



PROCEEDINGS OF THE PrI SECRETARY & COMMISSIONER,
STATE GST DEPARTMENT, THIRUVANANTHAPURAM

(Present: Dr. Rajan N Khobragade IAS)

Sub:- GST- REFUND- Constitution of Refund facilitation Cell in GST Facilitation Centers at District and State Head Quarters- reg:-

Goods and Service Tax is launched on 1st July 2017. The law envisaged prompt refund mechanism. GSTN is developing online processing of refund application mechanism. Till complete online system is operational, manual system is operationalized.

GST being a major tax reform in indirect taxation system in the Country, handholding support from officers to stakeholders for the change in the transformation to the GST is very important. It is our endeavor to ensure troubleshooting and facilitate refund to Exporters and others in case inverted duty structure. The Department had already setup GST Facilitation Centers in all districts and at the head quarters to support the stakeholders. In this GFC a dedicated officer/ officers shall be deployed to handle refund related issues.

To facilitate refund related various issues the following orders are issued.

ORDER No 26- CT-2697/2018 C1 Dated 7th June 2018**1. Formation of District Refund Facilitation Cell (RFC)**

- I. A District Refund Facilitation Cell shall be formed in all district head quarters under District Deputy Commissioner.
 - II. The district Deputy Commissioner shall identify officers in the rank of State Tax Officer / State Tax Inspector to function in the Cell. (Ensure adequate number of officers in major districts where refund cases are more)
 - III. It shall be embedded in the district GST Facilitation Centres (Tax Corners).
2. As a corollary, a State Refund Facilitation Cell shall be formed at the State head quarters to assist the District Refund Cell and for clarification on any matter which are required from the Commissionerate.
3. Sri. Mansur M I Asst. Commissioner (Internal Audit) and Sri.B.S. Haridas, Asst. Commissioner, O/o CST are nominated in the State Refund Cell.

4. The functions of the District Refund Facilitation Cell and State Refund Facilitation Cell shall be as follows:

- I. To act as a focal point in addressing refund related queries from tax payers.
- II. To ascertain the status of refund applications already filed by the Dealers from the offices on query by the Dealer and guide the dealer and the officer in case of doubts.
- III. To bring to the notice of the Deputy Commissioner with respect to matters requiring his attention and facilitate in disposals of refund applications.
- IV. To collect and maintain the data in formats regarding the application received in offices and disposals and regarding refund orders sanctioned by CGST authorities. The data required by State and Central Governments shall also be immediately provided.
- V. Under direction of Deputy Commissioner, facilitate meetings with exporters and other trade organizations.

- VII. State RFC will coordinate with District RFCs and collate all the data in Form I, II and III properly.
- VIII. State RFC shall put up a monthly report for reviewing and taking various actions.
5. The Deputy Commissioners shall give wide publicity to this arrangement to the trade organizations and officers.

The detailed guidelines in the form of Standard Operation Procedures (SoP) are uploaded in the website www.keralataxes.gov.in for reference and follow up.

A schematic process flow for the dealer seeking refund is attached for information.


Prl Secretary & Commissioner

To,

**Addl Commissioner
All Joint Commissioners
Concerned Deputy Commissioners of the district
GST Cell, PR Cell, ITMC
C section
Stock file**