Reg. No. RNP/GOA/32/2021-23

RNI No. GOAENG/2002/6410

Panaji, 2nd August, 2022 (Sravana 11, 1944)

SERIES II No. 17

OFFICIAL GAZETTE

GOVERNMENT OF GOA

PUBLISHED BY AUTHORITY

EXTRAORDINARY

No. 4

GOVERNMENT OF GOA

Department of Finance

Office of the Commissioner of Commercial Taxes

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No. CCT/26-4/2022-23/F/1326

Subject: Withdrawal of Circular No. 106/25/2019-GST dated 29-06-2019 – Reg.

Circular

(No. 07/2022-23-GST)

Kind attention is invited to Circular No. 14/2019-20-GST dated 15-07-2019 wherein certain clarifications were given in relation to rule 95A, inserted in the Goa Goods and Services Tax Rules, 2017 w.e.f. 01-07-2019, for refund of taxes paid on inward supply of indigenous goods by retail outlets established at departure area of the international airport beyond immigration counters when supplied to outgoing international tourist against foreign exchange.

2. The said Rule 95A has been omitted, retrospecttively w.e.f. 01-07-2019, vide notification No. 38/1/2017-Fin(R&C)(232)/529 dated 08-07-2022. Accordingly, the undersigned, in exercise of its powers conferred by Section 168 of the Goa Goods and Services Tax Act, 2017, hereby withdraws, ab-initio, Circular No. 14/2019-20-GST dated 15-07-2019.

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. 176/08/2022-GST dated 06th July, 2022.

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No. CCT/26-4/2022-23/F/1327

Subject: Manner of filing refund of unutilized ITC on account of export of electricity reg.

Circular

(No. 06/2022-23-GST)

Reference has been received from Ministry of Power regarding the problem being faced by power generating units in filing of refund of unutilised Input Tax Credit (ITC) on account of export of electricity. It has been represented that though electricity is classified as "goods" in GST, there is no requirement for filing of Shipping Bill/Bill of Export in respect of export of electricity. However, the extant provisions under Rule 89 of Goa GST Rules, 2017 provided for requirement of furnishing the details of shipping bill/bill of export in respect of such refund of unutilised ITC in respect of export of goods. Accordingly, a clause (ba) has been inserted in sub-rule (2) of Rule 89 and a Statement 3B has been inserted in **FORM GST RFD-01** of the Goa GST Rules, 2017 vide notification No. 38/1/2017-Fin(R&C)(232)/529, dated 08-07-2022. In order to clarify various issues and procedure for filing of refund claim pertaining to export of electricity, the undersigned, in exercise of its powers conferred by Section 168 of the Goa GST Act, hereby prescribes the following procedure for filing and processing of refund of unutilised ITC on account of export of electricity: