## Contents

		PAGE
onyms ii	ı GST	I-21
	1	
	<u>-</u>	
	GST - AN OVERVIEW	
What is	s Goods and Services Tax?	1
1.1-1	Object and Purpose of GST	3
1.1-2	Broad definition of 'service'	4
1.1-3	Dual GST for supply of goods and services within State	5
1.1-4	IGST for inter-State transactions	5
1.1-5	GST is destination based tax on consumption	5
1.1-6	Input Tax Credit	6
1.1-7	Central Excise duty on petroleum and tobacco products	6
1.1-8	Sales tax on petroleum products and alcoholic liquor within State	Ć
1.1-9	Tax on entertainment only by Municipalities, panchayat, regional council and district council	7
1.1-10	Provisions applicable to Jammu and Kashmir	7
1.1-11	Flood Cess in State of Kerala	8
Rates o	of GST	8
1.2-1	GST Rates on services	16
GST Co	ompensation Cess on goods and services	23
Abolitic	on of other duties and taxes	24
1.4-1	Taxation powers of district council	24
1.4-2	Fees can be charged by Government even under GST regime	24
1.4-3	Municipality can impose advertisement tax	24
	What is 1.1-1 1.1-2 1.1-3 1.1-4 1.1-5 1.1-6 1.1-7 1.1-8 1.1-10 1.1-11 Rates of 1.2-1 GST Co Abolitic 1.4-1 1.4-2	<ul> <li>1.1-2 Broad definition of 'service'</li> <li>1.1-3 Dual GST for supply of goods and services within State</li> <li>1.1-4 IGST for inter-State transactions</li> <li>1.1-5 GST is destination based tax on consumption</li> <li>1.1-6 Input Tax Credit</li> <li>1.1-7 Central Excise duty on petroleum and tobacco products</li> <li>1.1-8 Sales tax on petroleum products and alcoholic liquor within State</li> <li>1.1-9 Tax on entertainment only by Municipalities, panchayat, regional council and district council</li> <li>1.1-10 Provisions applicable to Jammu and Kashmir</li> <li>1.1-11 Flood Cess in State of Kerala</li> <li>Rates of GST</li> <li>1.2-1 GST Rates on services</li> <li>GST Compensation Cess on goods and services</li> <li>Abolition of other duties and taxes</li> <li>1.4-1 Taxation powers of district council</li> <li>1.4-2 Fees can be charged by Government even under GST regime</li> </ul>

CONTENTS	I-	6	,
CONTENTS	I-	•6	)

			PAGE
1.5	Goods	and Services Tax Network (GSTN)	25
	1.5-1	GSTN is master - It acts in high handed manner not envisaged in law and taxable person is helpless	26
	1.5-2	Central Clearing Agency to adjust IGST credit	26
1.6	IGST fo	or inter-State transactions	27
	1.6-1	IGST is intermediary tax	27
	1.6-2	CGST Act and Rules apply to IGST also	28
1.7	Union '	Territory Goods and Services Tax (UTGST)	29
1.8	SGST A	Act	30
1.9	Conclu	sion	31
		2	
		HIGHLIGHTS OF GST LAW	
2.1	Taxab	ility of transactions in GST	32
	2.1-1	What are 'Goods'	34
	2.1-2	What is 'service'	34
	2.1-3	Supply which are neither Goods nor Services and hence out of GST	35
2.2	GST p	payable in Inter-State and Intra-State transactions	36
	2.2-1	Nature of IGST	36
	2.2-2	Overview of IGST Act	37
	2.2-3	Exemption from IGST on certain imports	39
	2.2-4	State GST Act (SGST)	39
	2.2-5	Union Territories GST Act (UTGST)	40
	2.2-6	GST Compensation Cess	40
2.3	Person	n liable to pay GST	41
	2.3-1	Reverse charge i.e. recipient liable to pay GST	42
	2.3-2	Supply of goods where reverse charge is applicable	42
	2.3-3	Supply of services where reverse charge is applicable	44
2.4	When	the GST is payable - Time of Supply	54
2.5	Place	of Supply	54
	2.5-1	Provisions of 'place of supply' within India and in course of imports and exports at a glance	55

I-7 CONTENTS

			PAGE
2.6	Value	of Supply	58
2.7	Conce	ssions to small taxable persons	60
	2.7-1	Composition scheme for small taxpayers	61
2.8	Proced	lures under GST	62
	2.8-1	Administration of GST	63
	2.8-2	Registration under GST by New Taxable Persons	63
	2.8-3	Tax invoice, credit note and debit note	65
	2.8-4	E-way bill	66
	2.8-5	Payment of tax	68
	2.8-6	Returns required to be filed	69
	2.8-7	Returns to be filed at a glance	70
2.9	Other	provisions in GST	73
	2.9-1	Input Tax Credit	73
	2.9-2	Input Tax Credit in respect of supply of taxable as well as exempt supplies of goods and services	75
	2.9-3	Input service distributor	75
	2.9-4	Export and Import of Goods and Services	76
	2.9-5	Refunds	77
	2.9-6	Demands and Recovery	78
	2.9-7	Provisions of Appeal	78
		2A	
	•	VAT CONCEPT AND ITS APPLICATION IN GST	
2A.1	Backgr	ound of VAT	79
2A.2	Basic C	oncept of VAT	80
	2A.2-1	VAT to avoid the cascading effect	82
	2A.2-2	Meaning of 'Value added'	82
	2A.2-3	Input Tax credit system to implement concept of VAT	82
2A.3	VAT is	consumption based tax	83
	2A.3-1	Nature of VAT/GST	84
2A.4	Revenu	ne Neutral Rate to get same tax revenue	85
2A.5	Zero ra	ted and exempt transactions in GST	85

CONTENTS	I-8

			PAGE
2A.6	Highlig	hts of scheme of GST	87
	2A.6-1	Credit of tax paid on capital goods	88
	2A.6-2	Instant credit	88
		<u>3</u>	
		INPUT TAX CREDIT (ITC)	
3.1	ITC is	core provision of GST	89
	3.1-1	Input Tax	90
	3.1-2	Whether expenditure is 'in the course of or furtherance of business' is for businessman to decide, not revenue	91
3.2	Manner	r of taking input tax credit	92
	3.2-1	Documentary requirements and conditions for claiming input tax credit	93
	3.2-2	Input tax credit cannot be taken after November of subsequent financial year	94
	3.2-3	No Input tax credit if GST was paid by supplier on advance paid to him	96
3.3	Require	ements for availing Input Tax Credit	97
	3.3-1	Demands for Difference in Input Tax Credit (ITC) availed in form GSTR-3B as compared to that in form GSTR-2A for FYs 2017-18 and 2018-19	101
	3.3-1A	Demands for Difference in Input Tax Credit (ITC) availed in form GSTR-3B as compared to that in form GSTR-2A for 1-4-2019 to 31-12-2021	102
	3.3-1B	Reversal of input tax credit if payment not made to supplier within 180 days	103
	3.3-1C	Amount payable written off in books of account is not supply and no GST	107
	3.3-2	Procedure for reversal of input tax credit in case of non-payment of consideration	107
	3.3-2A	Procedure for Reversal of input tax credit in the case where supplier furnishes details in his GSTR-1 but not in his GSTR-3B ( <i>i.e.</i> non-payment of tax by the supplier)	110
	3.3-3	Entire Input tax Credit available even if part of input goes in by-product or waste	111
	3.3-4	Process losses and handling loss are allowable	111

I-9 CONTENTS

			PAGE
	3.3-5	No credit on short received inputs but natural losses allowable	112
	3.3-6	One to one correlation not necessary in ITC of GST	113
	3.3-7	Instant credit	114
3.4	Blocke	d credit - Supply of goods and services ineligible for ITC	114
	3.4-1	Goods and services where ITC is blocked	116
	3.4-2	Meaning of 'plant and machinery'	130
	3.4-3	Meaning of 'works contract'	131
	3.4-4	Meaning of 'motor vehicle'	131
	3.4-5	Eligible/Ineligible Input Tax Credit	132
		<u>4</u>	
		INPUT TAX CREDIT - OTHER ISSUES	
4.1	Input T	Tax Credit of capital goods	136
	4.1-1	Meaning of 'capital goods' for purpose of ITC	136
	4.1-2	Input tax credit of tax not allowed if depreciation claimed on tax component	137
	4.1-3	Ineligibility of ITC on pipelines and telecommunication tower	137
	4.1-4	Removal of capital goods after use	138
	4.1-5	Illustration	138
4.2	Merger	c, amalgamation or sale of business	139
	4.2-1	Procedure for transfer of credit on sale, merger, amalgamation, lease or transfer of a business	139
	4.2-2	Departmental clarification in respect of issues relating to business reorganisation	140
	4.2-3	Procedure in case of death of sole proprietor	141
	4.2-4	Transfer of ITC on obtaining separate registration for multiple places of business within a State or Union Territory	142
4.3	Input T	ax Credit when taxable person becomes eligible for first time	143
	4.3-1	Credit of input tax at the time of registration	143
	4.3-2	Input tax credit when person opts out of composition scheme	144
	4.3-3	Input tax credit on stock when exemption on goods or services withdrawn	145

CONTENTS	I-10
----------	------

			PAGE
	4.3-4	Procedure for claiming credit when person applies for registration within 30 days or when shifts from composition scheme or goods cease to be exempt	145
4.4		al of input tax credit if goods become exempt or taxable switches to composition scheme	146
	4.4-1	Reversal of ITC if registration is cancelled	146
	4.4-2	Reversal of input tax credit if goods or services become wholly exempt or GST registration cancelled	147
	4.4-3	Reversal of ITC on imported gold dore bar sold after 1-7-2017	148
4.5	Recove	ery of ITC wrongly taken	148
		5	
		_	
		INPUT TAX CREDIT WHEN EXEMPTED AS WELL AS TAXABLE SUPPLIES MADE	
5.1	Propor supplie	tionate ITC when partly used for business or taxable	149
	5.1-1	Calculation of value of 'exempt supply'	150
5.2	Special	l provisions in respect of Banks, FI and NBFC	154
	5.2-1	Procedure to claim of credit by a banking company or a financial institution	155
5.3		nination of input tax credit when partly used for taxable and partly for exempt supply	156
	5.3-1	Final calculations at end of financial year of eligible ITC	156
	5.3-2	Final calculations of eligible ITC in case of real estate projects where no transition of ITC	156
	5.3-3	Calculation of commercial portion of ITC of real estate project other than RREP	156
	5.3-4	Final calculations of ITC in real estate projects not required in case of RREP	157
	5.3-5	Assignment of input tax when used for several projects	157
5.4		nination of input tax credit in respect of capital goods used for taxable supply and partly for exempt supply	157
	5.4-1	Mode of calculations of ITC of tax paid on common capital goods	158

I-11 CONTENTS

			PAGE
	5.4-2	Final calculations of eligible credit in case of capital goods in Real Estate projects	159
5.5	Revers	al of Input Tax Credit means ITC not taken	160
		6	
		INPUT SERVICE DISTRIBUTOR (ISD)	
6.1	Purpos	se of Input Service Distributor	161
	6.1-1	Provisions of ISD is presently optional even if taxable person has branches/divisions in different States but proposed to be made mandatory	162
	6.1-2	ISD provisions proposed to be made mandatory where taxable person has branches in different States and receives common input services	163
	6.1-3	Multiple ISD registrations permissible	164
6.2	Manne	r of distribution of credit by Input Service Distributor	164
	6.2-1	Meaning of 'relevant period'	165
	6.2-2	Meaning of 'recipient of credit'	165
	6.2-3	Meaning of 'turnover'	165
	6.2-4	Manner of recovery of credit distributed in excess	166
6.3	Tax Inv	voice by Input Service Distributor	166
	6.3-1	Tax invoice by taxable person in name of input service distributor with same PAN and same State Code	167
6.4	Month	ly return by ISD	167
6.5	Proced Distrib	lure for distribution of input tax credit by Input Service utor	168
		7	
	UT	LISATION OF INPUT TAX CREDIT FOR PAYMENT OF TAX ON OUTPUT SUPPLY	
7.1	Tax pa	yment	171
	7.1-1	Major and minor heads in the electronic ledgers and challans	171
	7.1-2	Transfer in electronic cash ledger from one head to another	172
	7.1-3	Electronic Payment of tax, interest, penalty and other amounts	173

CONTENTS I-12

			PAGE
	7.1-4	Payment in single electronic cash ledger and then transfer to other heads or to other branches	173
	7.1-5	Credit of ITC to electronic credit ledger	174
	7.1-6	Utilisation of amount in electronic cash ledger	174
7.2	Mainte	enance of Electronic Cash Ledger	174
	7.2-1	Credit of TDS or TCS	174
7.3	Utilisat	ion of amount in electronic credit ledger	175
	7.3-1	Sequence (order) of utilization of Input Tax Credit	175
	7.3-2	Invoice matching in GST	178
	7.3-3	Restriction on availing ITC if supplier has not uploaded details of supplies in his GSTR-1 return	179
	7.3-3A	Dealing with difference of ITC between GSTR-3B and GSTR-2B	179
	7.3-4	Provisions as applicable during 9-10-2019 upto 1-1-2022	181
	7.3-5	Can CGST and SGST paid in one State be utilized for payment of CGST or IGST in another State?	183
	7.3-6	Electronic Credit Ledger to record ITC	184
	7.3-7	Debits to Electronic Credit Ledger	184
	7.3-8	Departmental Authority can block ITC which is not eligible	186
	7.3-8A	Government can restrict maximum proportion of utilization of ITC for payment of output tax	189
	7.3-9	Restrictions on use of amount in credit ledger and payment of 1% in cash in certain situations	189
	7.3-10	Unutilised Input Tax Credit at year end	190
7.4	Refund	d of balance to credit of cash or credit ledger	191
7.5		onic Liability Register (ELR) for recording liability of a e person	191
	7.5-1	Certain payments only through Electronic Cash Ledger	191
	7.5-2	Amounts that will be debited to Electronic Liability Register	192
7.6	Sequer	nce of discharge of tax and dues by taxable person	193
7.7	Interes	t on delayed payment of tax	193
	7.7-1	Manner of calculating interest on delayed payment of tax	194

I-13 CONTENTS

		8	
		EXPORTS AND IMPORTS	
8.1	Export	of goods and services	198
	8.1-1	Export promotion under GST	199
	8.1-2	Zero rated supply	200
	8.1-3	Distinction between exempted supply and zero rated supply	201
	8.1-4	GST provisions in relation to exports	202
	8.1-4A	Tobacco products and essential oils cannot exported on payment of IGST w.e.f. 1-10-2023	204
	8.1-5	Export of services	204
	8.1-6	If payment for export of services is not received in specified period	206
8.2	Export	to Nepal and Bhutan are 'normal export'	207
8.3		of goods on payment of 0.1% IGST (or 0.05% of CGST plus SGST/UTGST) if export through merchant exporter	209
8.4		ure for export by direct exporter under bond or LUT t payment of GST	212
	8.4-1	Who can execute LUT	214
	8.4-2	IGST not payable even when exports made beyond period as prescribed in rule 96A(1)	216
	8.4-3	Self declaration that applicant is not prosecuted is not required if LUT was executed	217
	8.4-4	Refund of ITC permissible even if Exports made without LUT/Bond	217
	8.4-5	Income-tax PAN as IEC number for DGFT	218
	8.4-6	Sealing of containers for exports	218
8.5	Refund	of IGST paid on goods exported out of India	220
	8.5-1	Refund when difference in value declared in tax invoice and shipping bill does not match	224
	8.5-2	Realisation of foreign exchange is required in case of export of goods w.e.f. 23-3-2020	224
	8.5-3	Procedure for Refund of IGST paid on Exports	226

PAGE

CONTENTS	1-1	14

			PAGE
	8.5-4	Solutions to difficulties faced by exporters in getting refund	227
	8.5-5	Refund of IGST paid on goods exported even if higher rate of duty drawback claimed	229
	8.5-6	Standard Operating Procedure (SOP) to be followed by exporters whose refund claim kept in abeyance	229
	8.5-7	Confiscation of goods entered for exportation for wrongful remission or refund of tax	230
	8.5-8	Penalty for fraudulent utilisation of input tax credit for claiming refund on goods entered for export	230
8.6	8.6 Refund of IGST not permissible if inputs were obtained a concessional rate of GST or supplier claims deemed export benefit or goods were imported without payment of customs duty and IGST		230
	8.6-1	Analysis of rule 96(10) of CGST Rules	232
	8.6-2	Restriction applies only in case of person claiming refund of IGST himself had availed benefit of the exemption and not where the prior supplier had availed the benefit of the exemption notification	234
	8.6-3	Refund of IGST paid on exported goods during the period 13-10-2017 to 9-10-2018	234
	8.6-4	Refund of input tax credit availed of goods exported if supplier had claimed deemed export benefit	235
	8.6-5	Refund of input tax credit if goods were procured on payment of 0.1% GST or without GST under Adjudicating Authority or DFIA	235
8.7	Supply	at duty free shops at International Airports	237
8.8	Export	through post by e-commerce operators	239
8.9	Supply	of duty free ship stores from licensed warehouse	240
8.10		al of goods outside India for exhibition or on consignment r export promotion	242
8.11	Deemed	d Exports	242
	8.11-1	Deemed Exports in GST	243
	8.11-2	Deemed exports as notified on 18-10-2017	244
	8.11-3	Refund claim in case of deemed export either by recipient or supplier	245
	8.11-4	Evidence to be submitted with refund claim in respect of 'deemed export'	246

I-15 CONTENTS

8.12	Foreign	Trade Policy, 2023	246
	8.12-1	Duty Credit Scrip - GST Issues	246
8.13	Import	of goods	247
	8.13-1	IGST on import of goods	248
	8.13-2	GST Compensation Cess on import of goods	249
	8.13-3	Calculation of customs duty w.e.f. 2-2-2018	250
	8.13-4	IGST rate when exemption subject to non-availment of input tax credit	250
	8.13-5	Credit of IGST paid on imported goods	251
	8.13-6	Imports for manufacture in warehouse in customs	251
8.14	High sea	as sale <i>i.e.</i> sale in course of imports	252
	8.14-1	No GST on High seas sales, GST payable only while clearing goods from customs $$	254
8.15	Sale wh	en goods are stored in customs bonded warehouse in India	255
8.16	Third country shipments or merchant trade transaction where goods do not touch India		
	8.16-1	Exemption to services provided by an intermediary in third country shipments	262
8.17	Importa	ation of service is 'supply'	263
	8.17-1	Reverse charge on import of services	263
	8.17-2	Branch office outside India providing service to Indian parent company is not import of service	264
	8.17-3	Exemption to services imported by UN or specified international organisations	264
	8.17-4	Exemption to import of services by diplomatic mission or consular	264
	8.17-5	IGST not payable on import of services under reverse charge if value of royalty and license fee was included in customs value	265
		9	
		REFUND IN GST	
9.1	Refund	of tax and interest	266
	9.1-1	Refund claim to be filed within two years from 'relevant date'	268

PAGE

CONTENTS	1-16

			PAGE
	9.1-2	Refund of tax paid on intra-State supply which is subsequently held to be inter-State supply and <i>vice versa</i>	271
	9.1-3	Fully electronic refund process through Form GST RFD-01 and single disbursement w.e.f. 26-9-2019	272
9.2	Author	ity to allow and disburse refund	273
9.3	Statuto	ry provisions for refund under GST Law	275
	9.3-1	Application for refund of tax, interest, penalty, fees or any other amount	276
	9.3-2	Debit to Electronic Cash Ledger if refund claimed from electronic cash ledger	279
	9.3-3	Debit to Electronic Credit Ledger if refund of input tax credit claimed under section 54	280
	9.3-4	Refund in electronic credit ledger if excess tax was paid through electronic credit ledger	280
	9.3-5	Manner of re-credit in electronic credit ledger using Form GST PMT-03A $$	281
9.4	Proced	ure for filing of all refund applications	282
	9.4-1	Refund claim to be filed only after filing GSTR-1 and GSTR-3B returns or other return like GSTR-4, 5 or 6	284
	9.4-2	Refund claim by combining many tax periods	284
	9.4-3	Refund claim by unregistered persons	285
9.5	Docum	ents to be filed with refund claim	287
	9.5-1	$List of documents to be submitted with {\it refund application}$	291
	9.5-2	Statement of invoices to be submitted with application for refund of unutilized ITC	296
9.6	Proced	ure after submitting refund application	296
	9.6-1	Withdrawal of refund claim	298
	9.6-1A	ARN or Deficiency Memos	298
	9.6-2	Fresh application once deficiency memo is issued	299
	9.6-3	No further deficiency memo pointing out fresh deficiencies	299
	9.6-4	Time period between date of refund claim and deficiency memo will be ignored for calculating time limit of two years	299
	9.6-5	Withdrawal of refund claim	300
9.7	Adjudio	cation of SCN by proper officer sanctioning refund	300
	9.7-1	Scrutiny of Application of refund	301

I-17 CONTENTS

			PAGE
	9.7-2	Procedure for rejection of refund claim and Re-crediting of electronic credit ledger on account of rejection of refund claim	302
	9.7-3	Adjudication of SCN and order in form GST RFD-06	302
	9.7-4	Rejection of refund for other than ineligible ITC	303
	9.7-5	Procedure for Sanction, post audit and review of refund claims	304
9.8	Grant o	f provisional refund of ITC in case of exports	304
	9.8-1	No provisional sanction if refund was withheld for non- filing of return or refund Stayed by Commissioner	306
	9.8-2	Show Cause Notice if provisional refund sanctioned was more than refund eligible	307
9.9	Order s	anctioning final refund	307
	9.9-1	Show Cause Notice if whole or part of refund is not admissible	308
	9.9-2	Refund order or adjudication order after SCN and hearing	309
	9.9-3	Adjustment of refund against outstanding demand	310
	9.9-4	Credit of the amount of rejected refund claim	310
9.10	Withho	lding of refund or deduction from refund in certain cases	310
	9.10-1	Withholding refund by order by Commissioner, if matter is in appeal	311
9.11	Paymer	nt of refund amount through PFMS	312
	9.11-1	If bank account details mentioned are invalidated	312
	9.11-2	Indicate bank account in refund claim only which was informed at the time of registration	313
	9.11-3	Intimation of disbursal of refund to applicant taxpayer	314
9.12	Interest	on delayed refunds	314
9.13	Refund	claim in respect of 'deemed export'	316
9.14	Refund	of unutilized input tax credit	320
	9.14-1	Refunds of unutilized Input Tax Credit	323
	9.14-2	Calculation of refund claim by common portal	324
	9.14-3	Refund of ITC available even if duty drawback was claimed	325
	9.14-4	Credit of ITC even when zero rated supply is exempt supply	326
	9.14-5	Refund of transitional credit not permissible	326

			PAGE
9.15	Refund	of input tax credit in Electronic Credit Ledger	327
	9.15.1	Mode of Calculation of refund of ITC in zero rated supplies	327
9.16	Refund 0.1% GS	of ITC to person who has supplied goods to exporter @ T	332
9.17		of ITC in case of zero rated supply on the basis of ITC ' in that month, even in respect of earlier months	333
	9.17-1	ITC available on stores, spares, stationery etc. so long as these are not capitalized in books	334
9.18	Refund or both	of input tax credit in case of export of goods or services	334
	9.18-1	Frequency or Period for which refund claim of Input Tax Credit should be filed	336
9.19	Guidelii	nes for claims of refund of GST Compensation Cess	337
9.20	Refund	in case of inverted duty structure	340
	9.20-1	Calculation of refund in case of inverted duty structure	343
	9.20-2	Refund of accumulated ITC on account of inverted tax structure - No refund of GST paid on capital goods and input services	344
	9.20-3	All inputs are to be considered while calculating refund in case of inverted duty structure	345
	9.20-4	Mode of calculation of refund in case of inverted duty structure	346
	9.20-5	Refund of unutilized ITC on account of export of electricity under Inverted Duty Structure	347
9.21	Refund w.e.f. 1-	in case of inverted duty structure in case of textile articles 8-2018	347
	9.21-1	Consequences if credit to be lapsed on textile products reversed after August 2018?	351
	9.21-2	Imitation Zari - No Refund of ITC of GST paid on polyester film/plastic film w.e.f. 20-10-2023	352
9.22	Refund	of IGST paid on goods supplied to SEZ or SEZ Developer	352
9.23		tion for refund of IGST paid on export of services and s made to a SEZ developer or a SEZ unit	353
9.24		to casual taxable person or non-resident taxable person er he files all returns	354
9.25	Refund	claim by UN Agencies	354
	9.25-1	Refund to UN Agencies and conditions for refund	355

I-19 CONTENTS

			PAGE
	9.25-2	Procedure to claim refund of tax to Embassies, UN Agencies, Consulates	355
	9.25-3	Manual Refund claim by entities having UIN (Unique Identity Number)	356
9.26		ion of IGST to goods sold to outbound tourist at ional airport	358
9.27	Refund	of TDS/TCS deposited in excess	359
9.28		of ITC in case of goods supplied to canteen Stores nent of Defence	360
9.29		application for a period and category under which a NIL application has already been filed	360
9.30	Claimin other fo	g refund subsequent to favourable order in appeal or any rum	361
9.31	Doctrin	e of unjust enrichment in case of refund of GST	362
	9.31-1	Incidence of tax deemed to have been passed to recipient	363
	9.31-2	Precautions while claiming refund to avoid doctrine of unjust enrichment	364
	9.31-3	No unjust enrichment if amount returned to buyer by cheque or credit note	365
	9.31-4	Refund to taxable person instead of depositing in consumer welfare fund	365
9.32	Consum	ner Welfare Fund	366
	9.32-1	Utilization of the Fund	366
	9.32-2	Credit in Consumer Welfare Fund and utilisation	366
		APPENDICES	
APPE	ENDIX 1	: RELEVANT SECTIONS OF CGST ACT, 2017	371
APPE	ENDIX 2	: RELEVANT SECTIONS OF IGST ACT, 2017	386
APPE	ENDIX 3	: RELEVANT RULES OF CGST RULES, 2017	389
APPE	ENDIX 4	: CLARIFICATIONS REGARDING EXPORTS RELATED REFUND ISSUES	429
APPE	ENDIX 4.1	: REFUND OF IGST PAID ON GOODS EXPORTED	436
APPE	ENDIX 4.2	RESTRICTIONS ON AVAILMENT OF INPUT TAX CREDIT WHEN FINAL PRODUCT IS EXPORTED	439
APPE	ENDIX 4.3	REFUND OF IGST ON ITC WHEN GOODS EXPORTED BY POST	443

CONTENTS	1-20

		PAGE
APPENDIX 4.4 :	RESOLVING DIFFICULTY IN REFUNDS DUE TO INVOICE MISMATCHES	448
APPENDIX 4.5 :	PROCEDURE FOR CLAIMING REFUND OF INPUT TAX CREDIT IN CASE OF EXPORTS	449
APPENDIX 4.6 :	REVISED PROCEDURE TO CLAIM REFUND OF INPUT TAX CREDIT	454
APPENDIX 4.7 :	CONDITIONS AND SAFEGUARDS FOR FURNI- SHING A LETTER OF UNDERTAKING IN PLACE OF A BOND BY A REGISTERED PERSON WHO INTENDS TO SUPPLY GOODS OR SERVICES FOR EXPORT WITHOUT PAYMENT OF INTEGRATED TAX	463
APPENDIX 4.8 :	CLARIFICATIONS ON REFUND RELATED ISSUES UNDER GST	467
APPENDIX 4.9 :	CLARIFICATION REGARDING FULLY ELECTRONIC REFUND PROCESS THROUGH FORM GST RFD-01 AND SINGLE DISBURSEMENT	471
APPENDIX 4.10:	CLARIFICATION TO DEAL WITH DIFFERENCE IN INPUT TAX CREDIT (ITC) AVAILED IN FORM GSTR-3B AS COMPARED TO THAT DETAILED IN FORM GSTR-2A FOR FYs 2017-18 AND 2018-19	501
APPENDIX 4.11:	CLARIFICATION ON THE ENTITLEMENT OF INPUT TAX CREDIT WHERE THE PLACE OF SUPPLY IS DETERMINED IN TERMS OF THE PROVISO TO SUB-SECTION (8) OF SECTION 12 OF THE INTEGRATED GOODS AND SERVICES TAX ACT, 2017	505
APPENDIX 4.12:	CLARIFICATION ON CHARGING OF INTEREST UNDER SECTION 50(3) OF THE CGST ACT, 2017, IN CASES OF WRONG AVAILMENT OF IGST CREDIT AND REVERSAL THEREOF	508
APPENDIX 4.13:	CLARIFICATION TO DEAL WITH DIFFERENCE IN INPUT TAX CREDIT (ITC) AVAILED IN FORM GSTR-3B AS COMPARED TO THAT DETAILED IN FORM GSTR-2A FOR THE PERIOD 1-4-2019 TO 31-12-2021	511
ADDENIDIN 4.14.		
APPENDIX 4.14:	CLARIFICATION ON REFUND RELATED ISSUES	515
APPENDIX 4.15:	CLARIFICATION REGARDING TAXABILITY OF SERVICES PROVIDED BY AN OFFICE OF AN ORGANISATION IN ONE STATE TO OFFICE OF THAT ORGANISATION IN ANOTHER STATE, BOTH	<b>53</b> 0
	BEING DISTINCT PERSONS	520
SUBJECT INDE	X	523