

**GOVERNMENT OF WEST BENGAL  
DIRECTORATE OF COMMERCIAL TAXES  
14, BELIAGHATA ROAD, KOLKATA-700015**

**TRADE CIRCULAR No. 43/2018** (*Circular No. 60/34/2018-GST*)

**DATED: 17.09.2018**

**Subject: Processing of refund applications filed by Canteen Stores Department (CSD).**

Vide notifications No. 1130-F.T. [6/2017-State Tax (Rate)] dated 28<sup>th</sup> June 2017, the Government has specified the Canteen Stores Department (CSD for short), under the Ministry of Defence, as a person who shall be entitled to claim a refund of fifty per cent of the applicable State tax paid by the CSD on all inward supplies of goods received by the CSD for the purposes of subsequent supply of such goods to the Unit Run Canteens of the CSD or to the authorized customers of the CSD. Identical notifications have been issued by the Central Government allowing refund of fifty per cent of the central tax or integrated tax paid by the CSD on the inward supply of goods received by it and supplied subsequently as stated above.

2. With a view to ensuring expeditious processing of refund claims, the Commissioner, in exercise of its powers conferred under section 168(1) of the West Bengal Goods and Services Tax Act, 2017 (hereafter referred to as the 'WBGST Act'), hereby specifies the manner and procedure for filing and processing of such refund claims as below: -

**3. Filing Application for Refund:**

3.1 **Invoice-based refund:** It is clarified that the instant refund to be granted to the CSD is not for the accumulated input tax credit but refund based on the invoices of the inward supplies of goods received by them.

3.2 **Manual filing of claims on a quarterly basis:** In terms of rule 95 of the West Bengal Goods and Services Tax Rules, 2017 (hereinafter referred to as the 'WBGST Rules'), the CSD are required to apply for refund on a quarterly basis. Till the time the online utility for filing the refund claim is made available on the common portal, the CSD shall apply for refund by filing an application in **FORM GST RFD-10A (Annexure-A** to this Circular) manually to the jurisdictional tax office. The said form shall be accompanied with the following documents:

- (i) An undertaking stating that the goods on which refund is being claimed have been received by the CSD;
- (ii) A declaration stating that no refund has been claimed earlier against the invoices on which the refund is being claimed;
- (iii) Copies of the valid return filed in **FORM GSTR-3B** by the CSD for the period covered in the refund claim;
- (iv) Copies of **FORM GSTR-2A** of the CSD for the period **covered in the refund claim** along with the attested hard copies of the invoices on which refund is claimed but which are not reflected in **FORM GSTR-2A**;
- (v) Details of the bank account in which the refund amount is to be credited.

**4. Processing and sanction of the refund claim**

4.1 Upon receipt of the complete application in **FORM GST RFD-10A**, an acknowledgement shall be issued manually within 15 days of the receipt of the application in **FORM GST RFD-02** by the proper officer. In case of any deficiencies in the requisite documentary evidences to be submitted as detailed in para 3.2 above, the same shall be communicated to the CSD by issuing a deficiency memo manually in **FORM GST RFD-03** by the proper officer within 15 days of the

receipt of the refund application. Only one deficiency memo should be issued which should be complete in all respects.

**4.2** The proper officer shall validate the GSTIN details on the common portal to ascertain whether the return in **FORM GSTR- 3B** has been filed by the CSD. The proper officer may scrutinize the details contained in **FORM RFD-10A, FORM GSTR-3B** and **FORM GSTR-2A**. The proper officer may rely upon **FORM GSTR-2A** as an evidence of the account of the supply made by the corresponding suppliers to the CSD in relation to which the refund has been claimed by the CSD.

**4.3** The proper officer should ensure that the amount of refund sanctioned is 50 % of the central tax, State tax and integrated tax paid on the supplies received by CSD. The proper officer shall issue the refund sanction/rejection order manually in **FORM GST RFD-06** along with the payment advice manually in **FORM GST RFD-05** for each tax head separately.

**5.** It is clarified that the CSD will apply for refund with the jurisdictional State tax/Central tax authority to whom the CSD has been assigned. However, the payment of the sanctioned refund amount in relation to State Tax shall be made by the State tax authority while payment of the sanctioned refund amount in relation to central tax / integrated tax shall be made by the Central tax authority. It therefore, becomes necessary that the refund order issued by the proper officer of any tax authority is duly communicated to the concerned counter-part tax authority within seven days for the purpose of payment of the remaining sanctioned refund amount. The procedure outlined in para 6.0 of Trade Circular No.14/2017 dated 21<sup>st</sup> December 2017 should be followed in this regard.

**7.** Difficulty, if any, in implementation of this Circular may please be brought to the notice of the Commissioner.

**6** This circular shall be deemed to have come into force with effect from 04.09.2018.

[Encl: *Annexure-A*]

Sd/-  
(Smaraki Mahapatra)  
Commissioner, State Tax,  
West Bengal

Memo. 403 CT/PRO  
3C/PRO/2018

Date: 18.09.2018

Copy forwarded to the Additional CST/ISD for information and for uploading it on the official website of the Directorate for information of all concerned.

Sd/-  
(Adesh Kumar)  
Special CST & PRO

**Annexure A**  
**FORM GST RFD-10A**  
*(See Rule 95)*

**Application for refund by Canteen Stores Department (CSD)**

1. GSTIN : \_\_\_\_\_
2. Name : \_\_\_\_\_
3. Address : \_\_\_\_\_
4. Tax Period (Quarter) : From <DD/MM/YY> To <DD/MM/YY>
5. Amount of Refund Claim : <INR><In Words>
6. Details of inward supplies of goods received:

GSTIN of supplier	Invoice/Debit Note/Credit Note details			Rate	Taxable value	Amount of tax		
	No.	Date	Value			Integrated tax	Central Tax	State/ Union territory Tax
1	2	3	4	5	6	7	8	9
6A. Invoices received								
7. To								
6B. Debit/Credit Note received								
at								

refund applied for:

Central Tax	State /Union territory Tax	Integrated Tax	Total
<Total>	<Total>	<Total>	<Total>

8. Details of Bank Account:
  - a. Bank Account Number
  - b. Bank Account Type
  - c. Name of the Bank
  - d. Name of the Account Holder
  - e. Address of Bank Branch
  - f. IFSC

g. MICR

9. Attachment of the following documents with the refund application :

- a. Copy of **FORM GSTR-3B** for the period for which application has been filed
- b. Copy of **FORM GSTR-2A** for the period for which application has been filed

10. Verification

I \_\_\_\_\_ as an authorised representative of << Name of Canteen Store Department>> hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom. I further declare that all the goods, in respect of which the refund is being claimed, have been received by us and that no refund has been claimed earlier against any of the invoices against which refund has been claimed in this application.

Date:

Signature of Authorised Signatory:

Place:

Name:

Designation / Status

Instructions:

1. Application for refund shall be filed on quarterly basis.
2. Applicant should ensure that all the invoices declared by them have the GSTIN of the supplier and the GSTIN of the respective CSD clearly marked on them.