



OFFICE OF THE PRINCIPAL ADDITIONAL DIRECTOR GENERAL OF SYSTEMS & DATA MANAGEMENT

प्रणाली एवं आंकड़ा प्रबंधन प्रधान निदेशालय के प्रमुख अतिरिक्त महानिदेशक का कार्यालय

**GST & CENTRAL EXCISE, GST BHAVAN,
जीएसटी और केंद्रीय उत्पाद शुल्क, जीएसटी भवन**

NO. 26/1, MAHATHMA GANDHI ROAD, NUNGAMBAKKAM, CHENNAI -34

26/1 महात्मा गाँधी रोड, नुंगंबक्कम, चेन्नई-34

Tele: 044-28331101 Fax:044-28331104 Mail: dgschennai@icegate.gov.in

C.No IV/26/11/2017 Part File –I Systems(S)

Date: 26.11.2019

Advisory No. 33/2019– Cross Adjustment & Interest Functionalities in Online Refund Module

Sub: Availability of Cross Adjustment and interest Functionality in Online Refunds in the CBIC-GST Application - Regarding.

The Online refund module with single authority disbursement functionality was implemented and made available to the field formations on 26.09.2019. Advisory number 29-Online Refund Functionality dated 26.09.2019 along with screenshots was prepared and circulated by this office for ease of understanding of the various sub functionalities in the module. In continuation of the same, the Cross Adjustment facility and a tool for calculation of interest have been developed and made available to the field formations respectively on 12.11.2019 and 26.11.2019. Accordingly, this advisory is issued to disseminate information regarding these features in the refund module.

2. The Cross Adjustment functionality enables the officer to adjust the refund amount sanctioned against any liabilities existing under the GST Law or erstwhile Laws. Cross Adjustment allows the officer to adjust the amount sanctioned under one Major head against liability under the same or different Major head. For example, a refund sanctioned under IGST can be adjusted against an existing liability of CGST/SGST or Cess and vice versa.

3. It is pertinent to note that only those liabilities that are available in the liability ledger at the time of issuance of RFD-06 (Final Sanction Order) can be adjusted using the functionality. It is therefore recommended that necessary action may be taken to update all the

demands in the liability ledger of the Tax Payer. All the existing demands available in the liability ledger at the time of issuance of order will be automatically fetched and displayed under the Order Tab in the ARN's details page. The officer has to select the confirmed demands and adjust the same from the Refund amount finally sanctioned.

4. Further, as you are aware, any tax ordered to be refunded, if not paid within sixty days, is liable to interest. Interest functionality cannot be fully automated as there may be several reasons for the delay that are not attributable to the department and interest shall not be payable. In order to facilitate the calculation of interest in cases where it is payable, a new feature has been developed and implemented in the online refund module.

5. A detailed user manual along with screenshots, explaining the various steps of the features is prepared and enclosed herewith. It is requested to circulate the same among the officers working under your jurisdiction for perusal and necessary action.

6. Any technical issues faced in the functionality may be reported to the Helpdesk at cbecmitra.helpdesk@icegate.gov.in by raising tickets. Any improvements/suggestions on the functionality may also please be sent to this office.


(S. THIRUNAVUKKARASU)
ADG

Encl: As above.

To

1. All the Principal Chief Commissioners/Chief Commissioners of GST Zones.
2. All the Pr.ADGs/ADG, DGGI,DGGST,DG(AUDIT),DGT(TPS).
3. The Principal Commissioner, GST Policy Wing.
4. All the Pr.Commissioners/Commissioners of Central tax.
5. All the ADGs of DG Systems, New Delhi, Bengaluru, Kolkata & Mumbai
6. All ACL Admin of Zone/Commissionerate/Division.
7. All the SSOID registered in the GST System for this functionality.

Copy submitted to:

The Member and Principal Director General, Systems and Data Management, New Delhi
for kind information please.