



कार्यालय प्रधान आयुक्त : केन्द्रीय वस्तु एवं सेवाकर,  
OFFICE OF THE PR. COMMISSIONER : CGST & CENTRAL EXCISE,  
35-C, जीएसटी भवन, अरेरा हिल्स, होशंगाबाद रोड, भोपाल (म.प्र.)  
35-C, GST BHAWAN, ARERA HILLS, HOSHANGABAD ROAD, BHOPAL (M.P.)



F.No. IV(16)01/Trade Notice /Tech/BPL/2020-21, /२२२

Bhopal dated 26.06.2020

**व्यापार सूचना क्रमांक 05/2020-21 {जीएसटी}**  
**दिनांक 26.06.2020**

**विषय :- Clarification on refund related issues –regarding**

व्यापार एवं उद्योग जगत, क्षेत्रीय सलाहकार समिति के सदस्यों का ध्यान केन्द्रीय अप्रत्यक्ष कर बोर्ड, नई दिल्ली के जी0एस0टी0 पॉलिसी विंग द्वारा फा0सं0 CBEC-20/06/03-2020-GST के अधीन जारी परिपत्र संख्या 139/09/2020-GST दिनांक 10.06.2020 [प्रति संलग्न] की तरफ आकृष्ट किया जाता है, जो कि **Clarification on refund related issues** के बारे में जारी किया गया है। कृपया उपरोक्त परिपत्र की विषय वस्तु को विशेष रूप से अपने संघ के सभी सदस्यों और आम जनता के ध्यान में लाने का कष्ट करें जिससे कि उपरोक्त परिपत्र के निर्देशों का अनुपालन हो सकें।

01 उपरोक्त परिपत्र CBIC की अधिकारिक वेबसाइट [www.cbic.gov.in](http://www.cbic.gov.in) पर भी उपलब्ध है।

02 उपरोक्त व्यापार सूचना विभागीय वेबसाइट [www.cexbhopal.gov.in](http://www.cexbhopal.gov.in) पर भी उपलब्ध है।



संलग्न उरोक्तानुसार

{ डॉ. संदीप श्रीवास्तव }  
प्रधान आयुक्त

प्रतिलिपी:-

01. मुख्य आयुक्त, सीमाशुल्क, सीजीएसटी एवं केन्द्रीय उत्पाद शुल्क, भोपाल जोन भोपाल।
02. प्रधान आयुक्त/आयुक्त सीजीएसटी एवं केन्द्रीय उत्पाद शुल्क इंदौर/जबलपुर/उज्जैन/रायपुर।
03. आयुक्त सीमाशुल्क इन्दौर।
04. प्रधान आयुक्त/आयुक्त [लेखा परीक्षा], सीजीएसटी एवं केन्द्रीय उत्पाद शुल्क भोपाल /रायपुर
05. प्रधान आयुक्त/आयुक्त [अपील], सीजीएसटी एवं केन्द्रीय उत्पाद शुल्क भोपाल /रायपुर
06. उप/सहायक आयुक्त सीजीएसटी एवं केन्द्रीय उत्पाद शुल्क प्रभाग - भोपाल/सागर/ग्वालियर-। /ग्वालियर- II।
07. भोपाल आयुक्तालय के सभी रेंज कार्यालय।
08. भोपाल आयुक्तालय के सभी कार्यालय के सूचना पटल।
09. व्यापार समूह [ईमेल सूची के अनुसार]-ईमेल द्वारा।
10. वेबमास्टर, सीजीएसटी एवं केन्द्रीय उत्पाद शुल्क भोपाल।
11. गार्ड फाईल।

*Arshakesh*  
*Arshakesh (Arshakesh)*  
Deputy Commissioner (Tech)

	<p>कार्यालय प्रधानआयुक्त:केन्द्रीय वस्तु एवंसेवाकर,  <b>OFFICE OF THE PR. COMMISSIONER : CGST &amp; CENTRAL EXCISE,</b>  <b>35-C,जीएसटी भवन,अरेराहिल्स, होशंगाबादरोड, भोपाल(म.प्र.)</b>  <b>35-C, GST BHAWAN, ARERA HILLS, HOSHANGABAD ROAD, BHOPAL (M.P.)</b></p>	
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F.No. IV(16)01/Trade Notice /Tech/BPL/2020-21,

Bhopal dated 26.06.2020

**TRADE NOTICE NO. 05/2020 (GST)**  
**DATED 26.06.2020**

**Subject : Clarification on refund related issues-regarding**

Attention of Trade and Industry, Members of RAC is invited towards Circular No. 139/09/2020-GST dated 10.06.2020 issued vide F.No. CBEC-20/06/03-2020-GST ( Copy enclosed) by the Principal Commissioner, GST Policy Wing , Central Board Of Indirect Taxes and Customs, New Delhi in respect **Clarification on refund related issues** under the new portal [www.cbic.gov.in](http://www.cbic.gov.in).

02. Contents of the aforesaid clarification may please be brought into the notice of Members of your Association in particular and public in general.
03. The aforesaid clarification is available on the official website of CBIC.
04. The Trade Notice is also available on our website i.e. [www.cexbhupal.gov.in](http://www.cexbhupal.gov.in).

Encls. As above

6/4/20  
 (Dr. Sandeep Srivastava)  
 Pr. Commissioner

Copy to :

01. The Chief Commissioner, CGST & Central Excise (BZ) Bhopal
02. The Principal Commissioner/Commissioner, CGST & Central Excise, Indore/Raipur/Jabalpur/Ujjain
03. The Commissioner of Customs, Indore.
04. The Commissioner (Audit), CGST, & Central Excise Bhopal/Raipur
05. The Commissioner ("Appeals), CGST & Central Excise, Bhopal/Raipur
06. The Deputy/Assistant Commissioner, CGST & Central Excise Division-I, Bhopal/ II, Bhopal/III, Bhopal/IV, Bhopal/Sagar/Gwalior-I/Gwalior-II.
07. All Range Officers of Bhopal Commissionerate.
08. All Trade Association of/RAC Member of Bhopal Commissionerate.
09. Webmaster, CGST & Central Excise Hqrs., Bhopal for information and n/a.
10. Notice Board of Bhopal Commissionerate.

  
 Deputy Commissioner (Tech)

**CBEC-20/06/03-2020 -GST**  
**Government of India**  
**Ministry of Finance**  
**Department of Revenue**  
**Central Board of Indirect Taxes and Customs**  
**GST Policy Wing**  
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New Delhi, Dated the 10<sup>th</sup> June, 2020

To,

The Principal Chief Commissioners/Chief Commissioners/Principal Commissioners/  
Commissioners of Central Tax (All)

The Principal Director Generals/ Director Generals (All)

Madam/Sir,

**Subject: Clarification on refund related issues – reg.**

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 Board, in exercise of its powers conferred by section 168 (1) of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as “CGST Act”), hereby clarifies the issues detailed hereunder:

2. Circular No.135/05/2020 – GST dated the 31st March, 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. 125/44/2019-GST dated 18.11.2019, 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 CGST Rules, 2017 vide notification No. 49/2019-GST dated 09.10.2019, 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. 125/44/2019-GST, dated 18.11.2019 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. 135/05/2020-GST dated 31<sup>st</sup> March, 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.135/05/2020 – GST dated the 31st March, 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. 135/05/2020-GST dated 31<sup>st</sup> March, 2020.

5. It is requested that suitable trade notices may be issued to publicize the contents of this circular.

6. Difficulty, if any, in implementation of this Circular may please be brought to the notice of the Board. Hindi version would follow.

(Yogendra Garg)  
Principal Commissioner  
[y.garg@nic.in](mailto:y.garg@nic.in)