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Goods & Services Tax

Educational Series

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Tax Wrongly Collected and Credited

Section 19 of IGST Act, 2017 deals with the provisions of tax which is wrongly collected as interstate tax being intra state or vice versa.

A registered person who has paid integrated tax on a supply considered by him to be an inter-State supply, but which is subsequently held to be an intra-State supply, shall be granted refund of the amount of integrated tax so paid in such manner and subject to such conditions as may be prescribed.

A registered person who has paid central tax and State tax or Union territory tax, as the case may be, on a transaction considered by him to be an intra-State supply, but which is subsequently held to be an inter-State supply, shall not be required to pay any interest on the amount of integrated tax payable.

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