

पत्रांक: जी०एस०टी०/२०१८-१९/

१२३ / वाणिज्य कर

प्रेषक

ज्वाइन्ट कमिश्नर (जी०एस०टी०)  
वाणिज्य कर, मुख्यालय, लखनऊ।

सेवा में,

समस्त जोनल एडीशनल कमिश्नर ग्रेड-१,  
समस्त ज्वाइन्ट कमिश्नर (कार्य०/कारपोरेट),  
वाणिज्य कर, उत्तर प्रदेश।

(जी०एस०टी० अनुभाग)

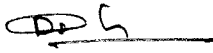
लखनऊ: दिनांक: २९, नवम्बर, २०१८

महोदय,

वाइस चेयरमैन, नीति आयोग तथा वित्त सचिव के मध्य जी०एस०टी० के संबंध में हुयी बैठक के उपरांत निर्यातकों विशेषकर स्माल-स्केल सर्विस प्रोवाइडर्स के रिफण्ड प्रक्रिया में लगने वाले समय को न्यूनतम करने की अपेक्षा की गयी है। इस संबंध में विशेष सचिव, जी०एस०टी० काउंसिल के पत्र संख्या-३५५/Refunds/GST/2018 दिनांक 12.11.2018 की प्रतिलिपि संलग्न कर इस आशय के साथ प्रेषित है कि पत्र में दिये गये निर्देशों का नियमानुसार अनुपालन सुनिश्चित कराने का कष्ट करें।

संलग्नक:-उपरोक्तानुसार

भवदीय,

  
२९-११-१८

(डी० के० सचान)

ज्वाइन्ट कमिश्नर (जी०एस०टी०)  
वाणिज्य कर, मुख्यालय, लखनऊ।

F.No:355/Refunds/GSTC/2018

Goods and Services Tax Council,  
5th Floor, Tower 2, Jeevan Bharti Building,  
Connaught Place, New Delhi - 110001  
Email: [gstc.secretariat@gov.in](mailto:gstc.secretariat@gov.in)

12 November 2018

OFFICE MEMORANDUM

**Subject: To reduce time taken to process refund to Exporters especially small-scale service providers-reg.**

In a meeting held between Vice Chairman, NITI Aayog and the Finance Secretary regarding issues related to GST, it was observed that in case of exporters, especially small-scale services providers, capital is getting blocked even though they are given the refund within stipulated time lines as mandated in law.

2. In the meeting, NITI Aayog officials were briefed on the different stages of the refund sanctioning process prescribed for each, such as acknowledgment of refund application (15days), grant of provisional refund (to be completed within 7 days after giving acknowledgment for refund application) and issuance of the final order(to be issued within 60 days) as per Circular No. 17/17/2017-GST dated 15<sup>th</sup> November, 2017. NITI Aayog suggested that the said timeline for processing refund be further reduced for exporters especially small-scale service providers.

3. Therefore, it is requested that all efforts may please be taken to expedite the sanction of refund claims filed by the Medium & Small scale enterprises by taking special steps, in order to ameliorate the problem of blockage of working capital.

*R.Ranjana*  
(Dr. Rajeev Ranjan),  
Special Secretary, GST Council

To

1. Commissioners, Commercial Taxes of all States and Union Territories with legislatures (through e-mail)

Copy to: For information

*Handwritten signature/initials*