



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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No. 496 Dispur, Monday, 25th October, 2021, 3rd Kartika, 1943 (S. E.)

GOVERNMENT OF ASSAM
ORDERS BY THE GOVERNOR
FINANCE (TAXATION) DEPARTMENT

NOTIFICATION

The 25th October, 2021

No.FTX.2/2006/Pt/492.-WHEREAS Majuli, the biggest River Island in the world adorned with cultural heritage, is a mystic place that is wrapped in history and also the seat of neo-Vaishavinism in Assam. It is a major tourist destination for local and foreign tourists to experience the cultural heritage, natural beauty, flora & fauna;

AND WHEREAS a bridge over the river Brahmaputra connecting Majuli with Jorhat is extremely necessary to remove the communication bottle-neck which is presently being catered by ferry services only;

AND WHEREAS State Government proposes to construct a RCC bridge over the river Brahmaputra connecting Majuli in North Bank & Jorhat in South Bank which is under process of sanction by the Ministry of Road Transport & Highways;

AND WHEREAS the Ministry of Road Transport & Highways have requested the State Government to exempt State GST involved in the above project;

AND WHEREAS there is no such state based provision under the Assam Goods and Services Tax Act, 2017 to exempt payment of tax liability. As per the provisions of the Goods and Services Tax Act, 2017 (hereinafter referred to as the "GST

Act”) any exemption from tax liability is made with the approval of the GST Council where the matter relates to the nation in general. It may be mentioned that GST is a nation based tax with the principle of “One Nation One Tax” having two components, one is being Central Goods and Services Tax and another being State Goods and Services (hereinafter referred to as the “CGST” and “SGST” respectively). GST is a system based tax under which there is a single common return and payment for CGST and SGST. Hence the State is not empowered to grant any tax exemption;

AND WHEREAS given the cultural importance and for major improvement of road connectivity to Majuli it is necessary to provide special importance to such a project. Now therefore, the Governor of Assam is hereby pleased to notify the “SGST (State Goods and Services Tax) Reimbursement Scheme for Majuli Bridge Project, 2021” (hereinafter referred to as ‘Majuli Reimbursement Scheme’), for granting SGST reimbursement to the eligible suppliers, in the manner hereinafter appearing, namely: -

1. (1) (a) Short title and Commencement:- The Scheme may be called the State Goods and Services Tax Reimbursement Scheme for Majuli Bridge Project, 2021.
(b) The Scheme shall come into force on the date of their publication in the Official Gazette.
- (2) **Eligibility and scope of operation.** –
 - (a) This Majuli Reimbursement Scheme shall be applicable to the eligible suppliers (contractors) holding eligibility certificate issued by the Public Works department who are engaged in the construction of Majuli RCC bridge.
 - (b) This Majuli Reimbursement Scheme shall be limited to the tax which accrues in cash to the State Government under Assam Goods and Services Act, 2017.
2. **Determination of the amount reimbursable.** - The suppliers of intra-state supplies of goods or services or both in the aforesaid project of construction of RCC bridge over the river Brahmaputra shall be entitled to reimbursement of 100% of State Goods and Services Tax paid by them through debit in the electronic cash ledger account maintained by them in terms of sub-section (1) of Section 49 of the Assam Goods and Services Tax Act, 2017 after utilisation of the entire input tax credit of the State Tax (SGST) and Integrated Tax (IGST) available to the suppliers for any tax period.
3. **Separate GST registration for availing reimbursement.**– A supplier of the goods or services or both (contractor) is entitled to reimbursement under the Majuli

Reimbursement Scheme shall be considered as a different business vertical and shall take separate registration under the Assam Goods and Services Tax Act, 2017 to ensure maintaining of proper records of the total amount of tax incentive available, the total amount of State tax reimbursable, the amount of State tax reimbursed under this Majuli Reimbursement Scheme with the specified proportion of such reimbursement for every month and for every financial year on consolidated basis.

4. **Eligibility Certificate issued by Public Works Department.** -The concerned officer of the Public Works Department shall grant an Eligibility Certificate to the supplier awarding the contract of the aforesaid project as per format in **Annexure-1**. The supplier shall furnish the said certificate to the Tax Department at the time of filing application for reimbursement.

In case such supplier is blacklisted by the Public Works Department for any reason and the contract awarded to such supplier is terminated, the information shall be furnished to the Principal Commissioner of State Tax by the Public Works Department. Further, if for any reason the value of the contract is modified at a subsequent stage, the Public Works Department shall issue fresh Eligibility Certificate in supersession of the earlier certificate and will simultaneously intimate the tax department.

5. **Furnishing of one-time information.** – A supplier of the goods or services or both (contractor) holding the Certificate of Public Works Department issued under the Majuli Reimbursement Scheme, while applying for SGST reimbursement for the first time under the said Scheme, shall furnish information in the format annexed at **Annexure-2** together with the following documents:-

- (i) Certificate of Registration (GSTIN of the State);
- (ii) The copy of Eligibility Certificate issued by the Public Works Department;
- (iii) Bank details of the supplier;
- (iv) An affidavit-cum-indemnity bond, in the format annexed at **Annexure-3**.

6. **Application for SGST reimbursement.** –

(1) The supplier of the goods or services or both (contractor) holding an Eligibility Certificate of the Public Works Department shall file an application in the format annexed at **Annexure-4** for reimbursement of the State tax (SGST) paid in cash,

other than the amount of tax paid by utilization of input tax credit, to the jurisdictional Deputy Commissioner of State tax or the Assistant Commissioner of State tax, as the case may be. The due date for filing such application shall be thirty days from the due date of payment of tax under the Assam Goods and Services Tax Act, 2017, if such tax is paid within the due date or thirty days of the payment if such payment is made after due date, relating to the month to which the claim relates:

Provided that if the supplier is prevented by sufficient cause from filing the application for reimbursement of the State tax within aforesaid period of thirty days, the supplier may furnish such application within a further period of thirty days along with the application for succeeding month:

Provided also that the Principal Commissioner of State tax may extend such period by a further period of three hundred and sixty-five days on application by the supplier:

Provided further that the Tax Reimbursement Committee or State Level Tax Reimbursement Committee as the case may be, may exonerate any further delay, if the Committee considers so to do, on application by the supplier.

- (2) The application for SGST reimbursement shall be made by the supplier of the goods or services or both (contractor) only after the payment of State tax (SGST) has been made for the month to which the claim relates, in cash after utilization of input tax credit, if any and after filing the relevant return.
- (3) The supplier claiming reimbursement of State tax (SGST) shall furnish a certificate issued by the Public Works Department in **Annexure-5** giving the details of supply of goods and services or both and the amount involved in the project for that month.
- (4) The supplier of the goods or services or both (contractor) claiming reimbursement of State tax (SGST) shall furnish an annual statement in **Annexure- 6** duly certified by a registered Chartered Accountant within three months of the succeeding financial year:

Provided that where the amount of SGST to be reimbursed to the supplier of the goods or services or both (contractor) exceeds fifty lakh rupees for a month, the supplier shall also furnish the statement in **Annexure- 6** for that month along with the application for SGST reimbursement.

- (5) The Principal Commissioner of State tax may, by an order, provide for online furnishing of the application for reimbursement of the State tax through a portal as may be specified in such order.
- (6) A supplier which has not been issued the Eligibility Certificate of Public Works Department, shall not be eligible to apply for SGST reimbursement under this Majuli Reimbursement Scheme till issuance of such Certificate.

7. Manner of reimbursement. –

- (1) The jurisdictional Deputy Commissioner of State tax or the Assistant Commissioner of State tax, as the case may be, shall scrutinize the entitlement to the claim of SGST reimbursement and shall verify such claim with reference to return submitted by the supplier, electronic cash ledger and challans of payment of State tax on GSTN common portal, and whether the bank account details given in the application for SGST reimbursement match with the bank details furnished by the supplier on the GST portal. On being satisfied in all respect, the jurisdictional Deputy Commissioner of State tax or the Assistant Commissioner of State tax, as the case may be, shall, within 7 (seven) days of the receipt of the application for reimbursement of SGST, send the records of the case along with his recommendations to the Joint Commissioner of State tax with his specific recommendations.
- (2) The Joint Commissioner of State tax shall examine thoroughly the reimbursement proposal and on being satisfied, forward the same to the Principal Commissioner of State tax with his specific recommendations within 7 (seven) days of the receipt of the SGST reimbursement proposal by him.
- (3) (a) All such SGST reimbursement proposals received from the Joint Commissioner of State tax by the Office of the Principal Commissioner of State tax during a period shall be placed before a Tax Reimbursement Committee consisting of the Principal Commissioner of State tax (Chairperson), Special/Additional Commissioner of State tax, Special/Additional Commissioner of State tax (Member Secretary), Assam and a representative of the Public Works (Bldg. & NH) Department, which shall be notified by the Principal Commissioner of State tax.

(b) All such SGST reimbursement proposals exceeding Rs.50,00,000.00 (Rupees fifty lakhs) only for a month received from the Joint Commissioner of

State tax by the Office of the Principal Commissioner of State tax during a period shall be placed before a State Level Tax Reimbursement Committee consisting of the Senior most Secretary, Finance Department (Chairperson), Principal Commissioner of State tax (Member Secretary), Special/Additional Commissioner of State tax and a representative of the Public Works (Bldg. & NH) Department, which shall be notified by the Finance (Taxation) Department.

- (4) Every month, the Tax Reimbursement Committee or State Level Tax Reimbursement Committee, as the case may be, shall examine the reimbursement proposals placed before it and on being satisfied shall make recommendations for sanctioning the reimbursements.
- (5) Based on the recommendations of the Tax Reimbursement Committee or State Level Tax Reimbursement Committee, the Principal Commissioner of State tax, within 15 (fifteen) days of such recommendations, shall pass an order sanctioning the SGST reimbursement and shall issue refund advice in the format annexed at **Annexure-7** directly to the Cyber Treasury, Dispur with an intimation to the Office of the jurisdictional Deputy Commissioner of State tax or Assistant Commissioner of State tax and to the concerned supplier and such refund advice may also be issued electronically to the Treasury. The Principal Commissioner of State tax may issue a single consolidated sanction order covering number of eligible suppliers for a particular period.
- (6) The SGST reimbursement shall be made from the concerned head of account “2040-00-001-4844-302” (i.e. major head: “2040-Taxes on sales, trade, etc., sub-major head: “00”, minor head “001”, sub-head: “4844-Reimbursement of Assam State GST”, and sub-sub head: “302-Reimbursement of Assam State GST under the “SGST Reimbursement Scheme for Majuli Bridge Project,2021”)
- (7) On the basis of such refund advice, the Treasury Officer shall, invariably within three working days of the receipt of refund advice, transfer electronically the sanctioned amount of SGST reimbursement directly to the bank accounts of the supplier, indicated in the refund advice.
- (8) The Treasury Officer shall, on receipt of the scroll from the bank or otherwise, forthwith send a payment advice list to the Principal Commissioner of State tax.

- (9) Reimbursement amount under this Scheme shall be worked out on monthly basis for which claims shall be filed on a monthly basis.
- (10) The jurisdictional Deputy Commissioner of State tax or Assistant Commissioner of State tax of every unit office shall maintain detail records of the SGST reimbursement granted to each supplier and submit a monthly statement to the Principal Commissioner of State tax giving the details of SGST reimbursement sanctioned by him.
- (11) The Principal Commissioner of State tax or the Deputy Commissioner of State tax or the Assistant of State tax, as the case may be, may call for additional information to verify the correctness of various factors e.g. Labour payment, inputs, consumption/supply of electricity, and decide on the basis of the same, if the quantum of supply have been correctly declared.
- (12) Notwithstanding anything contained in this para, the Finance (Taxation) Department, may, by an order, simplify the procedure of SGST reimbursement to ensure that the SGST reimbursement is made within a reasonable time frame.

8. Audit assessment and special audit. –

- (1) The Principal Commissioner of State tax shall, after sanctioning the reimbursement, allot the eligible suppliers for audit assessment selected on the base of the risk parameters to the proper officer, as deemed fit, in order to verify actual production, supply, input tax credit claimed, payment of State tax (SGST) and correctness of the SGST reimbursement claimed.
- (2) The Principal Commissioner of State tax may, after sanctioning the reimbursement, also order for special audit by the Chartered Accountant for units selected based on the risk parameters identified by him in order to verify correctness of actual production, supply and valuation thereof, input tax credit claimed, State tax paid and SGST reimbursement claimed.

9. Budgetary provision and placing adequate fund at the disposal of Principal Commissioner of State tax.–

Finance Department shall keep a budgetary allocation for the first year in which this Scheme comes into force and thereafter every year, the Finance Department shall keep a budgetary allocation of an amount which is equivalent to one hundred and

fifteen percent of the amount of SGST reimbursed during the previous financial year. Such budgetary allocation shall be placed at the disposal of the Principal Commissioner of State tax. In case such budgetary provision falls short, further amount shall be allocated through supplementary demand.

10. Repayment by claimant/ recovery and dispute resolution.-

(1)The reimbursement of SGST allowed is subject to the conditions specified under the Majuli Reimbursement Scheme and in case of contravention of any provision of the same, the reimbursement shall be deemed to have never been allowed and any inadmissible amount reimbursed for any period under this Scheme shall be recovered along with a simple interest at the rate of 18% per annum thereon. In case of recovery or voluntary adjustment of excess payment, repayment, recovery or return, interest shall also be paid by unit at the rate of 18% per annum calculated from the date of reimbursement till the date of repayment, recovery or return.

(2)Where any amount under the Majuli Reimbursement Scheme is availed by wrong declaration of particulars, necessary action shall be initiated and concluded in the individual case by the jurisdictional Deputy Commissioner of State tax or Assistant Commissioner of State tax, as the case may be.

(3)In case of blacklisting of the supplier (contractor), the Public Works Department shall ensure that the amount of SGST already reimbursed to such supplier (contractor) is recovered from him and is deposited in the appropriate heads of accounts of SGST in consultation with the tax department.

11. Procedure for recovery. –

(1) Where any amount is recoverable from a unit, the jurisdictional Deputy Commissioner of State tax or Assistant Commissioner of State tax, as the case may be, shall issue a demand note to the supplier (i) intimating the amount recoverable from the supplier and the date from which interest thereon is due and (ii) directing the supplier to deposit the full sum within 30 days of the issue of the demand note in the appropriate head of account and submit proof of deposit.

(2) Where the amount is not paid by the beneficiary within the time specified as above, action for recovery shall be taken in terms of the affidavit –cum–indemnity bond submitted by the applicant at the time of submission of the application, in addition to other modes of recovery.

- (3) Where any amount of SGST reimbursement and/or interest remains due from the supplier, based on the demand note, as mentioned above, the Deputy Commissioner of State tax or the Assistant Commissioner of State tax, as the case may be, shall, after the lapse of 60 days from the date of issue of the said demand note take required legal action and send a certificate specifying the amount due from the supplier to the concerned Deputy Commissioner of the district to recover that amount, as if it were arrears of land revenue.

12. Saving clause. –

Upon cessation of this Majuli Reimbursement Scheme, the unpaid claims shall be settled in accordance with the provisions of the said Scheme while the recovery and dispute resolution mechanisms shall continue to be in force.

13. Power to remove difficulties.–

- (1) If any difficulty arises in giving effect to the provisions of the Majuli Reimbursement Scheme, the Principal Commissioner of State tax may, by an order, make such provisions, as appear to it to be necessary or expedient for removing the difficulty.
- (2) In order to ensure smooth implementation of this Majuli Reimbursement Scheme, the Principal Commissioner of State tax may, with approval of the Finance (Taxation) Department, by an order, published in the Official Gazette, prescribe additional format/annexure and the time and manner of furnishing the same to the specified authority or modify the existing format/annexure.
- (3) In the matter of interpretation of the Majuli Reimbursement Scheme, the decision of the Government in the Finance (Taxation) Department shall be final and binding.

SGST Reimbursement Scheme for Majuli Bridge Project,2021**ANNEXURE-1****ELIGIBILITY CERTIFICATE FOR SGST REIMBURSEMENT****(By Public Works Department)****[Para-4]**

Name of the Office :

Address of the Office :

Serial No.

Date:

Certified that M/S..... bearing PWD registration No..... and GSTIN..... is granted Eligibility Certificate for claiming SGST reimbursement under the “SGST Reimbursement Scheme for Majuli Bridge Project, 2021.”

1. Particulars of the Contractor (Tax Payer) –

- a. Name of the supplier :
- b. Office address with telephone No :
- c. GSTIN :
- d. Constitution of the Supplier - :
- e. Name and address of the proprietor /partners/ Board of Directors/Secretary and President of the Co-Operative Society/Trustee :
- f. Permanent Account No (PAN) issued if any by the Income Tax Authority in respect of the supplier :
- g. Permanent Account No (PAN) issued if any by the Income Tax Authority in respect of the proprietor / partners/Board of Directors/Secretary and President of the Co-Operative Society/Trustee. :

2. Particulars of contract -

- a. Letter of Award (LOA) No & date :
- b. Total value of the contract :
- c. Schedule date of completion :
- d. Period of contract :

3. Particulars of Eligibility Certificate –

- a. Eligibility Certificate No and Date :
- b. SGST amount reimbursable :
- c. Monetary Ceiling of SGST amount reimbursable :

Name of the Officer

(In Block Letters)

Officer

Seal & Signature and status of the

Copy to:

1. The Principal Commissioner of State tax, Assam, Dispur, Guwahati-6.

SGST Reimbursement Scheme for Majuli Bridge Project,2021**ANNEXURE-2****Information/ Particulars to be furnished for the first time****[Para-5]**

1. Name of the supplier :
2. Office address with telephone no. (if any) :
3. Constitution of the supplier :
(please specify whether Proprietorial/ Partnership/
Private Limited/Limited Company/ Co-operative Society)
4. Name (s) of the Proprietor/Partners/Directors
/Authorized signatory :
5. Registration No. under the Assam GST Act, 2017 :
with details of jurisdictional unit office :
6. Registration No. of PWD :
7. Contract details:
 - a. Letter of Award No (LOA) :
 - b. LOA Date :
 - c. Total value of the contract :
 - d. Schedule date of completion :
 - e. Period for execution :
8. Bank details (as furnished to the GST portal)
 - Bank Account No. :
 - Name of the Bank :
 - Bank account type :
 - Name of the account holder :
 - Address of the bank branch :
 - IFSC Code :
 - MICR :

Declaration

I/We hereby solemnly declare that the information furnished in this Annexure for claiming the SGST reimbursement are correct and true to the best of my/our knowledge and belief.

Date: _____

Signatures of the
proprietor/partner/director/ authorized
signatory

Place: _____

Name: _____

Status: _____

SGST Reimbursement Scheme for Majuli Bridge Project,2021**ANNEXURE-3****Affidavit – Cum – Indemnity Bond****[Para-5]**

I / We Shri _____ S/o _____ (add names) in my/our capacity of _____ (designation) of _____ (company/supplier) (hereinafter called the Indemnifier), GSTIN _____ hereby solemnly affirm and declare for and on behalf of _____ (company/supplier) that I am/ our company is eligible for SGST reimbursement under the “SGST Reimbursement Scheme for Majuli Bridge Project,2021” and supplying goods/services or both, on payment of GST under the Assam Goods and Services Tax Act, 2017 and my/our claim will not include any other activity being carried out under the same GSTIN and I/we will not claim any SGST reimbursement in respect of goods/ services or both not covered by the Certificate of Public Works Department issued under the said Scheme.

I /We further affirm and declare that I/we will claim reimbursement of SGST paid through debit in the cash ledger account after utilization of the input tax credit of the State tax and Integrated tax available until the amount of such SGST reimbursement exceeds the contract value.

I /We further affirm and declare that reimbursement of SGST which is not due as per the conditions of the SGST Reimbursement Scheme shall not be claimed by me/us and where any mis-declaration is detected, the amount paid by the Government shall be paid back by me/us with interest as per rate prescribed in the Assam Goods and Services Tax Act, 2017.

I/We solemnly affirm and declare that whatever is stated above is true to the best of my / our knowledge and record. I/We further undertake to keep the Government of Assam harmless and indemnified against and all form of revenue loss which may occur (might have occurred) due to the above submission made by me / us and pay to the Government such amount on demand and without demur.

DATE	:	NAME	:
PLACE	:	SIGNATURE	:
ADDRESS	:	DESIGNATION	:

Note:

1. This indemnity bond shall be submitted on Rs.150/- Stamp Paper.
2. The bond is required to notarised.
3. Proprietors /Partners / Directors / Authorised Signatory has to sign the bond along with their name and residential address. In case the bond is signed by authorized signatory, copy of power of attorney in favour of authorized signatory needs to be enclosed.

SGST Reimbursement Scheme for Majuli Bridge Project,2021**ANNEXURE-4****APPLICATION FOR REIMBURSEMENT****[Para-6]**

1. Name and address of the supplier claiming the refund :
2. Legal Name :
3. Trade Name, if any :
4. Registration Number (GSTIN) :
5. Registration Number of PWD :
6. Eligibility Certificate No and date :
7. Tax period for which SGST reimbursement is claimed :
8. Amount already paid together with challan no. and date of payment :
9. The amount of SGST reimbursement claimed :
10. Details of output tax, tax credit availed & balance tax paid in cash etc. and SGST reimbursement claimed :

SGST output tax payable	Rs.	
IGST input tax credit utilized	Rs.	
SGST input tax credit utilized	Rs.	
SGST payable	Rs.	
SGST paid	Rs.	
Ineligible claim	Rs.	
Tax Reimbursement claimed	Rs.	

11. Bank details (as furnished to the GST portal)
 - Bank Account No. :
 - Name of the Bank :
 - Bank account type :
 - Name of the account holder :
 - Address of the bank branch :
 - IFSC Code :
 - MICR :
12. Total amount of contract value :
13. Applicable GST Rate :
14. Eligible amount for SGST Reimbursement (As per EC) :
15. Cumulative SGST reimbursement already availed up to the end of the previous month before filing this claim for reimbursement :
16. Balance amount for which reimbursement is available at the beginning of the tax period for which the reimbursement claim has been filed :

VERIFICATION

I/We hereby declare that the particulars given herein are correct and true to the best of my/our knowledge and belief and I/we hereby apply for SGST reimbursement under the “SGST Reimbursement Scheme for Majuli Bridge Project,2021” after complying with the terms and conditions of the said Scheme.

I/We further undertake to indemnify the Government of Assam for any revenue loss which may occur (might have occurred) due to incorrect SGST reimbursement.

I /We further affirm and declare that no amount of SGST reimbursement which is not due as per the conditions of the Reimbursement Scheme shall be claimed by me/us and where any mis-declaration is detected, the amount paid by the Government shall be paid back by me/us with interest as per rate specified in the said notification.

Date: _____

Signatures of the proprietor/partner/director/
authorized signatory

Place: _____

Name _____

Status _____

SGST Reimbursement Scheme for Majuli Bridge Project,2021**ANNEXURE-5****[Para-6]****CERTIFICATE OF SUPPLY****(By Public Works Department)****GSTIN (PWD):**

Name of the Office :

Address of the Office :

Certified that goods/services or both supplied by M/s.....having GSTIN..... and PWD registration No..... have been used or are for construction of RCC bridge over the river Brahmaputra connecting Majuli in North Bank & Jorhat in South Bank.

The details of involvement SGST for the month.....

GSTIN	Period	Bill amount (excluding GST)	Tax Component			Amount of TDS under GST			TDS Challan No. & date under SGST	SGST payable	SGST deposited			Remarks
			SGST	CGST	IGST	SGST	CGST	IGST			Amount	Challan	Date	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

Copy enclosed:

1. TDS deposited challan
2. SGST paid challan

Name of the Officer

(In Block Letters)

Seal & Signature and status of the Officer,

SGST Reimbursement Scheme for Majuli Bridge Project,2021**ANEXURE-6****[Para-6]****Certificate from the Registered Chartered Accountant**

I/We hereby certify that M/s..... (name of the supplier) bearing PWD registration No..... and GSTIN..... having Eligibility Certificate No..... has made the following supply for construction of RCC bridge over the river Brahmaputra connecting Majuli with Jorhat.

I/We certify that the supplier is entitled to SGST reimbursement of Rs..... for the month of.....

SGST Output tax payable (in Rs.)	ITC Claimed			TDS	Net SGST Payable (in Rs.)	Ineligible amount (in Rs.)	SGST reimbursement claimed (in Rs.)	Remarks
	SGST (in Rs.)	IGST (in Rs.)	Total (in Rs.)					
1	2	3	4	5	6	7	8	9

I/We have checked the books of accounts including all bills, vouchers, money receipts, invoices and certify that the aforesaid information are verified and are true. I/We also certify that all the aforesaid items have been duly paid for and no outstanding against those is there in the books of the supplier.

Date :

Signature of the Chartered Accountant

Place:

Registration No.

SGST Reimbursement Scheme for Majuli Bridge Project,2021

ANNEXURE-7

[Para-7

REFUND VOUCHER COUNTERFOIL	<i>REFUND VOUCHER</i> <i>(To be presented within one month of the issue)</i>	
Book No.	Book No.	
Voucher No.	Voucher No.	
Number and date of sanction order:	Number and date of sanction order:	
Refund payable to:	To	
GSTIN :	The Treasury Officer.....	
Amount of Refund:	The Agent, State Bank of India.....	
SGST amount deposited against which refund is claimed	SGST amount deposited against which refund is claimed	
	1. Certified that a refund of Rs. is due to having GSTIN..... in respect of the return period ending	
	2. Certified that the State tax concerning which the refund is given has been credited in the Treasury.	
Initials of Principal Commissioner of State tax/ Deputy Commissioner of State tax/ Assistant Commissioner of State tax, as the case may be	3. Certified that no refund order, regarding the sum now in question has previously been granted and this order of refund has been entered in the original file under my signature.	
	4. Please pay to the sum of Rs. [Rupees (in words)] on account of the above refund, whose bank details are given below: Name of Bank : Name of branch : Account type : Account No. : IFSC Code :	
Treasury	Seal: Date: Place:	Initials of Principal Commissioner of State tax/ Deputy Commissioner of State tax/ Assistant Commissioner of State tax, as the case may be
Date of encashment	Received payment Claimant's signature	Pay rupees only _____ Treasury/Sub-Treasury Officer Agent or Manager
	Examined Accountant	

JAYANT NARLIKAR,Commissioner & Secretary to the Government of Assam,
Finance (Taxation) Department.