

UPDATE ON GST RATES, RULES & CIRCULARS

December 2022



Amendments in CGST Rules, 2017...

Registration:

- 🕒 While applying for the registration in Form GST REG-01 in PART A, Email ID and Mobile Number of the applicant shall be auto populated from the Income Tax Database linked with PAN of the applicant
- 🕒 Every applicant who has opted for Aadhaar Authentication and identified based on data analysis and risk parameters shall be done by *:
 - biometric based Aadhaar Authentication and
 - Taking photograph of the applicant
 - verification of the original copy of the documents uploaded with the application at one of the facilitation centers notified by the Commissioner
- 🕒 Physical verification of the place of business will be carried out for the applicants mentioned above
- 🕒 Where a person is no longer liable to deduct tax at source or to collect tax at source, he may request proper officer to cancel his GST registration

01

*This sub rule shall apply to Gujarat state as of now -
Notification No. 27/2022 CT Dated 26.12.2022

...Amendments in CGST Rules, 2017...

Reversal of Input Tax Credit:

- 🕒 Where the registered person has availed the ITC on inward supply (other than supplies on which tax is payable under RCM) but did not pay the amount either **wholly or partly** to the supplier towards the value of supply within 180 days from the date of issue of invoice, shall pay **or reverse** an amount equal to the ITC availed on such supply **proportionate to the amount not paid to the supplier** along with applicable interest payable while furnishing the return in Form GSTR – 3B
- 🕒 **GSC Comment:**
 - Earlier the above rule was silent on whether taxpayers are liable to reverse the entire ITC or only proportionate ITC to the extent of amount not paid to the supplier. Now it is clarified that ITC shall be reversed only for the amount which is not paid to the supplier

02

...Amendments in CGST Rules, 2017...

Reversal of Input Tax Credit:

02

- 🕒 **Insertion of Rule 37A for reversal of ITC for non-payment of tax by the supplier and re-availment**
 - Where the supplier has furnished the details of outward supplies in Form GSTR-1 and recipient has availed the ITC in Form GSTR-3B but the supplier failed to file GSTR 3B till 30th September following the end of financial year then ITC shall be reversed by the recipient on or before 30th November following the end of financial year
 - If the amount of ITC not reversed on or before 30th November following the end of financial year, then amount shall be payable with Interest u/s 50
 - Where supplier subsequently furnishes the return in Form GSTR-3B then recipient may re-avail the ITC

- 🕒 **GSC Comment**
 - Since GSTR-3B is a consolidated return hence it is difficult to identify invoices for which tax was not deposited by supplier in case where tax actually paid by supplier is lower than tax payable as shown in GSTR-1

 - In case supplier furnishes 'Nil' 3B return or reports lower liability in corresponding tax period, then recipient will not be able to know regarding non-payment/short payment of tax on invoice/s of which input credit was availed. Hence, how the recipient is able to actually cross check and adhere to this condition needs to be seen.

...Amendments in CGST Rules, 2017...

Manner of furnishing details of outward supplies:

- 🕒 **Insertion of Rule 88C dealing with treatment of difference in liability reported in GSTR-1 and that of GSTR-3B:**
 - Where tax payable furnished in Form GSTR 1 exceeds the amount of tax payable in Form GSTR-3B by such an amount or percentage as may be recommended by the council then intimation in Form GST DRC-01B will be sent to taxpayer on the GST portal and copy of intimation will also be sent to his Email ID

- 🕒 Taxpayer on receipt of the intimation need to
 - **Either** pay the differential tax liability along with applicable interest u/s 50 through Form GST DRC-03 and Furnish the details in Part B of Form GST DRC-01B on the portal
 - OR**
 - Furnish a reply on portal, incorporating the reasons for differential tax liability in Part B of Form GST DRC-01B within a period of 7 Days

If no reply is provided or no tax liability is paid within 7 days, then the amount will be recoverable by any of the modes specified in Section 79

GSC Comment

Whether this Rule will be applicable for each return period or on cumulative basis is still not clear. If made applicable for each return period then invoices which are reported in GSTR-1 but tax of which is paid in subsequent GSTR-3B will not be considered as intimation will be issued. In that case, taxpayer would be required to file an adequate reply clarifying the factual details each time where such intimation is received.



...Amendments in CGST Rules, 2017...

04

Appeal:

🕒 **Appeal to Appellate Authority – Rule 108**

- Where the decision or order appealed against is uploaded on the portal, a final acknowledgement indicating the appeal number shall be issued in Form GST APL-02
- Where decision or order appeal against is not uploaded on the portal, the appellant shall **submit a self certified of the order or decision within a period of 7 Days** from filing an application in Form GST APL-01 and final acknowledgment shall be issued in Form GST APL-02 and accordingly **date of issue of Provisional acknowledgement shall be considered as date of filing an appeal**
- If self certified copy not submitted within 7 days then **date of submission of certified copy shall be considered as date of filing an appeal**

GSC Comment

Earlier, Certified copy of order was required to be submitted for each appeal even in cases where order was already uploaded on the portal. This used to create additional compliance which is now done away with this amendment. Further, in cases where order is not uploaded on portal acceptance of self-certified copy of order will reduce the overall time consumed in filing of an appeal.

...Amendments in CGST Rules, 2017...

Appeal:

- 🕒 **Application to the Appellate Authority (For Commissioner's application) – Rule 109**
 - Where the decision or order appealed against is uploaded on the portal, a final acknowledgement indicating the appeal number shall be issued in Form GST APL-02
 - Where decision or order appeal against not uploaded on the portal, the appellant shall **submit self certified of the order or decision within a period of 7 Days** from filing an application in Form GST APL-03 and final acknowledgment shall be issued in Form GST APL-02 and accordingly **date of issue of Provisional acknowledgement shall be considered as date of filing an appeal**
 - If self certified copy not submitted within 7 days **date of submission of copy shall be considered as date of filing an appeal**

04

...Amendments in CGST Rules, 2017...

Appeal:

🕒 Insertion of Rule 109C Withdrawal of Appeal

- Appellant may any time withdraw the appeal (filed in Form GST APL-01 or Form GST APL-03) before issuance of SCN or order u/s 107(11) by filing the application in Form GST APL-01/03W
- Where final acknowledgment has been issued withdrawal of appeal will be subject to the approval of appellate authority and decision will be taken within 7 days of filing an application
- Where appeal is withdrawn, and then fresh appeal shall be filed within three months (by any aggrieved person) or six months (by commissioner) from the date on which the said decision or order is communicated to such person

04

...Amendments in CGST Rules, 2017...

Refund:

🕒 Notification No. 26/2022-Central Tax dated 26.12.2022:

- Rule 89 (2) amended to insert statement 8 in Form GST RFD-01. The applicant shall upload all requisite documents and statements.
- Clause (ka) has been inserted
 - a statement containing details of invoices for which refund is claimed along with copy of invoices , proof of payment made to supplier, copy of agreement entered with the supplier, cancellation letter issued by the supplier, proof of details of payment received from supplier on cancellation.
- Clause (kb) has been inserted
 - a certificate by supplier that tax is paid in respect of invoices on which refund is claimed. He has not issued credit note. He has neither claimed nor will claim refund in respect of amount of tax involved in these invoices
- In clause (m) proviso has been inserted
 - a certificate by a chartered accountant or cost accountant is not required to be furnished in cases where refund is claimed by unregistered person who has borne incidence of tax.

05

...Amendments in CGST Rules, 2017...

Miscellaneous:

- Where any taxable service is supplied **by or through an electronic commerce operator or by a supplier of online information and database access or retrieval services to a recipient who is un-registered**,
 - irrespective of the value of such supply, a tax invoice shall contain the name and address of the recipient along with its PIN code and the name of the State and the said address shall be deemed to be the address on record of the recipient
- A registered person, to whom an intimation has been issued on the portal under the provisions of **rule 88C(1) shall not be allowed to furnish** the details of outward supplies of goods or services or both u/s 37 in **FORM GSTR-1 or using the invoice furnishing facility for a subsequent tax period**,
 - unless he has either deposited the amount specified in the said intimation or has furnished a reply explaining the reasons for unpaid amount
- Where the **bank fails to communicate details of Challan Identification Number** to the Portal, the **Electronic Cash Ledger** may be updated on the basis of e-Scroll of the Reserve Bank of India in cases where the details of the said e-Scroll are in conformity with the details in challan generated in FORM GST PMT-06 on the Portal



06

...Amendments in CGST Rules, 2017...

Miscellaneous:

- E way bill will be required to be generated in case of transportation of imitation jewellery (Chapter 7117)
- In Form GSTR-1 insertion of table 14, 14A (Supplier to report) & table 15, 15A (E-Commerce operator to report) exclusively for supplies made through e-commerce operator attracting TCS
- Form GST APL-01/03W – For application of withdrawal of appeal has been notified
- Form GST DRC-01B – Intimation of difference in liability reported in statement of outward supplies and that reported in return
- In Form GST DRC-03 if the cause of payment is chosen as Shipping bill details of erroneous IGST refund following details needs to be filled:
 - (i) Shipping Bill/ Bill of Export No. & Date: (ii) Amount of IGST paid on export of goods:
 - (iii) Notification No. used for procuring inputs at concessional rate or exemption:
 - (iv) Date of notification: (v) Amount of refund received: (vi) Amount of erroneous refund to be deposited: (vii) Date of credit of refund in Bank Account



06

GST Rate Amendments

Notification No. 12-15/2022 Dated 30.12.2022 CGST Rate

GST Rate on Ethyl alcohol and husk of pulses

<i>Tariff item</i>	<i>Description of Goods</i>	<i>Old Rate</i>	<i>New Rate</i>
2207	<i>Ethyl alcohol supplied to Oil Marketing Companies or Petroleum refineries for blending with motor spirit (petrol)</i>	18 (Entry 25)	5 (Entry 102A)
2302,2309	<i>husk of pulses including chilka, concentrates including chuni or churi, khanda</i>	5 (Entry 103A)	Nil (Entry 102C)

GSC Comment

Earlier ethyl alcohol supplied to petroleum refineries was taxed at 18%. Now, the tax rate for the same is reduced to 5%. Tax rate on Ethyl alcohol supplied to oil marketing companies remain unchanged at 5%. Earlier rate of tax was Nil only for husk of pulses. Now, the entry is amended to include chilka, concentrates including chuni or churi, khanda

GST Rate on Carbonated beverages

<i>Tariff item</i>	<i>Description of Goods</i>	<i>Old Rate</i>	<i>New Rate</i>
2202 99 20	<i>Fruit pulp or fruit juice based drinks other than Carbonated Beverages of Fruit Drink or Carbonated Beverages with Fruit Juice</i>	12 (Entry 48)	12 (Entry 48)

GSC Comment

Carbonated beverages with fruit juice based drinks or fruit pulp was taxed at 28% by inserting entry no 12B w.e.f. from 01.10.2021 vide Notification No. 8/2021 Central Tax (Rate). Now a clarificatory amendment has been made in entry number 48 of Schedule II (12%) HSN 2202 99 20 to exclude carbonated beverages with fruit pulp or fruit juice based drinks

GST Rate on Mathematical boxes

<i>Tariff item</i>	<i>Description of Goods</i>	<i>Old Rate</i>	<i>New Rate</i>
	<i>Pencil sharpeners</i>	<i>12 (Entry 180 of Sch II)</i>	<i>18 (Entry 453 of Sch III)</i>
<i>2301,2302, 2308, 2309</i>	<i>.....husk of pulses, concentrates &</i>	<i>Nil (Entry 102)</i>	<i>Nil (Entry 102C)</i>

GSC Comment

Earlier pencil sharpeners was taxed at 12% under entry No 180 of Schedule II. Now pencil sharpeners has been removed from entry no 180 and is taxed at 18% under residue entry no 453.

GST Rate on residential dwelling

Tariff item	Description of Services	Rate (per cent.)	Condition
9963 or 9972	<p><i>Services by way of renting of residential dwelling for use as residence except where the residential dwelling is rented to a registered person.</i></p> <p><i>Explanation. - For the purpose of exemption under this entry, this entry shall cover services by way of renting of residential dwelling to a registered person where, –</i></p> <p><i>(i) the registered person is proprietor of a proprietorship concern and rents the residential dwelling in his personal capacity for use as his own residence; and</i></p> <p><i>(ii) such renting is on his own account and not that of the proprietorship concern.</i></p>	Nil	Nil

GSC Comment

There was a confusion on applicability of GST where a person registered under GST (who is Proprietor) takes a flat on rent for its own/family's residential use. Now, with the insertion of an explanation in above entry, the intention of Govt is made clear that no GST would be applicable in this case.

GST Rate on Annuity received

<i>Tariff item</i>	<i>Description of Services</i>	<i>Old Rate</i>	<i>New Rate</i>
<i>Heading 9967</i>	<i>Service by way of access to a road or a bridge on payment of annuity</i>	<i>Nil (Entry 23A)</i>	<i>18%</i>

GSC Comment

Exemption provided for Operations & Maintenance of road / bridge against Annuity payment has now been withdrawn .However, exemption provided to access to road / bridge on payment of toll charges is continued.

Clarification to deal with difference in ITC availed in Form GSTR-3B as compared to Form GSTR-2A for FY 2017-18 & 2018-19

Circular No. 183/15/2022 – GST Dated 27.12.2022

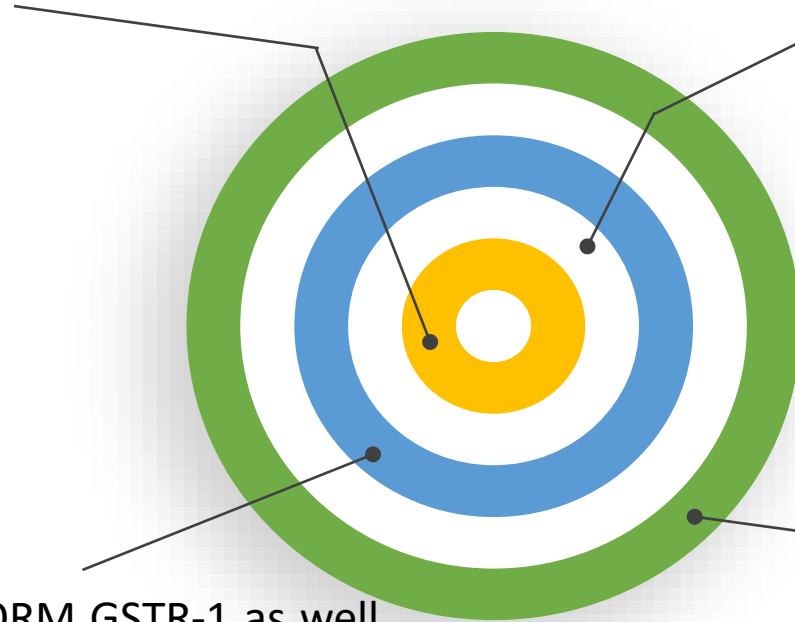
Conditions for availing benefit of this circular:

These clarification will apply to:

- 1) Ongoing proceedings in Scrutiny/Audit/Investigation, etc. for FY 2017-18 & 2018-19
- 2) For FY 2017-18 & 2018-19 where adjudication or appeal proceedings are still pending
- 3) For FY 2017-18 clarification shall not apply to where Form GSTR-3B return filed after the due date of September 2018 till the due date of Return for March 2019, if supplier had not filed Form GSTR-1 till the due date of March 2019
- 4) Clarifications applicable to bona fide errors made in reporting during FY 2017-18 & 2018-19

Different Scenarios

Where the supplier has failed to file FORM GSTR-1 for a tax period but has filed the return in FORM GSTR-3B for said tax period, due to which the supplies made in the said tax period do not get reflected in FORM GSTR-2A of the recipients



Where supplies were made to a registered person and invoice is issued as per Rule 46 of CGST Rules containing GSTIN of the recipient, but supplier has wrongly reported the said supply as B2C supply, instead of B2B supply, in his FORM GSTR-1, due to which the said supply does not get reflected in FORM GSTR-2A of the said registered person

Where the supplier has filed FORM GSTR-1 as well as return in FORM GSTR-3B for a tax period, but has failed to report a particular supply in FORM GSTR-1, due to which the said supply does not get reflected in FORM GSTR-2A of the recipient

Where the supplier has filed FORM GSTR-1 as well as return in FORM GSTR-3B for a tax period, but he has declared the supply with wrong GSTIN of the recipient in FORM GSTR-1

Clarification

Difference between ITC claimed in 3B & available in 2A exceeds Rs. 5 Lakh

- Officer shall ask to claimant to produce a Certificate for the concerned supplier from CA or CMA (Cost Accountant) certifying that supplies have actually been made by the supplier to the registered person
- Certificate issued shall contain UDIN

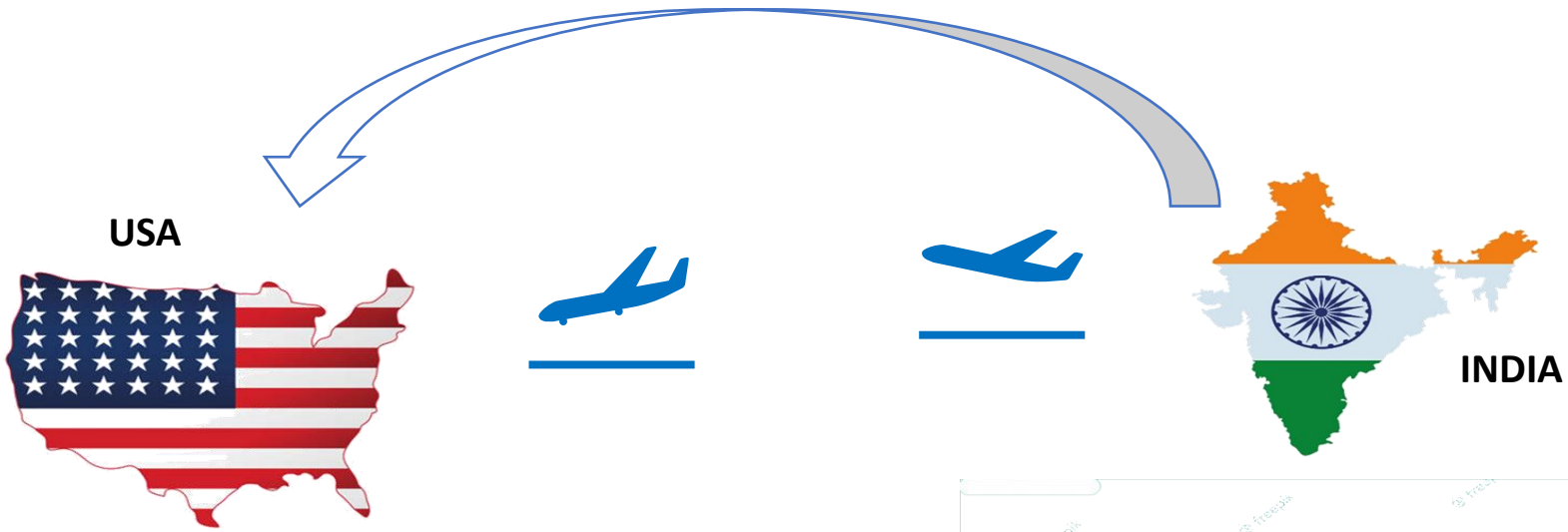
Difference between ITC claimed in 3B & available 2A is upto Rs. 5 Lakh

- Officer shall ask the claimant to produce a certificate from the concerned supplier that the supplies have been made and
- Tax on the supplies have been paid by the supplier in his Form GSTR 3B

*ITC availed will be subject to the eligibility criteria under Section 16 of CGST Act and reversal of ITC if any in accordance with Section 17 and 18 of CGST Act

Clarification on Entitlement of ITC and Place of Supply

Circular No. 184/16/2022 – GST Dated 27.12.2022



Mr. Rock
Importer



Ms. Rose
An air cargo
operator



Mr. Ram
Exporter



Avails the service of an air cargo operator to export goods

Mr. Ram and Ms. Rose both are registered under GST in Maharashtra state

Issues and Clarification...

Issue	Clarification
<p>Supply services by way of transportation of goods, including by mail or courier, where the transportation of goods is to a place outside India, and where the supplier and recipient of the said supply of services are located in India,</p> <p>What would be the place of supply of the said services?</p>	<p>It is determined in terms of Section 12(8) of the IGST Act which reads as follows:</p> <p><i>“(8) The place of supply of services by way of transportation of goods, including by mail or courier to,—(a) a registered person, shall be the location of such person;(b) a person other than a registered person, shall be the location at which such goods are handed over for their transportation:</i></p> <p>Provided that where the transportation of goods is to a place outside India, the place of supply shall be the place of destination of such goods”</p> <p>... the place of supply is the concerned foreign destination where the goods are being transported</p>
<p><u>Illustration:</u></p> <p>What would be the place of supply of the said services?</p>	<p><u>Answer:</u></p> <p>In this case place of supply of the services provided by Ms. Rose to Mr. Ram is the place of destination of goods i.e., USA in terms of the Section 12(8) of IGST Act</p>

...Issues and Clarification...

Issue	Clarification
<p>In earlier case, Whether the supply of services will be treated as inter-State supply or intra-State supply?</p>	<p>The aforesaid supply of services would be considered as inter-State supply in terms of sub-section (5) of section 7 of the IGST Act since the location of the supplier is in India and the place of supply is outside India. Therefore, integrated tax (IGST) would be chargeable on the said supply of services</p>
<p><u>Illustration:</u></p> <p>Whether the supply of services will be treated as inter-State supply or intra-State supply?</p>	<p><u>Answer:</u></p> <p>Ms. Rose would charge IGST from Mr. Ram for supply of services by way of transportation of goods</p>

...Issues and Clarification...

Issue	Clarification
<p>In earlier case, whether the recipient of service of transportation of goods would be eligible to avail input tax credit in respect of the said input service of transportation of goods?</p>	<p>Section 16 of the CGST Act lays down the eligibility and conditions for taking input tax credit whereas, section 17 of the CGST Act provides for apportionment of credit and blocked credits under circumstances specified therein. The said provisions of law do not restrict availment of input tax credit by the recipient located in India if the place of supply of the said input service is outside India. Thus, the recipient of service of transportation of goods shall be eligible to avail input tax credit in respect of the IGST so charged by the supplier, subject to the fulfilment of other conditions laid down in section 16 and 17 of the CGST Act</p>
<p><u>Illustration:</u></p> <p>Whether Mr. Ram would be eligible to avail input tax credit in respect of the said input service of transportation of goods?</p>	<p><u>Answer:</u></p> <p>Mr. Ram would be eligible to take input tax credit of IGST in respect of supply of services received by him from Ms. Rose, subject to the fulfilment of other conditions in section 16 and 17 of the CGST Act</p>

...Issues and Clarification

Issue	Clarification
<p>In earlier case, what state code has to be mentioned by the supplier of the said service of transportation of goods, where the transportation of goods is to a place outside India, while reporting the said supply in FORM GSTR-1?</p>	<p>The supplier of service shall report place of supply of such service by selecting State code as '96-Foreign Country' from the list of codes in the drop-down menu available on the portal in FORM GSTR-1</p>
<p><u>Illustration:</u></p> <p>What state code has to be mentioned by Ms. Rose, where the transportation of goods is to USA, while reporting the said supply in FORM GSTR-1?</p>	<p><u>Answer:</u></p> <p>Ms. Rose shall report place of supply of such service by selecting State code as '96-Foreign Country' from the list of codes in the drop-down menu available on the portal in FORM GSTR-1</p>

Clarification Redetermination of amount of tax, interest and penalty payable to issue notice u/s 73(1)

Circular No. 185/17/2022 – GST Dated 27.12.2022

Issues and Clarification...

Issue	Clarification
<p>Where appellate authority or appellate tribunal or the court concludes that notice is not sustainable u/s 74(1) of CGST Act for the reason that the charges of fraud or any willful-misstatement or suppression of facts to evade tax have not been established and directs the proper officer to re-determine the amount of tax payable by the noticee u/s 73(1) in accordance with the section 75(2)</p> <p>What would be the time period for re-determination of the tax, interest and penalty payable by the noticee in such cases?</p>	<p>It is clarified that the proper officer is required to issue the order of redetermination of tax, interest and penalty payable within the time limit as specified in under sub-section (3) of section 75 of the said Act,</p> <p>i.e. within a period of two years from the date of communication of the direction by appellate authority or appellate tribunal or the court, as the case may be.</p>

...Issues and Clarification

Issue	Clarification
<p>How the amount payable by the noticee, deeming the notice to have been issued under sub-section (1) of Section 73, shall be re-computed/ re-determined by the proper officer as per the provisions of sub-section (2) of section 75?</p>	<p>In case SCN u/s 74(1) was issued within a period of 2 years and 9 months from the due date of furnishing of the annual return for the financial year to which such demand relates or in case of erroneous refund from the due date of erroneous refund, the entire amount of the demand in the show cause notice would be covered under re-determined amount</p>
	<p>In case SCN u/s 74(1) was issued beyond a period of 2 years and 9 months from the due date of furnishing of the annual return for the financial year to which such demand relates or in case of erroneous refund from the due date of erroneous refund hereby deeming the notice to have been issued u/s 73(1), the entire proceeding shall have to be dropped, being hit by the limitation of time as specified in section 73</p>
	<p><u>Where SCN u/s 74(1) was issued for multiple financial years then</u> Where notice had been issued within a period of 2 years and 9 months for one financial year BUT After a period of 2 years and 9 months of the said due date for the other financial years, then the amount payable in terms of section 73 shall be re-determined only in respect of that financial year for which show cause notice was issued before the expiry of the time period as specified in sub-section (2) of section 73</p>

Clarification on various issue pertaining to GST

Circular No. 186/18/2022 – GST Dated 27.12.2022

Issues and Clarification...

Issue	Clarification
Taxability of No Claim Bonus offered by Insurance companies	
<p>Whether the deduction on account of No Claim Bonus allowed by the insurance company from the insurance premium payable by the insured, can be considered as consideration for the supply provided by the insured to the insurance company, for agreeing to the obligation to refrain from the act of lodging insurance claim during the previous year(s)?</p>	<ul style="list-style-type: none"> • It is, therefore, clarified that there is no supply provided by the insured to the insurance company in form of agreeing to the obligation to refrain from the act of lodging insurance claim during the previous year(s) and • No Claim Bonus cannot be considered as a consideration for any supply provided by the insured to the insurance company
<p>Whether No Claim Bonus provided by the insurance company to the insured can be considered as an admissible discount for the purpose of determination of value of supply of insurance service provided by the insurance company to the insured?</p>	<p>It is, therefore, clarified that No Claim Bonus (NCB) is a permissible deduction under Section 15(3)(a) of the CGST Act for the purpose of calculation of value of supply of the insurance services provided by the insurance company to the insured. Accordingly, where the deduction on account of No claim bonus is provided in the invoice issued by the insurer to the insured, GST shall be leviable on actual insurance premium amount, payable by the policy holders to the insurer, after deduction of No Claim Bonus mentioned on the invoice</p>

Issues and Clarification...

Issue	Clarification
Clarification on applicability of E-invoicing w.r.t an entity	
<p>Whether the exemption from mandatory generation of e-invoices in terms of Notification No. 13/2020-Central Tax, dated 21st March 2020, as amended, is available for the entity as whole, or whether the same is available only in respect of certain supplies made by the said entity?</p>	<p>It is hereby clarified that the exemption from generation of e-invoices is for the entity as a whole and is not restricted by the nature of supply being made by the said entity.</p>

Below persons are exempted from issuing e-invoice (Notification No. 13/2020-Central Tax, dated 21st March 2020)

- Insurance, Banking or Financial Institution including NBFC
- Goods Transport Agency transporting goods by road
- Supplier of passenger transportation service
- Person supplying services by of admission to exhibition of cinematographic film in multiplex screen
- SEZ Units

Clarification on statutory dues under GST law for which the proceedings have been finalised under Insolvency and Bankruptcy Code, 2016

Circular No. 187/19/2022 – GST Dated 27.12.2022

Issues and Clarification

Issue	Clarification
<p>There is no clarification regarding implementation of the order of adjudicating authority under IBC, 2016 w.r.t. demand for recovery against corporate debtor and treatment of statutory dues under CGST Act and existing laws, after finalization of proceedings under IBC.</p>	<p>The insolvency proceedings initiated under IBC falls under term 'other proceedings' under section 84(b) of CGST Act, which requires the jurisdictional commissioner shall give an intimation of reduction in government dues to taxable person and to appropriate authority with whom recovery proceedings are pending.</p>

Clarification on manner of filing refund application by unregistered persons

Circular No. 188/20/2022 – GST Dated 27.12.2022

Issues and Clarification...

Issue	Clarification
<p>There was no procedure for claiming refund to unregistered persons</p> <ul style="list-style-type: none"> • where there is cancellation of the contract/ agreement for supply of services like, flat/ house construction and • long-term insurance policy, <p>where the period of issuance of credit note have got expired.</p>	<p>A new functionality has been made available on GST portal allowing unregistered persons to take temporary registration using his PAN and apply for refund in Form GST RFD-01 under category Refund for unregistered persons.</p> <p>While doing so unregistered person shall select same state/UT where the supplier is registered. Thereafter, Aadhar authentication will be done. Bank account details to be provided where refund will be obtained.</p> <p>Refund amount shall not exceed total amount of tax declared on the invoices. Separate applications for refund to be filed for invoices issued by different suppliers.</p> <p style="text-align: right;">to be continued...</p>

...Issues and Clarification...

Issue	Clarification
	<p>There is no need for filing refund claim where time period for issuing credit note u/s 34 of CGST Act has not expired at the time of cancellation of agreement. The supplier can issue credit note and can pay back amount of tax collected to unregistered person.</p> <p>Relevant date of filing refund application: Before expiry of two years from date of issuance of letter of cancellation of contract by supplier as per section 54(1) CGST Act.</p> <p>Minimum refund amount: No refund shall be paid if amount less than one thousand rupees.</p> <p>Proper officer shall process refund claim after scrutinizing and issue refund sanction order in Form GST RFD-06</p>

Thanks



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