

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

CIRCULAR NO. 91/2020-GST

Dated Dispur the 19th June, 2020.

Subject: Clarification on refund related issues – reg.

No. CT/GST-15/2017/365.— Various representations have been received seeking clarification on the issue relating to refund of accumulated ITC in respect of invoices whose details are not reflected in the **FORM GSTR-2A** of the applicant. In order to clarify these issues and to ensure uniformity in the implementation of the provisions of law in this regard across the field formations, the Commissioner of State tax, in exercise of its powers conferred by section 168 of the Assam Goods and Services Tax Act, 2017 (hereinafter referred to as the “Assam GST Act”), hereby clarifies the issues detailed hereunder:

2. Circular No.88/2020-GST dated the 21st April, 2020 states that:

“5. Guidelines for refunds of Input Tax Credit under Section 54(3)

5.1 *In terms of para 36 of State Circular No. 79/2019-GST dated 23.12.2019 (Central Circular No. 125/44/2019-GST dated 18.11.2019), the refund of ITC availed in respect of invoices not reflected in **FORM GSTR-2A** was also admissible and copies of such invoices were required to be uploaded. However, in wake of insertion of sub-rule (4) to rule 36 of the Assam GST Rules, 2017 vide notification No. FTX.56/2017/Pt-III/340 dated 30.12.2019, various references have been received from the field formations regarding admissibility of refund of the ITC availed on the invoices which are not reflecting in the **FORM GSTR-2A** of the applicant.*

5.2 *The matter has been examined and it has been decided that the refund of accumulated ITC shall be restricted to the ITC as per those invoices, the details of which are uploaded by the supplier in **FORM GSTR-1** and are reflected in the **FORM GSTR-2A** of the applicant. Accordingly, para 36 of the State Circular No. 79/2019-GST dated 23.12.2019 (Central Circular No. 125/44/2019-GST dated 18.11.2019) stands modified to that extent.”*

3.1 Representations have been received that in some cases, refund sanctioning authorities have rejected the refund of accumulated ITC in respect of ITC availed on Imports, ISD invoices, RCM etc. citing the above-mentioned Circular on the basis that the details of the said invoices/ documents are not reflected in **FORM GSTR-2A** of the applicant.


3.2 In this context, it is noteworthy that before the issuance of Circular No. 88/2020-GST dated the 21st April, 2020, refund was being granted even in respect of credit availed on the strength of missing invoices (not reflected in **FORM GSTR-2A**) which were uploaded by the applicant along with the refund application on the common portal. However, vide



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Circular No. 88/2020-GST dated the 21st April, 2020, the refund related to these missing invoices has been restricted. Now, the refund of accumulated ITC shall be restricted to the ITC available on those invoices, the details of which are uploaded by the supplier in **FORM GSTR-1** and are reflected in the **FORM GSTR-2A** of the applicant.

4. The aforesaid circular does not in any way impact the refund of ITC availed on the invoices / documents relating to imports, ISD invoices and the inward supplies liable to Reverse Charge (RCM supplies) etc. It is hereby clarified that the treatment of refund of such ITC relating to imports, ISD invoices and the inward supplies liable to Reverse Charge (RCM supplies) will continue to be same as it was before the issuance of Circular No. 88/2020-GST dated the 21st April, 2020.
5. This Circular is clarificatory in nature and not meant for any interpretation of provisions of the Act and rules.
6. Difficulties, if any, in implementation of the above instructions may be brought to the notice of the Commissioner at an early date.
7. This Circular shall be deemed to have been issued on 10th June, 2020.



(Anurag Goel, IAS.,)
Commissioner of State tax, Assam,
Dispur, Guwahati

Memo No. CT/GST-15/2017/365-A

Dated Dispur the 19th June, 2020.

Copy to :

1. The Commissioner & Secretary to the Government of Assam, Finance (Taxation) Department, Dispur, Guwahati-6 for favour of kind information.
2. The Commissioner of Central GST, Guwahati / Dibrugarh for information.
3. The Additional Commissioner of State tax (All) / Joint Commissioner of State tax (All)/ 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.
4. 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