**FAQs on Goods & Services Tax**

 **14. Refunds**

**Q 11. Can refund be withheld by the department?**

Ans. Yes, refund can be withheld in the following circumstances:

• If the registered dealer has not submitted return(s), till he files the return(s);

• If the registered taxable person is required to pay any tax, interest or penalty which has not been stayed by the appellate authority/Tribunal/ court, till he pays such tax interest or penalty;

[The proper officer can also deduct unpaid taxes if any of the dealer from the refundable amount].

• Commissioner/Board can withhold refund, if, the Order of Refund is under appeal and he is of the opinion that grant of such refund will adversely affect revenue

**Q 12. Where the refund is withheld under 38(9), as discussed in 11(c) above, will the taxable person be given interest?**

Ans. If as a result of appeal or further proceeding the taxable person becomes entitled to refund then he shall be also entitled to interest.

Source:http://cbec.gov.in/resources//htdocscbec/deptt\_offcr/faqongst.pdf;jsessionid=825C7C194F0FC0652FFE5A809FE81F69

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