



कन्द्रीय कर आयुक्त का कार्यालय
Office of the Principal Commissioner of Central Tax
विशाखापत्तनम केन्द्रीय वस्तु एवं सेवाकर प्रधान आयुक्तालय
Visakhapatnam Central GST Commissionerate
उत्पाद शुल्क भवन, पत्तन क्षेत्र, विशाखपट्टणम
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TRADE NOTICE NO. 14/2018

Dated: 30-05-2018

Sub:- GST – Special drive Refund Fortnight from 31-5-2018 to 14-6-2018 -
Regarding.

Attention of the Trade & Industry is invited to Press Note dated 30-5-2018 issued by the Ministry of Finance in the matter of conducting a “**Special drive Refund Fortnight**” from 31-5-2018 to 14-6-2018.

2. It is brought to the attention of the Trade and Industry that the Government is starting a second “**Special Drive Refund Fortnight**” from 31st May 2018 to 14th June 2018, to facilitate disposal of all types of Refund claims in which Customs, Central and State GST Officers will strive to clear all GST refund applications received on or before 30-4-2018. This will include refunds of IGST paid on exports, refunds of unutilized ITC and all other GST refunds submitted in Form GST RFD-01A.
3. Further, the Central Board of Indirect Taxes and Customs (CBIC) is implementing a solution whereby the refunds held in GSTN, in cases where the exporters have mistakenly declared their export supplies as domestic supplies, would now be transmitted to Customs EDI System. A Circular No 12/2018 dated 29-05-2018 has been issued in this regard. On receipt of the records from GSTN, the Customs System would automatically process the refunds for sanction, if no other errors are committed by exporters.
4. Circular No 45/19/2018-GST has been issued on 30-05-2018 clarifying matters related to refund claims by an Input Service Distributor, composition dealer, exports of services and supplies made to SEZ. The circular also clarifies issues related to requirement of LUT in cases of export of exempted or non-GST goods and scope of restriction imposed under Rule 96(10).
5. **All claimants may note the refund application in FORM GST RFD-01A will not be processed unless a copy of the application, along with all supporting documents, is submitted to the jurisdictional tax office. Mere online submission is not sufficient.**
6. All GST refund claimants are encouraged to approach their jurisdictional tax authority for disposal of any of their refund claims submitted on or before 30.04.2018, which are still pending. In case the jurisdiction (i.e. Centre or State) has not been defined for a particular claimant, he/she can approach either of the jurisdictional tax authorities.

7. All IGST refund claimants may register on ICEGATE website, if not already done, to check their refund status. Customs field formations have been directed to gear up for anticipated response of the exporters by diverting additional manpower and infrastructural resources. Exporters are requested to come forward and avail of the opportunity to get the refunds sanctioned during this special drive.

8. The contents of this Trade Notice may be brought to the notice of all concerned.


(बि हरेराम B.HARERAM)

प्रधान आयुक्त Principal Commissioner

(Issued from file C.No.V/30/05/2018-GST Cell)

To
The Trade (as per the Distribution List)

Copy submitted to:

- The Chief Commissioner of Customs, Central Excise & Central Tax, Visakhapatnam CGST Zone, Visakhapatnam.

Copy to:

- The Commissioner /Joint Commissioner of Central Tax, Visakhapatnam Central GST Commissionerate.
- All the JDC/JAC's under Visakhapatnam CGST Commissionerate **with a direction to give wide publicity.**
- The Superintendent (Systems), Visakhapatnam CGST Commissionerate, for uploading the Trade Notice on the Commissionerate's Website.