Dear Sir/Madam,

Sub: Regarding Sanction of pending IGST refund claims where the records have not been transmitted from the GSTN to DG Systems & Clarifications on refund related issues

We wish to inform you that certain clarification has been issued by concern authorities of GST with regard to IGST refund. Clarifications are tabulated below for your reference;

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<th>Sr. No</th>
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| 1      | Regarding Sanction of pending IGST refund claims where the records have not been transmitted from the GSTN to DG Systems. | http://cbic.gov.in/resources/htdocs-cbec/customs/cs-circulars/cs-circulars-2018/circ12-2018cs.pdf | Procedure is being prescribed to overcome the problem of refund blockage. This would be an interim solution subject to undertakings/ submission of CA certificates by the exporters as given below and post refund audit scrutiny. The proposed procedure is as under:  
A. Cases where there is no short payment.  
B. Cases where there is short payment:  
C. Post refund audit |
| 2      | Regarding clarifications on refund related issues.                                        | http://cbic.gov.in/resources/htdocs-cbec/gst/Circular_No.45.pdf                         | Under this circular, clarification is given on following :-  
a. Claim for refund filed by an Input Service Distributor, a person paying tax under section 10 or a non-resident taxable person.  
b. Application for refund of integrated tax paid on export of services and supplies made to a Special Economic Zone developer or a Special Economic Zone unit.  
c. Refund of unutilized input tax credit of compensation cess availed on inputs in cases where the final product is not subject to the levy of compensation cess.  
d. Whether bond or Letter of Undertaking (LUT) is required in the case of zero rated supply of exempted or non-GST goods and whether refund can be claimed by the exporter of exempted or non-GST goods?  
e. What is the scope of the restriction imposed by rule 96(10) of the CGST Rules, regarding non-availment of the benefit of notification Nos 48/2017-Central Tax, 40/2017-Central Tax (Rate), 41/2017-Integrated Tax (Rate), 78/2017-Customs or 79/2017-Customs. |

Members are requested to take note of both the circulars to familiarize with the refund claim process.

With best regards,
Yours sincerely,

Sribash Dasmohapatra  
Executive Director