



GOVERNMENT OF INDIA
OFFICE OF THE COMMISSIONER OF CGST & CX
KOLKATA NORTH COMMISSIONERATE,
GST BHAWAN, 2nd FLOOR,
180, SHANTIPALLY, RAJDANGA MAIN ROAD, KOLKATA- 700107

C. No. V (30)01/CGST&CX/KOL-N/Tech/TN/2018

Dated: 02.07.2018

TRADE NOTICE NO: 09/2018

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

Attention of the Trade & Industry, Field formations, Departmental Officers and all others concerned is invited to the clarifications issued by Commissioner (GST) vide letter F. No. 349/54/2017-GST dated 01.06.2018 in continuation to the letter of even file no. dated 08.05.2018 of Government of India, Ministry of Finance, Department of Revenue, Central Board of Indirect Taxes and Customs, GST Policy Wing, New Delhi for information and necessary action (copies enclosed).

All the Trade Associations, Field formations, Departmental officers and all others concerned are therefore, requested to follow the instructions/Guidelines mention in the above subject for compliance.

(DEVENDRA NAGVENKAR)
COMMISSIONER
KOLKATA NORTH CGST & CX
KOLKATA

[Authority: Board's letter under F. No. 349/54/2017-GST dated 1st June, 2018]

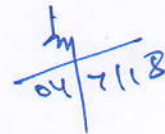
C. No. V(30)01/CGST&CX/KOL-N/Tech/TN/2018/ ~~23558~~
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Dated:

04 JUL 2018

Copy forwarded for information and necessary action to:

- 1 The Principal Chief Commissioner, CGST & CX, Kolkata Zone.
- 2 The Joint Commissioner, CGST & CX, Kolkata North Commissionerate, Kolkata.
- 3 The Commissioner of CGST & CX, Kolkata South, Howrah, Haldia, Bolpur, Siliguri, Audit-I & Audit-II, Durgapur Audit.
- 4 The Commissioner of Customs [Port/Airport/Preventive (West Bengal)]
- 5 The Deputy/Assistant Commissioner, P&V, Shyambazar, Burrabazar, Central, BBDBag-I, BBD Bag-II, Chowringhee, Barasat, Kharda, Barrackpore, Bidhannagar&Kalyani of CGST & CX, Kolkata North Commissionerate, Kolkata.
- 6 The Manager Website, D.G. System, 5th Floor, Hotel Samrat, Chnakyapuri, New Delhi - 110021. He is requested to upload this information in the website.
- 7 ✓ The Superintendent, Computer Cell, CGST & CX, Kolkata North Commissionerate. He is requested to upload this information in the website at the earliest.
- 8 Notice Board.


04/7/18

(UMESH KUMAR)
Deputy Commissioner (Tech)
Kolkata North CGST & CX

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

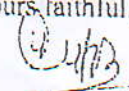
Sir,

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
Workmark 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 pender 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 pender Gupta
Commissioner (GST)