	<p>भारतसरकार / Government of India वित्तमंत्रालयराजस्वविभाग Ministry of Finance, Department of Revenue कार्यालयआयुक्त /Office of the Commissioner सी.जी.एस.टी.एवंकेंद्रीयउत्पादशुल्क Central Goods Service Tax and Central Excise (CGST & CX) २९, भरतपुरीप्रशासनिकक्षेत्र 29, Administrative Area, Bharatpuri उज्जैन (मप्र)-४५६०१०/Ujjain (MP)-456010.</p>
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F.No.I(Gen) 19-04/GST/Trade Notice /19-20/

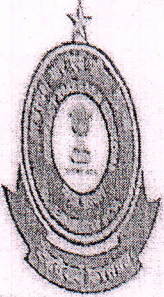
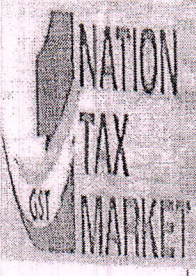
Ujjain, Date. 16.10.2019

इस पत्र के साथ मंत्रालय से प्राप्त अधिसूचना / परिपत्र / निर्देश व्यापार सूचना / जन सूचना / मुख्यालय उज्जैनसे जारी पत्र संख्या Trade Notice No./व्यापार सूचना संख्या 18/2019-20 dated 09.10.2019 की प्रति आयुक्तालय, सी. जी. एस. टी. एवं केन्द्रीय उत्पाद शुल्क, उज्जैन के निम्नलिखित अधिकारियों एवं अन्य की सूचना / मार्ग दर्शन एवं आवश्यक कार्यवाही हेतु अग्रेषित की जा रही है :

1. मुख्य आयुक्त, सी. जी. एस. टी. एवं केन्द्रीय उत्पाद शुल्क, भोपाल ।
2. आयुक्त, सी. जी. एस. टी. एवं केन्द्रीय उत्पाद शुल्क, मुख्यालय, उज्जैन।
3. आयुक्त, (अपील)सी. जी. एस. टी. एवं केन्द्रीय उत्पाद शुल्क, इंदौर ।
4. आयुक्त,सीमाशुल्क,इंदौर।
5. आयुक्तलेखा परीक्षा,इंदौर।
6. अपर / संयुक्त आयुक्त, सी. जी. एस. टी. एवं केन्द्रीय उत्पाद शुल्क, उज्जैन।
7. सभी उप आयुक्त /सहायक आयुक्त, सी. जी. एस. टी. एवं केन्द्रीय उत्पाद शुल्क, मुख्यालयउज्जैन उज्जैनमुख्यालयशाखा(सांख्यिकी / निवारक / समीक्षा / कानूनी / गोपनीय / तकनीकी / लेखा परीक्षा/ न्याय निर्णयन-I/न्याय निर्णयन-II)
8. सभी प्रभागीय उप आयुक्त/सहायक आयुक्त, सी. जी. एस. टी. एवं केन्द्रीय उत्पाद शुल्क, पीथमपुर- १/२/३,उज्जैन-१/२, रतलाम,खंडवा।
9. समस्त व्यापार संघों / वाणिज्य संस्थानों / क्षेत्रीय सलाहकार समिति (Bhopal Zone) के सदस्यों एवं जन समस्या निवारण समिति के सदस्यों की सूचना हेतु ।
10. The Chairman, All India Manufacturers Organizations, Ujjain, Pithampur, Ratlam, Khandwa.
11. Webmaster, Hqrs. Ujjain.
12. गार्ड / मास्टर फाईल ।
13. नोटिस बोर्ड

संलग्न : उपरोक्तानुसार


सहायक आयुक्त
 सी. जी. एस. टी. एवं केन्द्रीय उत्पाद शुल्क,
 मुख्यालय उज्जैन

 	भारत सरकार / Government of India वित्त मंत्रालय राजस्व विभाग Ministry of Finance, Department of Revenue सी.जी.एस.टी. एवं केंद्रीय उत्पाद शुल्क Office of the Commissioner Central Goods Service Tax and Central Excise (CGST & CX) २९, भारतपुरी प्रशासनिक क्षेत्र २९, Administrative Area, Bharatpuri उज्जैन (म.प्र.)-४५६०१०/Ujjain (MP)-456010.
	F.No.11(Gen)19-04/GST/Trade Notice/19-20/ Ujjain, Date. 09.10.2019

व्यापार सूचना संख्या 18/2019-20
उज्जैन दिनांक 09.10.2019

Subject:- Eligibility to file a refund application in Form GST-RFD-01 for a period and category under which a NIL refund application has already been filed – reg.

व्यापार एवं उद्योग वर्ग का ध्यान परिपत्र क्रमांक 110/29/2019-केंद्रीय कर दिनांक 03.10.2019 पर आमंत्रित किया जाता है जो की फाइल क्रमांक CBEC-20/06/03/2019-केंद्रीय कर, भारत सरकार, वित्त मंत्रालय, राजस्व विभाग, सीबीआईसी, नई दिल्ली द्वारा "Eligibility to file a refund application in Form GST-RFD-01 for a period and category under which a NIL refund application has already been filed" के संबंध में जारी किया गया है (प्रति सलग्रह)।

2 उपरोक्त परिपत्र क्रमांक 110/29/2019-केंद्रीय कर दिनांक 03.10.2019 की विषयवस्तु को आपके एसोसिएशन के सदस्यों को विशेष रूप से और सामान्य जन के ध्यान में लाये जाने का अनुरोध है।

संलग्न : उपरोक्त अनुसार

(डॉ. संदीप श्रीवास्तव)
 प्रधान आयुक्त

Circular No. 110/29/2019 - GST

F.No. CBEC – 20/06/03/2019 – GST
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs
GST Policy Wing

New Delhi, the 3rd October, 2019

To

The Pr. Chief Commissioners / Chief Commissioners / Principal Commissioners / Commissioners
of Central Tax (All)

The Principal Director Generals / Director Generals (All)

Madam / Sir,

**Subject: Eligibility to file a refund application in FORM GST RFD-01 for a period and category
under which a NIL refund application has already been filed – regarding**

Several registered persons have inadvertently filed a NIL refund claim for a certain period under a particular category on the common portal in **FORM GST RFD-01A/RFD-01** in spite of the fact that they had a genuine claim for refund for that period under the said category. Once a NIL refund claim is filed, the common portal does not allow the registered person to re-file the refund claim for that period under the said category. Representations have been received requesting that registered persons may be allowed to re-file the refund claim for the period and the category under which the NIL claim has inadvertently been filed. The matter has been examined and in order to clarify this issue and to ensure uniformity in the implementation of the provisions of the law across field formations, the Board, in exercise of its powers conferred by section 168 (1) of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as “CGST Act”), hereby clarifies the issues raised as below:

2. Whenever a registered person proceeds to claim refund in **FORM GST RFD-01A/RFD-01** under a category for a particular period on the common portal, the system pops up a message box asking whether he wants to apply for ‘NIL’ refund for the selected period. This is to ensure that all refund applications under a particular category are filed chronologically. However, certain registered persons may have inadvertently opted for filing of ‘NIL’ refund. Once a ‘NIL’ refund claim has been filed for a period under a particular category, the common portal does not allow the registered person to re-file the refund claim for that period under the said category.
3. It is now clarified that a registered person who has filed a NIL refund claim in **FORM GST RFD-01A/RFD-01** for a given period under a particular category, may again apply for refund for the said period under the same category only if he satisfies the following two conditions:
 - a. The registered person must have filed a NIL refund claim in **FORM GST RFD-01A/RFD-01** for a certain period under a particular category; and

- b. No refund claims in **FORM GST RFD-01A/RFD-01** must have been filed by the registered person under the same category for any subsequent period.

It may be noted that condition (b) shall apply only for refund claims falling under the following categories:

- i. Refund of unutilized input tax credit (ITC) on account of exports without payment of tax;
- ii. Refund of unutilized ITC on account of supplies made to SEZ Unit/SEZ Developer without payment of tax;
- iii. Refund of unutilized ITC on account of accumulation due to inverted tax structure;

In all other cases, registered persons shall be allowed to re-apply even if the condition (b) is not satisfied

4. Registered persons satisfying the above conditions may file the refund claim under "Any Other" category instead of the category under which the NIL refund claim has already been filed. However, the refund claim should pertain to the same period for which the NIL application was filed. The application under the "Any Other" category shall also be accompanied by all the supporting documents which would be required to be otherwise submitted with the refund claim.

5. On receipt of the claim, the proper officer shall calculate the admissible refund amount as per the applicable rules and in the manner detailed in para 3 of Circular No.59/33/2018-GST dated 04.09.2018, wherever applicable. Further, upon scrutiny of the application for completeness and eligibility, if the proper officer is satisfied that the whole or any part of the amount claimed is payable as refund, he shall request the taxpayer in writing, if required, to debit the said amount from his electronic credit ledger through **FORM GST DRC-03**. Once the proof of such debit is received by the proper officer, he shall proceed to issue the refund order in **FORM GST RFD-06** and the payment order in **FORM GST RFD-05**.

6. It is requested that suitable trade notices may be issued to publicize the contents of this circular.

7. Difficulty, if any, in implementation of the above instructions may please be brought to the notice of the Board. Hindi version would follow.

(Yogendra Garg)
Principal Commissioner (GST)
