

GOVERNMENT OF ASSAM
OFFICE OF THE COMMISSIONER OF TAXES, ASSAM :: KAR BHAWAN
DISPUR, GUWAHATI-6

CIRCULAR NO. 19/2018-GST

Dated Dispur the 18th September, 2018.

Subject : Processing of refund applications filed by Canteen Stores Department (CSD)- regarding.

No. CT/GST-15/2017/184.— Vide notifications No. 6/2017-Central Tax (Rate), No. 6/2017-Integrated Tax (Rate) and No. 6/2017-Union territory Tax (Rate), all dated 28th June 2017, the Central Government has specified the Canteen Stores Department (CSD for short), under the Ministry of Defence, as a person who shall be entitled to claim a refund of fifty per cent. of the applicable central tax, integrated tax and Union territory tax paid by the CSD on all inward supplies of goods received by the CSD for the purposes of subsequent supply of such goods to the Unit Run Canteens of the CSD or to the authorized customers of the CSD. Identical notification No.6 has been issued by the Finance (Taxation) Department, Government of Assam (No. FTX.56/2017/19 dated 29th June, 2017) allowing refund of fifty per cent of the State tax paid by the CSD on the inward supply of goods received by it and supplied subsequently as stated above.

2. With a view to ensuring expeditious processing of refund claims, the Commissioner, in exercise of its powers conferred under section 168 of the Assam Goods and Services Tax Act, 2017 (hereinafter referred to as the “Assam GST Act”), hereby specifies the manner and procedure for filing and processing of such refund claims as below:-

3. **Filing Application for Refund:**

3.1. **Invoice-based refund:** It is clarified that the instant refund to be granted to the CSD is not for the accumulated input tax credit but refund based on the invoices of the inward supplies of goods received by them.

3.2. **Manual filing of claims on a quarterly basis:** In terms of rule 95 of the Assam Goods and Services Tax Rules, 2017 (hereinafter referred to as the ‘Assam GST Rules’), the CSD are required to apply for refund on a quarterly basis. Till the time, the online utility for filing the refund claim is made available on the common portal, the CSD shall apply for refund by filing an application in **FORM GST RFD-10A (Annexure-A to this Circular)** manually to the jurisdictional tax office. The said form shall be accompanied with the following documents:

- (i) An undertaking stating that the goods on which refund is being claimed have been received by the CSD;
- (ii) A declaration stating that no refund has been claimed earlier against the invoices on which the refund is being claimed;
- (iii) Copies of the valid return filed in **FORM GSTR-3B** by the CSD for the period covered in the refund claim;

(iv) Copies of **FORM GSTR-2A** of the CSD for the period **covered in the refund claim** along with the attested hard copies of the invoices on which refund is claimed but which are not reflected in **FORM GSTR-2A**;

(v) Details of the bank account in which the refund amount is to be credited.

4. **Processing and sanction of the refund claim :**

- 4.1. Upon receipt of the complete application in **FORM GST RFD-10A**, an acknowledgement shall be issued manually within 15 days of the receipt of the application in **FORM GST RFD-02** by the proper officer. In case of any deficiencies in the requisite documentary evidences to be submitted as detailed in para 3.2 above, the same shall be communicated to the CSD by issuing a deficiency memo manually in **FORM GST RFD-03** by the proper officer within 15 days of the receipt of the refund application. Only one deficiency memo should be issued which should be complete in all respects.
- 4.2. The proper officer shall validate the GSTIN details on the common portal to ascertain whether the return in **FORM GSTR- 3B** has been filed by the CSD. The proper officer may scrutinize the details contained in **FORM RFD-10A**, **FORM GSTR-3B** and **FORM GSTR-2A**. The proper officer may rely upon **FORM GSTR-2A** as an evidence of the accountal of the supply made by the corresponding suppliers to the CSD in relation to which the refund has been claimed by the CSD.
- 4.3. The proper officer should ensure that the amount of refund sanctioned is 50 % of the Central tax, State tax, and integrated tax paid on the supplies received by CSD. The proper officer shall issue the refund sanction/rejection order manually in **FORM GST RFD-06** along with the payment advice manually in **FORM GST RFD-05** for each tax head separately. The jurisdictional Officer / DDO should sign a copy of the sanction order and sent it to the concerned Treasury for release of the said amount.
5. It is clarified that the CSD will apply for refund with the jurisdictional Central tax/State tax authority to whom the CSD has been assigned. However, the payment of the sanctioned refund amount in relation to state tax shall be made by the State tax authority while payment of the sanctioned refund amount in relation to central tax / integrated tax shall be made by the Central tax authority. It therefore, becomes necessary that the refund order issued by the proper officer of any tax authority is duly communicated to the concerned counter-part tax authority within seven days for the purpose of payment of the remaining sanctioned refund amount. The following procedure outlined in para 6.0 of CGST Circular No.24/24/2017-GST dated 21st December 2017 should be followed in this regard :

“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 liasioning 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."

6. This Circular is clarificatory in nature and not meant for any interpretation of provisions of the Act and rules.
7. Difficulties, if any, in implementation of the above instructions may be brought to the notice of the Commissioner at an early date.

[Encl: Annexure-A]


Sd/- Anurag Goel, IAS.,
Commissioner of State tax, Assam,
Dispur, Guwahati

Memo No. CT/GST-15/2017/184-A

Dated Dispur the 18th September, 2018

Copy to :

1. The Additional Chief Secretary to the Government of Assam, Finance Department, Dispur, Guwahati-6 for favour of kind information.
2. The Commissioner & Secretary to the Government of Assam, Finance (Taxation) Department, Dispur, Guwahati-6 for favour of kind information.
3. The Commissioner of Central GST, Guwahati / Dibrugarh for information.
4. The Special Commissioner of State tax / Additional Commissioner of State tax (All) / Joint Commissioner of State tax (All) for information.
5. The Deputy Commissioner of State tax (All) / Assistant Commissioner of State tax (All) / Superintendent of State tax (All) / Inspector of State tax (All) for information and necessary action.
6. The Information Technology Officer, Office of the Commissioner of State tax, Assam for uploading it on the website of the Commissionerate for information of all concerned.


Commissioner of State tax, Assam,
Dispur, Guwahati

Annexure A
FORM GST RFD-10A
(See Rule 95)

Application for refund by Canteen Stores Department (CSD)

1. GSTIN :
2. Name :
3. Address :
4. Tax Period (Quarter) : From <DD/MM/YY> To <DD/MM/YY>
5. Amount of Refund Claim : <INR> <In Words>
6. Details of inward supplies of goods received:

GSTIN of supplier	Invoice/Debit Note/ Credit Note details			Rate	Taxable value	Amount of tax		
	No.	Date	Value			Integrated tax	Central Tax	State Tax
1	2	3	4	5	6	7	8	9
6A. Invoices received								
6B. Debit/Credit Note received								

7. Total refund applied for:

Central Tax	State Tax	Integrated Tax	Total
<Total>	<Total>	<Total>	<Total>

8. Details of Bank Account:

- a. Bank Account Number
- b. Bank Account Type
- c. Name of the Bank
- d. Name of the Account Holder

- e. Address of Bank Branch
- f. IFSC
- g. MICR

9. Attachment of the following documents with the refund application :

- a. Copy of **FORM GSTR-3B** for the period for which application has been filed
- b. Copy of **FORM GSTR-2A** for the period for which application has been filed

10. Verification

I _____ as an authorised representative of << **Name of Canteen Store Department**>> hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom. I further declare that all the goods, in respect of which the refund is being claimed, have been received by us and that no refund has been claimed earlier against any of the invoices against which refund has been claimed in this application.

Date:

Signature of Authorised Signatory:

Place:

Name

Designation / Status

Instructions:

1. Application for refund shall be filed on quarterly basis.
2. Applicant should ensure that all the invoices declared by them have the GSTIN of the supplier and the GSTIN of the respective CSD clearly marked on them.