

the quantum of electricity exported mentioned on the statement of scheduled energy exported and that mentioned on the invoice issued on account of export of electricity.

4.4 Adjusted Total Turnover shall be calculated as per the clause (E) of sub-rule (4) of Rule 89. However, as electricity has been wholly exempted from the levy of GST, therefore, as per the definition of adjusted total turnover provided at clause (E) of the sub-rule (4) of Rule 89, the turnover of electricity supplied domestically would be excluded while calculating the adjusted total turnover. The proper officer shall invariably verify that no ITC has been availed on the inputs and inputs services utilised in making domestic supply of electricity.

4.5 The proper officer shall calculate the admissible refund amount as per the formula provided under Rule 89(4) and as per the clarification furnished above. Further, upon scrutiny of the application for completeness and eligibility, if the proper officer is satisfied that the whole or any part of the amount claimed is payable as refund, he shall request the applicant, in writing, if required, to debit the said amount from the electronic credit ledger through **FORM GST DRC-03**. Once the proof of such debit is received by the proper officer, he shall proceed to issue the refund order in **FORM GST RFD-06** and the payment order in **FORM GST RFD-05**.

5. 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. 175/07/2022-GST dated 06th July, 2022.

No. CCT/26-4/2022-23/F/1332

Subject: Prescribing manner of re-credit in electronic credit ledger using FORM GST PMT-03A-regarding.

Circular

(No. 05/2022-23-GST)

Difficulties were being faced by the taxpayers in taking re-credit of the amount in the electronic credit ledger in cases where any excess or erroneous refund sanctioned to them had been paid back by them either on their own or on being pointed by the tax officer. In order to resolve this issue, GSTN has recently developed a new

functionality of **FORM GST PMT-03A** which allows proper officer to re-credit the amount in the electronic credit ledger of the taxpayer. Further, sub-rule (4B) in Rule 86 of the Goa Goods and Services Tax Rules, 2017 (hereinafter referred to as "Goa GST Rules") has been inserted vide Notification No. 38/1/2017-Fin(R&C)(232)/529 dated 08-07-2022 to provide for re-credit in the electronic credit ledger where the taxpayer deposits the erroneous refund sanctioned to him.

2. In order to ensure uniformity in the implementation of the above provisions of the law across 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 following:

3. Categories of refunds where re-credit can be done using FORM GST PMT-03 A:

3.1 Reference is invited to sub-rule (4B) of Rule 86 of the Goa GST Rules, which is reproduced as under:

(4B) Where a registered person deposits the amount of erroneous refund sanctioned to him—

- a. under sub-Section (3) of Section 54 of the Act, or
- b. under sub-rule (3) of Rule 96, in contravention of sub-rule (10) of Rule 96,

*along with interest and penalty, wherever applicable, through **FORM GST DRC-03**, in cash, on his own or on being pointed out, an amount equivalent to the amount of erroneous refund deposited by the registered person shall be re-credited to the electronic credit ledger by the proper officer by an order made in **FORM GST PMT-03A**.*

3.2 From the above, it can be stated that in respect of the following categories of refund sanctioned erroneously, re-credit of amount in the electronic credit ledger can be done through **FORM GST PMT-03A**, on deposit of such erroneous refund along with interest and penalty, wherever applicable, by the taxpayer:

- a. Refund of IGST obtained in contravention of sub-rule (10) of Rule 96.
- b. Refund of unutilised ITC on account of export of goods/services without payment of tax.
- c. Refund of unutilised ITC on account of zero-rated supply of goods/services to SEZ developer/Unit without payment of tax.
- d. Refund of unutilised ITC due to inverted tax structure.

4. Procedure for re-credit of amount in electronic credit ledger:

4.1 The taxpayer shall deposit the amount of erroneous refund along with applicable interest and penalty, wherever applicable, through **FORM GST DRC-03** by debit of amount from electronic cash ledger. While making the payment through **FORM GST DRC-03**, the taxpayer shall clearly mention the reason for making payment in the text box as the deposit of erroneous refund of unutilised ITC, or the deposit of erroneous refund of IGST obtained in contravention of sub-rule (10) of Rule 96 of the Goa GST Rules.

4.2 Till the time an automated functionality for handling such cases is developed on the portal, the taxpayer shall make a written request, in format enclosed as **Annexure-A**, to jurisdictional proper officer to re-credit the amount equivalent to the amount of refund thus paid back through **FORM GST DRC-03**, to electronic credit ledger.

4.3 The proper officer, on being satisfied that the full amount of erroneous refund along with applicable interest, as per the provisions of Section 50 of the Goa GST Act, and penalty,

wherever applicable, has been paid by the said registered person in **FORM GST DRC-03** by way of debit in electronic cash ledger, he shall re-credit an amount in electronic credit ledger, equivalent to the amount of erroneous refund so deposited by the registered person, by passing an order in **FORM GST PMT-03A**, preferably within a period of 30 days from the date of receipt of request for re-credit of erroneous refund amount so deposited or from the date of payment of full amount of erroneous refund along with applicable interest, and penalty, wherever applicable, whichever is later.

5. 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.

Annexure-A

From,

GSTIN - _____
Legal Name- _____
Trade Name- _____

To,
Jurisdictional Proper officer,
Address _____

Subject: Request for re-credit of amount in Electronic Credit Ledger

I/We have been granted refund under the following category (please tick the relevant category):

- Refund of IGST, obtained in contravention of sub-rule (10) of Rule 96 of the Goa GST Rules, 2017.
- Refund of unutilised ITC on account of export of goods/services without payment of tax.
- Refund of unutilised ITC on account of zero-rated supply of goods/services to SEZ developer/Unit without payment of tax.
- Refund of unutilised ITC due to inverted tax structure.

2. The details of refund sanction order are as under:

(a) In case of refund of IGST, obtained in contravention of sub-rule (10) of Rule 96 of the Goa GST Rules, 2017:

- Shipping Bill/Bill of Export No. & Date _____
- Amount of IGST paid on export of goods _____
- Details of Exemption/Concessional Rate Notification used for procuring inputs _____
- Amount of refund sanctioned _____
- Date of credit of refund in Bank Account _____

(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