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**No. Pr.CCA/CBEC/GST-IT/e-PAO Refund/33/2018-19**  
**Office of the Principal Chief Controller of Accounts**  
**Central Board of Indirect Taxes & Customs**  
**Ministry of Finance, Deptt. of Revenue**  
**DGACR Building, 1<sup>st</sup> Floor, P Estate, New Delhi**

Date: 22.05.2019

**OFFICE MEMORANDUM**

**Subject:** Difficulty in entering sanction (RFD-04/06) in PFMS at PD Level for the payment of GST Refunds in Central Government – clarification reg.

**Reference:** OM No. Pr.CCA/CBEC/GST-IT/ e-PAO Refund/33/2018-19/656 Dated 28.12.2018  
(Comprehensive Advisory No # 3)

Central Tax Officers (Divisional Officers in the CGST Commissionerates), act as the Programme Division (PD) in the PFMS Portal for the purpose of GST Refunds against RFD 01A. After issuing the Refund Sanction order (RFD-04/06) and Payment Advice (RFD-05), the Central Tax Officer enters the sanction details as a PD in the PFMS Portal. This office has received multiple queries regarding the non-acceptance of sanction (RFD-04/06) dates pertaining to last financial year by the PFMS Portal & the message "date entered should be in the present financial year" appearing on the screen.

2. It has been decided in consultation with the O/o CGA & PFMS to allow the incorporation of sanction (RFS-04/06) dates of last financial year (i.e. the dates prior to 01.04.2019). It implies that from now onwards the sanction date of previous financial year will be accepted by PFMS Portal, for the time being, to generate the sanction of Refunds.

3. In addition to this, it is re-iterated that the Refund Payment Advice (RFD-05) on the basis of the previous year's sanction order however must be invariably revalidated in terms of amended Rule 91(2) and 92(2) of CGST Rules, 2017 by issuing a fresh Refund Payment Advice if earlier advice pertains to previous Financial Year.

  
(Manoj Sethi)

Chief Controller of Accounts, CBIC

To

1. All Pr. Chief Commissioners/Chief Commissioners of CGST
2. All Commissioners of CGST
3. Chief Controller of Accounts(WZ), Dy.CA(EZ), Dy.CA(SZ), Dy.CA(NZ)
4. All Pay & Accounts Offices (CGST)

Copy for information to:

1. Chairman, CBIC, North Block, New Delhi.
2. Special Secretary (Rev.), DoR, New Delhi.
3. Member (GST)/Member(Customs)/Member(IT), CBIC
4. Addl. CGA, O/o CGA, New Delhi.
5. JS (Revenue), DoR, New Delhi.
6. Commissioner(GST Policy), CBIC
7. OSD to Revenue Secretary