भारत सरकार GOVERNMENT OF INDIA
वित्त मंत्रालय MINISTRY OF FINANCE
राजस्व विभाग DEPARTMENT OF REVENUE
केन्द्रीय अप्रत्यक्ष कर और सीमा शुल्क बोर्ड
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
आयुक्त का कार्यालय
OFFICE OF THE COMMISSIONER
केन्द्रीय कर एवं केन्द्रीय उत्पाद शुल्क
CENTRAL TAX & CENTRAL EXCISE
कोच्चि,KOCHI
केन्द्रीय राजस्व भवन, CENTRAL REVENUE BUILDING
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सीसं/C.No. IV/16/09/2017-Tech दिनांक /Date: 29.11.2018

Trade Facility No: 18 /2018 Central Tax

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

Ref: Circular No. 60/34/2018-GST dated 4th September, 2018 [F. No. CBEC- 20/16/10/2018 -GST]

Kind attention is invited to Board's Circular No. 60/34/2018-GST dated 4th September, 2018 on the above mentioned subject. 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 notifications have been issued by the State Governments 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 Board, in exercise of its powers conferred under section 168(1) of the Central Goods and Services Tax Act, 2017 (hereafter referred to as the `CGST 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 Central Goods and

Services Tax Rules, 2017 (hereinafter referred to as the `CGST 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, Union territory 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 amount of sanctioned refund in respect of central tax/integrated tax along with the bank account details of the CSD shall be manually submitted in the PFMS system by the jurisdictional Division's DDO and a signed copy of the sanction order shall be sent to the PAO 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 central tax / integrated tax shall be made by the Central tax authority while payment of the sanctioned refund amount in relation to State Tax / Union Territory Tax shall be made by the State tax/Union Territory 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 procedure outlined in para 6.0 of Circular No.24/24/2017-GST dated 21st December 2017 should be followed in this regard.

6. All the Trade Associations are requested to bring the contents of this Trade Notice to the attention of their members in particular and the trade in general.

[Encl: Annexure-A]

29.11.18

K.R. Uday Bhaskar
Commissioner

To,

As per DL-I & II of Cochin Commissionerate

Copy Submitted to:

The Chief Commissioner's Office.

Trade Facility No: 18 /2018 Central Tax

Circular No. 60/34/2018-GST

Annexure-A

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:
7.

GSTIN of supplier	Invoice/Debit Note/Credit Note details			Rate	Taxable value	Amount of tax		
	No.	Date	Value			Integrated tax	Central Tax	State/ Union territory Tax
1	2	3	4	5	6	7	8	9
6A. Invoices received								
T 0								
6B. Debit/Credit Note received								
a 1								

refund applied for:

Central Tax	State /Union territory 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:
Place:

Signature of Authorised Signatory:
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.