

No. Pr.CCA/CBEC/GST-IT/DIPP/5/2018-19/229  
Office of the Principal Chief Controller of Accounts  
Central Board of Indirect Taxes & Customs  
Ministry of Finance, Department of Revenue  
DGACR Building, 1<sup>st</sup> Floor I.P Estate, New Delhi

Date: 15<sup>th</sup> July, 2019

**OFFICE MEMORANDUM**

(Advisory)

**Subject:** Advisory regarding payments and disbursal under the Scheme of Budgetary Support under GST Regime of Department for Promotion of Industry & Internal Trade (DPIIT), Ministry of Commerce and Industry

**Reference:**

Sl. No.	OM No.	Dated
i.	Pr.CCA/CBEC/GST-IT/DIPP/5/2017-18/1025	23.03.2018

This Advisory is being issued for the Sanctioning Authorities of CBIC for processing and sanctioning the refund claims of Central and Integrated GST under the **Scheme of Budgetary Support** to Industrial units in NE Region and Himalayan States and for the designated PAOs for making payments and disbursal of such funds. The Advisory clarifies various issues relating to smooth payment and disbursal process.

2. The points of the Advisory are as follows:


**I. Generation of Sanctions by the Sanctioning Authorities (PDs) where bills are prepared by CDDOs (Cheque Drawing and Disbursing Officer):**

Wherever CGST Divisions are mapped with CDDOs, the Sanctioning Authorities (PD) shall be able to create sanction on the PFMS only if the LoC (Letter of Credit) of the same amount has been issued by the concerned PAO. For LoC, whenever the CDDO is allocated budget for the said Scheme, the CDDO shall be required to approach the respective PAO to issue the LoC of the same amount of budget in favour of the CDDO. (This is as per the PFMS standard procedure to safeguard against the misuse of CDDO powers).

**II. Issue of incomplete sanction by the Sanctioning Authority:**

After the beginning of online process of receiving application and sanctioning of Refund on CBIC-GST Portal, it has been observed that the Sanctions orders being generated by the Sanctioning authorities do not fulfil the requirements of **Receipts Payment Rules, 1983**. The system generated sanctions are found to be deficient in following respects;

1. The sanctions are not addressed/marked to PAO.
2. The complete budget head of account of the scheme is not mentioned.
3. The sanctions do not contain the Beneficiary's bank details.

  
15/7/19



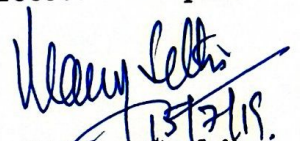
It is advised that the sanctioning authority may ensure to provide complete budgetary Head of Account and Beneficiary's Bank details on the sanction order, duly endorsed to PAOs and attested/signed by them.

### III. Editing of Vendor Id details on PFMS:

The Vendor Id, once created on PFMS, can only be edited by the PD (Sanctioning Authority) by which it was created earlier. If the PD has changed and/or not traceable, a formal request is required to be made to the ITD, O/o CGA for modifications in the Vendor details on PFMS along with the supporting documents.

### IV. Review of Sanctions

- (i) PAO should send the Refund Sanctions(Above Rs. 50 Lakh)for review by the competent authority in terms of policy of Sanction Review issued by the Controller General of Accounts, Department of Expenditure vide OM dated 22.1.2018 &15.2.2018. The scanned copies (clear copies) of the sanctions and bills are required to be sent by e-mail to the reviewing authority.
- (ii) However, in order to avoid delay, it is **advised that the process of review of sanction should be completed on the same day or at the most by next day.** For this purpose, the proposal should be communicated through exchange of dedicated e-mail from PAO to Zonal Officers to Headquarter and vice versa.
- (iii) The Zonal Officers of the O/o Pr.CCA CBIC located at New Delhi and Kolkata will ensure adherence to the timelines in the sanction review process in respect of the Pay & Accounts Offices of their respective zone.

  
(Manoj Sethi)

Chief Controller of Accounts, CBIC

To

1. All Divisional officers of CGST dealing with the Scheme
2. Pay & Accounts offices Chandigarh I/ ChandigarhII/ Meerut/ Shillong/ Siliguri/ Dibrugarh

Copy to:

1. Chief Commissioner of respective zones at Meerut , Chandigarh, Shillong & Kolkatta
2. DG (Audit) CBIC
3. Pr. Commissioner/Commissioner of respective Commissionerates
4. CCA (Admn ) ,O/o Pr. CCA, CBIC
5. Dy. CA(EZ) , Dy. CA (NZ)
6. PS to Member Central Excise (CBIC )
7. PS to Pr. CCA, CBIC