



दि प्लास्टिक एक्सपोर्ट प्रमोशन कौन्सिल

(भारत सरकार, वाणिज्य एवं उद्योग मंत्रालय, वाणिज्य विभाग द्वारा प्रायोजित)
क्रिस्टल टावर, गुंदिवली रोड क्र. 3, ऑफ सर एम व्ही रोड, अंधेरी (पूर्व), मुंबई ४०० ०६९, भारत
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THE PLASTICS EXPORT PROMOTION COUNCIL

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Ref. : Plexh/Cir/1624

17th November, 2017

All Members/All Members of the COA

Dear Members,

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

Ref. : Circular No. 17/17/2017-GST dated 15.11.2017

This has reference to above mentioned circular, we wish to inform you that due to the non-availability of the refund module on the common portal, it has been decided by the competent authority that the applications/documents/forms pertaining to refund claims on account of zero-rated supplies shall be filed and processed manually till further orders. Complete details including procedure has been laid down in the said circular, gist of the circular are given below :-

- Para 2.1 states that 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.
- Para 2.2 states the shipping bill filed by an exporter shall be deemed to be an application for refund in such cases. Applicant has to furnish a valid return in FORM GSTR-3 after filling export manifest or export report. 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.
- Para 2.3 states that the zero-rated supply of goods to a SEZ developer or SEZ unit. Form to be filled is FORM GST RFD-01A (as notified in the CGST Rules vide notification No. 55/2017 – Central Tax dated 15.11.2017)
- Para 2.4 states that 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.

- Para 2.5 states that 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.
- Para 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.
- Para 2.7 states that the all communication with regard to FORMS mentioned in circular shall be done manually, within timelines as specified in the relevant rules, till the module the is operational on the common portal.
- Para 2.8 states the processing of the claim till the provisional sanction of refund shall be recorded in the refund register.
- Para 2.9 states that the after sanction of provisional refund, the claim shall be processed and the final order issued within sixty days of the receipt of the complete application form. The Process shall be recorded in the refund register.
- Para 2.10 states that the details about rejected claim.

3.1 For the sake of clarity and uniformity, the entire process of filing and processing of refunds manually is tabulated below :-

Sl. 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 under this para steps for processing of Refund Claims are given.

3.3 under this para detailed procedure for manual processing of refund claims are given.

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.

For complete information, kindly download the circular/notification from the link given below: -

- 1) For Circular No. 17/17/2017 – GST
<http://www.cbec.gov.in/resources//htdocs-cbec/gst/Circular%20No.%2017-GST.pdf>
- 2) For Notification No. 55/2017 – Central Tax
<http://www.cbec.gov.in/resources//htdocs-cbec/gst/notfctn-55-central-tax-english.pdf>

Members are requested to take note of above circular and notification and do the needful accordingly.

With best regards,

Yours sincerely,

Sribash Dasmohapatra
Executive Director