

**Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs
GST Policy Wing**

New Delhi, Dated the 9th April, 2020

To

All Principal Chief Commissioners/ Chief Commissioners of Central Tax & GST

All Principal Chief Commissioners/ Chief Commissioners of Customs

Madam/Sir,

Sub: Implementation of decision to expedite pending refund claims - reg.

Kind attention is drawn to the Press Note dated 08th April 2020 of Department of Revenue, Ministry of Finance with regards to refunds. It has been inter-alai decided that all pending GST refunds including IGST refunds shall be expeditiously processed. Many doubts and concerns raised by the field officers in the social media groups have since come to notice of the Board.

2. In this regard, it may be noted that the decision to process pending refund claims has been taken with a view to provide immediate relief to the taxpayers in these difficult times even though the GST Law provides 15 days for issuing acknowledgement or deficiency memo and total 60 days for disposing off refund claims without any liability to pay interest, all pending refund applications must be taken up for processing immediately. Due diligence, however, may be done before granting the refunds on merits, considering all the relevant legal provisions and circulars.

3. For facilitation of taxpayers, all communication must be done using official email IDs. It may please be noted that the prescribed process doesn't warrant any physical submission of documents and any such practice must be avoided.

4. So far as the IGST Refunds of the exporters in whose case the / scrolls have been suspended base don instructions from DGARM, extant procedure prescribed vide letter dated 23.01.2020 shall continue to be followed.

5. It is requested that daily monitoring of disposal of pending refund claims should be done by the Zonal Pr. Chief Commissioner/Chief Commissioners and efforts should be made to dispose off all the pending refund claims by 30th April 2020.

(Yogendra Garg)
Principal Commissioner
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Copy for kind information to:

1. Chairman CBIC and
2. All Members of CBIC
3. Joint Secretary Customs