



Office of the Commissioner of the State Goods and Services Tax  
Department, Government of Kerala, Thiruvananthapuram

---

No CT/24164/C1

Dtd 24/03/2018

---

**Circular No. 5/2018**

Sub: Disbursal of SGST components of refund claim - Instructions  
issued- reg.

Ref: 1. 2/2018 dtd 10/01/2018 of the Commissioner of State Tax.  
2. G.O(P) No. 32/2018/Fin dated 05.03.2018 of the Finance (Streamlining)  
Department.

---

The Government, vide order cited above, has issued certain guidelines to the treasury officials with regard to refund of the SGST component. In order to streamline the procedures to be followed in the process of refund application filed by the tax payers on the rolls of State Tax authorities in line with the Government Order referred to above, the following further instructions are issued.

The refund applications filed by the tax payers on the rolls of State Tax authorities shall be processed by the concerned assessing authority within the stipulated time limit. 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, the Inspecting Assistant Commissioners, in the case of refund applications pertaining to ordinary circles, and Assistant Commissioners, in the case of refund application pertaining to Special Circles, shall approve the refund.

After due approval of the refund, the assessing authority shall forward the 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 to the District Deputy Commissioner of State Tax (Nodal officers).

The details of such refund order forwarded to the District Deputy Commissioner of State tax shall be maintained by the concerned assessing authority in a separate register. The SGST- REFUND REGISTER- 2 is modified to that extent.

## SGST – REFUND REGISTER-2

(Details of refund orders submitted to the District Deputy Commissioner  
of State tax by the assessing authority)

Sl No.	Name of Tax payer	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
1	2	3	4	5	6	7	8	9

Cont.....

No. & Date of Refund sanction order	No. & Date of payment advice.	Date of communication to Central Tax authorities	Authority who approved the refund	Date of submission of refund order to the District Deputy Commissioner.	Date of intimation of refund by the District Deputy Commissioner of State Tax.	Date of intimation of refund by Central Tax Authorities.
10	11	12	13	14	15	16

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 the release of CGST/IGST/Cess portion of refund.

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 from the assessing authority, the Deputy Commissioner of State Tax (Nodal Officer), after due verification, shall entrust the matter to the Manager (DDO) of the office of the Deputy Commissioner of State Tax, for onward transmission to the treasury officials

for release of payment.

The nodal officers shall direct the Manager (DDO) of the office of the Deputy Commissioner of State Tax to follow the procedures given below on receipt of Payment Advice from assessing authority:

1. Maintain a separate register (SGST – REFUND REGISTER-3)
2. Accounts Section shall enter the details of refund sanction orders received from assessing authority of State Tax in the Register.  
(Format given)
3. Present the Original Sanction Order along with Payment Advice to Treasury within 5 working days from the date of receipt of the same.
4. Intimate Head of Account to treasury for effecting refund. [ 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 mentioned in the Payment Advice.
7. Upon release of payment, a communication should be given to the assessing authority.

### **SGST – REFUND REGISTER-3**

(For sanction order received from State Tax Authorities)

Sl No.	File No.	Name of Tax payer	GSTIN	No. & Date of refund sanction order.	No. & Date of payment advice.	Date of receipt of communication from assessing authority.	Amount of SGST refund sanctioned.	Date of submission of order to Treasury
1	2	3	4	5	6	7	8	9

Cont.....

Date of allocation of fund in BIMS	Date of submission of Bill.	Bill No.	Date of transfer of fund to Bank account.	Name of the Bank	Bank account number	IFSC	MICR	Date of intimation to the assessing authority of State Tax
10	11	12	13	14	15	16	17	18

  
**RAJAN N KHOBRAGADE IAS**  
**COMMISSIONER**