

F. No. E-II/GST REFUND/MF/2020-21/389
Office of the
PRINCIPAL CHIEF CONTROLLER OF ACCOUNTS
Central Board of Indirect Taxes and Customs,
1st floor, B wing, DGACR Building,
I P Estate, New Delhi - 110002

Dated : 2/01/2021

OFFICE MEMORANDUM

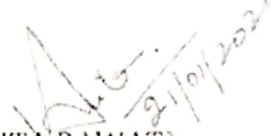
Sub : Submission of GST Refund/Payment review bills in a comprehensive format alongwith checklist by the PAOs/Zonal Heads.

This office has been receiving GST Refund bills, Budgetary Support/DIPP bills and Canteen Store Department bills for review in accordance with the delegated powers time to time. Various PAOs have been sending these review bills in different formats.

2. To eliminate the chances of errors before making such payments, the competent authority has decided to make a comprehensive format alongwith checklists for all the PAOs/Zonal Heads. The formats are enclosed herewith in annexure I, II & III for different types of review bills. Annexure I is for general GST Refund bills, Annexure II is for Budgetary Support/DIPP bills and Annexure III is for Canteen Store Department bills.

3. All the Zonal Heads are requested to circulate and ensure the compliance of formats and all the PAOs are requested to check all the details & documents properly, give a certificate as per checklists and then submit the review bills for approval.

4. This issues with approval of the Controller of Accounts (Admn.), CBIC, New Delhi.


(ANITA RAWAT)
Accounts Officer

- Copy to : 1) Sr. PS to Pr.CCA, CBIC.
2) PS to CCA (SKM), CBIC.
3) PS to CCA (DKS), CBIC.
4) PA to CA (Admin), CBIC.
5) PA to Dy.CA, hqrs, CBIC.
6) All Zonal Heads to circulate all PAOs under their jurisdictions.
7) All Pay and Accounts Officers (North Zone).
8) The AO (IT) to upload on ARPIT Website.

Name and address of Pay and Accounts Office (to be filled by PAO)

The following bills for GST Refund in R/o Canteen Store Department have been received for payment in the financial year

| Sl.No. | Descriptions | Claim 1 | Claim2.etc. |
|--------|------------------------------------------------------------------|---------|-------------|
| 1 | Token No. & Date | | |
| 2 | Bill No. & Date (Generated in PFMS) | | |
| 3 | RFD 04/06 date | | |
| 4 | RFD 05 date | | |
| 5 | Amount of Refund | | |
| 6 | Head of Account | | |
| 7 | Name of the tax payer to whom refund is sanctioned in RFD 04/06. | | |

Check list

- | | |
|------------------------------------------------------------------------|--------------------|
| 1. Whether the refund Bill is fresh /resubmitted? | Fresh/Resubmitted. |
| 2. Whether token no. & date has been mentioned on refund Bill? | Yes/No |
| 3. Whether refund amount sanctioned on RFD 04/06 matches with RFD 05 ? | Yes/No |
| 4. Whether Account Heads are same in RFD 04/06 and RFD 05? | Yes/No |
| 5. Whether the details are same in RFD 05 and PFMS sanction? | Yes/No |
| 6. Whether RFD 05 Contains the SGST Heads? | Yes/No |
| 7. Whether this claim supported by CSD under FORM GST RFD-10A? | Yes/No |

It is certified that above checks have been done and found correct.

DH

AAO

PAO

Name and address of Pay and Accounts Office (to be filled by PAO)

The following bills under Scheme of Budgetary Support/DIPP (Head of Accounts-2885021011600) have been received for payment in the financial year

| Sl.No. | Descriptions | Claim 1 | Claim2..etc. |
|--------|------------------------------------------------------|---------|--------------|
| 1 | Token No. & Date | | |
| 2 | Bill No. & Date (Generated in PFMS) | | |
| 3 | Sanction date | | |
| 4 | Financial Year | | |
| 5 | Amount of Refund | | |
| 6 | Head of Account/Functional head | | |
| 7 | Name of the tax payer to whom refund is sanctioned . | | |

Check list

- Whether the sanction is duly signed by Authorized Signatory? Yes/No
- Whether complete classification containing functional head is mentioned? Yes/No
- In case of more than 3 months of sanction, whether sanction is revalidated? Yes/No
- Whether the payment being allowed in full or in part against the sanctioned amount?
Full/Part
- In case of part payment, whether the provisions of the OM dated 21ST Oct, 2020 issued by O/o Pr.CCA, CBIC has been followed by PAO? Yes/No

It is certified that above checks have been done and found correct.

DH

AAO

PAO

Name and address of Pay and Accounts Office (to be filled by PAO)

The following bills for GST Refund have been received for payment in the financial year

| Sl.No. | Descriptions | Claim 1 | Claim2.etc. |
|--------|------------------------------------------------------------------|---------|-------------|
| 1 | Token No. & Date | | |
| 2 | Bill No. & Date (Generated in PFMS) | | |
| 3 | RFD 04/06 date | | |
| 4 | RFD 05 date | | |
| 5 | Amount of Refund | | |
| 6 | Head of Account | | |
| 7 | Name of the tax payer to whom refund is sanctioned in RFD 04/06. | | |

Check list

- Whether the refund Bill is fresh /resubmitted? Fresh/Resubmitted.
- Whether token no. & date has been mentioned on refund Bill? Yes/No
- Whether refund amount sanctioned on RFD 04/06 matches with RFD 05 ? Yes/No
- Whether Account Heads are same in RFD 04/06 and RFD 05? Yes/No
- Whether the details are same in RFD 05 and PFMS sanction? Yes/No
- In the case of sanction issued by state Govt., whether RFD 04/06, has been countersigned by CGST officer as per Advisory No. 3? Yes/No
- Whether RFD 05 Contains the SGST Heads? Yes/No
- Whether the ARN date before 26.09.2019 ? Yes/No.

It is certified that above checks have been done and found correct.

DH

AAO

PAO