



दि प्लास्टिक एक्सपोर्ट प्रमोशन कौन्सिल

(भारत सरकार, वाणिज्य एवं उद्योग मंत्रालय, वाणिज्य विभाग द्वारा प्रायोजित)
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THE PLASTICS EXPORT PROMOTION COUNCIL

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All Members of Plexconcil /COA Members

Dear Sir/Madam,

Sub : Regarding Sanction of pending IGST refund claims where the records have not been transmitted from the GSTN to DG Systems & Clarifications on refund related issues

We wish to inform you that certain clarification has been issued by concern authorities of GST with regard to IGST refund. Clarifications are tabulated below for your reference:-

Sr. No	Subject	Website link	Remark
1	Regarding Sanction of pending IGST refund claims where the records have not been transmitted from the GSTN to DG Systems. Circular No. 12/2018-Customs dated 29.05.2018 issued by Central Board of Indirect Taxes and Customs	http://cbic.gov.in/resources/htdocs-cbec/customs/cs-circulars/cs-circulars-2018/circ12-2018cs.pdf	Procedure is being prescribed to overcome the problem of refund blockage. This would be an interim solution subject to undertakings/ submission of CA certificates by the exporters as given below and post refund audit scrutiny. The proposed procedure is as under: A. Cases where there is no short payment. B. Cases where there is short payment: C. Post refund audit
2	Regarding clarifications on refund related issues. Circular No. 45/19/2018-GST dated 30.05.2018 issued by Central Board of Indirect Taxes and Customs GST Policy Wing.	http://cbic.gov.in/resources/htdocs-cbec/gst/Circular_No.45.pdf	Under this circular, clarification is given on following :- a. Claim for refund filed by an Input Service Distributor, a person paying tax under section 10 or a non-resident taxable person. b. Application for refund of integrated tax paid on export of services and supplies made to a Special Economic Zone developer or a Special Economic Zone unit. c. Refund of unutilized input tax credit of compensation cess availed on inputs in cases where the final product is not subject to the levy of compensation cess. d. Whether bond or Letter of Undertaking (LUT) is required in the case of zero rated supply of exempted or non-GST goods and whether refund can be claimed by the exporter of exempted or non-GST goods? e. What is the scope of the restriction imposed by rule 96(10) of the CGST Rules, regarding non-availing of the benefit of notification Nos 48/2017-Central Tax, 40/2017-Central Tax (Rate), 41/2017-Integrated Tax (Rate), 78/2017-Customs or 79/2017-Customs.

Members are requested to take note of both the circulars to familiarize with the refund claim process.

With best regards,
Yours sincerely,

Sribash Dasmohapatra
Executive Director