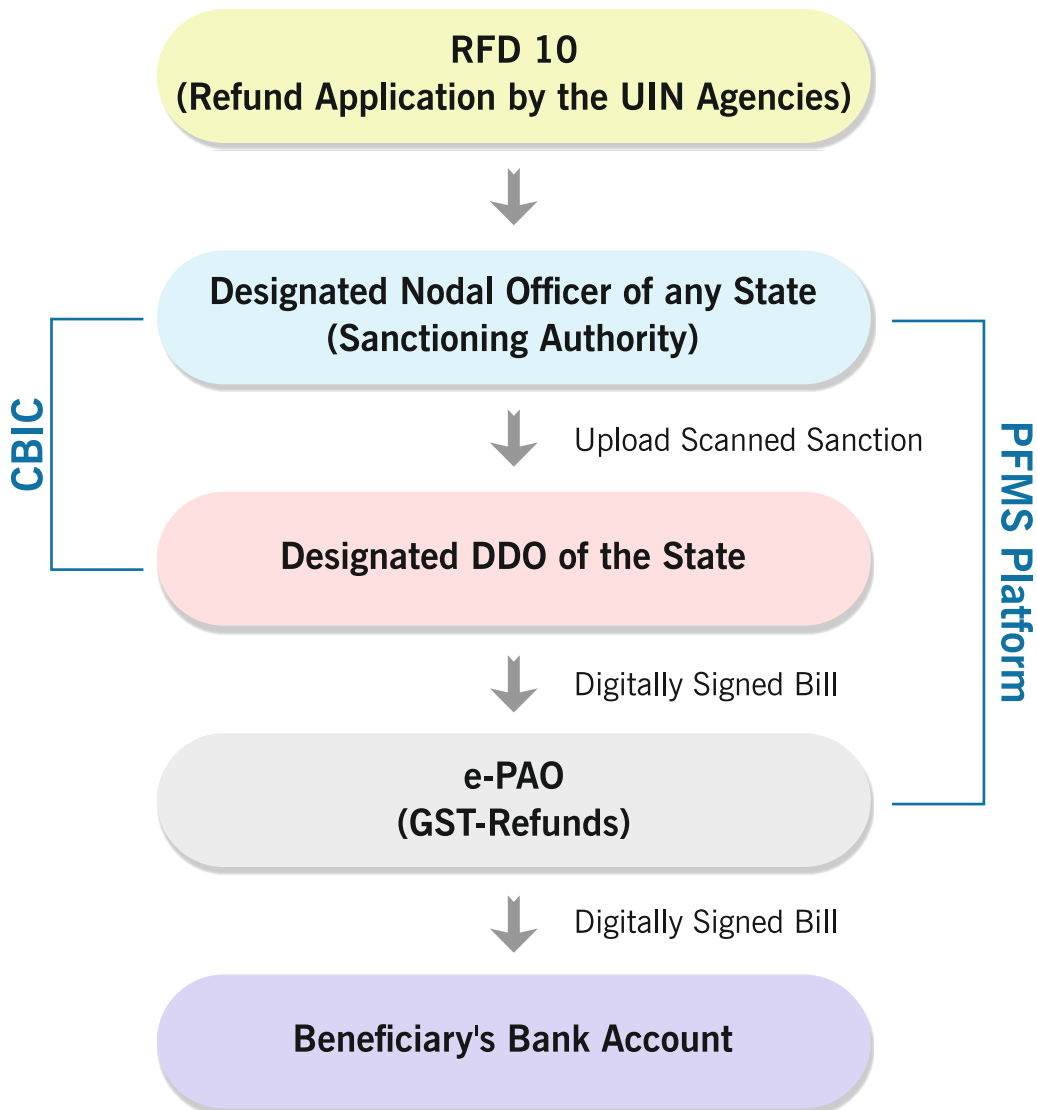


Fig. 3

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II,
SECTION 3, SUB-SECTION (i)]

Government of India
Ministry of Finance
(Department of Revenue)

Notification No. 16/2017-Central Tax (Rate)

New Delhi, the 28th June, 2017

G.S.R.....(E).- In exercise of the powers conferred by section 55 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government hereby specifies, -

- (i) United Nations or a specified international organisation; and
- (ii) Foreign diplomatic mission or consular post in India, or diplomatic agents or career consular officers posted therein, for the purposes of the said section subject to the following conditions:-
- (a) United Nations or a specified international organisation shall be entitled to claim refund of central tax paid on the supplies of goods or services or both received by them subject to a certificate from United Nations or that specified international organisation that the goods and services have been used or are intended to be used for official use of the United Nations or the specified international organisation.
- (b) Foreign diplomatic mission or consular post in India, or diplomatic agents or career consular officers posted therein shall be entitled to claim refund of central tax paid on the supplies of goods or services or both received by them subject to, -
- (i) that the foreign diplomatic mission or consular post in India, or diplomatic agents or career consular officers posted therein, are entitled to refund of central tax, as stipulated in the certificate issued by the Protocol Division of the Ministry of External Affairs, based on the principle of reciprocity;
- (ii) that in case of supply of services, the head of the foreign diplomatic mission or consular post, or any person of such mission or post authorised by him, shall furnish an undertaking in original, signed by him or the authorised person, stating that the supply of services received are for official purpose of the said foreign diplomatic mission or consular post; or for personal use of the said diplomatic agent or career consular officer or members of his/her family;
- (iii) that in case of supply of goods, concerned diplomatic mission or consulate or an officer duly authorized by him will produce a certificate that,-
- (I) the goods have been put to use, or are in the use, as the case may be, of the mission or consulate;
- (II) the goods will not be supplied further or otherwise disposed of before the expiry of three years from the date of receipt of the goods; and
- (III) in the event of non-compliance of clause (I), the diplomatic or consular mission will pay back the refund amount paid to them;
- (iv) in case the Protocol Division of the Ministry of External Affairs, after having issued a certificate to any foreign diplomatic mission or consular post in India, decides to withdraw the same subsequently, it shall communicate the withdrawal of such certificate to the foreign diplomatic mission or consular post;
- (v) the refund of the whole of the central tax granted to the foreign diplomatic mission or consular post in India for official purpose or for the personal use or use of their family members shall not be available from the date of withdrawal of such certificate.

Explanation. - For the purposes of this notification, unless the context otherwise requires, "specified international organisation" means an international organisation declared by the Central Government in pursuance of section 3 of the United Nations (Privileges and Immunities Act) 1947 (46 of 1947), to which the provisions of the Schedule to the said Act apply.

2. This notification shall come into force with effect from the 1st day of July, 2017

[F. No. 334/1/2017-TRU]

(Ruchi Bisht)

Under Secretary to the Government of India

Circular No. 36/10/2018-GST

F. No. 349/48/2017-GST
 Government of India
 Ministry of Finance
 Department of Revenue
 Central Board of Excise and Customs
 GST Policy Wing

New Delhi, Dated the 13th March, 2018

To,
 The Principal Chief Commissioners/Chief
 Commissioners/Principal Commissioners/
 Commissioners of Central Tax (All)
 The Principal Director Generals / Director Generals
 (All)
 The Principal Chief Controller of Accounts, CBEC

Madam / sir,

Subject: Processing of refund applications for UIN entities

The GST Council, in its 23rd meeting held at Guwahati on 10th November 2017, has decided that the entities having Unique Identity Number (UIN) may be given centralized registration at the option of such entities. Further, it was also decided that the Central Government will be responsible for all administrative compliances in respect of such entities.

2. In order to clarify some of the issues and to ensure uniformity of implementation across field formations, the Board, in exercise of its powers conferred under section 168 (1) of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as "CGST Act") hereby clarifies the following issues:

3. Status of registration for UINs:

- i. Entities having UINs are given a special status under the CGST Act as these are not covered under the definition of registered person. These entities have been granted UINs to enable them to claim refund of GST paid on inward supply of goods or services or both received by them. Therefore, if any such entity is making supply of goods or services or both in the course or furtherance of business then such entity will need to apply for GSTIN as per the provisions contained in the CGST Act read with the rules made thereunder.
- ii. The process for applying for UIN has been

outlined under Rule 17 of the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as "CGST Rules"). As stated in the said rule, any person covered under clause (a) of sub-section (9) of section 25 of the CGST Act may submit an application electronically in FORM GST REG-13 on the common portal. Therefore, Specialised agency of the United Nations Organisation or any Multilateral Financial Institution and Organisation notified under the United Nations (Privileges and Immunities) Act, 1947, Consulate or Embassy of foreign countries shall apply for grant of UIN electronically by filling FORM GST REG-13.

iii. Due to delays in making available FORM GST REG-13 on the common portal, an alternative mechanism has been developed. Entities covered under clause (a) of sub-section (9) of Section 25 of the CGST Act may approach the Protocol Division, Ministry of External Affairs in this regard, who will facilitate grant of UINs in coordination with the Central Board of Excise and Customs (CBEC) and GSTN.

iv. It is clarified that the facility of single UIN is optional and an entity may seek more than one UIN.

4. Filing of return by UIN agencies:

i. The procedure for filing returns by UIN entities is specified under sub-rule (1) of Rule 82 of the CGST Rules. The UIN entity is required to file details of inward supplies in FORM GSTR-11.

ii. It may be noted that return in FORM GSTR-11 is required to be filed only for those tax periods for which refund is being claimed. In other words, if an UIN entity is not claiming refund for a particular period, it need not file return in FORM GSTR-11 for that period.

5. Applying for refund by UIN agencies:

- i. All the entities who have been issued UINs and are notified under Section 55 of the CGST Act will be eligible for refund of inward supply of goods or services in terms of notification No. 16/2017-Central Tax (Rate) dated 28th June 2017 as amended.
 - ii. It may be noted that the conditions specified under the said notification need to be complied with while applying for refund claims. Further, field officers are hereby instructed to ensure that all the certificates / undertaking etc. as stipulated in the said notification be duly checked while processing the refund claims.
 - iii. The procedure for filing a refund application has been outlined under Rule 95 of the CGST Rules which provides for filing of refund on quarterly basis in FORM RFD-10 along with a statement of inward invoices in FORM GSTR-11. It is hereby clarified that FORM GSTR-11 along with FORM GST RFD-10 has to be filed separately for each of those quarters for which refund claim is being filed.
 - iv. Agencies which have been allotted UINs may visit User Manual / FAQ section on the common portal (www.gst.gov.in) for step by step instructions on how to file FORM GSTR-11 and FORM RFD-10.
 - v. It is hereby clarified that all the entities claiming refund shall submit the duly filled in print out of FORM RFD-10 to the jurisdictional Central Tax Commissionerate. All refund claims shall be processed and sanctioned by respective Central Tax offices. In order to facilitate processing of refund claims of UIN entities, a nodal officer has been designated in each State details of whom are given in Annexure A. Application for refund claim may be submitted before the designated Central Tax nodal officers in the State in which the UIN has been obtained.
 - vi. There may be cases where multiple UINs existed for the same entity but were later merged into one single UIN. In such cases, field formations are requested to process refund claims for earlier unmerged UINs also. Hence, the refund application will be made with the single UIN only but invoices of old UINs may be declared in the refund claim, which may be accepted and taken into account while processing the refund claim.
- 6. Passing of refund order and settlement of funds:**
- i. The facility of centralized UIN ensures that irrespective of the type of tax (CGST, SGST, IGST or Cess) and the State where such inward supply of goods or services have been procured, all refunds would be processed by Central authorities only. Therefore, field formations are advised that all refunds are to be processed on merits irrespective of where and which type of tax is paid on inward supply of goods or services or both by such entities.
 - ii. A monthly report as prescribed in Annexure B is required to be furnished to the Director General of Goods and Services Tax by the 30th of the succeeding month.
 - iii. Field officers shall send a copy of the order passed for such refunds to their State counterparts for information purposes only.
7. It is requested that suitable trade notices may be issued to publicize the contents of this circular.
8. Difficulty, if any, in implementation of the above instructions may please be brought to the notice of the Board. Hindi version would follow.

-sd-

(Upender Gupta)
Commissioner (GST)

Annexure A

| S. No. | State/UT | Nodal Commissionerate | Contact Address of the Commissionerate | Nodal Officer | Phone number and E-mail id of Nodal Officer |
|--------|---------------------------|-----------------------|---|--|--|
| 1. | Andhra Pradesh | Guntur CGST | GST Bhavan, Kannavarithota, Guntur-522004 | Mr. K. Mahipal Chandra, Assistant Commissioner | 0863-2234713, mahipal.chandra@gov.in |
| 2. | Andaman & Nicobar Islands | Halidia | Assistant Commissioner of Central Tax. A & N Division, Kandahar Marg (VIP Road), Port Blair – 744103 | Mr. T Inigo, Assistant Commissioner, Andaman & Nicobar | Inigo.timothy@gov.in |
| 3. | Arunachal Pradesh | Itanagar | CGST & CX Commissionerate, Itanagar-791110 | Mr. N.K.Nandi, Assistant Commissioner | 0360-2351213, nkandi2014@gmail.com |
| 4. | Assam | Dibrugarh | CGST & CX Commissionerate, Dibrugarh-786003 | Mr. B.B.Baruah, Assistant Commissioner | 0373-2314082, Bbhusan.baruah@gov.in |
| 5. | Assam | Guwahati | CGST & CX Commissionerate, Guwahati-781005 | Mr. Sanjeet Kumar, Assistant Commissioner | 0361-2465197, sanjeet.kumar@icegate.gov.in |
| 6. | Bihar | Patna-II | 4th Floor, C.R.Building (Annexe), Bir Chand Patel Path, Patna-800001 | Mr. Suhrit Mukherjee, Assistant Commissioner | 0612-2504814, suhrit9933@gmail.com |
| 7. | Chandigarh | Chandigarh | Plot No. 19 Sector 17-C, C.R Building Chandigarh | Ms.Mamta Saini, Deputy Commissioner | 0172-2704196, mamtasaini.india@gmail.com |
| 8. | Chhattisgarh | Raipur | Division-II, CGST Bhawan Civil Lines, Raipur | Mr. Sumit Kumar Agrawal, Assistant Commissioner | 0771-2425636, sumitk.agrawal@gov.in |
| 9. | Dadra and Nagar Haveli | Daman | 2nd Floor, Hani's Landmark, Vapi-Daman Road, Chala , Vapi, Gujarat | Mr. B.P. Singh, Additional Commissioner, Daman | 0260-2460502, binay.singh@icegate.gov.in |
| 10. | Daman and Diu | Daman | 2nd Floor, Hani's Landmark, Vapi-Daman Road, Chala , Vapi, Gujarat | Mr. B.P. Singh, Additional Commissioner, Daman | 0260-2460502, binay.singh@icegate.gov.in |
| 11 | Goa | Goa | GST Bhavan, EDC Complex, Patto, Panaji-403001 | Mr. S. K. Sinha, Additional Commissioner | 0832-2437190, sanjay1.sinha@icegate.gov.in |
| 12. | Gujarat | Gandhinagar | O/o the Commissioner, CGST, Gandhinagar Custom House, Near All India Radio, Navrangpura, Ahmedabad-380009 | Dr. Amit Singal, Joint Commissioner | 079-27540424, singalamit@rediffmail.com |
| 13. | Haryana | Gurugram | Plot No. 36-37, Sector-32, Gurugram | Mr. Raj Karan Aggarwal, Assistant Commissioner | 0124-2380269, Aggarwalrajkar@gmail.com |
| 14. | Himachal Pradesh | Shimla | Camp at Plot No. 19 Sector 17-C, C.R Building Chandigarh | Mr.Nikhil Kumar Singh, Assistant Commissioner | 0172-2704196, nikhil.singh@icegate.gov.in |
| 15. | Jammu and Kashmir | Jammu | OB-32, Rail Head Complex, Jammu | Mr.Prakash Choudhary, Assistant Commissioner | 0191-2475320, prakash.online1984@gmail.com |
| 16. | Jharkhand | Ranchi | 5th Floor, C.R.Building, 5-A, Main Road, Ranchi-834001 | Mr. Debabrata Chatterjee, Assistant Commissioner | 0651-2330218, debabrata.chatterjee@gmail.com |
| 17. | Karnataka | Bengaluru (South) | Bengaluru South Commissionerate, C.R. Building, Queen's Road, Bengaluru-560001 | Mrs. Gayathri Chandra Menon, Assistant Commissioner | 080-25522370 sd07.gst@gov.in |

| S. No. | State/UT | Nodal Commissionerate | Contact Address of the Commissionerate | Nodal Officer | Phone number and E-mail id of Nodal Officer |
|--------|----------------|-----------------------|--|--|---|
| 18. | Kerala | Kochi | Central Revenue Building, I.S. Press Road, Kochi-682018 | Mr. Ashwin John George, Assistant Commissioner | 0484-2533169 ashwinjohngeorge@gmail.com |
| 19. | Lakshadweep | Kochi | Central Revenue Building, I.S. Press Road, Kochi-682018 | Mr. Ashwin John George, Assistant Commissioner | 0484-2533169 ashwinjohngeorge@gmail.com |
| 20. | Madhya Pradesh | Bhopal | Division – I Bhopal, Jail Road Paryawas Bhawan, Bhopal | Mr. Piyush Thorat, Assistant Commissioner | 07555-2761620, piyushthorat19@gmail.com |
| 21. | Maharashtra | Mumbai Central | 4th Floor, GST Bhawan, 115, M.K.Road, Opp Churchgate Station, Mumbai-400020 | Ms. Manpreet Arya, Additional Commissioner | 022-26210384, manpreetarya@yahoo.co.in |
| 22. | Manipur | Imphal | CGST & CX Commissionerate, Imphal-795001 | Mr. R.K.Shurchandra Singh, Assistant Commissioner | 0385-2460735, shurchandra.rk@gov.in |
| 23. | Meghalaya | Shillong | CGST & CX Commissionerate, Shillong-793001 | Mr. Om Prakash Tiwary, Assistant Commissioner | 0364-2506758, tiwary.op@gov.in |
| 24. | Mizoram | Aizawl | CGST & CX Commissionerate, Aizawl-796001 | Mr. L.Ralte, Deputy Commissioner | 0389-2346515, lal.ralte@icegate.gov.in |
| 25. | Nagaland | Dimapur | CGST & CX Commissionerate, Dimapur-797112 | Mr. Gopeswar Chandra Paul, Assistant Commissioner | 0386-2351772, paul.gopeswar3@gmail.com |
| 26. | NCT of Delhi | Delhi (South) | 2nd & 3rd Floor, EIL Annexe Building, Bhikaji Cama Place, New Delhi, Delhi 110066 | Mr. Shikhar Pant, Assistant Commissioner | 011-40785842 shikhar.pant@gov.in |
| 27. | Odisha | Bhubaneswar | C.R. Building, (GST Bhawan), Rajaswa Vihar, Bhubaneswar-751007 | Mr. Sateesh Chandar, Joint Commissioner | 0674-2589694 sateesh.chandar@nic.in |
| 28. | Puducherry | Puducherry | I, Goubert Avenue (Beach Road), Puducherry -605001 | Joint Commissioner | 0413-2224062, 0413-2331244, pondyecx.gst@gov.in |
| 29. | Punjab | Ludhiana | Central Excise House, F-Block, Rishi Nagar, Ludhiana | Mr. Neeraj Soi, Deputy Commissioner | 0161-2679452, soineeraj@gmail.com |
| 30. | Rajasthan | Jaipur | N.C.R. Building, Statue Circle, Jaipur | Mrs. Ruchita Vij, Additional Commissioner | 0141-2385342 ruchitavij@gmail.com |
| 31. | Sikkim | Siliguri | Gangtok CGST Division, Indira Bypass Road, Sichey Near District Court, Gangtok – 737101 | Mr. Puran Lama, Assistant Commissioner, Sikkim (Gangtok) | 03592-284182, GtK_div@rediffmail.com |
| 32. | Tamil Nadu | Chennai (North) | GST Bhawan, 26/1, Mahatma Gandhi Road, Nungambakkam, Chennai – 600034 | Additional Commissioner | 044-28331177, 044-28331188, commr-ecxchn1@nic.in |
| 33. | Telangana | Hyderabad | O/o the Principal Commissioner of Central Tax, Hyderabad GST Commissionerate, GST Bhawan, L B Stadium Road, Basheerbagh, Hyderabad - 500004. | Mr. P. Anand Kumar, Additional Commissioner | 040-23240725, ak.pulapaka@gov.in |
| 34. | Tripura | Agartala | CGST & CX Commissionerate, Agartala-799001 | Mr. S.K.Mazumdar, Assistant Commissioner | 0381-2304099 , sanjoymaz85@gmail.com |
| 35. | Uttar Pradesh | Lucknow | 7-A, Ashok Marg, Lucknow-226001 | Mr. Avijit Pegu, Assistant Commissioner | 0522-2233001, avijit.pegu@icegate.gov.in |
| 36. | Uttarakhand | Dehradun | Office of the Commissioner, Central Goods & Services Tax, E-Block, Nehru Colony, Dehradun | Mr. Sanjay Kumar Shukla | 0135-2668668, sanjay2.shukla@icegate.gov.in |
| 37. | West Bengal | Kolkata (North) | 180, Shanti Pally, Raiganda Main Road, Kolkata | Mr. Shobhit Sinha, Assistant Commissioner | 033-24416813, Shobhitsinha.jsr@gov.in |

Annexure B
Office of the Commissioner -----
Report for the month of -----

| Name of the State | Details of the Entity | | Time Period | | Name of the State for which refund has been sanctioned | Central Tax | State Tax / UT Tax | Integrated tax | Cess |
|-------------------|-----------------------|-----|-------------|----|--|-------------|--------------------|----------------|------|
| | Name | UIN | From | To | | | | | |
| | | | | | | | | | |

PR.CCA/CBEC/GST/e-PAO-(Refunds)/33/2017-18/076
 O/o Principal Chief Controller of Accounts
 Central Board of Excise and Customs
 AGCR Building, I.P Estate
 New Delhi – 110 002

Dated 29/03/2018

To

Shri Upendra Gupta
Commissioner (GST)
Department of Revenue
Ministry of Finance
North Block, New Delhi

Sub: Processing of refund applications for UIN entities

Sir,

Reference is invited to Circular No 36/10/2018-GST dated 13/03/2018 regarding the processing of refund application for UIN entities.

2. It has been informed vide the above circular that the UIN entities can have a single Centralized UIN in place of their existing multiple UINs. The UIN entity is eligible for GST refund on inward supply of Goods and Services. As the UIN entity will be having a Centralized Single UIN, the inward supplies of goods and services are likely to pertain to suppliers from different States. The Supplies are thus likely to contain CGST, IGST, CESS and SGST component of different States.
3. The circular states that the refund payments to UIN entities will be processed by the Central authorities irrespective of tax type (CGST, IGST, SGST or Cess). Though the refund sanctions can be processed by the Central authorities in respect of SGST, the said head cannot be operated/ accounted by the Central Authorities. Therefore, in order to make the refund in respect of SGST, the amount will be initially booked under a Suspense Head and it will be recovered from the concerned State through Settlement process on the pattern of IGST Settlement by issuing a Sanction order by the Department of Revenue.

4. In order to process the refund payments of UIN entities in a centralized manner, it would be imperative to have a Single Centralized DDO and Single Centralized PAO. A detailed procedure to be followed for manual processing of the refund applications for UIN entities (as an immediate solution); and processing of refunds in electronic environment (as a medium-term solution) is given in Annexure 'A'.
5. It is requested that the comments/suggestions on the draft process may be provided at the earliest so that the procedure can be got approved from Revenue Secretary before sending to the O/o CGA for their approval and opening of new Minor Heads/sub heads under 8658-Suspense Account. Rules may also be framed under Section 55 of CGST Act 2017 after the payment process is approved.

This issues with the approval of Pr.CCA CBEC

Yours faithfully
 Encl: Annexure 'A' sd/-
(Manoj Sethi)

Chief Controller of Accounts

Copy to:

Shri Sandeep Bhatnagar,
 Director General,
 Directorate General of Systems and Data
 Management,
 Samrat Hotel, Chanakya Puri, New Delhi

(Chief Controller of Accounts)

Annexure-A

(Short Term/Immediate solution)**I. Process Flow of Manual Processing of Payment in respect of GST Refunds to UIN entities**

1. The UIN entity has the option of having either a single Centralized UIN or more than one UIN registrations. The UIN entity will file details of inward supplies in form GSTR-11 and apply for refund through RFD – 10 on quarterly basis.
2. As a Centralized UIN is issued to the UIN entity, the GSTR-11 filed by the UIN entity may contain Inward supplies from Suppliers of various States, and thus the SGST paid by the entity may also pertain to different States.
3. On filing of GSTR – 11 by the UIN Registrant, the GSTN should furnish State-wise details of Supplies/Services received, and Refund amount claimed by the UIN entity. The GSTN will be able to collate the State-wise SGST based on the returns filed by the UIN entity.
4. The UIN entity will submit the duly filled in print out of the Form RFD-10 to the Jurisdictional Central Tax Commissionerate.
5. The Refund Sanction order in form RFD – 06, will be issued by the Central jurisdiction officers for all types of taxes CGST, IGST, Cess and SGST. (Sanctions will be issued separately -Head-wise on PFMS). However, SGST being a State Tax Head, therefore, refund of it cannot be made from the SGST head.
6. In the existing procedure, whenever a payment is made on behalf of another Government, the amount is initially debited to 8658 – Suspense Account – PAO Suspense. The account of the same will be sent to the Accounts Officer of the concerned Government for reimbursement of the same. On receipt of the Cheque from the said Govt. the booking under 8658-PAO suspense is cleared. In the electronic environment, the reimbursement claim may be substituted by the recovery of refund amounts from States/UTs Governments by issuing Inter Govt. Adjustment Advices (IGAA) to RBI for debiting the State/UT Government Account and crediting the Central Govt. Account.
7. In the GST regime, the IGST Settlements are being made by the Centre where in the amount is being either credited or debited to the State depending on the IGST Apportionment and ITC cross utilization. In a similar pattern the refund payments made on behalf of the State (SGST) may be recovered from the concerned State by issuing a consolidated sanction by the Department of Revenue for claiming the Refund payments of SGST from States through RBI. However, for the sake of clarity and to avoid multiple accounting entries (both by the Central Government and by the State Government) the recovery of SGST Refunds from States may be done through a separate process and not along with the IGST Settlement.
8. To ensure that the Refund Payments made by the Centre towards SGST is recovered from the States and Suspense Heads are cleared promptly, all refund payments to the UIN entities will be processed through a single DDO and single PAO, i.e e-PAO GST Refunds.
9. The refund under the SGST/UTGST head should initially be made by booking under 8658 – Suspense head. This Suspense Head will be cleared after recovery of such Refund Amount from concerned States/UTS through RBI.
10. For reimbursement of SGST/UTGST to UIN entities, a new minor head will be opened under 8658 and the State name is captured at sub – minor head.
8658 xxx- Refund Payment of SGST/UTGST Suspense
yy- Refund Payment of SGST in respect of <State Name>
(State/UT code to be captured in sub-minor head)
11. The Refund Order (RFD -06) issued by the Jurisdictional proper officer for refund under SGST should mention the State-wise details of SGST to be refunded (which will be booked under the respective Suspense Head).
12. The Payment Advice (RFD-05) will be addressed to the PAO (CBEC) for each Sanction/Refund Order. And necessary entries made in the PFMS by the PD and DDO

13. It is preferred that the Refund payments are made through a complete electronic mode. However, till an electronic mode of applying and processing of refund claims is in place, the refund payment may be processed manually. However, the payments will be made only through a single DDO (to be designated by the Department) and single PAO (e-PAO, GST, Refunds) through PFMS portal.
 14. The Refund sanctioning authority (in his capacity as Program Division – PD) will issue the refund order (RFD-06) and forward the same to the single designated DDO along with the State-wise details of SGST as provided by GSTN. Parallely, the PD shall also enter the details in PFMS and issue RFD 05 – Payment Advice. The DDO will generate the bill on the PFMS, take a printout and forward the same along with RFD 06 (in original), with the State-wise details of SGST (duly verified by the nodal officer of the State) to the e-PAO GST–Refunds.
 15. The PAO will make the payment through PFMS on receipt of RFD 06 and RFD 05 from the Jurisdictional Officer in physical form from the DDO.
 16. The recovery/settlement of funds from States/UTs with regard to the refunds payable on account of SGST/UTGST will be done on monthly basis. The refund payments made on behalf of a State for a given month will be recovered from the State by way of separate sanction of Department of Revenue issued along with the sanction of IGST Settlement.
 17. The e-PAO, GST Refunds will prepare a draft sanction giving details of the settlement/recoveries to be made from the State along with the voucher details through which the refund payments have been made. The draft Sanction Order will contain details of the State from which the amount is to be recovered. The Suspense Head which has to be cleared will be clearly stated in the Sanction order. On the basis of the Sanction order issued by the Department of Revenue to recover the amount of SGST Refund made by Central Government; IGAA will be issued to RBI by e-PAO/Pr.AO CBEC to effect the recovery.
 18. The Suspense Heads will be cleared from the books of PAO/DDO on receipt of Clearance Memo from RBI.
 19. Monthly Reports may be generated by e-PAO (GST)/Pr.AO for the payments of Refunds made on behalf of States/UTs and its recovery and the closing balance.
- (Medium Term/Final solution)**
- II. Process Flow of Payment in respect of GST Refunds to UIN entities in electronic environment**
1. On filing of GSTR – 11 by the UIN Registrant, the GSTN should furnish State-wise details of Supplies/Services received, and Refund amount claimed by the UIN entity to the ACES-GST. The GSTN will be able to collate the State-wise SGST based on the returns filed by the UIN entity.
 2. The UIN entity will submit its application for refund electronically through the Form RFD-10 on the GSTN Portal. The GSTN shall forward the electronic file to the ACES-GST.
 3. The jurisdictional officers shall access the ACES-GST under their respective login ID and issue the Head-wise Refund Sanction order in form RFD – 06.
 4. The server-level digitally signed electronic file containing GSTR-11 and RFD-06 shall be pushed to the login access of central DDO. The DDO shall generate RFD-05, affix his digital signatures and push the same to the login access of e-PAO, GST-Refunds on PFMS. The e-PAO shall process the same for payment on PFMS.
 5. The e-PAO shall collate the State-wise refunds made on account of SGST on monthly basis. The e-PAO shall prepare a draft sanction and forward the same to the Department of Revenue. The draft Sanction Order will contain details of the State from which the amount is to be recovered along with the Suspense Head. The DOR shall issue the sanction order based on which the e-PAO/ Pr. A.O shall issue the IGAA to RBI for recovery of SGST refunds from States/UTs.
 6. The Suspense Heads will be cleared from the books of PAO/DDO on receipt of Clearance Memo from RBI.
 7. Monthly Reports may be generated by e-PAO (GST)/Pr.AO for the payments of Refunds made on behalf of States/UTs and its recovery and the closing balance.

SECTION: 4

PAYMENTS UNDER AREA BASED EXEMPTION SCHEME [ABES] OF DEPARTMENT OF INDUSTRIAL POLICY & PROMOTION [DIPP]

4. Payments under Area Based Exemption Scheme [ABES] of Department of Industrial Policy & Promotion [DIPP]

Background

- 4.1 The Department of Industrial Policy and promotion (DIPP) under Ministry of Commerce has implemented a scheme for North Eastern region states w.e.f. 1st April, 2007 which has come to end w.e.f. 31st March, 2017. Under the North East Industrial and Investment Promotion Policy (NEIPP) 2007, industrial units which commenced commercial production on or before 31st March 2017 will continue to get the benefit of excise duty exemption for the residual period of 10 years i.e. upto a maximum of 31st March, 2027.
- 4.2 With the introduction of GST, the GST Council has decided that if State or Central Government decides to continue any existing exemption/incentive scheme, then it shall be administered by way of re-imburement mechanism through the budgetary route. The Central Government in the Ministry of Finance has decided to provide budgetary support to the eligible units for the residual period by way of refund of GST, limited to its share of CGST or IGST retained after devolution to the states.

Processes Involved in payment of refunds to UIN Agencies

- 4.3 Budget Allocations are made by the Department of Industrial Promotion under the Grant of Ministry of Commerce to the designated DDOs under CBIC. The existing PAOs under the O/o Pr. CCA, CBIC located at Chandigarh I, Meerut, Shillong, Siliguri and Dibrugarh process the payments under this scheme on the basis of ink-signed Bills received from the designated DDOs for processing of payments under the Scheme.

Date of Commencement

- 4.4 The scheme has been notified vide Gazette Notification dated 5th October 2017 followed by Circular No. 1060/9/2017-CX dated 27th November 2017 and Circular No. 1061/10/2017-CX dated 30th November 2017. An OM dated 23rd March 2018 has been issued by this office.

Process of Payments under ABES Scheme of DIPP

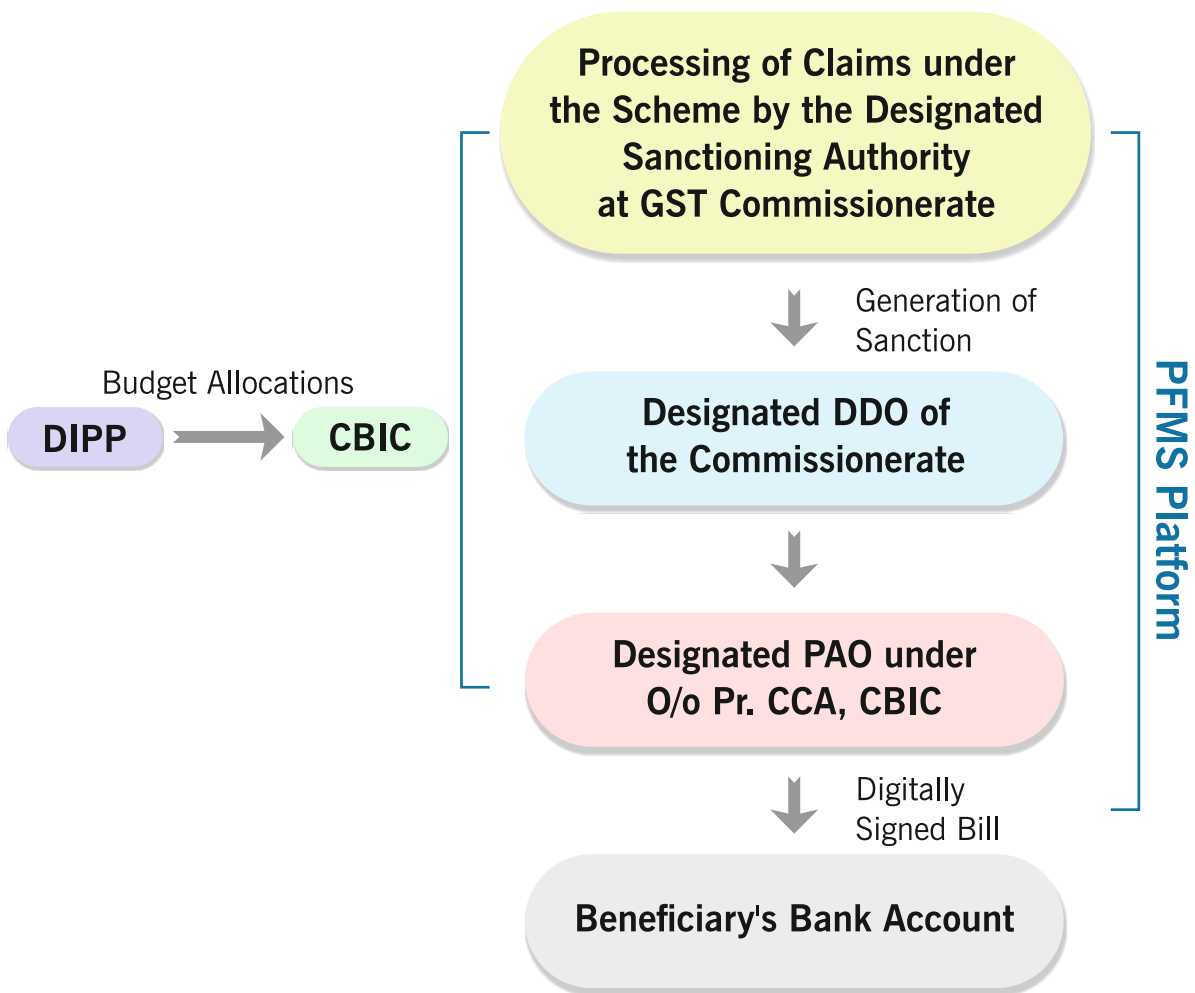


Fig. 4

Circular No.1060/9/2017-CX

F.No: 116/15/2017-CX-3
 Government of India
 Ministry of Finance
 Department of Revenue
 Central Board of Excise & Customs

New Delhi, dated 27th November, 2017

To

The Principal Chief Commissioner/ Chief Commissioner of GST & Central Excise
 (Chandigarh, Meerut, Kolkata and Shillong zone)
 DG, GSTI, New Delhi

Subject: Procedure for manual disbursement of budgetary support under Goods and Service Tax Regime to the units located in States of Jammu & Kashmir, Uttarakhand, Himachal Pradesh and North East including Sikkim. –reg.

Madam/Sir,

As you are aware, under the Central Excise regime as it existed prior to 01.07.2017, the units located in the states of Jammu & Kashmir, Uttarakhand, Himachal Pradesh and North East including Sikkim were eligible to avail exemption from payment of Central Excise duty in terms of area based exemption notifications. While ab-initio exemption was available to the units located in the States of Uttarakhand and Himachal Pradesh, the units located in other aforesaid areas were required to pay Central Excise duty and avail exemption by way of refund of cash component of such duty paid.

2. Under GST regime there is no such exemption and the existing units which were availing exemption from payment of Central Excise duty prior to 01.07.2017 are required to pay CGST&SGST/IGST like a normal unit. Thus, presently no exemption is available to these units by way of either ab-initio exemption or by way of refund.

3. In order to obviate the hardships faced by such units, Central Government has decided to provide budgetary support to the eligible units which were operating under erstwhile Area Based Exemption Schemes, for the residual period for which the units would have operated under the schemes, by way of refund of the Goods and Services tax, limited to its share of CGST and/or IGST retained after devolution of taxes to the states. In this regard Department of Industrial Policy and Promotion

(DIPP), Ministry of Commerce & Industry which is the administrative department for the scheme, has issued a notification dated 05.10.2017 regarding "Scheme of budgetary support under Goods and Service Tax Regime to the units located in States of Jammu & Kashmir, Uttrakhand, Himachal Pradesh and North East including Sikkim." The gazette copy of the scheme, issued on 11.10.2017, can be accessed from website www.e-gazette.nic.in under Ministry of Commerce and Industry. The new scheme is introduced as a measure of goodwill, only to the units which were eligible for availing benefits under the earlier excise duty exemption/refund schemes but has otherwise no relation to the erstwhile schemes. The scheme of budgetary support has come into operation w.e.f. 01.07.2017 for an eligible unit (as defined under para 4.1 of the scheme) and shall remain in operation for residual period (as defined in para 4.3 of the scheme) in respect of specified goods (as defined in para 4.2 of the scheme). Budgetary support under the scheme shall be worked out on quarterly basis and claims for the same shall also be filed on a quarterly basis viz. April to June, July to September, October to December and January to March. The manner and method for determination of amount of Budgetary Support, recovery procedure thereof etc has been enumerated in the scheme.

4. The amount of such budgetary support under the scheme for specified goods manufactured by the eligible units shall be determined in terms of para 5 of the scheme and shall be the sum total of (i) 58% of the Central tax paid through debit in the cash ledger account maintained by the units in terms of sub-section(1) of section 49 the Central Goods and Services Act, 2017 and (ii) 29% of the integrated tax paid through debit in the cash ledger account maintained by the units in terms of section 20 of the Integrated Goods and Services Act, 2017. However, where inputs are procured from a registered person operating under Composition Scheme under Section 10 of the Central Goods and Services Act, 2017 the amount i.e. sum total of (i) & (ii) above shall be reduced by the same percentage as is the percentage value of inputs procured under Composition scheme out of the total value of inputs.

5. The budgetary support shall be disbursed from the budgetary allocation of DIPP, which shall further allocate to PAO, CBEC for its disposal. The eligible unit is required to obtain one time registration and file an application for payment of budgetary support. The application shall be processed by the Deputy/Assistant Commissioner of the Central Taxes for sanction of the admissible amount. The sanctioned amount shall be credited into bank accounts of the beneficiaries through PFMS platform of the Central Government.

6. The claim for the quarter ending September, 2017 has already become due. In order to mitigate the difficulties of the eligible units, it has been decided that units would be registered on the basis of application filed by them manually and application for claim of budgetary support for the said quarter would also be filed and processed manually. The approval of the registration for the scheme and processing of the application for budgetary support for the quarter shall also be undertaken manually by the jurisdictional Deputy Commissioner/Assistant Commissioner of the Central Tax. The sanctioned amount shall be credited into the bank accounts of the beneficiaries through the PFMS platform in a manner fully compliant with the direct transfer of the benefit to the account of the assessee.

7. The standard operating procedure for the claims relating to the first quarter ending September, 2017 shall be as per para 8 to para 9 below.

8. Registration of the eligible units under the scheme

- (i) The application for registration under the scheme by the eligible units shall be submitted in triplicate in the format attached to this circular. The application shall be signed by the proprietor/partner/managing director of the eligible unit or by the person authorized by him in this behalf and supported by the self-authenticated copies of the documents in support of information as per the application. The registration under GST is a necessary pre-requisite for the scheme.
- (ii) In case more than one eligible unit is operating under the same GSTIN, separate registration is required to be obtained for each of the eligible units.
- (iii) The jurisdictional Deputy Commissioner/Assistant Commissioner of the Central Taxes would examine the application in terms of the scheme as notified on the basis of documents submitted along with the application for registration.
- (iv) A unique ID for each of the eligible units shall be allotted after registration and ID shall be indicated in the following manner: - sl.no./ name of Central Tax Division/name of Commissionerate/GSTIN. The ID shall be endorsed on all the three copies of the application.

- (v) It shall be ensured by the jurisdictional Divisional Officer that record of registration is maintained against the sl.no. which is part of the unique ID.
- (vi) The second copy of the application after registration of the eligible unit under an official communication shall be forwarded to the DDO of the Division for registration of the unit under PFMS. This would ensure validation of the Bank Account details of the beneficiary. This exercise should be completed within 3 days of receipt of the copy of application by the DDO.
- (vii) The third copy of the application after registration shall be forwarded to the ADG, DG Audit, Delhi who in turn would be providing the details to programme division (PD) of DIPP in a compiled manner. The DIPP on the basis of these details shall draw a programme for inspection of the eligible unit by a team constituted by them. Jurisdictional Commissionerate of CGST shall provide necessary assistance in carrying out the inspection. Immediately after completion of inspection a copy of Inspection report would be forwarded to the Assistant/Deputy Commissioner having jurisdiction over the eligible unit.

9. Submission of application for budgetary support by the eligible unit for quarter ending September, 2017 and its sanction

- (i) An eligible unit after allotment of the Unique ID may file an application for claiming budgetary support under the provisions of para 5.7 of the scheme in the format attached to this circular. The application shall be filed by the eligible unit only after return for the quarter has been filed and tax as per return is paid.
- (ii) Once application is filed, duly supported by the prescribed document, the same shall be processed for sanction. The claim shall be sanctioned after verification of the tax paid by the eligible unit. The details relating to tax payment in cash and input tax credit availed, utilized including purchases made from a composition dealer during the quarter shall be available in the GST returns of the taxpayer, which are available on the CBEC GST Application for verification of the application for the budgetary support

filed by the unit. The closing balance of the credit after end of the quarter shall also be provided for verification by the Assistant/Deputy Commissioner.

- (iii) In cases where an entity is carrying out its operations in a State from multiple business premises, in addition to manufacture of specified goods by the eligible unit, under the same GSTIN as that of the eligible unit, the application for budgetary support shall be supported by additional information duly certified by a Chartered Accountant, relating to receipt of inputs (receipt from composition dealer to be indicated separately), input tax credit involved on the inputs or capital goods received by the eligible unit and the quantity of specified goods manufactured by the eligible unit vis-a-vis the inputs, input tax credit availed and specified goods supplied by the registrant under the given GSTIN.

In such case, on the basis of additional information and the refund application the jurisdictional Deputy Commissioner/Assistant Commissioner shall ensure that budgetary support is limited to the tax paid in cash after utilization of the input tax credit on the specified goods manufactured by the eligible unit. The return filed by the unit may be covering the entire transactions taking place outside the eligible unit in the same GSTIN.

- (iv) Further, in cases where the other unit operating under same GSTIN, is supplying the inputs to the eligible unit as such or after manufacture, the credit availed by supplying unit on the inputs would have to be factored for determining the input tax credit of the eligible unit. The information in terms of para 5.9.2 of the scheme is required to be submitted by the eligible unit duly certified by a Chartered Accountant. The jurisdictional Deputy/Assistant Commissioner in such cases shall sanction the budgetary support after reducing input tax credit relating to inputs used by the supplying unit under same GSTIN without payment of tax as certified by a Chartered Accountant.

- (v) Para 5.8 of the scheme defines the scope of manufacture by the eligible unit. The eligible unit shall also indicate the value addition achieved by it

in respect of each category of specified goods and where the value addition is higher than the limit provided in the table under the said para, the sanction of the claim shall be after verification of the value addition.

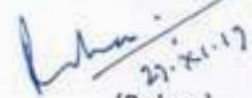
- (vi) Para 6 of the scheme provides for inspection of the eligible unit by a team constituted by DIPP and the findings of the team shall be provided to the Deputy/Assistant Commissioner before sanction of the claim of budgetary support. However, in cases where inspection cannot be conducted the budgetary support amount may be sanctioned provisionally for a period of six months.

10. A separate circular on the manner of allocation of the budget by DIPP and direct transfer of the sanctioned amount into bank accounts of the beneficiaries through PFMS would be issued shortly. In the interim, trade facility may be issued to initiate the process of registration and receipt of application for payment of budgetary support for the quarter July, 2017 to September, 2017.

11. Difficulty faced, if any, in the implementation of the Circular should be brought to the notice of the Board. Hindi version will follow.

Encl.: As above.

Yours faithfully,



(Rohan)

Under Secretary
CX3

Form for Registration of eligible units for budgetary support

| | | |
|-----|---|--------------------|
| 1. | GSTIN No. | |
| 2. | Legal Name | |
| 3. | Trade Name, if any | |
| 4. | Central Excise Registration No. | |
| 5. | Name of the unit | |
| 6. | Address of the unit | |
| 7. | State where the unit is located | |
| 8. | Date of commencement of commercial production specified goods-wise | 1. 2. 3..... |
| 9. | Authorisation issued by the State Government, if any. | |
| 10. | Erstwhile Central Excise Notification under which exemption was being availed up to 30.06.2017 | |
| 11. | Residual Period of exemption beyond 30.06.2017 which the unit was entitled for under the erstwhile exemption notification | 1. 2. 3.... |
| 12. | Period of budgetary support beyond 30.06.2017 which the unit would be entitled for | |
| 13. | Details of specified good(s) for which exemption availed under erstwhile exemption notification | 1. 2. 3..... |
| 14. | Bank Account Details for credit of budgetary support | |
| | a. Name of the Bank | |
| | b. Branch Details | |
| | c. Account No. | |
| | d. IFSC no. of Branch | |
| 15. | Value of clearance and Central Excise duty paid during 2016-17 for each of the specified good(s) | 1. 2. 3.... |
| 16. | Value of clearance and Central Excise duty paid during 2017-18 (up to 30.06.2017) for each of the specified good(s) | 1. 2. 3.... |
| 17. | Any other activity undertaken in the State under the same GSTIN | |
| 18. | No of persons employed in the manufacturing unit | |
| 19. | EPF no. of the eligible unit/establishment of which the eligible unit is part of | |
| 20. | ESIC no. of the eligible | |

| | | |
|-----|---|--|
| | unit/establishment of which the eligible unit is part of | |
| 21. | Consumption of electricity in units (kwh) during financial year 2016-17 and 2017-18 (up to 30 th June 2017). | |

Date

Place:

Signature
(Proprietor/MD/Partner/
Authorised Director/Authorised Signatory)

Seal of the registered entity under GST

Application for Budgetary Support

| | | |
|----|------------------------------|-------------------------------|
| 1. | Unique ID No. | |
| 2. | Legal Name | |
| 3. | Trade Name, if any | |
| 4. | Address of the eligible unit | |
| 5. | Tax Period | From <DD/MM/YY> To <DD/MM/YY> |

6. Amount of Total Tax Paid during the quarter in respect of GSTIN as per the return

| Name of the Tax | Tax | Cash | Credit | Balance of Credit, if any | Total value of Taxable inputs received | Total receipts from composition dealers |
|-----------------|-----|------|--------|---------------------------|--|---|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) |
| Central Tax | | | | | | |
| State/ UT Tax | | | | | | |
| Integrated Tax | | | | | | |
| Cess | | | | | | |
| Total | | | | | | |

Information under this column includes all the business activities of the eligible unit viz. (i) Specified goods manufactured (ii) non-specified goods manufactured (iii) Trading of goods (iv) any other activity under the same GSTIN

7. Amount of Tax Paid out of 6 above (During the quarter in respect of manufacture by the eligible unit in respect of specified goods under the same GSTIN) which are eligible for budgetary support

| Name of the Tax | Tax | Cash | Credit | Balance of Credit, if any | Total value of Taxable inputs received | Total receipts from composition dealers |
|-----------------|-----|------|--------|---------------------------|--|---|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) |
| Central Tax | | | | | | |
| State/ UT Tax | | | | | | |
| Integrated Tax | | | | | | |
| Cess | | | | | | |
| Total | | | | | | |

- (i) This column includes information in respect of all the Specified Goods manufactured in the premises of eligible unit;
- (ii) The information under this column should be duly verified by the Chartered Accountant in terms of Para 5.9.1 and 5.9.2 of the scheme of budgetary support notified vide notification dated 05.10.2017 issued by Department of Industrial Policy and Promotion.
- (iii) However, in case information under column 6 and 7 above is identical and relates only to the specified goods manufactured by the eligible unit, there is no need for submission of Chartered Accountants certificate.

8. Claim of Budgetary Support based on S. No. 7 above to be calculated in following order

(a) Budgetary support in respect of intra-state supplies = $\frac{\{(CGST \text{ in cash- Balance of (ITC of CGST+ITC of IGST)) * 58\% * (1- \frac{\text{Value under (G)}}{\text{Value under (F)}})\}}{\text{Value under (F)}}$

(b) Budgetary support in respect of inter-state supplies = $\frac{\{(IGST \text{ in cash- Balance\# of (ITC of IGST+ ITC of CGST)) * 29\% * (1- \frac{\text{Value under (G)}}{\text{Value under (F)}})\}}{\text{Value under (F)}}$

Balance to be taken under (b) after excluding amount considered under (a) above

(c) Total Budgetary Support = (a) + (b):-

9. Value addition achieved:-
(refer para 5.8 of notification dated 05.10.2017)

10. Details of Bank Account (As indicated in Registration form by the eligible unit)

| | | |
|------|------------------------|--|
| i. | Account Number | |
| ii. | Name of the Bank | |
| iii. | Bank Account Type | |
| iv. | Name of Account Holder | |
| v. | Address of Bank Branch | |
| vi. | IFSC | |
| vii. | MICR | |

Declaration:

(i) I hereby declare that the good(s) under the claim of budgetary support have been manufactured by the eligible unit namely, M/s.....operating at the address in the State of The goods fall in the category of specified goods defined under the scheme of budgetary support notified by DIPP.

(ii) I hereby declare that the claim of budgetary support in the application does not include any CGST or IGST paid on any goods supplied without activity of manufacture by the eligible unit.

Date

Place:

Signature
(Proprietor/MD/Partner/
Authorised Director/Authorised Signatory)

Seal of the eligible unit

Circular No.1061/10/2017-CX

F.No: 116/15/2017-CX-3
 Government of India
 Ministry of Finance
 Department of Revenue
 Central Board of Excise & Customs

New Delhi, dated 30th November, 2017

To

The Principal Chief Commissioner/ Chief Commissioner of GST & Central Excise
 (Chandigarh, Meerut, Kolkata and Shillong zone)

DG, GSTI, New Delhi

Pr. CCA, CBEC

DG, DG Audit, New Delhi

Subject: Procedure for manual disbursal of budgetary support under Goods and Service Tax Regime to the units located in States of Jammu & Kashmir, Uttarakhand, Himachal Pradesh and North East including Sikkim. –reg.

Madam/Sir,

Attention is invited to the Circular No. 1060/9/2017-CX dated 27.11.2017 issued by the Board on the above subject. In terms of para 10 of the aforesaid circular a separate circular on the manner of allocation of the budget by DIPP and direct transfer of the sanctioned amount into bank accounts of the beneficiaries through PFMS was also required to be issued by the Board. The issue was consulted with the Principal C.C.A., CBEC. Accordingly, it has been decided to substitute sub-para (vi) of para 8 of the circular dated 27.11.2017 as under:-

“(vi) After registration of the eligible unit, based on the details mentioned by the applicant on the Registration Form, the bank account of the applicant shall be validated by the Asstt./Dy. Commissioner (in the capacity of Program Division of CBEC) and a Unique Vendor Id will be created. This exercise should be completed within 3 days of registration of the eligible unit and the unique vendor Id shall be on endorsed on all the copies of the application. The second copy of the application shall be kept in record by the DDO.”

2. The manner of transfer of the budget by DIPP to DDOs and manner of sanction and payment shall be as per paras 3 & 4 below:-

3. Transfer of budget by DIPP to DDOs


- (i) The Assistant/Deputy Commissioner of CGST Division after receipt of the application for budgetary support shall determine the tentative amount of budget allocation required for disposal of all the pending applications. The budget requirement shall be forwarded by the CGST Commissionerates in respect of all the Divisions in their jurisdiction to ADG, DG Audit, New Delhi who has been nominated as the nodal officer for the scheme by the Board. The DDO Code and PAO Code of the concerned Division & Commissionerate and amount required by each of the Division shall also be indicated in the requirement. The ADG, DG Audit would compile the requirement and forward it to the concerned Scheme Division of the DIPP with a copy endorsed to the Pr. CCA, CBEC.
- (ii) Scheme Division of the DIPP on the basis of requirement received from ADG, DG Audit would issue a Letter of Budget Authorization *through the Pr. Accounts Office, DIPP* in favour of the Pr. Accounts Office, CBEC on PFMS portal allocating/authorizing the budget in favour of each of the DDO duly mapped to a specific PAO, CBEC. The Pr. Accounts Office, CBEC shall forward the authorized budget to the respective PAOs and the budget shall get reflected against the concerned DDO on PFMS.
- (iii) Once the budget so authorized is exhausted after disbursement, further assessment of the budget requirement shall be made and a communication for further requisition of budget authorization shall be sent by the Commissionerate to the ADG, DG (Audit). The Scheme Division of the DIPP shall get the fresh Letter of Authorization issued through Pr. Accounts Office, DIPP in favour of Pr. Accounts Office, CBEC per para 3(ii) above.
- (iv) DDO of each of the Division of CGST Commissionerates must ensure availability of sufficient budget so authorized by DIPP before sending the bill to the concerned PAO. The PAO shall pass the bill on First-In-First-Out basis subject to availability of budget and return the bill if sufficient budget is not available against the respective DDO.
- (v) The entire process of Budget authorization and the payments against such authorization will be dealt by the provision of IGAA Module of PFMS. For further details with regard to the authorization of budget through PFMS, the User Manual as available at

<http://cga.nic.in/writereaddata/file/FinalMODIFIEDLOAUSERMANUAL25092017.pdf> may be referred.

4. Sanction and payment of budgetary support:

- (i) After the sanction of the budgetary support, a sanction order addressed to concerned Pay and Accounts Officer shall be issued by the jurisdictional Assistant/Deputy Commissioner of CGST Division in duplicate, a copy of which shall be endorsed to DDO for preparation of the bill. The sanction order should, inter alia contain the detailed Account Head and the beneficiary details along with the amount to be paid.
 - (ii) The Assistant/Deputy Commissioner shall also act as Programme Division (PD) on PFMS portal and prepare the sanction on PFMS and forward it online to concerned DDO. It should be ensured by the Programme Division that the sufficient budget is available.
 - (iii) DDO on the basis of physical copy of the sanction order received from Programme Division (PD) shall prepare the bill and forward the same to the mapped Pay and Account Office. Bank account details of the beneficiaries duly certified by DDO shall be attached with the bill along with the ink signed Sanction Order.
 - (iv) The standard operating procedure as applicable for payment through PFMS shall be applicable and funds shall be transferred into the account of beneficiaries by the PAO.
5. Zone-wise list of Commissionerates containing details of the mapped PAOs and DDOs along with the Codes is enclosed for reference.
 6. Difficulty faced, if any, in the implementation of the Circular should be brought to the notice of the Board. Hindi version will follow.

Encl.: As above.

Yours faithfully,

 20.11.17
 (Rohan)
 Under Secretary

| S.N. | Zone | Name of Commissionerate | Name of mapped PAO | DDO Code | DDO Description |
|---|---|---|---|---------------|-----------------|
| 1 | Guwahati | Guwahati (Assam) | PAO, CGST & Customs, Shillong (Code-052512) | 152532 | HQ Guwahati |
| | | | PAO, CGST & Customs, Shillong (Code-052512) | 152514 | Bongaigaon Div |
| | | | PAO, CGST & Customs, Shillong (Code-052512) | 152517 | Silchar Div. |
| | Dibrugarh (Assam) | PAO, CGST, Dibrugarh (Code-050205) | 150208 | Jorhat Div. | |
| | | PAO, CGST, Dibrugarh (Code-050205) | 150209 | Tinsukia Div. | |
| | | PAO, CGST, Dibrugarh (Code-050205) | 250206 | HQ Dibrugarh | |
| | | PAO, CGST & Customs, Shillong (Code-052512) | 100889 | Tejpur Div. | |
| | Itanagar (Arunachal Pradesh) Imphal (Manipur) Shillong (Meghalaya) Aizawl (Mizoram) Dimapur(Nagaland) Agartala (Tripura) | PAO, CGST & Customs, Shillong (Code-052512) | 307257 | HQ Itanagar | |
| | | PAO, CGST & Customs, Shillong (Code-052512) | 307253 | HQ Imphal | |
| | | PAO, CGST & Customs, Shillong (Code-052512) | 252513 | HQ Shillong | |
| PAO, CGST & Customs, Shillong (Code-052512) | | 307255 | HQ Aizawl | | |
| PAO, CGST & Customs, Shillong (Code-052512) | | 307256 | HQ Dimapur | | |
| PAO, CGST & Customs, Shillong (Code-052512) | | 100888 | HQ Agartala | | |
| 2 | Kolkata | Siliguri (for Sikkim) | PAO, CGST, Siliguri (Code - 055185) | 255187 | Gangtok Div. |
| | | | | | |
| 3 | Meerut | Dehradun (Uttarakhand) | PAO, CGST & Customs, Meerut (Code - 053844) | 292065 | HQ Dehradun |
| | | | PAO, CGST & Customs, Meerut (Code - 053844) | 207066 | Kashipur Div |
| | | | PAO, CGST & Customs, Meerut (Code - 053844) | 292067 | Haridwar Div. |
| | | | PAO, CGST & Customs, Meerut (Code - 053844) | 292068 | Roorkee Div. |
| | | | PAO, CGST & Customs, Meerut (Code - 053844) | 353859 | Haldwani Div |
| | | | PAO, CGST & Customs, Meerut (Code - 053844) | 153851 | Rudrapur |

| | | |
|---------------------------|---|-------------------------|
| Jammu (J&K) | PAO, CGST, Chandigarh-(J)(Code - 055005) | 207859 HQ Jammu |
| | PAO, CGST, Chandigarh-(J)(Code - 055005) | 207860 Div.I Jammu |
| | PAO, CGST, Chandigarh-(J)(Code - 055005) | 207861 Div. Srinagar |
| | PAO, CGST, Chandigarh-(J)(Code - 055005) | 207244 Samba Div. |
| | PAO, CGST, Chandigarh-(J)(Code - 055005) | 207236 Div.II Jammu |
| 4 Chandigarh | PAO, CGST & Customs, Chandigarh-(Code - 051323) | 207248 HQ Shimla |
| | PAO, CGST & Customs, Chandigarh-(Code - 051323) | 206218 Baddi Div. |
| | PAO, CGST & Customs, Chandigarh-(Code - 051323) | 207251 Dharamshala Div. |
| | PAO, CGST & Customs, Chandigarh-(Code - 051323) | 207249 Mandi Div. |
| | PAO, CGST & Customs, Chandigarh-(Code - 051323) | 207250 Parwanoo Div. |
| Shimla (Himachal Pradesh) | PAO, CGST & Customs, Chandigarh-(Code - 051323) | 251335 Shimla Div. |

No. Pr. CCA/CBEC/GST & IT/IT Assess. (DIPP) (5)-Part/2017-18/134
Office of the Pr. Chief Controller of Accounts
Central Board of Excise & Customs
1st Floor, 'B' Wing AGCR Building,
I.P. Estate New Delhi-110 002

Date: 24th May 2018

Shri Rohit Dwivedi

Joint Director (GST)
Directorate General of Systems and Data
Management
4th and 5th Floor, Samrat Hotel,
Chanakya Puri, New Delhi 110 021

Subject: Implementation of scheme of Budgetary Support under GST-reg

Sir,

Reference is invited to your Office Letter No. F.No: (24) /29/2017-Systems/486 dated 11-04-2018 on the issue of implementation of scheme of Budgetary Support under GST. A meeting was subsequently convened by CCA, CBIC on 16th May 2018 which was followed by a discussion on 17th May 2018 with PFMS team.

2. It is understood that the queries raised in the draft design document have since been addressed during the meeting held with the IT team of PFMS. As discussed during the meeting, the Design Document (Ver. 2.6.3 dated 20th April 2018) has been shared by

the PFMS and is enclosed as Annexure-A for your kind reference.

3. The Business Process to be followed by all the stakeholders for disbursement of Sanctioned Budgetary Support to the Assessee has also been prepared by this office and is enclosed as Annexure-B. The same may be perused at your end for taking further action in this regard.

Yours faithfully,

Encl. as above

[Rakesh Babbar]

Accounts Officer (GST-IT)

011-23702310

Copy for information to:

1. DG (Systems), Directorate General of Systems and Data Management, 4th and 5th Floor, Samrat Hotel, Chanakya Puri, New Delhi
2. Commissioner (CEX), Ministry of Finance, North Block, New Delhi
OSD (CX), CBIC, Department of Revenue, Ministry of Finance, North Block, New Delhi

Process Flow of Payments to Beneficiaries under the Area Based Exemption Scheme of DIPP, Ministry of Industry

1. O/o CCA, Department of Industrial Policy and Promotion (DIPP), Ministry of Industry shall issue the Intra-Government Advice, through PFMS, for allocation of budget under a functional head against the Central DDO (duly mapped with the identified PAO for this purpose) of the CBIC which will be responsible for processing of payment of claims to the eligible industrial units under the Area Based Exemption Scheme (ABES) of DIPP, Ministry of Industry.
2. The Assistant/Deputy Commissioner (sanctioning authority) at identified CGST Divisions will issue sanctions on the Centralized CBEC-GST system for payment of claims under the Scheme to the eligible units. The Unit-wise database will be shared by the CBEC-GST System with the PFMS through Assessee Registration File(xml file) for validation of Bank Account details through exchange of electronic files between the two systems. The Bank Account validation will be acknowledged by the PFMS as 'Success'. If the bank account validation fails, the CBEC-GST system shall intimate the taxpayers, get the updated bank account details and reprocess the same for validation through PFMS in terms of Design Document of Integration between PFMS and CBIC-GST (version 2.6.3 dated 20th April 2018).
3. The Payment File containing the Sanction Number and details for payment of benefit under the ABES, with the correct budgetary head and Grant No. (under which the authorization has been obtained from the M/o Industry) and the Bank Account Detail which have been duly validated on the PFMS, will be pushed by the CBEC-GST system with the Server level signature to PFMS.
4. After the successful receipt of Payment Files in PFMS, the sanction details will be available to the single designated DDO of CBIC-GST in the PFMS under his unique login and password. After confirmation of the availability of budget, the DDO will convert the sanction (Payment File) into a Bill and forward it to designated e-PAO with his digital signature.
5. The designated e-PAO of O/o Pr. CCA, CBEC shall ensure the availability of budget and then pass the bill for payment as per the existing payment protocols being followed for payments through PFMS portal. The PAO shall keep a print out of the sanction cum bill received through PFMS for audit trail.
6. Periodical reports will be generated on a monthly basis and provided by the PAO, CBIC to the concerned authorities as well as to the DIPP.
7. In the case of authorized budget is exhausted, the payments will not be made by the PAO, CBIC till the budget is augmented by the DIPP of Industry by fresh authorization.
8. The unspent budget at the end of each financial year will lapse as per the Accounting Rules and fresh authorization from the budget of subsequent financial year would be required to pass the bills received in the new financial year.
9. At the end of financial year, the e-Bills which are kept in abeyance for want of sufficient budget provisions, will be returned to the CBIC-GST system for revalidation and resubmission in next financial year with new e-Bill Number.
10. The Monthly Account of e-PAO, CBIC will reflect the expenditure under the budgetary head and Grant of DIPP. A separate monthly report of expenditure booked under the head of DIPP, Ministry of Industry will be sent and the entire expenditure made from this head will appear in the Appropriation Accounts of the DIPP, Ministry of Industry and in the Finance Accounts (Statement of Central Transactions) of O/o Pr. CCA, CBEC at the end of year.
11. No manual payment will be allowed in the system.

(Rakesh Babbar)
Accounts Officer
011-23702310

Circular No.1067/6 /2018-CX

F.No: 116/15/2017-CX-3
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise & Customs

New Delhi, dated the 5th October, 2018

To

The Principal Chief Commissioner/ Chief Commissioner of GST & Central Excise
(Chandigarh, Meerut, Kolkata and Shillong zone)
DG, GSTI.

Subject: Online registration and online filing of the claims, by the eligible units for disbursal of budgetary support under Goods and Service Tax Regime, located in States of Jammu & Kashmir, Uttarakhand, Himachal Pradesh and North East including Sikkim. –reg.

Madam/Sir,

Department of industrial Policy and Promotion (DIPP), Ministry of Commerce & Industry issued notification dated 05.10.2017 implementing "Scheme of budgetary support under Goods and Service tax Regime to the units located in States of Jammu & Kashmir, Uttarakhand, Himachal Pradesh and North East including Sikkim." The scheme was introduced as a measure of goodwill, only to the units which were eligible for availing benefits under the earlier excise duty exemption/refund schemes but the scheme had otherwise no relation to the erstwhile schemes. The scheme of budgetary support came into operation w.e.f. 01.07.2017 for an eligible unit (as defined under para 4.1 of the scheme) and shall remain in operation for residual period (as defined in para 4.3 of the scheme) in respect of specified goods (as defined in para 4.2 of the scheme). Budgetary support under the scheme is worked out on quarterly basis and claims for the same are also filed on a quarterly basis viz. April to June, July to September, October to December and January to March. The manner and method for determination of amount of Budgetary Support, recovery procedure thereof etc. has been enumerated in the scheme.

-1-

ACES-GST portal for the scheme.

2.1. In terms of para 8.1 of the scheme eligible units are required to obtain one time registration on the ACES-GST portal and obtain a unique ID which shall be used for filing application by the eligible units for reimbursement of budgetary support on the ACES-GST portal. The application filed is required to be processed and sanctioned by the Deputy Commissioner or Assistant Commissioner of the Central Tax.

2.2. In order to implement the scheme Board has issued Circular Nos. 1060/9/2017-CX dated 27.11.2017 and 1061/10/2017-CX dated 30.11.2017. It was decided that units may be registered for the scheme on the basis of manual application and claim for quarter ending September, 2017 was also directed to be filed and processed manually. The same stands replicated and accordingly registration of the units and filing of the claims up to quarter ending June, 2018 is taking place manually.

Online registration and online filing & processing of claims

3.1. The scheme was essentially conceptualised and approved to operate in an automated environment. This would bring about better supervision, monitoring of pendency and utilisation of allocated funds and generation of reports. DG, Systems, CBIC is looking after the work relating to automation of the scheme. The development of IT System has been taken up in 3 phases namely:-

- (i) Registration of the units online under the scheme;
- (ii) Online filing of applications by registered units for budgetary support;
- (iii) Upload of inspection report & Integration with PFMS System for electronic disbursement of sanctioned budgetary support to the bank account of the assessee.

IT facility for Phase (i) relating to online registration and phase (ii) relating to online filing of the application including online processing and sanction by the jurisdictional Central Tax officer already stands completed. Phase (iii) which seeks to integrate the portal with PFMS is under development and likely to be ready by November, 2018. With this total automation of the scheme as per the notification would be implemented. Tax payers are requested to ensure that they complete their processes related to phase one expeditiously as per the procedure detailed in para 4 below. Now it is proposed to implement phase (i) and (ii) without any exceptions.

3.2. It has been decided by the Board that no claim for the quarter ending September, 2018, onwards shall be allowed to be filed manually. Further, all claims after 15th October, 2018 shall be required to be filed and processed in terms of para 8.1 of the scheme. In other words claims will have to be necessarily filed and processed online. After sanction of the claims online the amount sanctioned would be credited into accounts of the beneficiaries through PFMS platform as per the standard operating procedure being followed in terms of Board's circular dated 27.11.2017 & 30.11.2017.

3.3. Further, on completion of phase 3-online linking of ACES-GST platform and PFMS platform is at advance stage of development by DG, Systems, CBIC further procedure in this regard would be laid down by way of issuance of circular.

Online registration of existing manually registered eligible units

4. In order to roll out online filing and processing module w.e.f. 15.10.2018 online registration of the existing manually registered eligible units is a mandatory requirement. The units registered manually would be required to file fresh application for registration online on ACES-GST portal and jurisdictional Deputy Commissioner or Assistant Commissioner of Central Tax for the scheme shall approve the registration without causing any further verification and asking for additional documents and only on the basis of earlier approval of the manual registration. It must be ensured that this transition from manual registration to online registration is smooth and achieved within the time limit. Jurisdictional Commissioners of Central Tax shall monitor this transition by hand holding the eligible units so that 100% of the manually registered units existing as on 30.09.2018 are registered online by 15.10.2018 and they are in a position to file online claims on or after 15.10.2018. Unique ID generated online would be the registration no. under the scheme and relevant for online filing, processing and sanction and payment of claims. Cross referencing of manual registration with online registration is required to be maintained in the records maintained in the Division.

Steps involved for registration for Scheme of Budgetary Support

5. (i) Registered GST taxpayers in the 11 States(North East including Sikkim, Jammu and Kashmir, Uttarakhand and Himachal Pradesh) can obtain login credentials on the CBEC GST Portal (www.cbec-gst.gov.in) by entering their GSTIN under 'login'.

- (ii) A one-time password is sent to the Email-id and mobile number declared in the REG-01/REG-26 form filed at the GST Common portal.
- (iii) On logging in with the one-time –password, taxpayer is prompted to change the password.
- (iv) With the new password , taxpayer can login to file an application for registration for Scheme of Budgetary Support.
- (v) The taxpayer has to enter the mandatory details for all the eligible under the GSTIN, in the fields provided in the application form.
- (vi) The taxpayer can also enclose supporting documents (upto 10 in number, each not exceeding 2MB, and uploaded in JPEG/PDF format.
- (vii) Once submitted, the application is routed to the jurisdictional Deputy Commissioner or Assistant Commissioner of Central Tax having jurisdiction over the Principal Place of Business of the GST Registration.
- (viii) The jurisdictional Deputy Commissioner or Assistant Commissioner of Central Tax may process and approve the registration, following which a unique ID will be generated for each of the units mentioned in the application.
- (ix) Taxpayers can check the status of their Registration application by logging in to the portal.

6. The application for disbursement of budgetary support for the quarter ending September, 2018 onwards would be filed only online. User Manual for Scheme of Budgetary Support is available on CBEC GST Portal (www.cbec-gst.gov.in) under 'What's New' and 'Services'

7. In case of any operational difficulty or IT related glitches in registration the tax payer or the officer would help in case of any IT related glitches faced in registration to be completed by 15.10.2018 may contact the CBEC Mitra Help desk at 18001200232 or email to cbecmitra.helpdesk@icegate.gov.in for necessary assistance.


Mayank Sharma
OSD (CX)

SECTION: 5

PAYMENTS UNDER ROSL (REMISSION OF STATE LEVIES) SCHEME OF MINISTRY OF TEXTILE

5. Payments under RoSL (Remission of State Levies) Scheme of Ministry of Textiles

Background

5.1 The ROSL scheme has been implemented vide Ministry of Textiles Gazette Notification No. 12020/03/2016 Dated 12th August 2016 to boost employment generation in the employment intensive textiles and apparel sector. The payments under the Scheme are handled by the Central Board of Indirect Taxes and Customs based on the budgetary allocation of the Ministry of Textiles as per DoR Circular No. 43/2016 – Customs dated 31st August 2016.

Processes involved in payments under RoSL Scheme

5.2 The payments under the RoSL scheme are processed by a single Central DDO and disbursed through a single PAO based on the Budget authorization by the Ministry of Textiles. The electronic sanction is generated through the ICEGATE server, converted into an electronic bill by the DDO and forwarded to the designated PAO under his digital signatures.

Date of Commencement: 1st March, 2017

Process flow of payments under the RoSL Scheme of Ministry of Textiles

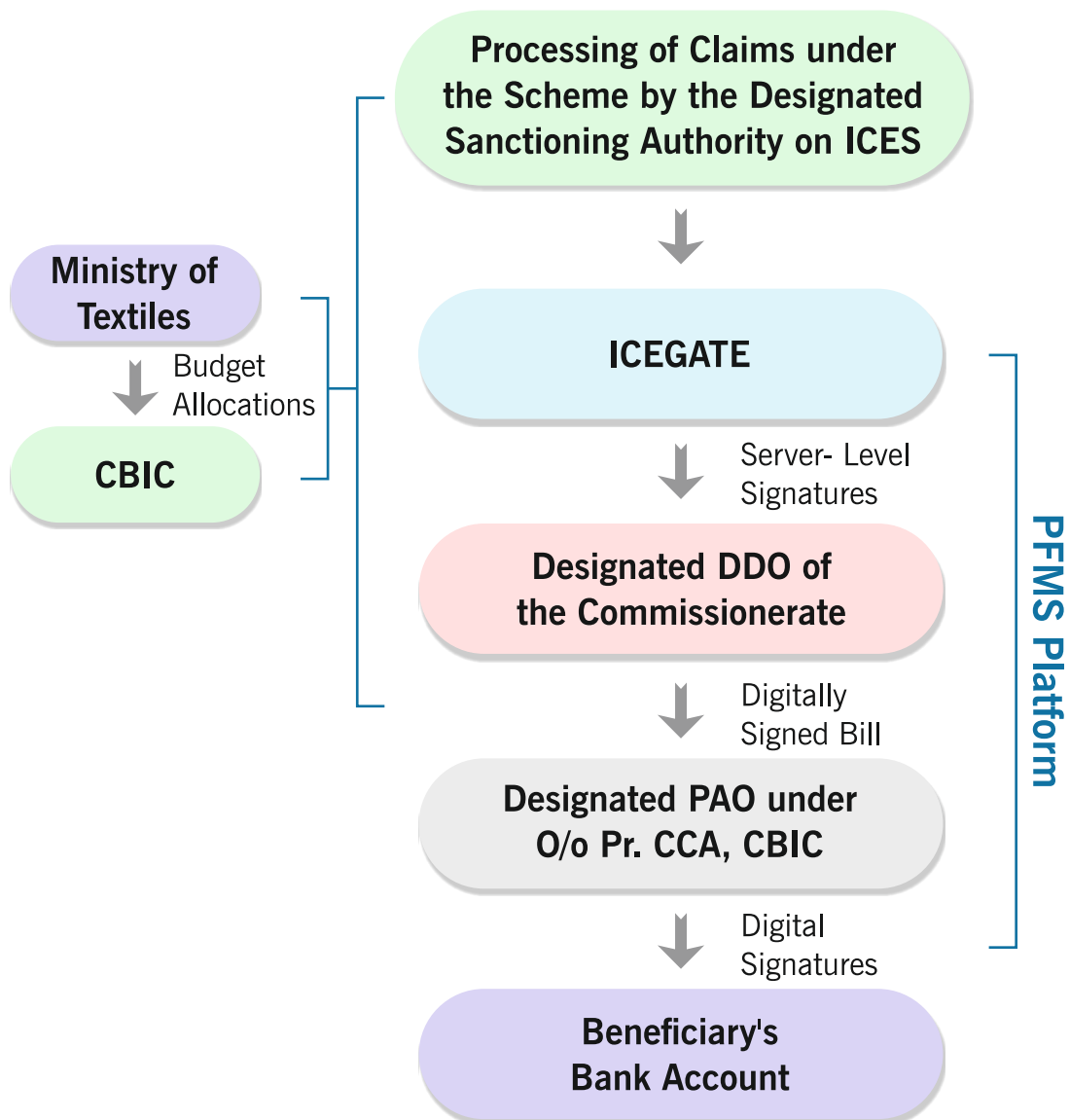


Fig. 5

रजिस्ट्री सं० डी० एल०-33004/99

REGD. NO. D. L.-33004/99



भारत का राजपत्र The Gazette of India

असाधारण

EXTRAORDINARY

भाग I—खण्ड 1

PART I—Section 1

प्राधिकार से प्रकाशित

PUBLISHED BY AUTHORITY

सं. 268]

नई दिल्ली, शुक्रवार, अगस्त 12, 2016/श्रावण 21, 1938

No. 268]

NEW DELHI, FRIDAY, AUGUST 12, 2016/SRAVANA 21, 1938

वस्त्र मंत्रालय

अधिसूचना

नई दिल्ली, 12 अगस्त, 2016

परिधानों के निर्यात पर राज्य लेवियों में छूट के लिए योजना

सं. 12020/03/2016-आईटी.—वस्त्र और अपैरल क्षेत्र के रोजगार गहन क्षेत्र में रोजगार मूलन को बढ़ावा देने के लिए सुधार के उपाय करने के लिए भारत सरकार के निर्णय तथा परिधानों पर नई राज्य लेवी छूट योजना के अनुमोदन के अनुपालन में वस्त्र मंत्रालय, छूट की व्यवस्था के माध्यम से परिधानों के निर्यात पर राज्य लेवियों की छूट प्रदान करने की निम्नलिखित योजना को अधिसूचित करता है:

1. संक्षिप्त शीर्षक और आरंभ

- 1.1 इस योजना को परिधानों के निर्यात पर राज्य लेवी छूट योजना, 2016 कहा जाएगा। (जिसे इसके पश्चात् आरओएमएन योजना कहा गया है); यह योजना 20 सितम्बर, 2016 से प्रभावी होगी और उस तारीख से तीन (3) वर्ष की अवधि के लिए प्रभावी रहेगी।

2. उद्देश्य

- 2.1 निर्यात उलाहों की जीरो रेटिंग के मान्य आर्थिक सिद्धांत के अनुसार तथा इस तथ्य को मानते हुए कि वर्तमान में केवल केंद्रीय लेवियों में ट्राईबैक योजना के द्वारा छूट प्रदान की जाती है, यह निर्णय लिया गया है कि केंद्र सरकार केवल औसत अवसर आधार पर परिधानों के निर्यात पर राज्य लेवी छूट योजना के माध्यम से ट्राईबैक योजना के अलावा राज्य लेवी की छूट प्रदान करेगी। इस योजना का उद्देश्य भारतीय परिधान निर्यात को बढ़ावा देकर परिधान क्षेत्र में निवेश और अपेक्षाकृत अधिक रोजगार के मूलन को बढ़ावा देने की सुविधा प्रदान करना है।

4003 GI/2016

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3. परिभाषाएं
 - 3.1 निर्यात का उसके व्याकरणिक अंतर्ग और अंतर्निहित अभिव्यक्तियों में तात्पर्य सामानों को भारत में बाहर किसी स्थान पर ले जाना है।
 - 3.2 नौवहन बिल अथवा निर्यात बिल में तात्पर्य परिधानों के निर्यातक द्वारा सीमा शुल्क के उपयुक्त अधिकारी के समक्ष की गई प्रविष्टि में है।
 - 3.3 निर्यातित परिधानों में संबंधित मूल्य फ्री आन बोर्ड (एफओबी) मूल्य होगा।
 - 3.4 परिधानों में तात्पर्य ड्राईक के आन इंटरमी गेट (एआइआर) की अनुसूची के अध्याय 61 अथवा 62 के अंतर्गत आने वाले सामानों में है।
 - 3.5 राज्य लेवी में छूट में पैंसेजिंग, ईंधन, बिजली उत्पादन पर शुल्क सहित उत्पाद अथवा छिद्र पावर की खरीद पर राज्य केंद्र/सीएमटी को शामिल समझा जाएगा जिन्हें यार्न में नेशर परिधानों तक उत्पादन के विभिन्न स्तरों के माध्यम से संचित किया गया हो।
4. छूट की दर
 - 4.1 भारत में विनिर्मित परिधानों के निर्यात पर राज्य क्षेत्रों में छूट की दरों (न्यून सीमाओं सहित) की विफाईय केंद्र सरकार द्वारा गठित एवं वस्तु मंत्रालय द्वारा अधिसूचित ड्राईक समिति द्वारा की जाएगी।
 - 4.2 इन और छूट केवल उन्हीं निर्यातकों के लिए लागू होगी जिन्होंने कार्य स्थल पर महिलाओं का वैश्विक उत्पादन (नियारण, प्रनिबंध और प्रनिर्माण) अधिनियम, 2013 के अनुपालन में आंतरिक शिफायन समिति (आईसीसी) का गठन कर दिया है, और यदि निर्यातक ने किसी अन्य व्यवस्था के अंतर्गत इन विशिष्ट राज्य क्षेत्रों पर लघु/छूट/पतर्न/प्रतिपुति का दावा नहीं किया है अथवा नहीं करेगा।
 - 4.3 यह छूट पहले से मौजूद अग्रिम प्राधिकरण योजना के अंतर्गत किए गए निर्यातों पर लागू नहीं है।
 - 4.4 सरकार गगत अंतर्निहित धर्तों में परिवर्तन के आलाव में दरों तथा सीमाओं में उपयुक्त रूप से संशोधन करने के अधिकार को सुरक्षित रखती है।
5. छूट हेतु दावा
 - 5.1 आरआएमएल योजना निर्यातक के लिए वैकल्पिक है। इस योजना का चिकन्य चलने वाला निर्यातक अपने अंशदन और आइटम स्तर पर योजना के नियम एवं धर्तों को स्वीकार करने और उपयुक्त पैरा 4.2 के अनुपालन की निर्यातक की घोषणा दोनों की सूचना देने हुए ड्राईक निर्यात पर छूट के लिए दावा प्रस्तुत करेगा। ऐसे दावे एवं घोषणा करने की पद्धति का प्रकाशन अलग से किया जाएगा।
6. वजतीय प्रावधान और छूट का भुगतान
 - 6.1 छूट का संविनरण सीमा शुल्क ईडीआई प्रणाली का प्रयोग करने हुए वस्तु मंत्रालय के वजतीय अंतर्गत में किया जाएगा, जिसके माध्यम से निर्यातक के बैंक खातों में संविनरण हेतु ई-पीएमओ, सी.सी.ई.सी. के डिजिटल इम्ताक्षर सहित भुगतानों की ड्राईक स्ट्रिंग सूची के लिए निर्यातों पर कार्यवाई की जाती है। मन्युअल शिपमेंट के मामले में भुगतानों की सूची पीएमओ, गी.सी.ई.सी. को प्रेषित की जाएगी।
 - 6.2 छूट की राशि की गणना एफओबी मूल्य का प्रयोग करते की जाएगी। अधिसूचित की जा रही दरों की अनुसूची 1 के कॉलम (4) और (5) में दर्शाई गई एक दैगिक आइटम के लिए सीमा सहित छूट की सामान्य दर गणना के लिए लागू होगी जब उस आइटम में एआइआर के अंतर्गत सीमा शुल्क हिस्से के लिए दावे सहित ब्रांड गेट ड्राईक के लिए दावे के अंतर्गत एआइआर ड्राईक अथवा निर्यात का दावा किया गया हो। अधिसूचित की जा रही दरों की अनुसूची 2 के कॉलम (4) और (5) में दर्शाई गई एक दैगिक आइटम के लिए सीमा सहित छूट की दर गणना के लिए लागू होगी जब आइटम में विशेष अग्रिम प्राधिकरण योजना के अंतर्गत निर्यात किए गए हो, जिसमें केवल शुल्क मुक्त फेड्रिक (इंटर कारनिंग सहित) का आयान किया गया हो।

- 6.3 छूट दावों पर सामानों के निर्यात के बाद कार्टाई की जाणगी और यह छूटी ड्यूटी के समानांतर परन्तु ड्यूटी की कार्टाई के बाद की जाणगी।
- 6.4 वन्द्य मंत्रालय योजना के पैरा 4.2 के अन्तर्गत की गई घोषणाओं की शक्यता को सुनिश्चित करने के लिए उपयुक्त ज्ञान हेतु संबंधित विभाग छूट दावों की मासिक सूची प्राप्त करेगा।
7. दावाकर्ता द्वारा पुनर्भुगतान/वसूली और विवाद निपटान
- 7.1 छूट विदेशी विनिमय प्रबंधन अधिनियम, 1999 के अंतर्गत अनुमेय समय के अंतर्गत बिक्री आय की परतुति के अधीन अनुमत होगी, ऐसा न होने पर छूट को छूटी ड्यूटी के अन्तर्गत कभी अनुमति दिया गया नहीं माना जाएगा। इसके अतिरिक्त, ऐसा कोई अन्य कारण जो छूटी ड्यूटी को प्रमायित करता हो, उसका छूट पर भी सामान्य प्रभाव रहेगा। इन मामलों में, हर परिस्थिति में सीबीईडी के अधिकारी वरिष्ठ अथवा अधिक भुगतान की गई छूटी ड्यूटी गति की पुनर्भुगतानी और इसकी वसूली के लिए छूटी ड्यूटी योजना में लागू प्रक्रिया को ही अपनाएंगे। विवाद के मामलों सहित छूटी ड्यूटी के संबंध में निर्णय इस योजना के अंतर्गत छूट में यथोचित परिवर्तनों को करने हेतु लागू माने जाएंगे और सीबीईडी के अधिकारियों द्वारा वदन्तुमात पुनर्भुगतान अथवा वसूली की जाएगी। इसके अलावा, निर्यातक गलत गणना के कारण हुए छूट के किसी अधिक भुगतान को वापस लौटाएगा। जहां कहीं भी पुनर्भुगतान, वसूली अथवा वापसी का मामला हो निर्यातक द्वारा छूट के भुगतान की तिथि से पुनर्भुगतानी, वसूली अथवा वापसी की तिथि तक प्रति वर्ष 15% की दर से ब्याज भी दिया जाएगा।
- 7.2 जब निर्यातक द्वारा इस योजना के पैरा 4.2 में उल्लिखित पात्रता शर्तों को पूरा करने के संबंध में गलत घोषणा करके छूट प्राप्त की गई हो तो वन्द्य मंत्रालय के अंतर्गत वन्द्य आयुक्त के कार्यालय द्वारा प्रत्येक मामले में कार्टाई प्रारंभ और गेपल की जाएगी।
8. वचन प्रावधान
- 8.1 श्रम शोषण योजना के समाप्त होने पर अग्रजन्त दावों का निगटान योजना के प्रावधानों के अनुसार किया जाएगा जबकि वसूली और विवाद निपटान प्रणाली लागू रहेगी।

सुनचना नोमर, संयुक्त सचिव

MINISTRY OF TEXTILES

NOTIFICATION

New Delhi, 12th August, 2016

SCHEME FOR REBATE OF STATE LEVIES ON EXPORT OF GARMENTS

No. 12020/03/2016-IT.— In pursuance of the decision of the Government of India to initiate measures for reforms to boost employment generation in the employment intensive textile and apparel sector, and approval of a new scheme for remission of State Levies on garments, the Ministry of Textiles notifies the following scheme to provide for the remission of State Levies on export of garments through the mechanism of rebate:

1. SHORT TITLE AND COMMENCEMENT

- 1.1 The scheme shall be called **Scheme for Rebate of State Levies on Export of Garments 2016**, (hereinafter referred to as the **ROSL Scheme**). The said Scheme will come into operation from 20th September 2016 and shall remain in operation for a period of three (3) years from that date.

2. OBJECTIVE

- 2.1 In accordance with the recognised economic principle of zero rating of export products and in recognition of the fact that at present only Central Levies are rebated by way of the drawback scheme, it has been decided that the Central Government would provide for remission of State Levies in addition to the Duty Drawback Scheme, through the Scheme for Rebate of State Levies on Export of Garments on an average basis only. The scheme aims to boost India's garment exports

thereby facilitating augmenting of investment and creation of more employment in the garment sector.

3. DEFINITIONS

- 3.1 Export with its grammatical variations and cognate expressions, means taking goods out of India to a place outside India.
- 3.2 Shipping Bill or Bill of Export shall be the entry made before proper officer of Customs by an exporter of garments
- 3.3 Value in relation to exported garments shall be the Free on Board (FOB) value.
- 3.4 Garments shall mean goods falling under Chapters 61 or 62 of the Schedule of All Industry Rates (AIR) of Drawback.
- 3.5 Rebate of State Levies shall be understood to comprise State VAT/CST on inputs including packaging, fuel, duty on electricity generation and duties and charges on purchase of grid power, as accumulated through the stages of production from yarn to finished garments.

4. RATE OF REBATE

- 4.1 The rates (including applicable caps) of rebate of the State Levies on export of garments manufactured in India shall be recommended by the Drawback Committee constituted by the Central government and notified by the Ministry of Textiles.
- 4.2 The rate and rebate shall be applicable only to exporters who have constituted an Internal Complaints Committee (ICC) in pursuance of the Sexual Harassment of women at workplace (Prevention, Prohibition and Redressal) Act 2013, and if the exporter has not claimed or shall not claim credit/rebate/refund/reimbursement of these specific State Levies under any other mechanism.
- 4.3 The rebate is not applicable for exports made under pre-existing Advance Authorisation Scheme.
- 4.4 The Government reserves the right to suitably adjust the rate and caps in the light of change in relevant underlying conditions.

5. CLAIM FOR REBATE

- 5.1 The RCSI scheme is optional for the exporter. An exporter opting for this scheme shall make claim for rebate on drawback exports at item level signifying both his subscription to and acceptance of the terms and conditions of the Scheme as well as exporter's declaration of compliance to Para 4.2 hereinabove. The method of exercising such claim-cum-declarations shall be publicised separately.

6. BUDGETARY PROVISION AND PAYMENT OF REBATE

- 6.1 The rebate shall be disbursed from budgetary allocation of Ministry of Textiles using the Customs EDI System through which the exports are processed for Drawback routing list of payments with digital signature to e-PAO, CBEC for disbursement into the exporters' bank accounts. In case of manual shipments, list of payments would be routed to PAO, CBEC.
- 6.2 The amount of rebate shall be calculated using the FOB value. The general rate of rebate with cap for a tariff item as shown in columns (4)&(5) of Schedule 1 of rates being notified shall be applied for calculation when the item has claim for AIR Drawback or export under claim for Inland rate drawback with claim for provisional Customs portion of AIR. The rate of rebate with cap for a tariff item as shown in columns (4)&(5) of Schedule 2 of rates being notified shall be applied for calculation when the item has exports against the Special Advance Authorization scheme where duty free fabric (including interlining) only has been imported.
- 6.3 The processing of rebate claims shall be made after the goods are exported and in parallel with Duty Drawback albeit separately after drawback is processed.
- 6.4 Ministry of Textiles would obtain monthly list of rebate claims disbursed to cause appropriate checks for ensuring integrity of declarations made in terms of para 4.2 of the scheme.

7. REPAYMENT BY CLAIMANT/ RECOVERY AND DISPUTE RESOLUTION

- 7.1** The rebate allowed is subject to the receipt of sale proceeds within time allowed under the Foreign Exchange Management Act, 1999 failing which such rebate shall be deemed never to have been allowed on the same lines as Duty Drawback. Further, any other cause that also affects the Duty Drawback shall be deemed to have the similar effect on the rebate. In these cases, the officers of CBEC shall in any case be adopting the processes as applicable to Duty Drawback Scheme for repayment of erroneous or excess paid Duty Drawback and its recovery. The decisions with respect to Duty Drawback, including in cases of disputes, shall be deemed to apply *mutatis mutandis* to the rebate under this scheme and repayment or recovery made accordingly by the officer of CBEC. Further, the exporter shall return any over payment of rebate arising from miscalculation. Where there is repayment, recovery or return, interest shall also be paid by exporter at the rate of fifteen per cent per annum calculated from the date of payment of rebate till the date of repayment, recovery or return.
- 7.2** When rebate is availed by wrong declaration of exporter regarding meeting the eligibility conditions in para 4.2 of this scheme, the action would be initiated and concluded in the individual case by the O/o Textile Commissioner under the Ministry of Textiles.

8. SAVING CLAUSE

- 8.1** Upon cessation of the ROSI Scheme, the unpaid claims shall be settled in accordance with the provisions of the Scheme while the recovery and dispute resolution mechanisms shall continue to be in force.

SUNAINA TOMAR, Jt. Secy.

Circular No. 43/2016 - Customs

F.No.605/42/2016-DBK (Pt.II)
 Government of India
 Ministry of Finance, Department of Revenue
 Central Board of Excise and Customs
 Drawback Division

New Delhi, dated 31st August 2016

To
 All Pr. Chief Commissioners / Pr. Directors Generals
 of CBEC
 All Chief Commissioners / Directors General of
 CBEC
 All Pr. Commissioners / Commissioners of CBEC
 Director General of Systems & Data Management
 Principal Chief Controller of Accounts, CBEC

Madam/Sir,

**Subject: Rebate of State Levies on Export of
 Garments – Implementation by CBEC reg**

The Government of India has decided to adopt a mechanism wherein the rebate of State levies on garment exports is provided based on a budgetary allocation of the Ministry of Textiles under a scheme in which the Department of Revenue/Central Board of Excise and Customs (CBEC) handles disbursement along with the extant Duty Drawback.

2. In pursuance of this decision, and in consultation with CBEC and keeping in view inputs from Department of Legal Affairs, the Controllers of Accounts and the DG Systems (CBEC) on legal, administrative and infrastructure aspects, the Central Government (Ministry of Textiles) has issued Notification Nos. 12020/03/2016-IT dated 12.8.2016 and 31.8.2016 for the Scheme for Rebate of State Levies on Export of Garments, 2016 (ROSL scheme). Further, based on the recommendations of the Drawback Committee constituted by the

Central Government (Ministry of Finance, Department of Revenue, CBEC), the Central Government (Ministry of Textiles) has issued Notification No. 12020/03/2016-IT dated 13.8.2016 notifying the rates of rebate in Schedule I and Schedule II. These notifications should be downloaded from egazette.gov.in and perused. This Circular provides the guideline framework for implementation of this scheme.

3. The ROSL scheme is meant for exports of garments that are defined in the scheme as goods falling under Chapters 61 or 62 of the Schedule of All Industry Rates of Drawback. It is applicable to exports with Let Export Order dates from 20.9.2016 onwards. Though applicability is for three years, nonetheless based on changes in underlying conditions, the Central Government can adjust the rates of rebate.
4. The rates of rebate notified are accompanied by rebate caps in Rupees/Unit. These rates are on an average basis and determined in a like manner as AIRs of Drawback. The rate of rebate is not divisible into any component tax or input. The rates of rebate are provided either as the general rates of rebate (Schedule I) or the rates of rebate applicable for exports when the fabric (including interlining) only has been imported duty free under Special Advance Authorization (Schedule II). These schedules are based on the extant Schedule of All Industry Rates of Drawback for Chapters 61 and 62. The rebate is not applicable on exports made

under the general Advance Authorization Scheme with claim of duty drawback under Rule 6 of the Drawback Rules. The definition of export in ROSL scheme does not cover movement of goods from DTA to SEZ units.

5. In ROSL scheme, the rebate of State levies is understood to comprise State VAT/CST on inputs including packaging, fuel, duty on electricity generation and duties and charges on purchase of grid power, as accumulated through the stages of production from yarn to finished garments. The ROSL scheme is not mandatory for an exporter. Therefore, an exporter has to make a conscious choice to opt for ROSL scheme by making claim for rebate in acceptance of the ROSL schemes terms and conditions (including under this Circular) cum a declaration of eligibility for the rate and rebate. This declaration of eligibility is exporter's self-declaration that he is eligible for the rate and rebate in as much as exporter has not claimed and shall not claim the credit/ rebate/ refund/ reimbursement of the specific taxes that comprise the rebate of State levies under any other mechanism and also that exporter has constituted an Internal Complaints Committee (ICC), where applicable, in pursuance of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.
6. The claim cum declaration of eligibility has to be made by exporter on drawback exports at item-level. The drawback exports (shipping bill or bill of export) may be standalone or in combination with other schemes. The options in permutation with the ROSL Scheme are being provided with separate scheme-codes which the exporter is to declare at item level to make claim cum declaration for the rebate. For EDI shipping bill, selection of the scheme-code involving ROSL scheme at the time of export shall itself amount to making claim cum declaration of eligibility. For EDI shipping bill this shall be the only means to make the claim. If need for manual shipping bill arises, only then the exporter printing the claim cum declaration on the shipping bill shall be accepted. No claim for rebate shall lie except in this manner. The scheme-codes are being publicized by the Systems Directorate.
7. The amount of rebate is calculated using the FOB value and the rates and caps of rebate specified in ROSL scheme. The rate and cap of rebate for a tariff item as shown in columns (4) and (5), –
 - (a) of said Schedule I is used for calculation when shipping bill item has claim for AIR drawback or when the shipping bill item involves export under Rule 7 of Drawback Rules 1995 under claim for Brand Rate of drawback with identifier 9807 followed by tariff item number and suffix "B" of the AIR Drawback Schedule where provisional Drawback of Customs portion is to be paid;
 - (b) of said Schedule II is used for calculation when the shipping bill item has claim for AIR drawback in combination with Special Advance Authorization of para 4.04A of FTP 2015-20 or when the shipping bill item involves export under Rule 7 of Drawback Rules 1995 under claim for Brand Rate under this combination with identifier 9807 followed by tariff item number and suffix "D" of the AIR Drawback Schedule where provisional Drawback of Customs portion is to be paid.
8. The ROSL scheme provides for rebate claims handling only after the goods are exported (i.e. on correct filing of Export General Manifest for the shipping bill or bill of export) and in parallel with Duty Drawback albeit separately, and after Drawback is processed. For EDI shipping bills the calculation is being automated by the Systems Directorate. For manual exports, the Deputy/Assistant Commissioner (Drawback) shall calculate

the rebate amount. Before scrolling out rebate for payment in EDI or manually generating the list for rebate payment, the DC/AC (Drawback) would rule out existence of alert against exporter or shipping bill. Based on Central Government (Ministry of Finance) approval, the DC/AC (Drawback) is authorized by CBEC to issue sanction of rebate. The scroll/list of payments would be routed to PAO. For EDI shipping bills, the routing is being arranged by Customs EDI with digital signature in manner compatible with e-PAO. The PAO shall ensure payment into exporter's bank account based on availability of budgetary allocation of Ministry of Textiles.

9. To facilitate exporters, the Systems Directorate is making arrangements to reflect the rebate amount in shipping bill check list, during export processing and in print out of post-LEO shipping bill and make available rebate related information to exporters on similar lines as being made available for Drawback.
10. The ROSL scheme provides that the exporter shall return any over-payment of rebate arising from miscalculation. It is also a condition of the ROSL scheme that the rebate allowed is subject to the receipt of sale proceeds within time allowed under the Foreign Exchange Management Act, 1999 failing which such rebate is deemed never to have been allowed on the same lines as Duty Drawback, and any other cause that also affects the Drawback is deemed to have the similar effect on the rebate. Since the officers of CBEC adopt the processes applicable to Drawback Scheme for recovery from exporter or repayment by exporter of Drawback, on this premise, the ROSL scheme declares that in such cases the decisions with respect to Drawback, including in cases of disputes, are deemed to apply mutatis mutandis to the rebate. Thus, the officers of CBEC are not required to directly adjudicate or dispose in appeal the rebate amount; however the status/decisions in Drawback matters are to be adopted for the rebate.
11. In pursuance of recovery provisions for rebate in the ROSL scheme, it is guided that the DC/AC (Drawback) is to issue a letter to the exporter in terms of para 7 of ROSL Scheme informing the rebate amount to be paid into the account head of Ministry of Textiles and specify that interest at the rate of 15% per annum on that amount is due from the date of payment of rebate. The letter is to request the exporter to deposit the full sum within 30 days in the designated account head of Ministry of Textiles and to submit proof of such deposit to the office of the Textile Commissioner within 60 days of the date of the letter. The letter shall also inform the exporter that any such amount that remains to be reconciled as deposited in the office of the Textile Commissioner would be recovered by the Textile Commissioner. A copy of this letter shall be endorsed to the office of the Textile Commissioner for necessary action. These actions by DC/AC (Drawback), where applicable, are to be taken based on the status of actions/decisions on the Drawback front. This is an area where the Commissioners have responsibility of close monitoring of the nature of actions being taken by the DC/AC (Drawback), for ensuring proper record-keeping distinct from that for Drawback Scheme and for maintaining effective coordination with the Textile Commissioner so that actions remain logical and informed as the ROSL scheme has empowered the Textile Commissioner to have the amounts recovered as arrears of land revenue. Moreover, to ensure hundred percent effective communication the above mentioned endorsed letters or other documentary exchanges made with Textile Commissioner's office should necessarily be replicated via official email.
12. The ROSL scheme requires the Ministry of

Textiles to cause checks to ensure integrity of the declarations of eligibility for rate and rebate made by exporters on the counts of having constituted the ICC where required and/or not having claimed reimbursement etc of the specific State levies under any other mechanism. For this purposes, a monthly list of rebate claims processed in EDI containing details that include IEC number, name of exporter, State of origin of goods declared in shipping bill and shipping bill number-date-wise amount of rebate scrolled, would be conveyed by the Systems Directorate via email to Ministry of Textiles. Every Customs location from where any rebate may have been processed manually shall convey this information from its official email. Where recovery arises on ground of wrongful declaration of eligibility by exporter, the entire actions for recovery would be initiated and concluded by the Textile Commissioner.

13. It is clarified that making good short-payment of rebate, if any, or when rebate allowed is deposited back by exporter with office of Textile Commissioner but is required to be repaid to exporter, would require the DC/AC (Drawback) to manually issue payment list to the PAO.
14. The Systems Directorate shall publicize its arrangements including to exporters in sufficient advance of 20.9.2016 for

seamless implementation of the ROSL scheme. Similarly, the Pr. CCA (CBEC) shall publicize in advance its preparations and procedures including the account heads to exporters, officers of CBEC and PAOs.

15. Based on this guideline framework the individual Commissioners are required to provide adequate guidance to officers and exporters, inter alia, also giving sufficient attention with respect to actions described in paras 11 and 13 above and to facilitate the smooth functioning of the ROSL scheme.
16. Difficulties in implementation, if any, that a Commissioner is not able to resolve, shall be resolved by the Chief Commissioner under intimation to the Board. Issues that Chief Commissioners are not in a position to resolve should be referred to the Board.

(Rajiv Talwar)

Joint Secretary to the Government of India

Email: jsdbk-rev@nic.in

Copy for kind information to -

PS to FM / PS to MOSF(R)

Secretary (Revenue)

Chairman (CBEC)

All Members of CBEC

F.No. 609/77/2017-DBK
 Government of India
 Ministry of Finance,
 Department of Revenue,
 Central Board of Indirect Taxes & Customs,
 Drawback Division

1304-1305

275

4th Floor, Jeevandeep Building,
 Parliament Street, New Delhi – 110 001
 Dated the 23rd October, 2018

Office Memorandum

Sub:- Disbursement of Rebate of State Levies (RoSL) claims.

The undersigned is directed to refer to representations received in this Department from several exporters (copies enclosed) stating that mistakenly they have not opted for RoSL at the time of filing of shipping bills. On realizing the same, they have applied for amendment in shipping bill under Section 149 of the Customs Act and competent authority has allowed the amendment and that they have now opted for RoSL scheme. However, shipping bill has moved to history in ICES and so become non-amendable electronically in EDI system. Thus, amendment is carried out manually only. Thereafter, when they approached Customs for payment of RoSL claims, it has been informed that there is no procedure established for manual payment of RoSL claims. Cases have also been reported where certain RoSL amount has become due on account of adjudication proceedings.

2. The matter has been examined. The accounting procedure for RoSL scheme prescribed by Ministry of Textiles vide O.M. G-20008/9/2016-B&A dated 24.8.2016 (copy enclosed for ready reference) contains the provision for manual payment as follows:

"15. Manual payment can be made in case of system breakdown of location or where EDI system does not exist. In such case, bill will be prepared and sent to local PAO, who will make payment to exporter's account after confirmation of budget availability from e-PAO, CBIC who will make necessary entry in the ECR i.e. manual ECR and electronic ECR."

2.1 Further, as per para 13 of Circular no. 43/2016-Customs dated 31.10.2016, it is clarified that making good short-payment of rebate, if any, or when rebate allowed is deposited back by exporter with O/o Textile Commissioner but is required to be paid to exporter, would require the DC/AC (Drawback) to manually issue payment list to the PAO.

3. However, RoSL payments at present are being made only through electronic mode involving Indian Customs EDI System (ICES), ICEGATE, PFMS, DDO and ePAO. As amendment to shipping bill has been allowed by the competent authority under Customs Act for claim of RoSL, an exporter became eligible for claim of RoSL. Similarly, the order in quasi-judicial proceedings resulting in certain RoSL amount being due to exporters need to be implemented. Accordingly, there is a need for prescribing a procedure for manual processing and payment of such RoSL claims by Customs to exporters.

4. In view of the above, it is requested to examine the matter and to prescribe a procedure for manual payment of RoSL claims.

Encl. as above.


 (Dinesh Kumar Gupta)
 Director (Drawback)
 Tel: 23360581

To
 Pr. CCA, CBIC,
 DGACR Building, I. P. Estate,
 New Delhi.

Copy to Director General, Directorate General of Systems and Data Management, 4th & 5th floor, Hotel Samrat, Chanakyapuri, New Delhi for information please.

G-20008/9/2016-B&A
Ministry of Textiles
B&A Section

Dated the 24.08.2016
Udyog Bhawan, New Delhi.

OFFICE MEMORANDUM

Subject: Accounting Procedure for Remission of State Levies-Reg.

The undersigned is directed to refer to Joint Secretary (DBK), Department of Revenue, E-mail No. 605/42/2016-DBK dated 19/08/2016 on the above subject and to say that the matter has been examined. The status ad-seriatam is as under:

- (i) As per Para 8.5 of Civil Accounts Manual – Settlement of Inter Department Transaction through book adjustment or without resorting to cash settlement (Letter of Authorisation) – “The Financial Adviser of the functional Ministry will issue annual budget allocation letter, indicating the amount approved in the Budget for the year for the programme or activity assigned to the agent of executing department, after obtaining necessary financial sanction. The executing Ministry /Department are authorized to incur expenditure up to the limit specified in the authorization letter.”

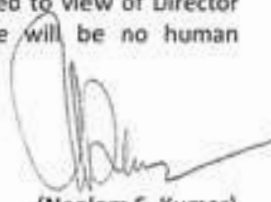
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ME 29/8

IFW of Ministry of Textiles will issue concurrence for sanction on quarterly basis and letter of authorization will be issued to Pr.CCA (CBEC) as done in other cases of CPWD, DAVP, MEA etc.

- (ii) As regard Point 5 of accounting procedure (the requirement for CBEC to authorize its officer to “assess” remission) is based on the input communicated by office of Principal Chief Controller of Accounts (CBEC) dated 4th August, 2016 (copy enclosed). This Ministry has no objection to the deletion of word “assess” and have agreed to view of Director (CBEC) ICEGATE that the assessment is mechanical and there will be no human intervention.

Dir (CBK)

- (iii) Accepted and needful done.


(Neelam S. Kumar)
Chief Controller of Accounts

To,

Sh Rajiv Talwar,
Joint Secretary (DBK),
Department of Revenue,
Jeevan Deep Building, Sansad Marg
New Delhi-110001.

Copy for information to:

1. Joint Secretary (ST), Ministry of Textiles
2. Sh Manoj Sethi, Chief Controller of Accounts, Office of Principal Chief Controller of Accounts, CBEC, 1st Floor, DGACR Building, I.P. Estate, New Delhi-110002.
3. Joint Director (ICEGATE), Director General of Systems, Customs and Central Excise, C.R. Building, I.P. Estate, New Delhi-110002

Ministry of TextilesACCOUNTING PROCEDURE for Remission of State Levies garment export to boost employment generation in the Textile and Apparel Sector.

- 1) The Ministry of Textiles will open a Budget Head for the scheme with the approval of Budget Division, Ministry of Finance and O/o CGA and make budget provision for the scheme.
- 2) The Budget authorization under the scheme will require a sanction from the Competent Authority concurrence of IFD in favour of CBEC Department of Revenue to authorize the CBEC to work out the benefits payable to eligible exporters, and make payments in terms of the scheme guidelines.
- 3) The authorization process will take place as per the standard procedure prescribed in the Civil Accounts Manual.
- 4) The Pr.AO, O/o Pr.CCA, CBEC will inform the concerned PAO, CBEC from where the payments will be made under the schemes head of Ministry of Textiles. The information of receipt of authorization will also be given to Custom authorities and D.G. (System) by the Pr.AO, CBEC.
- 5) The designated officer (Assistant Commissioner/ Dy. Commissioner (Custom) at each of the Customs location where this scheme is to be implemented will be authorized by the CBEC Board to issue sanctions to release Remission of State Levies to the eligible beneficiaries/ exporters.
- 6) The officials who are presently designated as DDOs at the certain locations will be designated as DDO for this Scheme. The DDO codes presently being used by these DDOs will be mapped to the respective Customs locations while transmission / generations of the E-bill / scroll of the amount to be refunded to the exporters.
- 7) The bill will be digitally signed and sent from ICEGATE System to PAO, CBEC through the PFMS System. The PAO, CBEC will pass the bill in PMFS ensuring the availability of the required budget and checking the appropriate Head of Accounts and Bank details of the beneficiaries etc. the payment will be made electronically from the PFMS System in the Bank Accounts of the beneficiaries. The unique ID of the scroll will be treated as sanction ID for the PFMS System.
- 8) Periodical reports will be generated on a **monthly basis** and provided by the PAO, CBEC to the custom authorities as well as to the Ministry of Textiles.
- 9) In the case of authorized budget is exhausted, the payments will not be made by the PAO, CBEC till the budget is augmented by the Ministry of Textiles by fresh authorization.
- 10) An alert will be provided beforehand by PAO, CBEC to Ministry of Textiles and to the designated authorities of CUSTOMS from where the bills and sanction are received, before the budget is exhausted.
- 11) The Monthly Account of PAO, CBEC will reflect the expenditure under the budgetary head and Grant of Ministry of Textiles. A separate monthly report of expenditure booked under the head of Ministry of Textiles will be sent by CBEC the entire expenditure made from this head will appear in the Appropriation Accounts of Ministry of Textiles and in the Finance Accounts (Statement of Central Transactions of O/o Pr. CCA, CBEC) at the end of year.

- 12) The payment will depend upon a monthly reconciliation system between the Ministry of Textiles and PAO, CBEC.
- 13) The remaining budget at the end of each financial year will lapse as per the Accounting Rules and fresh authorization from the budget of subsequent financial year would be required to pass the bills received in the new financial year.
- 14) The internal auditing by M/o Textiles will be in the nature of process audit as per provision of GRF and not transaction audit as is done by the O/o C&AG.
- 15) Manual payment can be made in case of system breakdown of location or where EDI system does not exist. In such case, bill will be prepared and sent to local PAO, who will make payment to exporter's account after confirmation of budget availability from the e-PAO, CBEC who will make necessary entry in the ECR i.e. manual ECR and electronic ECR.

SECTION: 6

PAYMENTS UNDER SBY (SEVA BHOJ YOJANA) SCHEME OF MINISTRY OF CULTURE

6. Payments under SBY (Seva Bhoj Yojana) Scheme of Ministry of Culture

Background

6.1 The Scheme of Financial Assistance under 'Seva Bhoj Yojna' (SBY) has been launched by the Ministry of Culture from the financial year 2018-19 vide Order No. 13-I/2018-US (S&F) dated 31st May 2018. Under this Scheme, the Government of India shall reimburse the CGST and Central Government's share of IGST paid on the purchase of specific items by charitable institutions for distributing free food to the public.

Processes involved in payments under SBY Scheme

6.2 The Budget allocation under the Scheme is made by the Ministry of Culture against the respective DDOs of the CBIC. The payments under the SBY scheme are required to be processed by the designated State-wise Nodal Officers. The scanned sanctions issued by the Nodal Officers are forwarded to the DDOs designated under the Scheme. The DDOs generate Bill and forward the same to the respective PAOs identified as per the zone under respective digital signatures. The electronic sanction is generated through the ICEGATE server, converted into an electronic bill by the DDO and forwarded to the designated PAO under his digital signatures.

Date of Commencement

6.3 The Scheme is applicable w.e.f. 1st August 2018 vide Circular No. 75/49/2018-GST dated 27.12.2018.

Process Flow of Payments under the SBY Scheme of Ministry of Culture

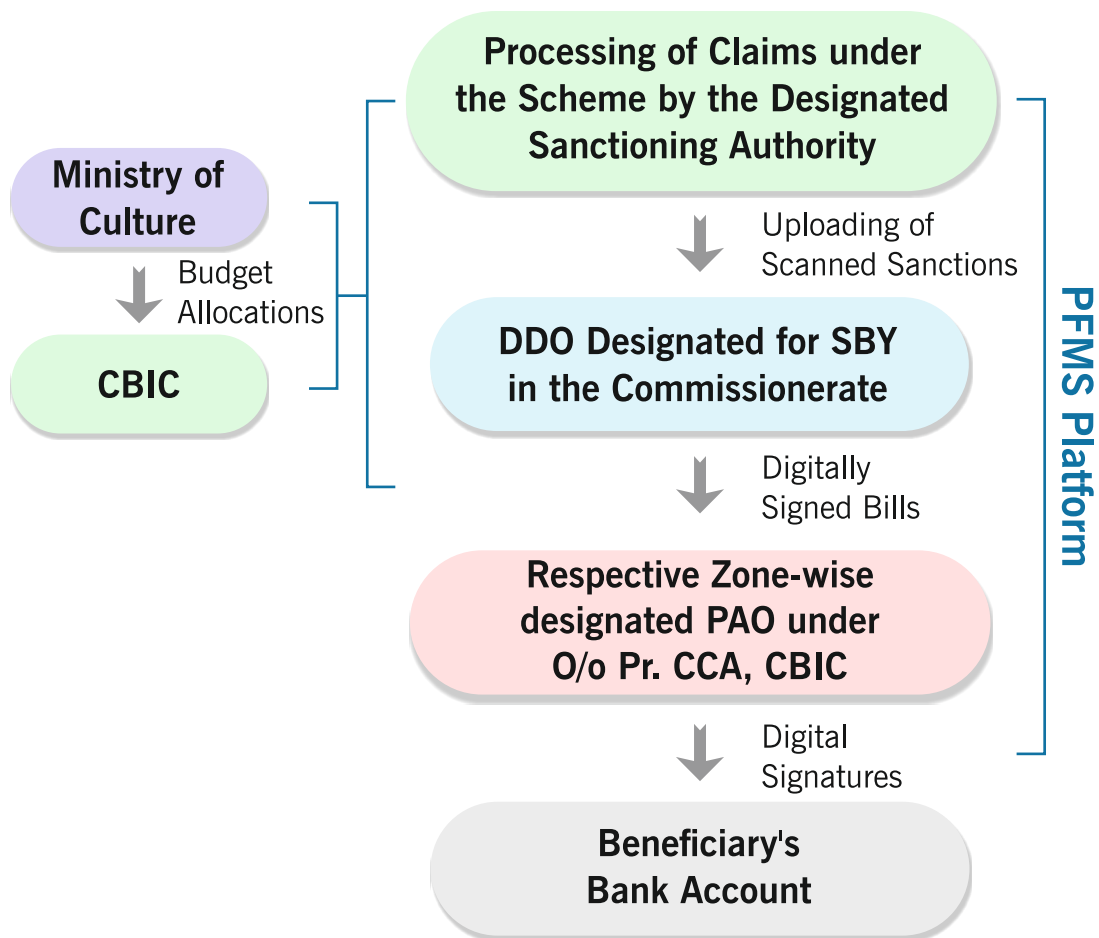


Fig. 6

Circular No. 75/49/2018-GST

F. No. CBEC-20/16/05/2018 - GST
 Government of India
 Ministry of Finance
 Department of Revenue
 Central Board of Indirect Taxes and Customs
 GST Policy Wing

New Delhi, Dated the 27th December, 2018

To,

The Principal Chief Commissioners / The Principal Directors General / Chief Commissioners / Directors General (All) / Principal Commissioners / Commissioners of Central Tax (All) / The Principal Chief Controller of Accounts, CBIC

Madam/Sir,

Subject: Guidelines for processing of applications for financial assistance under the Central Sector Scheme named 'Seva Bhoj Yojna' of the Ministry of Culture – Reg.

I. Background

1.1 The Ministry of Culture has introduced a Central Sector Scheme called the „Seva Bhoj Yojna (hereinafter referred to as "the Scheme") for the reimbursement of central tax and the Central Government's share of integrated tax paid (hereinafter referred to as "the said taxes") on the purchase of certain raw food items namely, ghee, edible oil, sugar/ burra/ jaggery, rice, atta/ maida/ rava/flour and pulses (hereinafter referred to as the "specified items") used for distributing free food to general public/devotees (hereinafter referred to as the "specified activity") by charitable / religious institutions like Gurudwaras, temples, Dharmik Ashrams, Mosques, Dargahs, Churches, Math, Monasteries, etc(hereinafter referred to as the "institutions").

1.2 The Scheme has been made operational with effect from the 1st of August, 2018. The detailed guidelines issued in this regard by the Ministry of Culture vide F. No. 13-1/2018-US (S&F) dated 01.08.2018 are enclosed as Annexure A. The applications for reimbursement of the said taxes

shall be processed by a designated nodal central tax officer of each State or Union territory. The officers who have been designated as nodal officers for the purpose of facilitating the processing of refund applications for UIN entities as per Circular No. 36/10/2018-GST, dated 13th March, 2018 issued vide F. No. 349/48/2017-GST shall act as nodal officers for the purposes of this Scheme as well. The details of the nodal officers is enclosed as Annexure B to this Circular. The Directorate General of Goods and Services Tax (DGGST), 5th Floor, MTNL (Telephone Exchange) Building, 8, Bhikaji Kama Place, New Delhi-110066 shall be the central nodal agency for reporting and monitoring the reimbursement of the said taxes by the nodal officers under the Scheme.

II. Application for obtaining Seva Bhoj Yojana - Unique Identity Number (SBY-UIN)

2.1 The institutions opting to avail of the Scheme must first register with the Darpan Portal of NITI Aayog to obtain a Unique ID from the portal and thereafter, apply on the CSMS Portal on the Ministry of Culture's website www.indiaculture.nic.in in the prescribed format, and upload the requisite documents. The details are contained in paragraph 7 of the guidelines issued by the Ministry of Culture (Annexure A).

2.2 After enrolling with the Ministry of Culture, only the eligible institutions (hereinafter referred to as the "claimant") shall be provided with a unique enrolment number by the Ministry of Culture for filing claims for the reimbursement of the said taxes. The details of the institutions enrolled under this scheme can be viewed online at <https://indiaculture.nic.in/scheme-financial-assistance-under-seva-bhoj-yojna-new>.

2.3 The claimant is then required to submit an application in FORMSBY-01 for obtaining a Seva Bhoj Yojana - Unique Identity Number (hereinafter called as the "SBY-UIN"), to the jurisdictional nodal officer of the State/Union Territory, in which the specified activity is undertaken. The claimant must indicate the details of all the locations/branches in a State/Union territory from where the specified activity is undertaken by them in FORM SBY-01. Since the reimbursement of the said taxes by the nodal officers shall be done State-wise or Union territory-wise, the claimant would be required to apply for a separate SBY-UIN for each State or Union territory in which they undertake the specified activity.

2.4 Upon receipt of the application in FORM SBY-01 and the information of allocation of a Unique Enrolment Number by the Ministry of Culture, a unique ten digit SBY-UIN, in the format of XX/YYYYY/ZZZ (where XX stands for the two digit State Code, YYYYY stands for the five digit Unique Enrolment Number allotted by the Ministry of Culture and ZZZ stands for the three digit running number assigned by the jurisdictional nodal officer) shall be communicated to the applicant in FORM SBY-02 within seven days from the receipt of the complete application in FORM SBY-01 by the nodal officer.

III. Application for claiming reimbursement of the said taxes in FORM SBY-03

3.1 All applications for reimbursement of the said taxes by a claimant shall be submitted to the nodal officer of the State/Union territory in whose jurisdiction the claimant undertakes the specified activity, on a quarterly basis in FORM SBY-03, before the expiry of six months from the last day of the quarter in which the purchases of the specified items have been made.

3.2 For the purposes of this Scheme, the term "quarter" refers to the three-month period in a calendar year from January to March, April to June, July to September and October to December. However, the claimant will be eligible for the reimbursement of the said taxes from the date of issue of the Unique Enrolment Number by the Ministry of Culture.

3.3 The application for reimbursement of the said taxes in FORM SBY-03 shall be filed once for each quarter in respect of all the locations within the State/Union territory, which are specified in Column 6 of FORM SBY-02, from where the claimant undertakes the specified activity. In case the claimant undertakes the specified activity from different locations situated in more than one State or Union territory, separate applications would be required to be filed with respect to each SBY-UIN obtained in terms of para 2.3 above, to the jurisdictional nodal officers.

3.4 The application shall be signed by the authorised signatory of the claimant and shall be submitted along with the following documents:

- a) Self-attested copies of the invoices issued by the suppliers for the purchases of the specified items mentioning the unique enrolment number allotted by the Ministry of Culture and SBY-UIN;
- b) A Chartered Accountant's Certificate certifying the following:
 - (i) quantity, price and amount of central tax, State tax/Union territory tax or integrated tax paid on the purchase of the specified items during the quarter for which the claim is filed;
 - (ii) the claimant is involved in charitable/religious activities;
 - (iii) the reimbursement claimed in the current quarter/year is not more than the purchases in the previous corresponding quarter/year plus a maximum of 2.5%/10% for the current quarter/year, as the case may be;
 - (iv) the claimant is using the specified items for only distributing free food to the public/devotees etc. during the claim period; and
 - (v) the claimant fully satisfies the conditions laid down in para 6 of the guidelines issued by the Ministry of Culture (Annexure A).

3.5 The nodal officer shall, within a period of fifteen days from the date of receipt of FORM SBY-

03, scrutinize the same for its completeness and where the application is found to be complete in all respects issue an acknowledgement in FORM SBY-04. The same shall be communicated to the claimant clearly indicating the date of receipt of the application in FORM SBY-03. In case of any deficiencies, the same shall be communicated to the claimant requiring him to file a fresh application after rectification of such deficiencies within a period of 15 days from the date of receipt of the said communication.

IV. Processing of the application filed in FORM SBY-03

4.1 While processing the application filed in FORM SBY-03, the nodal officer shall verify the following:

- a) Invoices mentioning the unique enrolment number allotted by the Ministry of Culture and the SBY-UIN for the purchase of the specified items have been submitted;
- b) The amount claimed as reimbursement is on account of the said taxes paid on the purchase of the specified items during the claim period;
- c) The amount claimed does not exceed the limit specified in para 3.4(b)(iii) above.

4.2 The nodal officer may call for any document in case he has reason to believe that the information provided in the claim is incorrect or insufficient and further enquiry is required to be carried out before the sanction of the claim.

4.3 Where, upon examination of the application, the nodal officer is satisfied that the claimant is eligible for the reimbursement of the said taxes, he shall issue an order in FORM SBY-05 sanctioning the amount of reimbursement with full details of the Grant No. and the Functional Head (of Ministry of Culture) under which the amount is to be disbursed by the designated PAO. He shall also issue a payment advice in FORM SBY-06 for the eligible amount based on First-cum-First-serve basis with regard to the date of receipt of the complete application in FORM SBY-01. The Nodal Officer, in the capacity of Program Division, shall be able to view the available budget (DDO specific)

which would get reduced to the extent of the uploaded sanction order immediately after uploading of the sanction order. He shall enter the details on the PFMS portal under his login access; scan the sanction order (FORM SBY05) and the payment Advise (FORM SBY06) and forward the same to the designated DDO. The designated DDO, on the basis of FORM SBY05 and FORM SBY06, shall generate the bill on the PFMS portal and forward the same to the concerned PAO under his digital signature. If a sanction order is uploaded exceeding the available budget, the PAO will prepare the Bill but not be able to pass the bill due to lack of funds, and the said sanction will remain as pending. The detailed procedure to be followed by all the stakeholders for disbursement of financial assistance under the Scheme as prepared by the O/o the Pr. Chief Controller of Accounts, CBIC is enclosed as Annexure C.

4.4 Where the nodal officer is satisfied, for reasons to be recorded in writing, that the whole or any part of the amount claimed is not payable to the claimant, he shall issue a notice detailing the reasons thereof and requiring the claimant to furnish a reply within a period of fifteen days from the date of the receipt of such notice.

4.5 After receiving the reply, the nodal officer shall process the application and issue an order in FORM SBY-05 either sanctioning or rejecting the amount of reimbursement claimed.

4.6 No amount shall be rejected without giving the claimant a reasonable opportunity of being heard.

4.7 The order in FORM SBY-05 shall be issued within a period of sixty days from the date of issue of the acknowledgment in FORM SBY-04.

V. Reporting of the reimbursement claims filed and processed

5.1 The details of all the applications for obtaining SBY-UIN in FORM SBY-01, and its issuance thereof in FORM SBY-02 shall be recorded in the format given in Table A below, along with its monthly summary in the format given in Table B below:

Table A - Details of applications for SBY-UIN and its grant thereof

| Sr. No. | Claimant's name | Unique ID given by the Ministry of Culture | Date of receipt of application in FORM SBY-01 | SBY-UIN issued in FORM SBY-02 | Date of issue of FORM SBY-02 |
|---------|-----------------|--|---|-------------------------------|------------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 |

Table B –Monthly Summary of issuance of SBY-UIN

(For the month of ____)

| No. of applications received in FORM SBY-01 | | | | No. of SBY-UIN issued in FORM SBY-02 | | | |
|---|---|----------------|---|--------------------------------------|---|----------------|---|
| For the month | | Upto the month | | For the month | | Upto the month | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |

5.2 The details of all the applications for reimbursement of the said taxes received in FORM SBY-03 and its processing shall be recorded in the format given in Table C below along with its monthly summary in the format given in Table D below:

Table C - Details of claims for financial assistance under SevaBhojYojna received and processed

(Rs. in Lakhs)

| Sl. No. | Claimant's name | SBY-UIN | Date of receipt of application in FORM SBY-03 | Date of issue of acknowledgment in FORM SBY-04 | Date of issue of deficiency memo, if any | Period to which the claim pertains | Amount claimed | Date of issue of order in FORM SBY-05 | Amount sanctioned | Amount rejected | Date of issue of Payment advice in FORM SBY-06 |
|---------|-----------------|---------|---|--|--|------------------------------------|----------------|---------------------------------------|-------------------|-----------------|--|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 12 | 13 |

Table D–Monthly summary of Financial Assistance under Seva Bhoj Yojna

(For the month of ____)

(Rs. in Lakhs)

| Opening balance | | Details of claims received | | | | Details of claims sanctioned | | | | Details of claims rejected | | | | Closing balance | |
|-----------------|------|----------------------------|-----------------|---------------|-----------------|------------------------------|-----------------|---------------|-----------------|----------------------------|-----------------|--------|----|-----------------|------|
| No. | Amt. | Number | | Amount | | Number | | Amount | | Number | | Amount | | No. | Amt. |
| | | For the month | Up to the month | For the month | Up to the month | For the month | Up to the month | For the month | Up to the month | For the month | Up to the month | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 |

5.3 The nodal officers shall send a monthly statement in Tables B and D to the Additional Director General, DGGST by the 10th of the following month.

5.4 DGGST shall thereafter compile the information on an all-India basis, and communicate the same to the Under Secretary, S&F Section, Ministry of Culture, with a copy to the Commissioner (GST) in the Board, by the 15th of the following month.

- It is requested that suitable trade notices may be issued to publicize the contents of this Circular.
- Difficulty, if any, in implementation of the above instructions may please be brought to the notice of the Board. Hindi version would follow.

(Upender Gupta)
Commissioner (GST)

FORM SBY-01

Application for SBY-UIN

| | | |
|-----|---|--|
| 1. | Name of the charitable/religious institution | |
| 2. | Type of entity (as per para 6 (i) of the Guidelines on the Scheme for Financial Assistance under 'Seva Bhoj Yojna' issued by the Ministry of Culture, vide F.No. 13-1/2018-US (S&F) dated 01.08.2018) | |
| 3. | Permanent Account Number (PAN) | |
| 4. | GSTIN (if applicable) | |
| 5. | Address | |
| 6. | Details of locations within a State/Union territory where activity of distribution of free food to public is undertaken | |
| 7. | Unique Enrollment Number allotted by the Ministry of Culture | |
| 8. | Date of issue of unique enrollment number by the Ministry of Culture | |
| 9. | Name of the authorized person | |
| 10. | Email Address of the authorized person | |
| 11. | Mobile Number of the authorized person | |
| 12. | Bank Account Details (add more if required) | |

Verification:

I hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature of the authorized person

Place:

Name of authorized person:

Date:

Designation/Status

FORM SBY-02

Seva Bhoj Yojna-Unique Identification Number (SBY-UIN)

| | | |
|----|---|--|
| 1. | Name of the charitable/religious institution | |
| 2. | Type of entity (as per para 6 (i) of the Guidelines on the Scheme for Financial Assistance under 'Seva Bhoj Yojna' issued by the Ministry of Culture, vide F.No. 13-1/2018-US (S&F) dated 01.08.2018) | |
| 3. | Permanent Account Number (PAN) | |
| 4. | GSTIN (if applicable) | |
| 5. | Address | |
| 6. | Details of locations within a State/Union territory where activity of distribution of free food to public is undertaken | |
| 7. | Unique Enrollment Number allotted by the Ministry of Culture | |
| 8. | SevaBhojYojana Unique Identification Number(SBY-UIN) | |
| 9. | Date of issue of SBY-UIN | |

Signature

Date

| | |
|-------------|--|
| Name | |
| Designation | |
| Office | |

FORM-SBY-03

Application for reimbursement of tax under the SevaBhojYojna Scheme

| | | | | |
|----|--|------------------------|--|-------|
| 1. | Name of the charitable/religious institution | | | |
| 2. | Permanent Account Number (PAN) | | | |
| 3. | GSTIN (if applicable) | | | |
| 4. | Address | | | |
| 5. | Unique Enrollment Number allotted by the Ministry of Culture | | | |
| 6. | SBY-UIN | | | |
| 7. | Claim period (relevant quarter) | From <Year> <Month> to | <Year> <Month> | |
| 8. | Amount Claimed (Rs.) | Central Tax | Integrated Tax (50% of the Integrated Tax paid) | Total |
| | | | | |

9. Details of invoices:

| GSTIN of the supplier | Invoice No. | Date | Taxable Value | Central Tax claimed as reimbursement | Integrated Tax claimed as reimbursement (50% of the Integrated Tax paid) | Total tax claimed as reimbursement (5+6) |
|-----------------------|-------------|------|---------------|--------------------------------------|--|--|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| | | | | | | |

10. Details of Bank Account:

| Sl. No. | Details |
|---------|-------------------------------------|
| 1. | Bank Account Number |
| 2. | Bank Account Type |
| 3. | Name of the Bank |
| 4. | Name of the Account Holder/Operator |
| 5. | Address of Bank Branch |
| 6. | IFSC |
| 7. | MICR |

11. Verification

I/we _____ as an authorized signatory of << Name of organization >> hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

That I/we are eligible to claim financial assistance under the Seva Bhoj Yojna and that I/we satisfy all the conditions as provided in para6 of the Guidelines on the Scheme for Financial Assistance under „Seva Bhoj Yojna issued by the Ministry of Culture, vide F.No. 13-1/2018-US (S&F) dated 01.08.2018.

That the amount of tax claimed as reimbursement has been paid by us/me to the supplier, on the purchase of the items specified under the Seva Bhoj Yojna Scheme of the Ministry of Culture for providing the specified activity.

That no reimbursement on this account for the claim period has been received by me/us earlier.

That in case the amount sanctioned is found to be ineligible, the same shall be paid back to the Government with interest and penalty, as provided in para 14 of the Guidelines on the Scheme for Financial Assistance under 'Seva Bhoj Yojna' issued by the Ministry of Culture, vide F.No. 13-1/2018-US (S&F) dated 01.08.2018.

Date:

Signature of Authorised Signatory:

Place:

Name:

Designation / Status

Enclosures:

1. Self-attested copies of the invoices issued by the suppliers for the purchases of the specified items mentioning the unique enrolment number allotted by Ministry of Culture and SBY-UIN;
2. A Chartered Accountant's Certificate certifying the following:
 - a) Quantity, price and amount of central tax, State tax/Union territory tax or integrated tax paid on the purchase of the specified items during the quarter for which the claim is filed;
 - b) The institution is involved in charitable/religious activities and the specified raw food items have been used for only distributing free food to the public/devotees during the claim period.
 - c) the reimbursement claimed in the current quarter/year is not more than the purchases in the previous corresponding quarter/year plus a maximum of 2.5%/10% for the current quarter/year, as the case may be.
 - d) The charitable/religious institution is using the specified items only for distributing free food to public/devotees etc during the claim period.
 - e) The claimant fully satisfies the conditions laid down in para 6 of the Guidelines on the Scheme for Financial Assistance under 'Seva Bhoj Yojna' issued by the Ministry of Culture, vide F.No. 13-1/2018-US (S&F) dated 01.08.2018.

FORM SBY-04 Acknowledgment

Applicant s Name :

SBY-UIN :

Acknowledgement Number :

Applicant s Name :

Your application for reimbursement is hereby acknowledged against <Application Reference Number>

| Reimbursement Claim Details | | | |
|-----------------------------|-------------|---|-------|
| Claim | | | |
| Period | | | |
| Date and Time of Filing | | | |
| Amount Claimed | Central Tax | Integrated Tax (50% of the Integrated Tax paid) | Total |
| | | | |

Date:

Place:

(Signature of nodal officer)

Name of the nodal officer:

Designation of the nodal officer:

FORM SBY-05

Order sanctioning/rejecting claim of reimbursement

Order No.:

Date: <DD/MM/YYYY>

To

_____ (SBY-UIN)

_____ (Name of institution)

_____ (Address)

Acknowledgement No. Dated.....<DD/MM/YYYY>

Order for reimbursement/rejection under the Seva Bhoj Yojna Scheme

Sir/Madam,

This has reference to your application for reimbursement of tax under the Seva Bhoj Yojna Scheme.

Upon examination of your application, the amount of reimbursement sanctioned to you is as follows:

| Sl. No. | Description | Central Tax | Integrated Tax (50% of the Integrated Tax paid) | Total |
|---------|---------------------------------------|-------------|--|-------|
| 1. | Amount claimed | | | |
| 2. | Amount sanctioned | | | |
| 3. | Amount rejected | | | |
| 4. | Reason(s) for rejection, if any | | | |
| 5. | Net amount to be paid to the claimant | | | |

I hereby sanction an amount of Rs. _____ to M/s _____ having SBY-UIN _____ as the amount of central tax and centre's share of integrated tax to be reimbursed under the Seva Bhoj Yojna Scheme, out of a total amount of Rs. _____ claimed vide application no. _____ received in this office on _____, for the claim period _____. The amount payable will be debit to the Functional Head '*****' under Grant No..... of Ministry of Culture for the Financial Year....., under which the budget has been authorized by the Ministry of Culture to the Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance.

I hereby reject an amount of Rs. _____ from the said claim amount for reasons elaborated at Sl. No. 4 of the table above.

Date:

Signature :

Place:

Name:

Designation:

Office Address:

FORM SBY-06 Payment Advice

Payment Advice No:

Date: <DD/MM/YYYY>

ToPAO (CGST/Customs)

O/o Pr. Chief controlled of Accounts

Central Board of Indirect Taxes and Customs

[Amritsar/Nasik/Tirupati/Kolkata II/Delhi]

Reimbursement Sanction Order No.

Order Date.....<DD/MM/YYYY>.....

Name:

SBY-UIN:

Amount sanctioned (as per Order):

| Description | Central Tax | Integrated Tax | Total |
|-------------------|-------------|----------------|-------|
| Amount sanctioned | | | |

Details of the Bank

- i. Bank Account no as per application
- ii. Name of the Bank
- iii. Name and Address of the Bank /branch
- iv. IFSC
- v. MICR

The amount payable will be debitable to the Functional head ***** under Grant No.....of Ministry of Culture for the Financial Year:.....under which the budget has been authorized by the Ministry of Culture to the Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance.

Date:

Signature :

Place:

Name:

Designation:

Office Address:

To

_____ (SBY-UIN)

_____ (Name)

_____ (Address)

Annexure – A
Circular No. 75/49/2018-GST

F. No. 13-1/2018-US (S&F)
Government of India
Ministry of Culture
P. Arts Bureau

Puratatva Bhawan,
GPO Complex,
INA, New Delhi.
1st August, 2018

GUIDELINES ON SCHEME FOR FINANCIAL ASSISTANCE UNDER 'SEVA BHOJ YOJNA'

1. TITLE

The scheme shall be known as '**SEVA BHOJ YOJNA**'. The Scheme shall be applicable within the territorial jurisdiction of India. The Scheme will remain open from 1st to 15th of every month. Thereafter, the scrutiny of the applications received will be carried out by duly constituted committee on monthly basis.

2. OBJECTIVE

Under the Scheme of „Seva Bhoj Yojna Central Goods and Services Tax (CGST) and Central Government's share of Integrated Goods and Services Tax (IGST) paid on purchase of specific raw food items by **Charitable/Religious Institutions** for distributing **free food** to public shall be reimbursed as Financial Assistance by the Government of India.

3. SCOPE

This is a Central Sector Scheme for providing reimbursement of CGST and Central Government's share of IGST paid by **charitable/religious institutions** on purchase of specific raw food items for serving free food to public / devotees. The scheme shall be applicable only to such institutions which are eligible under the Scheme.

4. TYPE OF ACTIVITIES SUPPORTED UNDER THE SCHEME:

Free 'prasad' or free food or free 'langar' / 'bhandara' (community kitchen) offered by charitable/religious institutions like Gurudwara, Temples, Dharmik Ashram, Mosques, Dargah, Church, Math, Monasteries etc. Financial Assistance will be

provided on First-cum-First Serve basis of registration linked to fund available for the purpose in a Financial Year.

5. QUANTUM OF ASSISTANCE:

Financial Assistance in the form of reimbursement shall be provided where the institution has already paid GST on all or any of the raw food items listed below:

- i) Ghee
- ii) Edible oil
- iii) Sugar / Burra / Jaggery
- iv) Rice
- v) Atta / Maida / Rava / Flour
- vi) Pulses

The total amount of CGST and Central Government's share of IGST that would be reimbursed on purchases in the Financial Year 2019-20 will be capped at a maximum of 10% of the current financial year i.e. 2018-19.

6. CRITERIA FOR FINANCIAL ASSISTANCE

I) A Public Trust or society or body corporate, or organisation or institution covered under the provisions of section 10 (23BBA) of the Income Tax Act, 1961 (as amended from time to time) or registered under the provisions of section 12AA of the Income Tax Act, 1961, for **charitable/religious** purposes, or a company formed and registered under the provisions of section 8 of the Companies Act, 2013 or section 25 of the Companies Act, 1956, as the case may be, for **charitable/ religious** purposes, or a Public Trust registered as such for

charitable/religious purposes under any Law for the time being in force, or a society registered under the Societies Registration Act, 1860, for **charitable/religious** purposes.

ii) The applicant Public Trust or society or body corporate, or organisation or institution, as the case may be, must be involved in **charitable/religious** activities by way of free and philanthropic distribution of food/prasad/langar(Community Kitchen)/ bhandara free of cost and without discrimination through the modus of public, **charitable/religious** trusts or endowments including maths, temples, gurdwaras, wakfs, churches, synagogues, agiaris or other places of public religious worship.

iii) The institutions/organizations should have been in existence for preceding three years before applying for assistance.

iv) Only those institutions would be eligible for financial assistance which have been distributing free food, langar and prasada to public for at-least past three years on the day of application. For this purpose, entities shall furnish a self- certificate.

v) Financial Assistance under the scheme shall be given only to those institutions which are not in receipt of any Financial Assistance from the Central/State Government for the purpose of distributing free food: self- certificate.

vi) The institutions shall serve free food to at least 5000 people in a calendar month.

vii) The Institution/Organization blacklisted under the provisions of Foreign Contribution Regulation Act (FCRA) or under the provisions of any Act/Rules of the Central/State Government shall not be eligible for Financial Assistance under the Scheme.

7. PROCEDURE FOR ENROLMENT

There shall be one time enrolment for eligible **Charitable/Religious Institutions** who apply under 'Seva Bhoj Yojna Scheme'. The Ministry of Culture will enrol eligible **Charitable/Religious Institutions** for a time period ending with Finance Commission period i.e. till 31.3.2020 and subsequently the enrolment may be reviewed / renewed by the Ministry, subject to the performance evaluation of

the institutions.

Charitable/Religious Institution shall first register with Darpan Portal of NITI Aayog and get Unique ID generated by Darpan Portal (if not already obtained). Thereafter, the institution shall enrol itself in CSMS Portal on the Ministry of Culture s website www.indiaculture.nic.in in a prescribed format. Thereafter, the **Charitable/Religious Institution** shall apply "online" in the prescribed application form and upload required documents as listed below in CSMS Portal of Ministry of Culture s website www.indiaculture.nic.in:-

(i) Copy of the valid Registration Certificate as per the provision contained in Para 6 (i) and (ii).

(ii) Copy of Memorandum of Association/Article of Association/Charter of Activities of the organisation.

(iii) Copies of Audited Accounts for the last three years.

(iv) Copies of Annual Report, if any, for last three years.

(v) List of Office bearers/Governing Body of the institution.

(vi) Name of the authorized signatory who will sign all documents with contact details and E-mail ID.

(vii) Self-certificate indicating that the institution is distributing free food for at-least past three years on the day of application and providing free food to at least 5000 people in a month.

(viii) Certificate from District Magistrate indicating that the institution is involved in **charitable/religious** activities and is distributing free food to public/devotees etc. since last three years atleast on daily/monthly basis.

(ix) PAN/ TAN Number of the institution/ organization.

(x) List of locations where free food is being distributed by the institution.

(xi) Number of persons being served free food by the Institution in previous year - self declaration.

(xii) Bank Authorization Letter as per prescribed format.

All applications along with supporting documents

received online from the institutions in the Ministry shall be examined by a Committee constituted for the purpose. Incomplete applications not supported by required documents will be summarily rejected and only eligible **charitable/religious institutions** will be permitted to claim Financial Assistance as reimbursement of CGST and Central Government's share of IGST paid on raw food items mentioned at Para 5 above.

8. MAINTENANCE OF ACCOUNTS BY THE CHARITABLE/RELIGIOUS INSTITUTIONS

(i) The **Charitable/Religious Institution** shall maintain a separate account of the grant received from the Central Government under the said scheme. A separate account maintained by the Institution for distribution of Free Food shall be distinct from accounts maintained for the purpose of Food/Prasad sold to public/devotees.

(ii) The bills produced by the Institution for reimbursement shall be mandatorily in the name of registered **charitable/religious Institution**.

(iii) The Institution shall provide total number of people/persons provided free food every calendar month and shall maintain monthly purchase bills in this regard.

9. PROCEDURE FOR CLAIMING REIMBURSEMENT OF CGST

(i) **Single Authority:** There will be a one (nodal) Central Tax officer in every State / Union territory (UT) for all purposes of the scheme.

(ii) **Registration with the Central Tax officer:** After enrolling with the Ministry of Culture, the applicant shall submit an application in a specified form along with a copy of the registration certificate issued by the Ministry of Culture to the nodal Central Tax officer in the State/UT. The nodal Central Tax officer on receipt of the application and registration certificate, shall generate a Unique Identity Number (UIN) and communicate the same to the applicant.

(iii) **Timelines for refunds:** All applications for reimbursements shall be submitted on a quarterly basis in a specified form and manner before the expiry of six months from the last day of the quarter in which the purchases have been made.

(iv) **Documents to be submitted:** The following documents shall be submitted along with the application form:

- Invoices issued by the suppliers for the purchases of specified items in para no. 5 above.
- The Unique enrolment number allotted by Ministry of Culture and UIN allotted by the Central Tax authority should be mentioned on these invoices.
- **Chartered Accountant's Certificate certifying the following:**
 - a) Quantity, price and CGST, SGST/UTGST and IGST paid on purchase of the specified items during the claim period.
 - b) The **Charitable/Religious institution** is involved in **charitable/religious** activities and specified items have been used for only distributing free food to public/devotees etc. during the claim period.
 - c) The reimbursements claimed in the current quarter / year is not more than the previous year's purchases in the corresponding quarter / year plus a maximum of 10% for the current year.
 - d) The **charitable/religious institution** is using the raw food items as mentioned in Para 5 above only for distributing free food to public/devotees etc. during the claim period.
 - e) The institution fully satisfies the conditions laid down in para 6 of the guidelines.

10. OUTCOME OF THE SCHEME

A Performance-cum-Achievement Report on the activity undertaken will be submitted in triplicate by the beneficiary institutions, at the beginning of next financial year, to the Ministry as per the following format:

- Location of Free Food Services:
- Cost of the Food items excluding GST:
- GST levied: Total GST paid (CGST, SGST/UTGST, IGST and amount of Financial Assistance released by ministry:

- No. of days Free food was provided in a calendar month (month-wise)
- No. of persons who were provided Free Food in a calendar month (month-wise)
- At least 12 photographs (taken on monthly basis) of Free Food Services:

11. INCOMPLETE APPLICATIONS

Incomplete applications not supported by the required documents and applications received without recommendation of the prescribed authority will be summarily rejected.

12. RELEASE OF FUNDS UNDER THE SCHEME:

The funds will be released to the institutions as per the claims verified and passed by the GST authorities. The Refund Sanction Order will be issued by the GST Authority.

13. INSPECTION AND MONITORING

Inspection would be carried out by Ministry officials or its authorized representatives every year at least in 5% of the cases. The concerned State Govt./UTs Administration, District Collector/Dy Commissioner and State GST authorities will also monitor the

scheme. The Institutions /Organizations shall maintain separate account for the assistance received from the Ministry of Culture and these will be subject to inspection/audit by the officers of the Ministry or any other agency designated by the Ministry.

At the end of the Financial Year 2018-19, the Physical and Financial progress of the Scheme will be measured by the Ministry of Culture

14. PENALTIES IN CASE OF MISUSE OF ASSISTANCE/GRANT

The members of the executive body of the entity /institution would be liable for recovery of misused grants. The organization /institution will also be blacklisted for misuse of funds, fake registration certificate, fake documents etc. All immovable and movable assets created from the Government grants would be taken over by local administration prescribed by the Ministry. The assistance provided by the Ministry of Culture shall be recovered with penal interest, apart from taking criminal action as per law.

Annexure – B

| S. No. | State/UT | Nodal Commissionerate | Contact Address of the Commissionerate | Nodal Officer | Phone number and E-mail id of Nodal Officer |
|--------|---------------------------|-----------------------|---|--|--|
| 1. | Andhra Pradesh | Guntur CGST | GST Bhavan, Kannavarithota, Guntur-522004 | Mr. K. Mahipal Chandra, Assistant Commissioner | 0863-2234713, mahipal.chandra@gov.in Inigo.timothy@gov.in |
| 2. | Andaman & Nicobar Islands | Haldia | Assistant Commissioner of Central Tax. A & N Division, Kandahar Marg (VIP Road), Port Blair – 744103 | Mr. T Inigo, Assistant Commissioner, Andaman & Nicobar | |
| 3. | Arunachal Pradesh | Itanagar | CGST & CX Commissionerate, Itanagar-791110 | Mr. N.K.Nandi, Assistant Commissioner | 0360-2351213, nknandi2014@gmail.com |
| 4. | Assam | Dibrugarh | CGST & CX Commissionerate, Dibrugarh-786003 | Mr. B.B.Baruah, Assistant Commissioner | 0373-2314082, Bbhusan.baruah@gov.in |
| 5. | Assam | Guwahati | CGST & CX Commissionerate, Guwahati-781005 | Mr. Sanjeet Kumar, Assistant Commissioner | 0361-2465197, sanjeet.kumar@icegate.gov.in |
| 6. | Bihar | Patna-II | 4th Floor, C.R.Building (Annexe), Bir Chand Patel Path, Patna-800001 | Mr. Suhrit Mukherjee, Assistant Commissioner | 0612-2504814, suhrit99333@gmail.com |
| 7. | Chandigarh | Chandigarh | Plot No. 19 Sector 17-C, C.R Building Chandigarh | Ms.Mamta Saini, Deputy Commissioner | 0172-2704196, mamtasaini.india@gmail.com |
| 8. | Chhattisgarh | Raipur | Division-II, CGST Bhawan Civil Lines, Raipur | Mr. Sumit Kumar Agrawal, Assistant Commissioner | 0771-2425636, sumitk.agrawal@gov.in |
| 9. | Dadra and Nagar Haveli | Daman | 2nd Floor, Hani's Landmark, Vapi-Daman Road, Chala, Vapi, Gujarat | Mr. B.P. Singh, Additional Commissioner, Daman | 0260-2460502, binay.singh@icegate.gov.in |
| 10. | Daman and Diu | Daman | 2nd Floor, Hani's Landmark, Vapi-Daman Road, Chala, Vapi, Gujarat | Mr. B.P. Singh, Additional Commissioner, Daman | 0260-2460502, binay.singh@icegate.gov.in |
| 11 | Goa | Goa | GST Bhavan, EDC Complex, Patto, Panaji-403001 | Mr. S. K. Sinha, Additional Commissioner | 0832-2437190, sanjay1.sinha@icegate.gov.in |
| 12. | Gujarat | Gandhinagar | O/o the Commissioner, CGST, Gandhinagar Custom House, Near All India Radio, Navrangpura, Ahmedabad-380009 | Dr. Amit Singal, Joint Commissioner | 079-27540424, singalamit@rediffmail.com |
| 13. | Haryana | Gurugram | Plot No. 36-37, Sector-32, Gurugram | Mr. Raj Karan Aggarwal, Assistant Commissioner | 0124-2380269, Aggarwalrajkarana@gmail.com |
| 14. | Himachal Pradesh | Shimla | Camp at Plot No. 19 Sector 17-C, C.R Building Chandigarh | Mr.Nikhil Kumar Singh, Assistant Commissioner | 0172-2704196, nikhil.singh@icegate.gov.in |
| 15. | Jammu and Kashmir | Jammu | OB-32, Rail Head Complex, Jammu | Mr.Prakash Choudhary, Assistant Commissioner | 0191-2475320, prakash.online1984@gmail.com |
| 16. | Jharkhand | Ranchi | 5th Floor, C.R.Building. 5-A, Main Road, Ranchi-834001 | Mr. Debabrata Chatterjee, Assistant Commissioner | 0651-2330218, debabrata.chaterjee@gmail.com |
| 17. | Karnataka | Bengaluru (South) | Bengaluru South Commissionerate, C.R. Building, Queen's Road, Bengaluru-560001 | Mrs. Gayathri Chandra Menon, Assistant Commissioner | 080-25522370, sd07.gst@gov.in |
| 18. | Kerala | Kochi | Central Revenue Building, I.S. Press Road, Kochi-682018 | Mr. Ashwin John George, Assistant Commissioner | 0484-2533169, ashwinjohngeorge@gmail.com |
| 19. | Lakshadweep | Kochi | Central Revenue Building, I.S. Press Road, Kochi-682018 | Mr. Ashwin John George, Assistant Commissioner | 0484-2533169, ashwinjohngeorge@gmail.com |

| S. No. | State/UT | Nodal Commissionerate | Contact Address of the Commissionerate | Nodal Officer | Phone number and E-mail id of Nodal Officer |
|--------|----------------|-----------------------|--|--|---|
| 20. | Madhya Pradesh | Bhopal | Division – I Bhopal, Jail Road Paryawas Bhawan, Bhopal | Mr. Piyush Thorat, Assistant Commissioner | 0755-2761620, piyushthorat19@gmail.com |
| 21. | Maharashtra | Mumbai Central | 4th Floor, GST Bhavan, 115, M.K.Road, Opp Churchgate Station, Mumbai-400020 | Ms. Manpreet Anya, Additional Commissioner | 022-26210384, manpreetanya@yahoo.co.in |
| 22. | Manipur | Imphal | CGST & CX Commissionerate, Imphal-795001 | Mr. R.K.Shurchandra Singh, Assistant Commissioner | 0385-2460735, shurchandra.rk@gov.in |
| 23. | Meghalaya | Shillong | CGST & CX Commissionerate, Shillong-793001 | Mr. Om Prakash Tiwary, Assistant Commissioner | 0364-2506758, tiwary.op@gov.in |
| 24. | Mizoram | Aizawl | CGST & CX Commissionerate, Aizawl-796001 | Mr. L.Ralte, Deputy Commissioner | 0389-2346515, lal.ralte@icegate.gov.in |
| 25. | Nagaland | Dimapur | CGST & CX Commissionerate, Dimapur-797112 | Mr. Gopeswar Chandra Paul, Assistant Commissioner | 0386-2351772, paul.gopeswar3@gmail.com |
| 26. | NCT of Delhi | Delhi (South) | 2nd & 3rd Floor, EIL Annexe Building, Bhikaji Cama Place, New Delhi, Delhi 110066 | Mr. Shikhar Pant, Assistant Commissioner | 011-40785842 shikhar.pant@gov.in |
| 27. | Odisha | Bhubaneswar | C.R. Building, (GST Bhawan), Rajaswa Vihar, Bhubaneswar-751007 | Mr. Sateesh Chandar, Joint Commissioner | 0674-2589694 sateesh.chandar@nic.in |
| 28. | Puducherry | Puducherry | I, Goubert Avenue (Beach Road), Puducherry -605001 | Joint Commissioner | 0413-2224062, 0413-2331244, pondycex.gst@gov.in |
| 29. | Punjab | Ludhiana | Central Excise House, F-Block, Rishi Nagar, Ludhiana | Mr.Neeraj Soi, Deputy Commissioner | 0161-2679452, soineeraj@gmail.com |
| 30. | Rajasthan | Jaipur | N.C.R. Building, Statue Circle, Jaipur | Mrs. Ruchita Vij, Additional Commissioner | 0141-2385342 ruchitavij@gmail.com |
| 31. | Sikkim | Siliguri | Gangtok CGST Division, Indira Bypass Road, Sichey Near District Court, Gangtok – 737101 | Mr. Puran Lama, Assistant Commissioner, Sikkim (Gangtok) | 03592-284182, Gtk_div@rediffmail.com |
| 32. | Tamil Nadu | Chennai (North) | GST Bhawan, 26/1, Mahatma Gandhi Road, Nungambakkam, Chennai – 600034 | Additional Commissioner | 044-28331177, 044-28331188, commr-cexchn1@nic.in |
| 33. | Telangana | Hyderabad | O/o the Principal Commissioner of Central Tax, Hyderabad GST Commissionerate, GST Bhawan, L B Stadium Road, Basheerbagh, Hyderabad - 500004. | Mr. P. Anand Kumar, Additional Commissioner | 040-23240725, ak.pulapaka@gov.in |
| 34. | Tripura | Agartala | CGST & CX Commissionerate, Agartala-799001 | Mr. S. K.Mazumdar, Assistant Commissioner | 0381-2304099 , sanjoymaz85@gmail.com |
| 35. | Uttar Pradesh | Lucknow | 7-A, Ashok Marg, Lucknow-226001 | Mr. Avijit Pegu, Assistant Commissioner | 0522-2233001, avijit.pegu@icegate.gov.in |
| 36. | Uttarakhand | Dehradun | Office of the Commissioner, Central Goods & Services Tax, E-Block, Nehru Colony, Dehradun | Mr. Sanjay Kumar Shukla | 0135-2668668, sanjay2.shukla@icegate.gov.in |
| 37. | West Bengal | Kolkata (North) | 180, Shanti Pally, Rajganda Main Road, Kolkata | Mr. Shobhit Sinha, Assistant Commissioner | 033-24416813, Shobhitsinha.jsr@gov.in |

PROCEDURE FOR DISBURSAL OF FINANCIAL ASSISTANCE AND ACCOUNTING

Seva Bhoj Yojana (SBY), Ministry of Culture

version date: 10/10/2018

Pr. Chief Controller of Accounts
Central Board of Indirect Taxes & Customs
Department of Revenue
Ministry of Finance

1. Background:

The Scheme of Financial Assistance under 'Seva Bhoj Yojna' (SBY) has been launched by the Ministry of Culture from the financial year 2018-19 vide Order No. 13-I/2018-US (S&F) dated 31st May 2018. Under this Scheme, the Government of India shall reimburse the CGST and Central government's share of IGST paid on the purchase of specific items by charitable institutions for distributing free food to the public. The Guidelines have been issued in this regard by Ministry of Culture vide F. No. 13-1/2016-US (S&F) dated 1st August 2018.

2. Authorization of Budget by Ministry of Culture:

- i) The budget under the Central Scheme of SBY will be authorized by the Ministry of Culture to CBIC in accordance with the LOA Module of PFMS.
- ii) The 15 digit accounting codes under the Charter of Accounts will be as follows.

Grant No.:
 (Will change year to year)
 Major Head:
 Submajor / Minor Head:
 Subhead:
 Detailed/Object Head:

(Ministry of Culture will provide)

- iii) As per the LOA module of PFMS the budget will be authorized DDO wise Location wise by the Pr. Accounts office of Ministry of Culture to Pr. Accounts office of CBIC, Department of Revenue.

3. PAOs designated for disbursal of payments under the Scheme:

Following five PAOs have been designated for making payment & accounting under the scheme:

| Zone | PAO |
|---------|--------------------------------------|
| North | PAO, Customs, Amritsar (Code 050240) |
| East | PAO, GST, Kolkata II (Code 052679) |
| West | PAO, Nasik (Code 054975) |
| South | PAO, Tirupati (Code 055240) |
| Central | PAO, GST, Delhi (Code 051493) |

The zone-wise grouping of States & 8 UTs against the designated zonal PAOs is attached at Annexure 'A'

4. Creation of DDOs for processing of claims under the Scheme:

- i) State/UT-wise new DDOs (36 in nos.) will be created which will be duly mapped with the 5 PAOs (as per Point 3 above). Existing DDOs authorized for payment to the UIN entities may operate as DDOs for processing of payments under the SBY scheme also but with new DDO Codes.
- ii) Request for opening of new DDO Code will be forwarded to the Accounts Officer (**Revenue Coordination**), O/o Pr. Chief Controller of Accounts, Central Board of Indirect Taxes, 1st Floor, DGACR Building, I.P. Estate, New Delhi 110002 in the Format as given in Annexure 'B' under the signatures of the competent authority of the concerned Commissionerate.
- iii) The request for allotment of DDO code shall be forwarded by the O/o Pr. CCA, CBIC to O/o CGA. Once allotted, the same shall be conveyed by the O/o Pr. CCA to the concerned DDO, Nodal offices and Commissionerate.

5. Issuance of sanction by the Nodal Officers

- i) The Scheme envisages reimbursement of only Central GST and Central Government's share of Integrated Tax (IGST). The applications for reimbursements of such taxes shall be processed by the nodal officer in each State/UT. [The officers who have been designated as nodal officers for the purpose of facilitating the processing of refund claims for UIN entities as Circular No. 36/10/2018-GST dated 13th March 2018 shall act as nodal officers for the purpose of this scheme also.] (As per para 1.2 of Circular no. dated issued by CBIC)

ii) Existing Nodal Officer(s) appointed for UIN entities will process the applications under the SBY Scheme and they shall, in their capacity as Sanctioning Authority, act as Program Division (PD) on PFMS platform

iii) Where upon examination of the application of refund by the charitable institutions, the nodal officer is satisfied in respect of the correctness of the claim and that the reimbursement is due and payable to the applicant, he shall issue a sanction order in FORM SBY05 rejecting; or otherwise sanctioning the amount of reimbursement with full details of the Grant No. and the functional head (of Ministry of Culture) under which the amount is to be disbursed by the PAO. The Nodal Officer shall also issue the Payment Advice addressed to the concerned PAO in FORM SBY06.

6. Preparation of Bill by DDO & Payment by PAO under the Scheme:

i) The Nodal Officer, in the capacity of Sanctioning Authority (recognized on PFMS as Program Division), shall ensure the availability of budget on PFMS, and thereafter enter the Sanction details (SBY05) and the details of Payment Advice (SBY06) as required in PFMS under his login access. He will also upload the scanned copy of the Sanction Order and Payment Advice and forward the same to the designated DDO. The DDO shall also first check the availability of budget and then generate a bill and forward it to the concerned PAO under his digital signatures. No physical document (SBY05/SBY06 etc.) will be sent by the DDO as the same are forwarded with digital signatures of the DDO.

ii) The designated PAO shall pass/reject the bill for payment as per the existing payment protocols being followed for payments through PFMS portal after exercising due diligence. **The PAO shall take a print out of the Sanction Order (SBY05) and Payment Advice (SBY06) so uploaded on PFMS by the Nodal Officer (Sanctioning Authority) for audit trail.**

iii) The Bill will be returned to the DDO by PAO if the sufficient budget is not available.

iv) The unspent portion of the budget, if any,

authorized by Ministry of Culture at the end of each financial year will lapse as per the Accounting Rules and fresh authorization from the budget of subsequent financial year would be required to pass the bills received in the new financial year.

v) The bills pending with the PAO at the end of a financial year for want of budget shall be returned by the PAO and the bills with revalidated Sanction Order (SBY05) shall be forwarded to the concerned PAO after the Letter of Authorization for allocation of budget to CBIC is provided in the next financial year.

vi) No manual payment will be allowed in the system.

7. Responsibilities of the PAOs under the Scheme:

i) Periodical Reports (Monthly/Quarterly) will be generated by the designated PAOs and shared with the Pr. A.O, CBIC. The Pr. Accounts Office shall further share the report with the Pr. Accounts Office, Ministry of Culture for reconciliation purposes.

ii) In the case of authorized budget is exhausted, the payments will not be made by the PAO till the budget is augmented by Ministry of Culture.

iii) At the end of financial year, the Bills which are kept in abeyance for want of sufficient budget provisions will be returned to the concerned Divisions for revalidation and resubmission in next financial year with new e-Bill Number.

8. Recovery provisions in case of excess/wrongful payment:

In case of any excess/wrongful payment is made on the basis if the double sanction or for any other reason, the same will be recovered by the sanctioning authority from the beneficiary. The recovered amount will be received in the form of Banks DD and will be deposited in the Government Accounts by the concerned DDO through Challans in the scheme Head of Seva Bhoj Yojana. The accounting of such recovery amount will be done by the PAO with whom the concerned DDO is mapped.

SECTION: 7

PAOs/DDOs ARRANGEMENTS

List of PAOs/DDOs processing Refunds of IGST (Exports)

| PAO Description & Code | DDO Description | DDO Code | DDO Address |
|--|---|----------|---|
| e-PAO (GST Refund) Mumbai (Code : 006893) | Assistant Commissioner IGST Refunds - Central DDO for IGST Refund | 207797 | Commissioner of Customs ACC - Export, New Customs House, New Delhi |

List of PAOs/DDOs processing Refunds under the RoSL Scheme

| PAO Description & Code | DDO Description | DDO Code | DDO Address |
|---|--------------------------------|----------|--|
| PAO(HQ), CBIC, New Delhi - Code (050672) | Addl./Joint Director (ICEGATE) | 206297 | O/o Additional Director General, ICEGATE Project, C.R. Building, I.P. Estate, ITO, New Delhi |

List of PAOs/DDOs processing Refunds under the SBY Scheme

| SEVA BHOJ YOJANA (SBY) - MINISTRY OF CULTURE | | | |
|---|---|----------|--|
| PAO Description & Code | DDO Description | DDO Code | DDO Address |
| EAST ZONE | | | |
| | AC/DC | 208594 | CGST & CX, Kolkata South Commissionerate, Ballygunge Division, 180 Shantipally Rajdanga Main Road, Kolkata (WB) |
| | Admn. Officer | 208589 | Central GST and CX, Patna-II, 3rd to 5th Floor, CTTC Building, Sanchar Parishar, Buddha Marg, Patna (Bihar) |
| | Asstt. Commissioner | 208561 | O/o the Commissioner, CGST & CEX (Hqrs), 6th Floor, Central Revenue Building, A Main Road, Ranchi (Jharkhand) |
| | Admn. Officer | 208591 | O/o the Asstt. Commissioner, Plot No.258, District Centre, Chandrasekharapur, Bhubaneswar (Odisha) |
| | Asstt. Commissioner | 208562 | Sector A, Naharlagun (Arunachal Pradesh) |
| | ACAO | 208563 | GST Bhawan, Kedar Road, Guwahati (Assam) |
| PAO, CGST, KOLKATA-II (CODE:052679) | Asstt. Commissioner | 208593 | O/o the Commissioner of CGST Dibrugarh, PO : CR Building, Milan Nagar, F-Lane, Dibrugarh (Assam) |
| | Asstt. Commissioner | 208564 | CGST Imphal Division, 4th Floor, Krishna Premi Shopping Complex, Opp. Thangal Mandir Wangkhei, Kongba, Imphal East (Manipur) |
| | Asstt. Commissioner | 208567 | O/o the Asstt. Commissioner, 2nd Floor, Housing Financing Cooperative Society Ltd, Shillong (Meghalaya) |
| | Asstt. Commissioner | 208565 | D-31/A, Central Tax Building, MG Road, Upper Khatla, Aizwal (Mizoram) |
| | Asstt. Commissioner | 208566 | O/o the Asstt. Commissioner, CGST Dimapur, 5th floor, Agarwal Tower, Circular Road, Dimapur (Nagaland) |
| | Admn. Officer | 208590 | Gangtok CGST & CEX Division, Gangtok (Sikkim) |
| | O/o the CGST Commissionerate, Agartala | 208600 | Kiran Medical Hall Building, 1st, 2nd & 3rd Floor, Old RMS, Chowmuhani, Agartala (Tripura) |
| WEST ZONE | | | |
| | Admn. Officer | 208568 | 2nd Floor, H.R. House, near Distt. Court, Tokharkhada, Silvassa (Dadar & Nagar Haveli) (UT) |
| | Admn. Officer | 208569 | 1st Floor, D-Type Building, Opp. Somnath Road, Dabhel, Daman (Daman & Diu) (UT) |
| PAO, CGST & CUSTOMS, NASIK (CODE:054975) | Admn. Officer | 208570 | GST Bhavan, EDC Complex, Patto, Panaji (Goa) |
| | Asstt. Commissioner | 208592 | O/o the Asstt. Commissioner, CGST & Central Excise, Division-1, Ahmedabad North Jivabhai Ma, Ahmedabad (Gujarat) |
| | Admn. Officer | 208571 | CGST & Central Excise, Mumbai Central Commissionerate, 3rd Floor, GST Bhawan, 115, Maharshi Karve, Mumbai (Maharashtra) |
| | Superintendent | 208577 | CGST Range-XXVI, Sector-10, Vidhyadhar Nagar, Jaipur |

| SEVA BHOJ YOJANA (SBY) - MINISTRY OF CULTURE | | | |
|---|------------------------|-------------------------------|---|
| PAO Description & Code | DDO Description | DDO Code | DDO Address |
| NORTH ZONE | | | |
| PAO, CUSTOMS, AMRITSAR (CODE:050240) | Asstt. Commissioner | 208583 | OB-32, Rail Head Complex, Jammu (J&K) |
| | AO/Superintendent | 208581 | O/o the Asstt. Commissioner, CGST Division, Kanfed Bhawan, Depot Bazar, Dharamshala (HP) |
| | Superintendent | 208584 | O/o CGST Division Ludhiana Central, Savitri Complex-II, Dada Motors, Dholewal, Ludhiana (Punjab) |
| | Admn. Officer | 208595 | Central GST Division-1, C.R. Building, 5th Floor, Plot No.19, Sector 17-C, Chandigarh (UT) |
| | AO/Superintendent | 208582 | O/o the Asstt. Commissioner, Shree Tower, IIInd Floor, Haridwar Road, Near Rispana Bridge, Dehradun (Uttarakhand) |
| SOUTH ZONE | | | |
| PAO, CGST & CUSTOMS, TIRUPATI (CODE:055240) | ACAO | 208585 | O/o the Commissioner of Central Tax, GST Bhawan, CR Building, Kannavarithota, Guntur (AP) |
| | Admn. Officer | 208586 | O/o Pr. Chief Commissioner's Officer, CR Building, Annexe, II Floor, Queens Road, PB, No.5400, Bangaluru (Karnataka) |
| | Admn. Officer | 208587 | O/o the Dy.Commissioner, Central Tax & Central Excise, Ernakulam Division, 4th Floor Cent, Cochin (Kerala) |
| | Admn. Officer | 208596 | O/o the Dy.Commissioner, Central Tax & Central Excise, Ernakulam Division, 4th Floor Cent, Cochin (Kerala) (For Lakshadweep) |
| | Admn. Officer | 208572 | O/o the Asstt. Commissioner & Central Excise, No.14, Municipal Street, Aziz Nagar, Reddiya (Puduchery) (UT) |
| | Admn. Officer | 208573 | O/o the Asstt. Commissioner of GST and Central Excise, 26/1, Mahatma Gandhi Road, Nungambakkam, Chennai (TN) |
| | ACAO | 208574 | Room No.400, GST Bhavan, Basheer Bagh, Hyderabad (Telangana) |
| | Admn. Officer | 208588 | O/o the Asstt. Commissioner of Central Tax, Andaman & Nicobar Central GST Division, Haldia, Port Blair (Andaman & Nicobar Islands) |
| CENTRAL ZONE | | | |
| PAO, CGST, DELHI (CODE:051493) | ACAO | 208575 | O/o Pr.Commissioner, CGST Dhamtari Road, Tikarapara, Raipur (Chhattisgarh) |
| | Admn. Officer | 208576 | GST Bhavan, 35-C, Administrative Area, Area Hills, Bhopal (MP) |
| | Superintendent | 208578 | O/o the Dy.Commissioner, Division East-I, GST Gurugram, 1st Floor, Plot No.24, Mudit Square, Sectt, Gurugram (Haryana) |
| | Superintendent | 208579 | 2nd and 3rd Floor, EIL Annexe Building, Bhikaji Cama Place, New Delhi |
| ACAO | 208597 | 7-A, Ashok Marg, Lucknow (UP) | |

List of PAOs/DDOs processing Payments of Refunds to UIN Agencies

| PAO Description & Code | DDO Description | DDO Code | DDO Address |
|--|---|----------|--|
| | Superintendent, UIN GST Refund, Delhi | 208202 | Superintendent, UIN GST Refund, 2nd & 3rd floor Annex EIL Building, Bhikaji Cama Place, New Delhi |
| | Asstt Commissioner UIN GST refund, Puducherry | 208295 | O/o the Asstt. Commissioner of GST & Central Excise, No.14, Municipal Street, Aziz Nagar, Reddiyarpa, Puducherry |
| | Asstt Commissioner, UIN GST refund, Mumbai Central | 208296 | GST Bhawan 115, M K Road, Churchgate, Mumbai (MH) |
| | Chief Accounts Officer, UIN GST Refund, Bengaluru | 208318 | P/o Pr. Chief Commr's Office, C R Building, Annexe, II floor, Queen's Road, Bengaluru (Karnataka) |
| | ACAO,UIN GST refund, Hyderabad | 208359 | O/o Commissioner of GST & Customs, GST Bhavan, Basheerbagh, Hyderabad (Telangana) |
| e-PAO (GST Refund) Mumbai (Code:006893) | Administrative Officer, UIN GST Refund, CGST Chennai North | 208406 | O/o the Assistant Commissioner of GST and Central Excise, Mylapore Division, 26/1, Mahatma Gandhi Road, Chennai (TN) |
| | Assistant Chief Accounts Officer UIN GST Refund Uttar Pradesh | 208541 | 7-A Ashok Marg Lucknow (UP) |
| | Assistant Commissioner UIN GST refund C.G. Raipur | 208542 | Office of Assistant Commissioner of CGST Division-II GST Bhawan Civil Lines Raipur (Chhattisgarh) |
| | Administrative Officer UIN GST Refund CGST Kolkata South | 208607 | O/o the Assistant Commissioner Room No 536 Fifth Floor CGST Bhawan 180 Shantipally Rajdanga Main Roa |
| | Assistant Commissioner UIN GST Refund CGST Commissionerate Ranchi | 208608 | O/o the Commissioner CGST HQ Central Revenue Building 5A Main Road |

List of PAOs/DDOs under the ABES Scheme

| S.N. | Zone | Name of Commissionerate | Name of mapped PAO | DDO Code | DDO Description | |
|------|--|-------------------------|---|---|-----------------|--------------|
| 1 | Guwahati | Guwahati (Assam) | PAO, CGST & Customs, Shillong (Code-052512) | 152532 | HQ Guwahati | |
| | | | PAO, CGST & Customs, Shillong (Code-052512) | 152514 | Bongaigaon Div | |
| | | | PAO, CGST & Customs, Shillong (Code-052512) | 152517 | Silchar Div. | |
| | | Dibrugarh (Assam) | PAO, CGST, Dibrugarh (Code-050205) | 150208 | Jorhat Div. | |
| | | | PAO, CGST, Dibrugarh (Code-050205) | 150209 | Tinsukia Div. | |
| | | | PAO, CGST, Dibrugarh (Code-050205) | 250206 | HQ Dibrugarh | |
| | Itanagar (Arunachal Pradesh) Imphal (Manipur) Shillong (Meghalaya) Aizawl (Mizoram) Dimapur (Nagaland) Agartala (Tripura) | Kolkata | Siliguri (for Sikkim) | PAO, CGST & Customs, Shillong (Code-052512) | 100889 | Tejpur Div. |
| | | | | PAO, CGST & Customs, Shillong (Code-052512) | 307257 | HQ Itanagar |
| | | | | PAO, CGST & Customs, Shillong (Code-052512) | 307253 | HQ Imphal |
| | | | | PAO, CGST & Customs, Shillong (Code-052512) | 252513 | HQ Shillong |
| | | | | PAO, CGST & Customs, Shillong (Code-052512) | 307255 | HQ Aizawl |
| | | | | PAO, CGST & Customs, Shillong (Code-052512) | 307256 | HQ Dimapur |
| 2 | Meerut | Dehradun (Uttarakhand) | PAO, CGST & Customs, Shillong (Code-052512) | 100888 | HQ Agartala | |
| | | | PAO, CGST, Siliguri (Code - 055185) | 255187 | Gangtok Div. | |
| | | | PAO, CGST & Customs, Meerut (Code - 053844) | 292065 | HQ Dehradun | |
| | | | PAO, CGST & Customs, Meerut (Code - 053844) | 207066 | Kashipur Div | |
| | | | PAO, CGST & Customs, Meerut (Code - 053844) | 292067 | Haridwar Div. | |
| | | | PAO, CGST & Customs, Meerut (Code - 053844) | 292068 | Roorkee Div. | |
| | Kolkata | Siliguri (for Sikkim) | Dehradun (Uttarakhand) | PAO, CGST & Customs, Meerut (Code - 053844) | 353859 | Haldwani Div |
| | | | | PAO, CGST & Customs, Meerut (Code - 053844) | 153851 | Rudrapur |

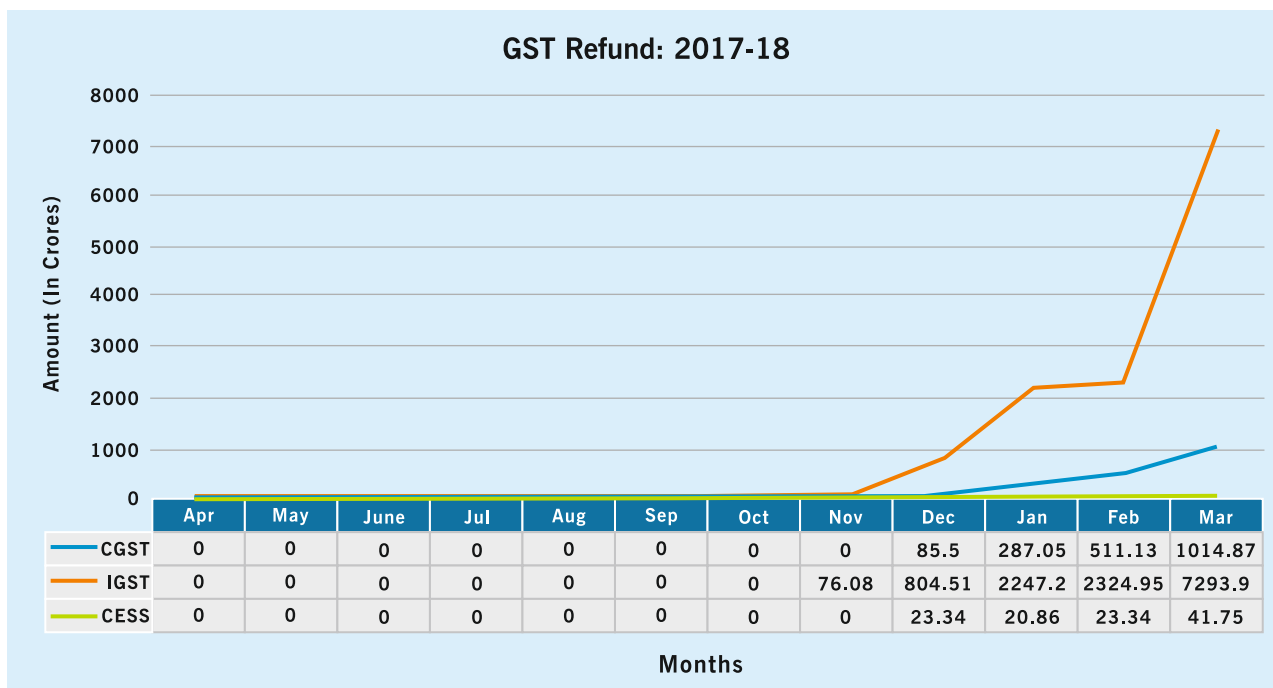
| | | |
|--|--|-------------------------|
| Jammu (J&K) | PAO, CGST, Chandigarh-(J)(Code - 055005) | 207859 HQ Jammu |
| | PAO, CGST, Chandigarh-(J)(Code - 055005) | 207860 Div.I Jammu |
| | PAO, CGST, Chandigarh-(J)(Code - 055005) | 207861 Div. Srinagar |
| | PAO, CGST, Chandigarh-(J)(Code - 055005) | 207244 Samba Div. |
| | PAO, CGST, Chandigarh-(J)(Code - 055005) | 207236 Div.II Jammu |
| 4 Chandigarh | | |
| Shimla (Himachal Pradesh) | PAO, CGST & Customs, Chandigarh-(I)(Code - 051323) | 207248 HQ Shimla |
| | PAO, CGST & Customs, Chandigarh-(I)(Code - 051323) | 206218 Baddi Div. |
| | PAO, CGST & Customs, Chandigarh-(I)(Code - 051323) | 207251 Dharamshala Div. |
| | PAO, CGST & Customs, Chandigarh-(I)(Code - 051323) | 207249 Mandi Div. |
| | PAO, CGST & Customs, Chandigarh-(I)(Code - 051323) | 207250 Parwanoo Div. |
| PAO, CGST & Customs, Chandigarh-(I)(Code - 051323) | | 251335 Shimla Div. |

SECTION: 8

ACCOUNTING TABLES AND GRAPHS

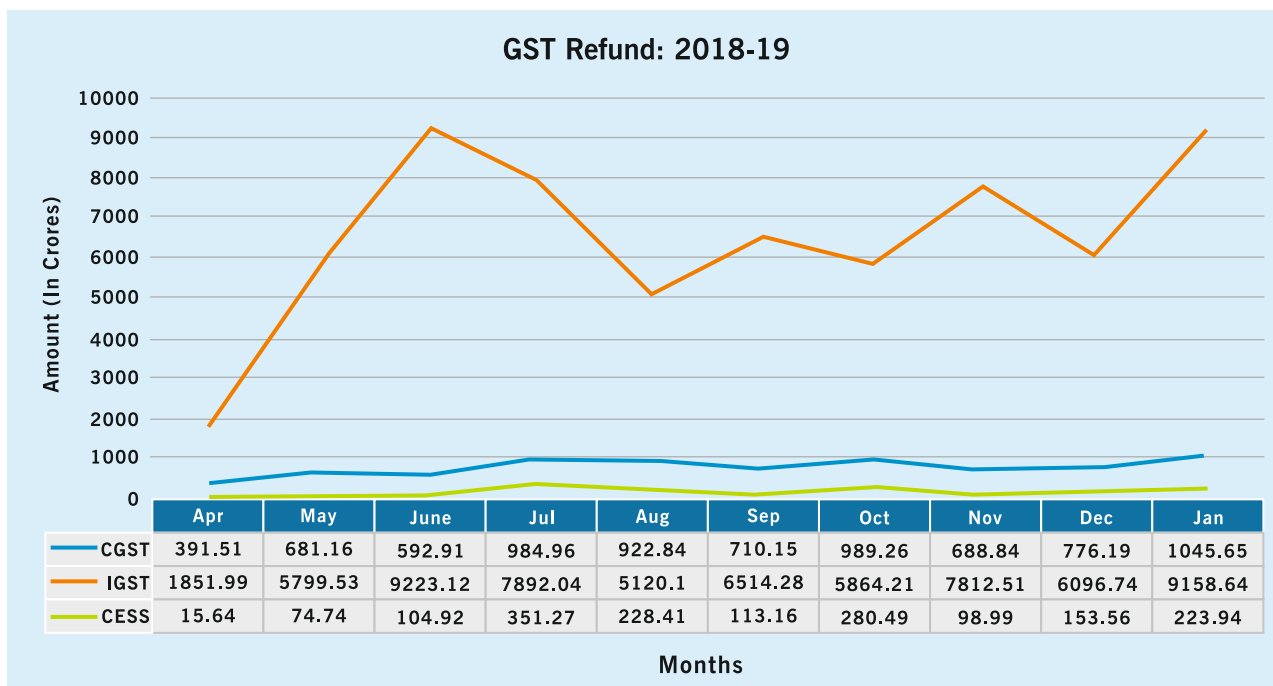
Head-wise Refunds during the Financial Year 2017-18

(Rs. In crores)



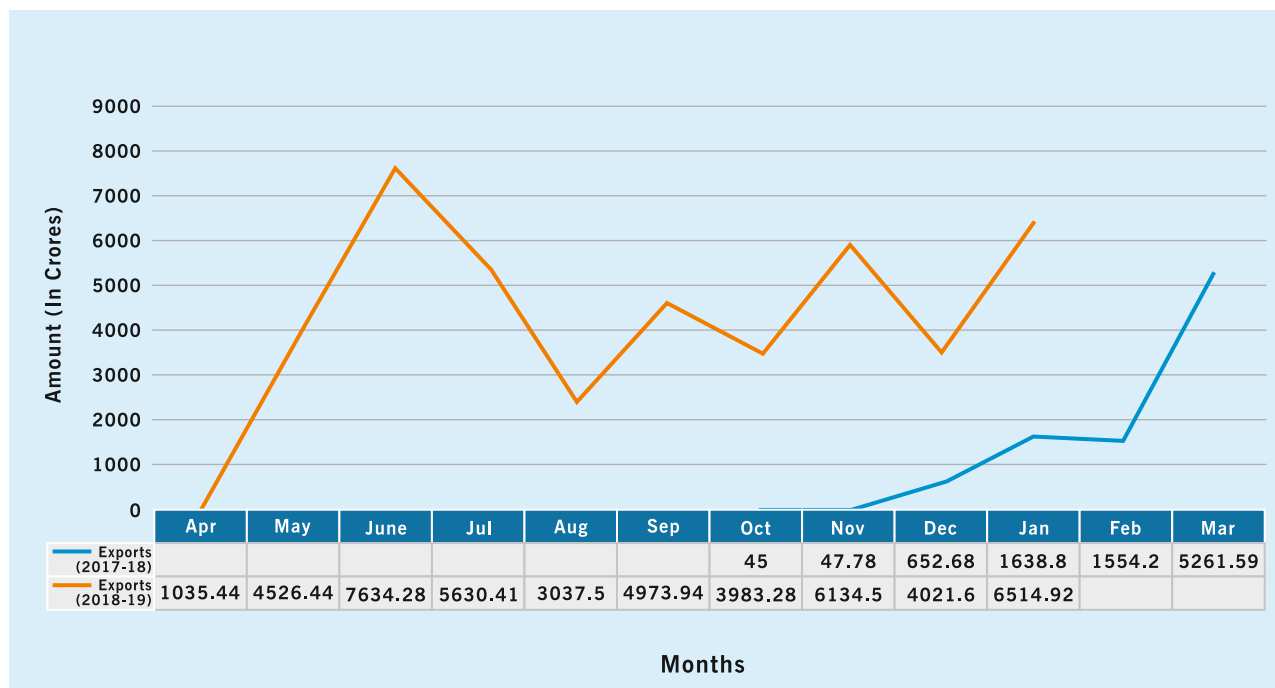
Head-wise GST Refunds during the Financial Year 2018-19

(Rs. In crores)

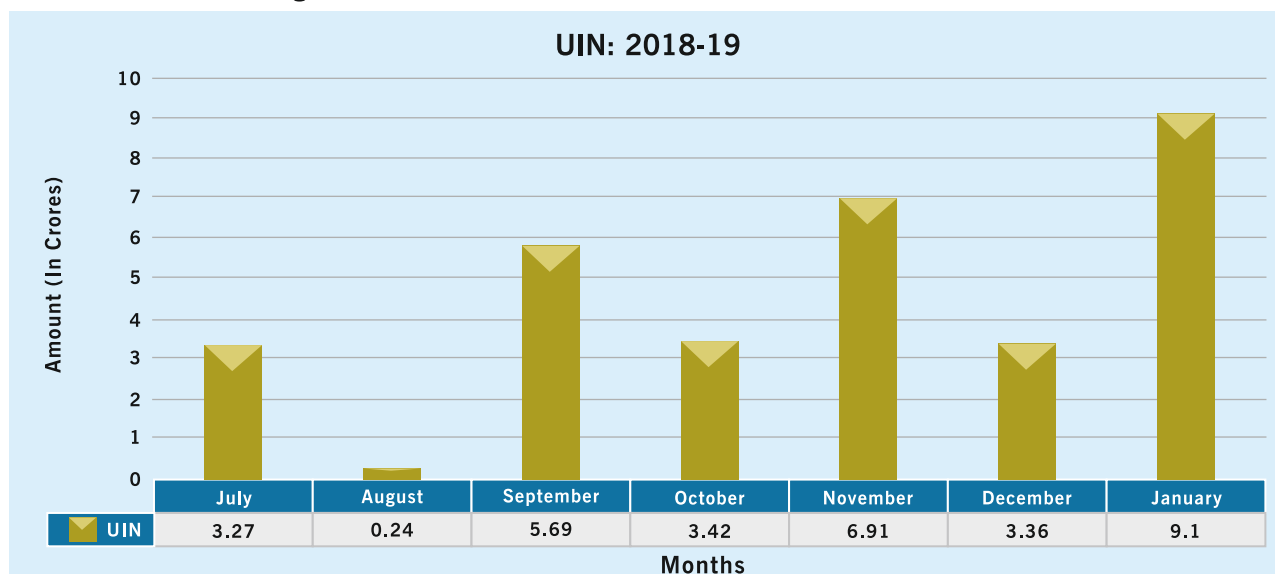


IGST Refunds on Exports - Year Wise Trends (2017-18), (2018-19)

(Rs. In crores)



GST Refunds to UIN Agencies



Year-wise Expenditure under ABES Scheme against the Budget Authorizations by DIPP

(Rs. In crores)

| Financial Year | Authorizations | Expenditure | Balance |
|-----------------------------|----------------|-------------|---------|
| 2017-18 | 1000.00 | 169.39 | 830.61 |
| 2018-19 (upto January 2019) | 1593.64 | 1420.46 | 173.18 |

Year-wise Expenditure under ROSL Scheme against the Budget Authorizations by Ministry of Textiles

(Rs. In crores)

| Financial Year | Authorizations | Expenditure | Balance |
|-----------------------------|----------------|-------------|---------|
| 2017-18 | 2133.34 | 1830.57 | 302.77 |
| 2018-19 (upto January 2019) | 3663.85 | 3538.29 | 125.56 |

PRINCIPAL CHIEF CONTROLLER OF ACCOUNTS

Central Board of Indirect Taxes & Customs, Department of Revenue
Ministry of Finance

DGACR Building, 1st Floor, 'B' Wing, I.P. Estate, New Delhi - 110002
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