

**GOVERNMENT OF TAMIL NADU  
COMMERCIAL TAXES DEPARTMENT**

**OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES**

**EZHILAGAM, CHENNAI - 600 005**

**PRESENT: Thiru M.A. SIDDIQUE I.A.S ,  
PRINCIPAL SECRETARY / COMMISSIONER OF STATE TAX**

**Circular No 10/2020-TNGST  
(PP6/35622/2019)**

**dated: 20.06.2020**

**Sub:** Clarification on refund related issues -Regarding  
**Ref:** Circular No 139/09/2020-GST, dated 10.06.2020 issued  
by the Department of Revenue, Ministry of Finance  
Government of India New Delhi.

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Various representations have been received seeking clarification on the issue relating to refund of accumulated ITC in respect of invoices whose details are not reflected in the **FORM GSTR-2A** of the applicant. In order to clarify these issues and to ensure uniformity in the implementation of the provisions of law in this regard across the field formations, the Commissioner of Commercial Taxes, in exercise of his powers conferred by section 168 of the Tamil Nadu Goods and Services Tax Act, 2017 (hereinafter referred to as "TNGST Act"), hereby clarifies the issues detailed hereunder:

2. Circular No 9/2020 – TNGST dated the 20.06.2020 states that:

*"5. Guidelines for refunds of Input Tax Credit under Section 54(3):*

*5.1 In terms of para 36 of circular No. 1(2019)/2020-TNGST dated 23.03.2020, the refund of ITC availed in respect of invoices not reflected in FORM GSTR-2A was also admissible and copies of such invoices were required to be uploaded. However, in wake of insertion of sub-rule (4) to rule 36 of the TNGST Rules, 2017 vide G.O. Ms No. 163 dated 11-10-2019, various references have been received from the field formations regarding admissibility of refund of the ITC availed on the invoices which are not reflecting in the FORM GSTR-2A of the applicant.*

*5.2 The matter has been examined and it has been decided that the refund of accumulated ITC shall be restricted to the ITC as per those invoices, the details of which are uploaded by the supplier in FORM GSTR-1 and are reflected in the FORM GSTR-2A of the applicant. Accordingly, para 36 of the circular No. 1(2019)/2020-TNGST dated 23.03.2020 stands modified to that extent."*

3.1 Representations have been received that in some cases, refund sanctioning authorities have rejected the refund of accumulated ITC in respect of ITC availed on Imports, ISD invoices, RCM etc. citing the above-mentioned Circular on the basis that the details of the said invoices/ documents are not reflected in **FORM GSTR-2A** of the applicant.

3.2 In this context it is noteworthy that before the issuance of Circular No 9/2020 – TNGST dated the 20.06.2020, refund was being granted even in

respect of credit availed on the strength of missing invoices (not reflected in **FORM GSTR-2A**) which were uploaded by the applicant along with the refund application on the common portal. However, vide Circular No 9/2020 – TNGST dated the 20.06.2020, the refund related to these missing invoices has been restricted. Now, the refund of accumulated ITC shall be restricted to the ITC available on those invoices, the details of which are uploaded by the supplier in **FORM GSTR-1** and are reflected in the **FORM GSTR-2A** of the applicant.

4. The aforesaid circular does not in any way impact the refund of ITC availed on the invoices / documents relating to imports, ISD invoices and the inward supplies liable to Reverse Charge (RCM supplies) etc.. It is hereby clarified that the treatment of refund of such ITC relating to imports, ISD invoices and the inward supplies liable to Reverse Charge (RCM supplies) will continue to be same as it was before the issuance of Circular No 9/2020 – TNGST dated the 20.06.2020

Sd/- M.A.Siddique  
Commissioner of State Tax  
Tamil Nadu

**To**

All the Joint Commissioners (ST) (Territorial) in the state including LTU

**Copy to:**

1. The Principal Secretary to Government, CT & R Department, Chennai – 600 009.
2. All Additional Commissioners, O/o the CCT, Ezhilagam, Chennai – 600 005.
3. The Joint Commissioner (CS) to host in the departmental website
4. The Director, Commercial Tax Staff Training Institute, Chennai-6
5. The Secretary, TNSTAT, Chennai 600 104.
6. All the Joint Commissioners (ST) (Intelligence) in the state
7. All the Deputy Commissioners (ST) in the State including intelligence
8. All the heads of assessment circles
9. Stock file.

//forwarded/by order//

Assistant Commissioner