

**GOVERNMENT OF TAMIL NADU
COMMERCIAL TAXES DEPARTMENT**

**OFFICE OF THE ADDITIONAL CHIEF SECRETARY /
COMMISSIONER OF COMMERCIAL TAXES
EZHILAGAM, CHENNAI-600 005**

**PRESENT: DR. C. CHANDRAMOULI, I.A.S.,
ADDITIONAL CHIEF SECRETARY /
COMMISSIONER OF STATE TAX**

**Circular No.03/2018/TNGST-Refund
(Rc.No.751/2017/A1/Taxation)**

Dated 02-02-2018

**Sub: Manual filing and processing of refund claims-
Designation of Nodal Officers and Work Flow- Reg.**

**Ref:1. ACS/CCT Circular No.1/2018 Taxation A1,
dated 02-02-2018
2. ACS/CCT Circular No.2/2018 Taxation A1,
dated 02-02-2018**

In continuation of circulars issued in the references cited, regarding manual filing and processing of refund claims under TNGST Act,2017, the following instructions are issued for nomination of nodal officers to receive/send the refund orders from/ to CBEC, Tamil Nadu:

- A. The following Territorial Joint Commissioners (ST) and Joint Commissioner (LTU), Chennai are nominated as nodal officers for refund claims pertaining to their respective divisions.

Sl. No.	Nodal Officer for Refund	Official Email Id
1	Joint Commissioner(ST), Chennai Central	jcct.chncentral@ctd.tn.gov.in
2	Joint Commissioner(ST), Chennai East	jcct.chneast@ctd.tn.gov.in
3	Joint Commissioner(ST), Chennai North	jcct.chnnorth@ctd.tn.gov.in
4	Joint Commissioner(ST), Chennai South	jcct.chnsouth@ctd.tn.gov.in

5	Joint Commissioner(ST), LTU, Chennai	jcct.ltu@ctd.tn.gov.in
6	Joint Commissioner(ST), Coimbatore	jcct.cbe@ctd.tn.gov.in
7	Joint Commissioner(ST), Madurai	jcct.mdu@ctd.tn.gov.in
8	Joint Commissioner(ST), Salem	jcct.slm@ctd.tn.gov.in
9	Joint Commissioner(ST), Trichirappalli	jcct.trichy@ctd.tn.gov.in
10	Joint Commissioner(ST), Tirunelveli	jcct.tvl@ctd.tn.gov.in
11	Joint Commissioner(ST), Vellore	jcct.vlr@ctd.tn.gov.in

1. The Nodal officers shall receive the orders issued by the Central authorities only through officially intimated e-mails and similarly the orders issued by the Proper officers under their control have to be communicated to the Central nodal officers through official e-mails only.
2. The Nodal Officers, Jurisdictional Proper Officers shall use only their official zimbra mail id for communicating the emails on Refund Claims.
3. If any of the refund claim received by a nodal officer does not relates to his/ her jurisdiction, the same shall be forwarded to the concerned nodal officer at once for further processing, through e-mail only under intimation to the concerned Central Authorities.
4. Similarly the nodal officers have to follow up and ensure whether the refund claims communicated are sent to proper jurisdictional officer based upon the area mapping of tax jurisdiction between the centre and state.

B. The Work flow involved in the manual refund claims outlined below:

i. **Receipt of Refund Claims :**

The application for refund shall be submitted in RFD-01A through the GSTN portal by the taxpayer. Acknowledgement Receipt Number (ARN) will be generated from the portal. The taxpayer has to take the printout of RFD-01A, ARN and submit the application

- manually to the Jurisdictional proper officer, along with connected documents.
- ii. The proper officer shall **acknowledge receipt of the hardcopy** of the refund application with his signature and official seal. Immediately necessary entries have to be made in the back office system.
 - iii. The details of Refund Claims made in RFD-01A will be shared to the department back office, either through API or through SFTP and the back office in turn will create the task in the respective Assessment Circle for further processing.
 - iv. The Refund Applications received through back office will not be initiated for processing till the manual submission by the taxpayer.
 - v. On receipt of the hardcopy of the refund application in GST RFD-01A, the proper officer must thoroughly scrutinize the application and the documents submitted in support of the application. If the application is found to be in order, then the proper officer has to issue the **acknowledgment in GST RFD-02** within 15 days from the date of filing of the application. (Date of acknowledgement given by the proper officer for receipt of manual application). Necessary entries have to be made in the back office system immediately
 - vi. The proper officer shall issue **refund order in GST –RFD-04** for the provisional refund only. Order to be issued separately mentioning the amount of refund under each head SGST/CGST/IGST/Cess. These orders have to be taken from the back office system by assigning serial number for this task. It must be noted that the time limit for issue of order is only **SEVEN** days of acknowledgment issued in GST RFD-02.

- vii. Payment advice in GST-RFD-05 has to be sent along with refund order in GST RFD-04 after making entries in the MTC 70 register to the PAO/Treasury concerned. The payment advice in GST RFD-05 shall also be taken from the back office system. Before sending it to PAO/ Treasury, it must be ensure that "Head of account to which the refund is debitable" has to be entered in the refund advice.
- viii. The proper officer shall watch the release of payment by the PAO/Treasury and obtain the details, enter the same in the back office system then and there and also in the MTC 70 register. The proper officer is personally responsible for this work.
- ix. Thereafter, within 60 days from the date of receipt of application in GST RFD-01A, the proper officer has to pass final order in GST RFD-06 after following the procedure stipulated in circular 01/2018-TNGST Refund dated 02.02.2018 and No.02/2018-TNGST Refund dated 02.02.2018. This final order shall be sent to PAO/Treasury along with payment advice in GST RFD-05 in the manner mentioned in para (vii) above. The proper officer shall make entry of the details of final payment released by the PAO/ Treasury then and there as directed in the previous para.
- x. If the application in GST RFD-01A is found to be defective, the proper officer shall communicate it GST RFD-03 **within 15 days** of date of filing of manual application. It must be noted that the deficiency memo can be issued only one time and therefore it must cover all defects.
- xi. The application re-submitted will be treated as fresh one but with the previous ARN, if it is submitted within 30 days of the date of communication of the defects in GST RFD-03.

- xii. If the application is not re-submitted within 30 days, the proper officer shall pass order in GST PMT-03 and re-credit the amount claimed as refund through GST RFD-01B.
- xiii. The Jurisdictional proper officer shall send the Refund order in RFD-04 (either scanned document or pdf format) relating to CGST / IGST along with scanned copy of RFD 01- A and ARN details to the State Nodal officer concerned through e-mail on daily basis.
- xiv. The Nodal Officer shall make necessary entries of the Refund orders (received from the Jurisdictional proper officer) in the back office system and forward the following documents through e-mail to the Central Nodal Officer, CBEC to issue the payment advice on the same day or next day.
 - a. RFD-04/06
 - b. RFD-01A
 - c. ARN
- xv. In respect of Refund order received from the Central authorities, the concerned Nodal officer shall make entries in the back office system and forward the following documents through email to the jurisdictional proper officers to issue the payment advice on the same day or next day.
 - a. RFD -01A
 - b. Acknowledgement
 - c. Refund Orders (RFD -04 / RFD-06)
- xvi. The status of release of payment of SGST refunds by PAO/ Treasury based on the orders issued by the State officers has to be updated in the back office system. Similarly, the release of payment details of CGST/ IGST based on the orders issued by the State officers have to be obtained from the concerned Central nodal officers and updated the same in the back office system.

- xvii. Similarly, the release of payment of SGST by PAO/ Treasury based on the orders communicated by the Central authorities shall be obtained by the nodal officer and communicated to the central nodal officer concerned and it should be updated in the back office system.
- xviii. The whole process will be monitored regularly by the Nodal officers for preventing delays in sanction of Refund. Any delay beyond the stipulated time of 60 days would warrant payment of interest and this should be avoided at any cost. The nodal officers are requested to instruct their proper officers that the responsibility would be fixed on the proper officer concerned.

C. MIS REPORTS

The supervisory officers shall use the MIS reports on refund claims in the back office system, to monitor timely issue of refunds by the officers concerned.

D. All the proper officers who are designated for this purpose are instructed that the payment advice in RFD-05 for refund of SGST based on their own orders or on Central authorities orders, shall be entered with head of account from which it is to be debited. The payment advice along with copies of the refund orders in RFD- 04/06 shall be entered in the MTC 70 register and presented to the PAO/ Treasury concerned. The details of release of payment shall be obtained from the PAO/ Treasury with voucher number and entered in the MTC 70 registers as well as in the office copies of the refund order in RFD-04/06 and refund advice in RRD-05. **Further the details of release of payment shall be entered in the back office system then and there. This entry must be watched by the proper officer personally and supervisory officers also since this would be taken into account while the State making claim of bi-monthly compensation from the Government of India.**

The above mentioned manual refund procedure shall be followed scrupulously by adhering to the provisions of the Act and Rules without any deviation.

Sd/- Dr. C. Chandramouli
Additional Chief Secretary/
Commissioner of State Tax

To

All the Joint Commissioners (ST) (Territorial) in the State.

Copy submitted to the Additional Chief Secretary to Govt., CT & R Dept., Chennai 9.

Copy to the Additional Commissioners (Audit), (SMR), (PR), (RP) in the O/o the ACS/CCT.

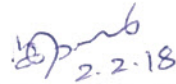
Copy to the Joint Commissioner, Computer Systems to host in the dept.website.

Copy to the all Joint Commissioners (ST) (Enforcement) including (MoU)

Copy to all the Deputy Commissioners(ST) in the State including Enforcement.

Copy to all Heads of Assessment Circles.

//Forwarded by Order//



Assistant Commissioner (ST)(Taxation)