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GOVERNMENT OF KERALA

Abstract

Refund of SGST claim under GST Act -- Procedure for the drawing the refund (claim in relaxation of Rule 200, KTV Vol I – Approved -- Orders issued.

FINANCE (STREAMLINING) DEPARTMENT

G.O(P)No.32/2018/Fin

Dated, Thiruvananthapuram, 05.03.2018

- Read:-
1. Circular no. CT/24164/C1 dated 10/01/2018 of Commissioner, State Goods and Service Tax, Government of Kerala, Thiruvananthapuram.
 2. Lr No. Taxes-B1/50/2018-Taxes dtd 01.02.2018.
 3. Minutes of the meeting held under the chairmanship of Secretary (Finance resource) on 03-02-2018.

ORDER

In the circular read first paper above, the Commissioner, State Goods and Service Tax issued guidelines for the refund of SGST claim by that department. Consequently it is necessary to issue detailed guidelines for processing the refund of SGST claim in treasury system to effect the same. Hence the matter was discussed in the meeting read 3rd above and based on the same, Government are now pleased to issue the following detailed procedure/guidelines for the refund of SGST claim in relaxation of Rule 200 of KTC volume I.

1. District Deputy Commissioner of 15 tax districts of State Goods and Service Tax Department would be the nodal officers for this refund process.
2. The nodal officer would communicate the refund sanction order and payment advice to the DDO and to the concerned treasury to which the DDO is attached.
3. The DDO of the Deputy Commissioner Office (generally, Manager) is designated as DDO for submitting the refund claim.
4. The refund would be effected through a deduct entry under the head of account 0006-00-101 with sub sub head 01 - for excess dues, 02 - for exports, 03 - for deemed exports and 08 - for inverted duty structure.
5. The treasury officer concerned would enter the details in Treasury system for providing necessary balance for generating refund bill in BiMS by DDO, on receipt of the payment advice from the Nodal officer.
6. DDO would prepare the refund bill in form TR 65, based on the above entry of funds in BiMS and e-submit to treasury.
7. The beneficiary account should invariably be noted in the bill so that treasury officer can directly transfer credit the funds to the beneficiary account. Under any circumstances, the amount will not be paid in cash.
8. This procedure is applicable only for SGST refund and will have immediate effect.

By Order of the Governor
MINHAJ ALAM, IAS
Secretary(Finance-Resources)

To

- The Principal Accountant General (A&E/G&SSA), Kerala, Thiruvananthapuram.
- The Accountant General (E&RSA), Kerala, Thiruvananthapuram.
- The Commissioner, SGST Department, Karamana, Thiruvananthapuram.
- ✓ The Director of Treasuries, Thiruvananthapuram.
- Finance (Budget/SS/Planning) Departments.
- Taxes Department, Govt Secretariat.
- The Nodal Officer, www.finance.kerala.gov.in.
- Stock File/Office Copy.

മുറപ്പെടുത്തേണ്ട നം. 32/2018/Fin കി. 7/3/2018 Forwarded By Order Section Officer

മുഖ്യ ട്രഷറി ഓഫീസർമാർക്കും,
അടിയന്തിര ശ്രദ്ധയ്ക്കും നടപടി എടുക്കാൻ കരുതുന്നവർക്കും
പകർപ്പ് കൈമാറ്റം
Assistant Director
DIRECTORATE OF TREASURIES