



# Goods & Services Tax

## Educational Series

PD & PP : GST : 371

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### Status of GST Refunds

As on 03<sup>rd</sup> December, 2018, total GST refunds to the tune of Rs 91,149 crores have been disposed off by CBIC and State authorities out of the total refund claims of Rs 97,202 crores received so far.

Thus, the disposal rate of 93.77 per cent has been achieved. Refund claims without any deficiency are being cleared expeditiously.

In case of IGST refunds, about 95% (Rs 48,455 crores) of the total IGST refund claims (Rs. 50,928 crore) transmitted to Customs from GSTN as on 28.11.2018 have already been disposed off.

The remaining claims amounting to Rs. 2,473 crores are held up on account of various deficiencies which have been communicated to exporters for remedial action.

In the case of RFD-01A (ITC Refunds plus other refunds) claims, out of the total refund claims of Rs. 46,274 crores received in the jurisdictional tax offices, the pendency as on 03.12.2018 is Rs. 902 crores with Centre and Rs 2,678 crore with States.

Provisional/final order has been issued in case of refunds amounting to Rs. 37,406 crores.

In claims amounting to Rs. 5,288 crore, deficiency memos have been issued by respective GST authorities and action will be taken after receipt of replies from the claimants.

Co-operation of the exporter community is solicited to ensure that they respond to the deficiency memos and errors communicated by Centre and State GST as well as Customs Authorities and also exercise due diligence while filing GSTR 1 and GSTR 3B returns as well as Shipping Bills.

**Source:** Press Release dated December 03, 2018

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