



GOVERNMENT OF INDIA
MINISTRY OF FINANCE / DEPARTMENT OF REVENUE
OFFICE OF THE ADDITIONAL DIRECTOR GENERAL
DIRECTORATE OF SYSTEMS
26/1, MAHATHMA GANDHI ROAD, NUNGAMBAKKAM, CHENNAI - 600 034

C.No. IV/26/11/2017 PF I Sys (S)

Dated: 30.10.2018

REFUND ADVISORY NO. 2 Dated 30.10.2018

Sub : Upgradation of existing RFD-01 A refund applications with new parameters - Reg.

Kind reference is invited to this office letter of even number dated 13.07.2018 wherein it was informed that RFD 1A functionality application filed by the tax payers for the following seven categories are made available to the jurisdictional officers for view in the CBIC GST application:

- i. Excess balance in cash ledger
- ii. Export of services with payment of tax
- iii. Export of goods/services without payment of tax (accumulated ITC)
- iv. ITC accumulated due to inverted tax structure
- v. Supplies to SEZ unit/SEZ developer (with payment of tax)
- vi. Supplies to SEZ unit/SEZ developer (without payment of tax)
- vii. Recipient of deemed exports.

2, In the meantime, a few changes were introduced by GSTN to the existing functionalities to pass on additional information alongwith the ARN viz, date of filing of the refund application, details of declarations/undertakings filed by the tax payers, annexure (statements) and documents if any attached to the refund application. These changes have been incorporated in the CBIC GST application in respect of Sl.Nos. (iii), (iv), (vi) and (vii) above and made available to the field formations on 16.10.2018. However, the remaining refund types (S.No (i), (ii) and (v)) are available as per the old version and the updated version will be deployed in a week or two. Further, the updated version also enables the tax payer to file refund application for multiple tax periods wherever applicable in terms of Circular No. 37/11/2018 -GST dated 15.03.2018.

3. It is pertinent to note that the ARNs filed after 14.08.2018 were not transmitted from the GSTN system to the CBIC-GST System, as the integration with the new API was in progress. GSTN was also implementing the upgradation to the

new version for the different refund types in a staggered manner. During this transition period, the tax payers continued to file refund applications under various categories. Therefore, at present the refund applications covered under both the older version and the updated version will be available in the officer's dashboard. The refund applications filed under the updated version can be differentiated by the presence of ARN data (Date of Filing) in the view RFD-01 A page.

4. Besides, RFD 1A applications filed by the Suppliers of deemed export is also made available for view to the departmental officers with effect from 16.10.018.

5. It is further informed that the RFD 01B functionality to communicate the action taken by the officer in respect of the ARNs received is also being upgraded and is under testing at present and the same will be made available to the field formations shortly.

6. For a clear understating of the above mentioned points, a detailed user manual along with screenshots of each screen in the module has been prepared and attached herewith.


(S. THIRUNAVUKKARASU)
ADDITIONAL DIRECTOR GENERAL

To,

1. All the Pr. Chief Commissioners / Chief Commissioners of Central Tax
2. All the Pr. ADGs/ ADG DGGI, DGDST, DG(Audit), DG(TPS)
3. The Director General Systems & Data Management, New Delhi
4. The Commissioner GST Policy Wing
5. All the Pr. Commissioners/Commissioners of Central Tax
6. All the ADGs, Systems.
7. All the ACL Admn in GST Systems.
8. All the SSOID registered in the GST System for this module.