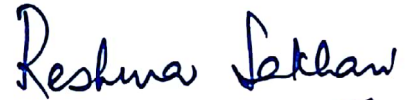


TRADE NOTICE NO. 09/2018 DATED 07.06.2018

Subject:- Refund applications involving amount claimed less than rupees one thousand-m/reg.

Attention of the Trade is invited to the clarifications issued by the Commissioner (GST) vide letter F.No. 349/54/2017-GST dated 01.06.2018 in continuation to letter of even file No. dated 08.05.2018 of Central Board of Indirect Taxes and Customs, GST Policy Wing, New Delhi for information and necessary action (copies attached).

2. All Trade Association/Chambers of Commerce and Members of Regional Advisory Committees are requested to publish the contents of this Trade Notice among their Members /Constituents.



(Reshma Lakhani) 7/6/18
Commissioner

Encl: As above

F.No.V/Misc-129/DMN/T/2017-18

Dated 07.06.2018

Copy to:

1. The Chief Commissioner, Central GST & CE, Vadodara Zone, Vadodara.
2. The Commissioner of UTGST & VAT, Daman & Diu.
3. The Commissioner of UTGST & VAT, Dadra & Nagar Haveli(Silvassa)
4. The Deputy/Assistant Commissioner, Division-I/II/III/IV/V/VI/VII/VIII/IX & X, Daman CGST & CE Commissionerate.
5. The Assistant Commissioner (Systems) for uploading the Trade Notice on Daman Commissionerate's website.
6. The Daman Industrial Association, Federation of Industries Association, Silvassa UT of D & NH with request to arrange delivery of the same to associates and trade members etc.
7. **The JAC, Division-V is requested to send copies to trade associations of Diu.**
8. Notice Board.
9. Guard File.

F.No. 349/54/2017-GST
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes & Customs
GST Policy Wing

Room 220-A,
North Block, New Delhi
Dated June, 2018

To,
All Principal Chief Commissioners/Chief Commissioners of Central Tax

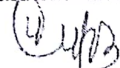
Sir,

Sub: Refund applications involving amount claimed less than rupees one thousand – reg.

Kindly refer my earlier letter of even number dated 08.05.2018 on the above mentioned subject (copy enclosed) wherein I had requested to ensure that all refund claims received in the jurisdictional office in FORM GST RFD-01A, in which the amount claimed is less than Rs. 1000/-, are summarily rejected.

2. The matter has been further examined and the following points are clarified:
- a) the limit of Rs.1000/- referred to in section 54(14) shall be calculated for each tax head and not cumulatively; and
 - b) the limit should not apply to claims of refund of balance in the electronic cash ledger.

Yours faithfully,



(Upender Gupta) 06/18
Commissioner (GST)

Encl: (as above)

F.No. 349/54/2017-GST
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes & Customs
GST Policy Wing

Room 220-A,
North Block, New Delhi
Dated 08 May 2018

To,

Sh. Prakash Kumar
Chief Executive Officer, GSTN
Worldmark 1, 4th Floor, Tower-B, Aerocity
Indira Gandhi International Airport, New Delhi 110037

Sir,

Sub: Refund applications involving amount claimed less than rupees one thousand – reg.

As on 31st March, 2018, 1,47,741 refund applications had been filed on the common portal. Of these only 33,462 applications (22.65 per cent) had been received in either the Central tax or the State tax office. It is likely that a large number of the remaining applications, which have not been submitted in the jurisdictional tax office, would involve an amount claimed of less than rupees one thousand.

2. Sub-section (14) of section 54 of the CGST Act, 2017 states that no refund under sub-section (5) or sub-section (6) shall be paid to an applicant, if the amount is less than one thousand rupees. The intent of the said sub-section is clearly to prevent frivolous refund claims unnecessarily burdening the human and the technical resources of the tax administration. This purpose is better served by blocking such refund applications at the stage of filing itself.

3. Accordingly, it is requested that registered persons be prevented from filing refund applications in FORM GST RFD-01A on the common portal where the amount claimed is less than rupees one thousand. No Acknowledgement Reference Number (ARN) may be generated in such cases and neither the electronic cash or credit ledger may be debited.

4. This has the approval of the Finance Secretary.

Yours faithfully,

U/c
(Upendra Gupta)
Commissioner (GST)

Copy to:

All Principal Chief Commissioners/Chief Commissioners of Central Tax with request to ensure that all refund claims received in the jurisdictional office in FORM GST RFD-01A, in which the amount claimed is less than Rs. 1000/- are summarily rejected.

U/c
(Upendra Gupta)
Commissioner (GST)