

पत्रांक: जी.एस.टी. / 2019-20 /

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/ वाणिज्य कर

कार्यालय- कमिश्नर, वाणिज्य कर,  
उत्तर प्रदेश।

(जी.एस.टी. अनुभाग)

लखनऊ: दिनांक: 28 जून, 2019

समस्त जोनल एडीशनल कमिश्नर, ग्रेड-1  
एडीशनल कमिश्नर ग्रेड-2 (वि०अनु०शा०)  
समस्त ज्वाइन्ट कमिश्नर (कार्य०) / (वि०अनु०शा०)  
वाणिज्य कर, उत्तर प्रदेश।

**विषय:- कामन पोर्टल पर त्रुटिपूर्ण मैपिंग वाले करदाताओं द्वारा प्रस्तुत किये गये रिफण्ड आवेदन फार्म  
जी०एस०टी० आर०एफ०डी०-01 के प्रोसेसिंग के संबंध में ।**

भारत सरकार, वित्त मंत्रालय, राजस्व विभाग, सेन्ट्रल बोर्ड ऑफ इन्डायरेक्ट टैक्सेस एण्ड कस्टम द्वारा कामन पोर्टल पर त्रुटिपूर्ण मैपिंग वाले करदाताओं द्वारा प्रस्तुत किये गये रिफण्ड आवेदन फार्म जी०एस०टी० आर०एफ०डी०-01 के प्रोसेसिंग के संबंध में परिपत्र संख्या-104/23/2019-GST दिनांक 28.06.2019 को जारी किया गया है।

उक्त परिपत्र की छायाप्रति इस पत्र के साथ संलग्न कर इस अनुरोध के साथ प्रेषित है कि अपने अधीनस्थ अधिकारियों को अवगत कराते हुए अनुपालन कराना सुनिश्चित करें।

यह पत्र कमिश्नर, वाणिज्य कर, उत्तर प्रदेश के अनुमोदनोपरान्त जारी किया जा रहा है।

**संलग्नक:- उपरोक्तानुसार।**

भवदीय,

(दिलीप कुमार श्रीवास्तव)

एडीशनल कमिश्नर (जी०एस०टी०)

वाणिज्य कर, मुख्यालय, लखनऊ।

**CBEC-20/16/04/2018-GST**  
**Government of India**  
**Ministry of Finance**  
**Department of Revenue**  
**Central Board of Indirect Taxes and Customs**  
**GST Policy Wing**  
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New Delhi, Dated the .....June, 2019

To,

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

The Principal Director Generals / Director Generals (All)

The Principal CCA, CBIC

Madam/Sir,

**Subject: Processing of refund applications in FORM GST RFD-01A submitted by  
taxpayers wrongly mapped on the common portal – reg.**

Doubts have been raised in respect of processing of a refund application by a jurisdictional tax authority (either Centre or State) to whom the application has been electronically transferred by the common portal in cases where the said tax authority is not the one to which the taxpayer has been administratively assigned. The matter has been examined. In order 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 in succeeding paras.

2. It has been reported by the field formations that administrative assignment of some of the tax payers to the Central or the State tax authority has not been updated on the common portal in accordance with the decision taken by the respective tax authorities, in pursuance of the guidelines issued by the GST Council Secretariat, vide Circular No. 01/2017 dated 20.09.2017,

regarding division of taxpayer base between the Centre and States to ensure Single Interface under GST. For example, a tax payer M/s XYZ Ltd. was administratively assigned to the Central tax authority but was mapped to the State tax authority on the common portal.

3. Prior to 31.12.2018, refund applications were being processed only after submission of printed copies of **FORM GST RFD 01A** in the respective jurisdictional tax offices. Subsequent to the issuance of Circular No.79/53/2018-GST dated 31.12.2018, copies of refund applications are no longer required to be submitted physically in the jurisdictional tax office. Now, the common portal forwards the refund applications submitted on the said portal to the jurisdictional proper officer of the tax authority to whom the taxpayer has been administratively assigned. In case of the example cited in para 2 above, as the applicant was wrongly mapped with the State tax authority on the common portal, the application was transferred by the common portal to the proper officer of the State tax authority despite M/s XYZ Ltd. being administratively assigned to the Central tax authority. As per para 2(e) of Circular No. 79/53/2018-GST dated 31.12.2018, the proper officer of the State tax authority should electronically re-assign the said application to the designated jurisdictional proper officer. It has, however, been reported that the said re-assignment facility is not yet available on the common portal.

4. Doubts have been raised as to whether, in such cases, application for refund can at all be processed by the proper officer of the State tax authority or the Central tax authority to whom the refund application has been wrongly transferred by the common portal.

5. The matter has been examined and it is clarified that in such cases, where reassignment of refund applications to the correct jurisdictional tax authority is not possible on the common portal, the processing of the refund claim should not be held up and it should be processed by the tax authority to whom the refund application has been electronically transferred by the common portal. After the processing of the refund application is complete, the refund processing authority may inform the common portal about the incorrect mapping with a request to update it suitably on the common portal so that all subsequent refund applications are transferred to the correct jurisdictional tax authority.

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 this Circular may please be brought to the notice of the Board. Hindi version would follow.

(Upender Gupta)  
Principal Commissioner (GST)