

(b) In other cases of refund:

1. Category of refund & relevant period of refund _____
2. GST RFD-01/01A ARN & Date _____
3. GST RFD-06 Order No. & Date _____
4. Amount of refund claimed _____
5. Amount of refund sanctioned _____
6. Date of credit of refund in Bank Account _____

3. I/We have deposited the erroneous refund amount of Rs. _____ along with interest of Rs. _____ and penalty of Rs. _____ (wherever applicable) vide FORM GST DRC -03 Ref/ARN _____ dated _____ voluntarily on my own ascertainment/against a notice/order/letter No. _____ dated _____ issued by (details of the tax authority). It is now requested to re-credit an amount equivalent to the amount of erroneous refund, so deposited, in the Electronic Credit Ledger.
4. I hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Date:

Signature of Authorized Signatory
Name
Designation/Status

No. CCT/26-4/2022-23/F/1333

Subject: Clarification on issue of claiming refund under inverted duty structure where the supplier is supplying goods under some concessional notification-reg.

Circular

(No. 04/2022-23-GST)

Various representations have been received seeking clarification with regard to applicability of para 3.2 of the Circular No. 40/2019-20-GST dated 06-04-2020 in cases where the supplier is required to supply goods at a lower rate under Concessional Notification issued by the Government. In order to clarify the issue and to ensure uniformity in the implementation of the provisions of law in this regard across the field formations, the undersigned, in exercise of its powers conferred by Section 168 of the Goa Goods and Services Tax Act, 2017 (hereinafter referred to as "Goa GST Act"), hereby clarifies the issue as under:

2. Vide para 3.2 of Circular No. 40/2019-20-GST dated 06-04-2020, it was clarified that refund on account of inverted duty structure would not be admissible in cases where the input and output supply are same. Para 3.2 of Circular No. 40/2019-20-GST dated 06-04-2020 is reproduced, as under:

"Refund of accumulated ITC in terms clause (ii) of sub-section (3) of Section 54 of the Goa

GST Act is available where the credit has accumulated on account of rate of tax on inputs being higher than the rate of tax on output supplies. It is noteworthy that, the input and output being the same in such cases, though attracting different tax rates at different points in time, do not get covered under the provisions of clause (ii) of sub-section (3) of Section 54 of the Goa GST Act. It is hereby clarified that refund of accumulated ITC under clause (ii) of sub-section (3) of Section 54 of the Goa GST Act would not be applicable in cases where the input and the output supplies are the same."

3. The matter has been examined. The intent of para 3.2 of Circular No. 40/2019-20-GST dated 06-04-2020 was not to cover those cases where the supplier is making supply of goods under a concessional notification and the rate of tax of output supply is less than the rate of tax on input supply (of the same goods) at the same point of time due to supply of goods by the supplier under such concessional notification.

4. Therefore, it is clarified that in such cases, refund of accumulated input tax credit on account of inverted structure as per clause (ii) of sub-section (3) of Section 54 of the Goa GST Act, 2017 would be allowed in cases where accumulation of input tax credit is on account of rate of tax on

outward supply being less than the rate of tax on inputs (same goods) at the same point of time, as per some concessional notification issued by the Government providing for lower rate of tax for some specified supplies subject to fulfilment of other conditions. **Accordingly, para 3.2 of the Circular No. 40/2019-20-GST dated 06-04-2020 stands substituted as under:**

"3.2 It may be noted that refund of accumulated ITC in terms of clause (ii) of first proviso to sub-section (3) of Section 54 of the Goa GST Act is available where the credit has accumulated on account of rate of tax on inputs being higher than the rate of tax on output supplies. It is noteworthy that, the input and output being the same in such cases, though attracting different tax rates at different points in time, do not get covered under the provisions of clause (ii) of the first proviso to sub-section (3) of Section 54 of the Goa GST Act.

3.3 There may however, be cases where though inputs and output goods are same but the output supplies are made under a concessional notification due to which the rate of tax on output supplies is less than the rate of tax on inputs. In such cases, as the rate of tax of output supply is less than the rate of tax on inputs at the same point of time due to supply of goods by the supplier under such concessional notification, the credit accumulated on account of the same is admissible for refund under the provisions of clause (ii) of the first proviso to sub-section (3) of Section 54 of the Goa GST Act, other than the cases where output supply is either Nil rated or fully exempted, and also provided that supply of such goods or services are not notified by the Government for their

exclusion from refund of accumulated ITC under the said clause."

3. Difficulties, if any, in implementation of these instructions may be informed to the undersigned.

Ruchika Katyal, IAS, Commissioner of State Taxes, Goa.

Panaji, 2nd August, 2022.

Note: Similar circular is issued under Central Goods and Services Tax Act, 2017 by the GST Policy wing, Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, GOI, New Delhi vide Circular No. 173/05/2022-GST dated 06th July, 2022.

No. CCT/26-4/2022-23/F/1334

Subject: Clarification on various issue pertaining to GST-reg.

Circular

(No. 03/2022-23-GST)

Various representations have been received from the field formations seeking clarification on certain issues with respect to—

- i. refund claimed by the recipients of supplies regarded as deemed export;
- ii. interpretation of Section 17(5) of the Goa GST Act;
- iii. perquisites provided by employer to the employees as per contractual agreement; and
- iv. utilisation of the amounts available in the electronic credit ledger and the electronic cash ledger for payment of tax and other liabilities.

2. In order to clarify the issue and to ensure uniformity in the implementation of the provisions of law across the field formations, the undersigned, in exercise of its powers conferred by Section 168 of the Goa Goods and Services Tax Act, 2017 (hereinafter referred to as "Goa GST Act"), hereby clarify the issues as under:

Sr. No.	Issue	Clarification
Refund claimed by the recipients of supplies regarded as deemed export		
1.	Whether the Input Tax Credit (ITC) availed by the recipient of deemed export supply for claiming refund of tax paid on supplies regarded as deemed exports would be subjected to provisions of Section 17 of the Goa GST Act, 2017.	The refund in respect of deemed export supplies is the refund of tax paid on such supplies. However, the recipients of deemed export supplies were facing difficulties on the portal to claim refund of tax paid due to requirement of the portal to debit the amount so claimed from their electronic credit ledger. Considering this difficulty, the tax paid on such supplies, has been made available as ITC to the recipients vide Circular No. 11/2020-21 - GST dated 16-06-2021 only for enabling them to claim such refunds on the portal. The ITC of tax paid on deemed export supplies, allowed to the recipients for claiming refund of such tax paid, is not ITC in terms of the provisions of Chapter V