

PRCCA/CBIC/GST-IT/Single Interface in GST/88/2018-19/ 520
 Office of the Pr. Chief Controller of Accounts
 Central Board of Indirect Taxes & Customs
 DGACR Building, 1st Floor, I.P. Estate
 New Delhi-110002

Dated: 10.10.2019

OFFICE MEMORANDUM

Sub: - Guidelines for manual processing of GST Refund bills in respect of ARNs issued up-to 25th September, 2019, after implementation of new system of GST Refund Payment & Disbursement by Single Authority w.e.f. 26th September, 2019- reg.

Reference:

- i. Letter No. F No. 20/16/12/2018- GST dated 27th September 2019 issued by GST Policy wing, CBIC to all Pr. Chief Commissioners/Chief Commissioners of Central Tax.
- ii. Letter No. F No. 20/16/12/2018- GST dated 27th September 2019 issued by GST Policy wing, CBIC, to Chief Controller of Accounts, O/o Pr. CCA, CBIC
- iii. Advisory No. 29- Online Refund Functionality dated 26th September 2019 issued by Addl. DG of System of CBIC Chennai to all Pr. Chief Commissioners/Chief Commissioners of Central Tax etc.
- iv. Letter No. F. No. 20/16/12/2018-GST/4229 dated 9th October 2019 issued by Principal Commissioner, GST Policy Wing, CBIC to all Principal Chief Commissioners/Chief Commissioners of Central Tax.
- v. Letter No. F. No. 20/16/12/2018-GST/4231 dated 9th October 2019 issued by Principal Commissioner, GST Policy Wing, CBIC issued to Chief Controller of Accounts, O/o Pr. CCA, CBIC.

As per the decision taken by the GST Council in its 31st Meeting and 37th Meeting, the integrated system of online GST Refund payment and disbursement by Single Authority has been functional **with effect from 26th September 2019.**

2. Relevant changes in the law and the Rules have also been carried out by the Central Government as notified by (i) Notification No. 39/2019-Central Tax dated 31.08.2019 & (ii) Notification No. 42/2019-Central Tax dated 24.09.2019.

3. The new system is applicable only for those GST Refund applications whose ARN is generated/issued **on or after 26th September 2019.** Therefore, all Refund claims/applications in RFD-01A, whose ARN has been generated **on or before 25th September 2019** shall be continued to be processed manually as per the existing guidelines.

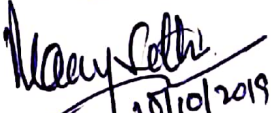
4. Under the new system of GST Refund, necessary arrangements have been made by establishing a new e-PAO (Single GST Refund Payment & Disbursement) at Chennai and a new DDO (NCDDO-type I) at New Delhi to make payments through PFMS.

O/G

5. Following guidelines are being issued for manual processing of Refund bills in respect of ARN issued up-to 25th September 2019:

- i. Field PAOs linked to one or more CGST Commissionerates, must ensure that the ARN date on RFD 04/RFD 06 and RFD 05 should be up-to 25th September 2019. (Not later than 25/09/2019)
- ii. In the event that no such date of ARN is mentioned in Refund Sanction orders (RFD 04/RFD 06) and RFD 05, the same should be obtained before passing the bill.
- iii. In case of receipt of Refund bill generated with ARN date later than 25/09/2019, the same should be returned to DDO/tax authorities without processing it any further. Such cases should be informed by field PAOs to headquarter through zonal offices.
- iv. A weekly Report of GST Refund bills paid (no. & amount) and pending (no. & amount) should invariably be sent by field PAOs to headquarter through zonal offices on every Monday (F/N) till further orders.

This issues with the approval of Pr. CCA(CBIC).


(Manoj Sethi)

Chief Controller of Accounts

To:

1. CA(EZ), Dy.CA(WZ), Dy.CA(SZ), Dy.CA(NZ)
2. All field PAOs linked with CGST Commissionerates.

Copy for information to:

1. Chairman (CBIC)
2. Member (GST) / Member (IT) CBIC
3. Additional Secretary (Deptt. of Revenue)
4. All Pr. Chief Commissioners/Chief Commissioners of Central Tax
5. Pr. Commissioner, Policy Wing, CBIC
6. JS (Deptt. of Revenue)
7. OSD to Secretary (Revenue)