

No. Pr.CCA/CBIC/GST-IT/Refunds/33(2)/2018-19/758
Office of Pr. Chief Controller of Accounts
Central Board of Indirect Taxes & Customs
Ministry of Finance, Department of Revenue
DGACR Building, 1st Floor I.P Estate
New Delhi - 110002

Dated: 13th February, 2019

OFFICE MEMORANDUM

Subject: - Changes in the Validity period of Refund Sanction Order [RFD-04/06] and Payment Advice [RFD-05] – regarding.

Ref: OM No. Pr. CCSA/CBEC/GST-IT/e-PAO Refunds/33/2017-18/656 dated 28th December 2018 issued by the O/o Pr. CCA, CBIC related to 'Comprehensive Advisory No. 3 regarding payment of GST Refunds in Central Government'.

In view of the Gazette Notification No. 03/2019 – Central Tax dated 29th January 2019 issued by the Department of Revenue, CBIC, Central Goods and Services Tax (Amendment) Rules 2019 have been notified by which inter alia, a Proviso has been added in Sub Rule (2) of Rule 91 and also in Sub Rule (2) of Rule 92 of the CGST Rules, 2017. By virtue of these amendments in the said Rules (which have come into force on the 1st day of February 2019), **para IX of the Comprehensive Advisory (No.3) for GST Refunds issued vide OM dated 28th December, 2018** referred to above stands amended as below:

- (i) The Refund Sanction Order (RFD 04/06) shall not be required to be revalidated by the tax authorities; and
- (ii) The Payment Advice (RFD05) shall be required to be revalidated where the Refund has not been disbursed within the same Financial Year in which the said payment Advice was issued.

Example:

If a payment advice (RFD05) has been issued against Refund Sanction Order (RFD04/06) within the FY 2018-19 (i.e., from 1.04.2018 to 31.03.2019):

- (i) is not presented along with bill to PAO by 31.03.2019, or
- (ii) is not otherwise passed for payment by the PAO due to some discrepancy in any document by 31.03.2019; the same will be required to be revalidated in the next FY 2019-20 before submission to the PAO for payment.


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Since the DoR's Notification dated 29th January 2019 provides that the amendments shall come into force on the first day of February 2019, all Refund Bills received through PFMS after 1st February 2019 in the PAO shall be governed by this OM.

This is issued with the approval of Pr. CCA, CBIC.


(Manoj Sethi)
11/2/19.

Chief Controller of Accounts

To

1. All Pr. Chief Commissioners/Chief Commissioners of CGST
2. All Commissioners of CGST
3. CCA(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. Pr. Commissioner(GST Policy), CBIC
7. OSD to Revenue Secretary