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Clarifications on Refund related issues

It has been represented that certain registered persons committed errors in declaring details in GSTR- 3B.

They have shown Export of Services on payment of IGST or Zero-rated supplies made to SEZ unit/Developer on payment of IGST

under column 3.1(a) *[other than zero rated, nil rated & exempted]* instead of 3.1(b) *[zero rated]* & 3.1(c) *[nil rated]* of GSTR-3B

Whilst they have shown the correct details in Table 6A OR 6B of Form GSTR-1 for the relevant tax period and duly discharged their tax liabilities.

Such registered persons are unable to file the refund application in Form GST RFD-01A for refund of integrated tax paid because of an inbuilt validation mechanism in the system which restricts refund claim to amount mentioned in column 3.1(b) of GSTR-3B filed for the corresponding tax period.

In this regard, it is clarified that such persons shall be allowed to file refund application in form GST RFD-01A for the tax periods commencing from 01.07.2017 to 31.03.2018

Provided refund of integrated tax/cess claimed shall not be more than the aggregate amount of integrated tax/cess mentioned in the Table under columns 3.1(a), 3.1(b) and 3.1(c) of Form GSTR-3B filed for the corresponding tax period.

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