



भारत सरकार
वित्त मंत्रालय, राजस्व विभाग
कार्यालय आयुक्त

सी.जी.एस.टी एवं केंद्रीय उत्पाद शुल्क, उज्जैन
२९, भरतपुरी प्रशासनिक क्षेत्र, उज्जैन (म.प्र.)-४५६०१०

फा0 संख्या : (Gen)19-01/Cex/TraceNotice/17-18

उज्जैन दिनांक 30.11.2017

इस पत्र के साथ मंत्रालय से प्राप्त अधिसूचना / परिपत्र / निर्देश व्यापार सूचना / जन सूचना
मुख्यालय उज्जैन से जारी पत्र संख्या Trade Notice No. 35/2017 dated 30.11.2017
की प्राप्ति आयुक्तालय, सी.जी.एस.टी एवं केंद्रीय उत्पाद शुल्क, उज्जैन के प्रधानाधिकारी
अधिकारियों एवं अन्य की सूचना / मार्ग दर्शन एवं आवश्यक कार्यवाही हेतु प्रेषित की जा रही है।

- मुख्य आयुक्त, सी.जी.एस.टी एवं केंद्रीय उत्पाद शुल्क भोपाल ।
- आयुक्त, सी.जी.एस.टी एवं केंद्रीय उत्पाद शुल्क, मुख्यालय उज्जैन ।
- आयुक्त, (अपील) सी.जी.एस.टी एवं केंद्रीय उत्पाद शुल्क, भोपाल ।
- अपर / संयुक्त आयुक्त, सी.जी.एस.टी एवं केंद्रीय उत्पाद शुल्क उज्जैन ।
- सभी उप आयुक्त / सहायक आयुक्त, सी.जी.एस.टी एवं केंद्रीय उत्पाद शुल्क
उज्जैन (Statistics/Preventive/Review/Legal/Confidential/Technical(ST))
- सभी प्रभागीय उप / सहायक आयुक्त, सी.जी.एस.टी एवं केंद्रीय उत्पाद शुल्क उज्जैन-
I/II, रतलाम, पीथमपुर-I/II/III, खंडवा, पीथमपुर (सीमा शुल्क) ।
- उप / सहायक आयुक्त (सीमा शुल्क) आई0सी0डी0 रतलाम, पीथमपुर, खंडा ।
- सभी मुख्यालय
अधीक्षक (Statistics/Preventive/Review/Legal/Confidential/Technical(ST))
प्रभागीय अधीक्षक (निवारक), केंद्रीय उत्पाद शुल्क एवं सीमा शुल्क ।
- सभी अधीक्षक सीमा शुल्क, आई0सी0डी0 रतलाम, पीथमपुर, खंडा ।
- सभी राजपत्रित अधिकारी, सी.जी.एस.टी एवं केंद्रीय उत्पाद शुल्क उज्जैन
- समस्त व्यापार संघों / दण्डिज्य संस्थानों / क्षेत्रीय सहायक समिति (Bhopal Zone) के
सदस्यों एवं जन समस्या निवारण समिति के सदस्यों की सूचना हेतु।
- The Chairman, All India Manufacturers Organisation,
रतलाम, उज्जैन, पीथमपुर, खंडवा ।
- गार्ड / मास्टर फाईल ।
- नोटिस बोर्ड

Umesh Ghilware
Superintendent (Tech.)
अधीक्षक (तकनीकी)

सी.जी.एस.टी एवं केंद्रीय उत्पाद शुल्क
मुख्यालय उज्जैन



भारत सरकार / Government of India

वित्त मंत्रालय राजस्व विभाग / Ministry of Finance, Department of Revenue

कार्यालय आयुक्त / Office of the Commissioner

सी.जी.एस.टी. एवं केंद्रीय उत्पाद शुल्क

Central Goods Service Tax and Central Excise (CGST & CX)

२९, भरतपुरी प्रशासनिक क्षेत्र २९, Administrative Area, Bharatpur

उज्जैन (म.प्र.) ४५६०१० / Ujjain (M.P.) - 456010.

F.No. I (Gen) 19-01/CEX/Trade Notice/2017-18/

Ujjain, Date. 30.11.2017

Public notice No. 35/2017-18

Ujjain dated 30.11.2017


Subject- Refund of IGST and Input Tax Credit (ITC)- Reg.

Attention of the Trade, industry and other stakeholders is invited to the public notice No. 28/2017 dated 13.11.2017 informing about the Circular No. 42/2017-Customs dated 07.11.2017 issued under F.No. 450/119/2017-Cus.IV(P) by the OSD (Cus-IV), CBEC, New Delhi in respect of Refunds of IGST paid on export of goods under Rule 96 of CGST Rules 2017.

2. Further, public notice No. 30/2017 dated 16.11.2017 informing about the Circular No. 17/17/2017-GST dated 15.11.2017 issued under F.No. 349/169/2017-GST by the C.B.E.C. GST Policy Wing, New Delhi in respect of manual filing and processing of refund claim in respect of zero-rated supplies.



3. It is further informed vide CBEC Press Release dated 29.11.2017 that the facility for filing GSTR1 for August 2017 would be ready by 4th December 2017. In case of wrong entries made in July, Table 9 of GSTR 1 of August month would allow amendments to GSTR 1 of July 2017.

4. The contents of the aforesaid Circular may please be brought to the notice of members of your association in particular and public in general.


30.11.17
(Neerav Kumar Mallick)
Commissioner

Encl- Press Release
dated 29.11.2017

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		<p>भारत सरकार / Government of India वित्त मंत्रालय, राजस्व विभाग / Ministry of Finance, Department of Revenue कार्यालय आयुक्त / Office of the Commissioner सी.जी.एस.टी एवं केंद्रीय उत्पाद शुल्क, Central Goods Service Tax and Central Excise (CGST & CX) २९, भरतपुरी प्रशासनिक क्षेत्र, 29, Administrative Area, Bharatpuri उज्जैन (मप्र)-४५६०१०/ Ujjain (MP)-456010.</p>
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F.No. I(Gen)19-65/Misc/17-18

Ujjain, dated 13.12.2017

To
The Commissioner
State Tax and Commercial Tax MP
Indore, Madhya Pradesh

Sir,

Sub: - Manual filing and processing of refund claims in respect of zero-rated supplies-reg

Please refer to Circular No 17/17/2017-GST dated 15.11.2017 issued by Central Board of Excise & Customs, New Delhi vide F.No 349/169/2017-GST on the above subject (copy enclosed).

2. The procedure and filing of the manual refund claims on account of zero-rated supplies is contained in the above referred Circular. It has been provided that the refund claim needs to be filed with the jurisdictional tax authority to which the taxpayer has been assigned as per the administrative order issued in this regard by the Chief Commissioner of Central Tax and the Commissioner of state Tax. In case such order has not been issued in the state, the registered person is at liberty to apply for refund before the Central Tax Authority or State Tax Authority till the administrative mechanism for assigning of taxpayers to respective authority is implemented.

3. As per para 4 of the said Circular, the refund order issued either by the Central tax authority or the State tax/UT tax authority is to be communicated to the concerned counterpart tax authority within three days for the purpose of payment of the relevant sanctioned refund amount of tax or cess, as the case may be .

4. In view of the above, it is requested to nominate a nodal officer at Ujjain and other places, under this Commissionerate i.e. Ratlam, Dhar, Mandasur, Neemuch, Barwani, Khargone, Khandwa, Jhabua- Alirajpur and Shajapur- Agar Malwa, to whom the refund order may be addressed to for speedy payment of refund amount of state tax to the taxpayers by the State. For Central Tax, Superintendent Technical, Hqrs CGST Ujjain, 29 Baharatpuri is appointed as the nodal officer for the District mentioned hereinabove.

5. This issues with the approval of the Commissioner CGST Ujjain.

Yours faithfully

Encl: As above

(Mahendra Kumar Sharma, IRS)
Joint Commissioner CGST & C.EX.
Ujjain

PRESS RELEASE29th November 2017**ON GST REFUND**

Exporters have been complaining about delay in grant of refunds pertaining to Integrated Goods and Services Tax (IGST) paid on goods exported out of India and similarly Input Tax credit (ITC) on exports. There are media reports with exaggerated estimations of refund amounts which are held up for the period July to October 2017. It is clarified that the quantum of IGST refund claims as filed through shipping bills during the period July to October 2017, is approximately Rs 6500 Crores and the quantum of refund of unutilized credit on inputs or input services, as per the RFD 01A applications filed on GSTN portal, is to the tune of Rs 30 Crores.

Refund of IGST:

With regard to IGST paid on goods exported out of India, majority of refund claims for exports made in July, 2017 where due have been sanctioned. Refund claims of IGST paid for exports made in August, September and October 2017 are being sanctioned seamlessly wherever returns have been accurately filed. **The prerequisites for sanction of refund of IGST paid are filing of GSTR 3 B and table 6A of GSTR 1 on the GSTN portal and Shipping Bill on Customs EDI system by the exporter.** It is essential that exporters should ensure that there is no discrepancy in the information furnished in Table 6A of GSTR 1 and the Shipping Bill. It has been observed that certain common errors such as incorrect Shipping Bill number in GSTR1, mis-match of invoice number and IGST amount paid, wrong bank account etc. are being committed by exporters while filing their returns. These errors are the sole reason for delay in grant of refunds, or rejection thereof. While information has been made available to Exporters on the ICEGATE portal if they are registered, they may also contact jurisdictional Customs authorities to check the errors they have committed in furnishing information in GST returns and Shipping Bill, and rectify them at the earliest.

As the Customs system is designed to automatically grant refunds without involvement of any officer by matching information that is furnished on GSTN portal and Customs system, the onus is on the exporters to fill in all the details accurately. Exporters may therefore take due precaution to ensure that no errors creep in while filing Table 6A of GSTR 1 of August 2017 and onwards. The facility for filing GSTR 1 for August 2017 would also be ready by 4th December 2017. In case of wrong entries made in July, Table 9 of GSTR 1 of August month would allow amendments to GSTR 1 of July 2017.

Refund of Input Tax Credit:

As far as refund of the unutilized input tax credit on inputs or input services used in making exports is concerned, **exporters shall file an application in FORM GST RFD- 01A on the common portal** where the amount claimed as refund shall get debited from the electronic credit ledger of the exporter to the extent of the claim. Thereafter, a proof of debit (ARN- Acknowledgement Receipt Number) shall be generated on the GSTN portal, which is to be mentioned on the print out of the FORM GST RFD-01A and to be submitted manually

to the jurisdictional officer. The exporters may ensure that all the necessary documentary evidences are submitted along with the Form GST RFD 01A for timely sanction of refund.

Exporters are therefore advised to immediately file (a) Table 6A and GSTR 3B, if not already done, for processing of IGST refund (b) RFD 01A on GSTN portal for refund of the unutilized input tax credit on inputs or input services used in making exports and (c) GSTR 1 for August 2017 for amending details provided in July GSTR1 wherever required. Government has taken various measures to alleviate the difficulty and is committed to providing speedy disbursal.
