



Office of the Commissioner of the State Goods and Service tax Department
Government of Kerala, Thiruvananthapuram

No CT/24164/C1

Dtd 10/01/2018

Circular No 2/2018

Sub: Disbursal of SGST components of Refund claim - Instructions

- Ref: 1. CircularNo.17/17/2017 dtd15/11/2017&24/24/2017 dtd 21/12/2017 of CBEC, (mention our circular no also.)
2. Govt letter No B1/297/17/TD dtd 10/01/2018.

The tax payers are permitted to file manual refund claim in FORM GST RFD-01A for a tax period on monthly basis for following categories:

- Zero-rated supplies
- On account of inverted duty structure(higher tax rate on input & lower tax rate on finished products),
- Deemed exports
- Excess balance in electronic cash ledger.

The refund applications filed by the taxpayers in their respective jurisdiction shall be processed by respective Proper Officers. The refund has to be disbursed only by the respective tax authority of Central and State Government. Therefore refund of Central Taxes (CGST, CESS, IGST) sanctioned shall be made by Central Tax Authority and refund of State Tax (SGST) shall be made by State Tax Authority.

In order to facilitate sanction of SGST refund amount District Deputy Commissioners are nominated as nodal officers. In the case of refund claims sanctioned by Central Tax authority, the copy of the sanction order should be communicated to the respective nodal officers. On receipt of the refund

sanction order in FORM GST RFD-04 (Provisional Refund) or FORM GST RFD-06(Refund Sanction) along with Payment Advice in FORM GST RFD-05, the nodal officer shall send it to the DDO (Manager of DC office), for onward transmission for release of payment.

The nodal officers shall do the following activities on receipt of Payment Advice from Central Authority:

1. Maintain a separate register - SGST - REFUND REGISTER-1
2. Accounts Section shall enter the details of refund sanction orders received from Central Tax Authority in the Register.(Format given)
3. Present the Original Sanction Order along with Payment Advice before Treasury within 5 working days from the date of receipt from Central Tax authority.
4. Intimate Head of Account for refund to treasury. [MH-0006-MIH-101 Tax-SH-02-SSH-(01) for excess dues/(02) for exports/(03) for deemed exports/08) for Inverted duty structure].
5. On allocation of fund in BIMS present bills before Treasury.
6. Treasury shall transfer the refund amount to the Bank Account provided in the Payment Advice.
7. After release of payment a communication to be given to Central Tax Authority.

SGST - REFUND REGISTER-1

(For sanction order received from Central Tax Authority)

Sl.No.	File No.	Name of Taxpayer	GSTIN	No. & Date of Sanction Order	No. & Date of Payment Advice	Communication	Date of receipt of	Amount of SGST refund sanctioned	Treasury	Date of submission of order to	Date of allocation of fund in BIMS	Date of submission of Bill	Date of transfer of fund	Account	Date of transfer of refund to Bank	Name of the Bank	Bank Account No	IFSC	MICR	Date of intimation to Central Tax Authority
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18			

In the case of refund applications received before the proper officers of State Tax Authorities, They have to process the refund application within the time schedule prescribed. If the total refund amount (including Central and State taxes) is above Rs.5 Lakhs, Deputy Commissioner shall approve the refund. In all other cases, by the Inspecting Assistant Commissioners shall approve the refund.

After due approval the refund sanction order in FORM GST RFD-04 (Provisional Refund) or FORM GST RFD-06 (Refund Sanction) along with Payment Advice in FORM GST RFD-05 should be given to Treasury through respective DDO of respective Circle. The DDO shall make necessary arrangements to transfer the SGST components to the Bank Account of the taxpayer. Simultaneously a duly signed copy of the FORM GST RFD-04 (Provisional Refund) or FORM GST RFD-06 (Refund Sanction) along with Payment Advice in FORM GST RFD-05 should be forwarded to the Joint

Commissioner, Central GST & Central Excise of the respective territorial jurisdiction for release of CGST/IGST/CESS portion of refund.

The proper officer who issued the refund sanction order shall maintain a register in the following manner:

**SGST - REFUND REGISTER-2
(For sanction order issued from State Tax Authority)**

Sl.No.	Name of Taxpayer	GSTIN	Date of filing of refund application.	Refund claim of Central Tax	Refund claim of State Tax	Date of Approval	Refund sanctioned - Central Tax	Refund sanctioned -State Tax	No. & Date of Sanction Order	No. & Date of Payment Advice	Authority Date of Communication to Central	Amount of SGST refund sanctioned	Date of submission of order to Treasury	Date of allocation of fund in BIMS	Date of submission of Bill	Date of transfer of fund	Date of transfer of refund to Bank Account	Name of the Bank	Bank Account No	IFSC	MICR	Authority Date of intimation of refund by Central Tax
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All Deputy Commissioners shall submit the details of refunds case wise in monthly report.

Sd/-

COMMISSIONER OF STATE TAX