

कार्यालय प्रधान आयुक्त  
**OFFICE OF THE PRINCIPAL COMMISSIONER**  
वस्तु एवम् सेवा कर आयुक्तालय  
**GST COMMISSIONERATE**

एफ. ब्लॉक ऋषि नगर, लुधियाना-१४१००१

**F-BLOCK, RISHI NAGAR, LUDHIANA -141001 (PUNJAB)**

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मि.सं० IV(16)HQ/Ldh/Tech/Trade Notice/01/18/1842-81

दिनांक 31.05.2018

**व्यापार सूचना / Trade Notice No. 02/GST/LDH/2018**

**दिनांक / Dated: 31 /05/2018**

**Sub – Special Drive to Eliminate Pendencies of Refund Applications- Reg.**

Kind attention of all the suppliers of Goods and Services, Members of Trade and Industries and other concerned is invited to Trade Notice No. **02/GST/LDH/2018 Dated 12/01/2018** regarding Manual filing and processing of refund claims on account of inverted duty structure, deemed exports and excess balance in electronic cash ledger.

The department is going to launch a Special Drive from 31.05.2018 to 14.06.2018 to Eliminate the pendency of Refund applications. To effect this special drive the following steps are to be followed:

- (i). The respective jurisdictional Deputy/Assistant Commissioner in all the field formations will coordinate with their state government counterparts to ensure smooth processing of refunds.
- (ii). Dr. Hardeep Singh, Additional Commissioner for Sub-Commissionerate Mohali & Ms Parul Garg, Joint Commissioner Ludhiana are nominated as Nodal officers, for their jurisdiction who will be in continuous touch with state government counterparts to make this refund fortnight a grand success.
- (iii). Amongst other tasks to be undertaken in this special fortnight drive, any problems faced by the assesseees with regards to refunds need to be addressed on a real time basis and their problems be redressed.
- (iv). The PAO offices are being sensitised about the urgency shown by the government in disposing off the refund applications of the assesseees. If at all, PAO has any misgivings or queries the same need to be addressed by the field formations. Respective jurisdictional Deputy/Assistant Commissioners will coordinate with PAO regarding timely disbursement of sanctioned refunds.

(v). All the taxpayers who are not aware of the system of effecting the refund sanctions, may follow the procedure explained in the above said Trade Notice No. **02/GST/LDH/2018 Dated 12/01/2018** and contact the jurisdictional authorities so that the sanctioning of the refunds is expedited.

(vi). During the videoconference dated 29.05.2018 chaired by Chairman, CBIC, it was also informed that the indication of the jurisdiction had been completed in the GSTN system. This means that any online refund application will automatically be sent to the portal of the concern jurisdictional Division/Range. But as per Trade Notice No. **02/GST/LDH/2018 Dated 12/01/2018** taxpayers have to file refund application(s) manually in their respective jurisdiction.

(vii). It was also stressed during the videoconference that many different applications could not be processed as the field formations were insisting that assessee submit original invoices. It was clarified that for the purpose of sanctioning refunds, the certified copies of invoices will also suffice.

(viii). The CBIC is in the process of issuing a circular where in many issues pertaining to the refund sanctions will be addressed.

(ix). The refund applications that are filed online are going directly to the centre or state Tax portals. In this scenario even if the hardcopies have not received by the jurisdictional offices, the taxpayers who have applied for refunds online, need to be contacted to get the refunds sanctioned.

(x). The refund applications of amount less Rs.1000/-, except in the cases where the payment has been made through Cash Ledger, need to be rejected.

(xi). Many CBIC formations are not being able to fill the RFD-1B forms. The same is being looked into by the GSTN and will be rectified shortly.

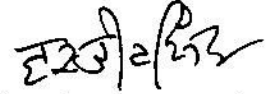
आशुतोष बरनवाल

(Ashutosh Baranwal)

आयुक्त/Commissioner

Copy To:-

1. The Chief Commissioner, Chandigarh Zone, Customs & Goods & Services Tax Chandigarh.
2. The Commissioner, Goods & Services Tax Commissionerate, Chandigarh/Shimla/ Jalandhar/Jammu.
3. The Commissioner (Audit) Chandigarh/Ludhiana/Jammu.
4. The Commissioner (Appeals) Chandigarh/Ludhiana/Shimla/Jalandhar/Jammu.
5. The Additional Commissioner, GST Sub- Commissionerate-Mohali.
6. The Deputy/Assistant Commissioner, All GST Divisions.
7. The Superintendent (Systems), Goods & Services Tax Commissionerate, Ludhiana for uploading the same on Commissionerate's website.
8. All Trade Associations/Members-RAC/PGRC.
9. Notice Board.



अधीक्षक/Superintendent

तकनीकी/Technical