

Government of West Bengal
Finance Department
Audit Branch

No. 380-F(Y)

Dated, 18th January, 2018

MEMORANDUM

Sub: Manual Refund Procedure of SGST

The Goods and Services Tax (GST) has been introduced throughout the country including our State w.e.f. 01.07.2017. However, till date the automated process of refund of GST (including SGST) has not been made operational. Till the process of automated refund of SGST is introduced the following manual procedure for refund of SGST shall be followed:

1. Jurisdictional Proper Officer shall, after scrutiny of the claim and the evidence submitted by the claimant in support thereof and on being prima facie satisfied that the amount claimed as refund is due and payable in terms of sub-section (6) of Section 54 of WBGST Act, 2017, issue a Provisional Refund Order in FORM GST RFD – 04 in accordance with the provision of Rule 91 (2) of the WBGST Rules, 2017 sanctioning the amount of refund on provisional basis.
2. Jurisdictional Proper Officer shall also issue a Payment Advice in FORM GST RFD – 05 in accordance with Rule 91 (3) of the Rule *ibid* based on the Provisional Refund Order issued and shall forward both the Provisional Refund Order (FORM GST RFD – 04) and the Payment Advice (FORM GST RFD – 05) to the Drawing and Disbursing Officer (DDO) of the concerned jurisdictional office (Range / Circle, etc.) of the State Tax Authority.
3. In cases of refunds of SGST sanctioned and the Provisional / Final Refund Order issued by the Central Tax Authority in FORM GST RFD – 04 or FORM GST RFD – 06, the Jurisdictional Proper Officer shall issue a Payment Advice in FORM GST RFD – 05 based on the scanned copy of the refund orders received from the Central Tax Authority through the State Nodal Officer
4. The DDO of the concerned Office (Range / Circle, etc.) of the State Tax Authority shall manually enter the details of the refund along with the Bank Account details of the claimant as mentioned in the Payment Advice in the Integrated Financial Management System (IFMS) and generate a GST Refund Bill in T.R. Form No. 35 from the e-Billing Module in the usual manner. He shall then take a print out of the same and submit the hard copy of the GST Refund Bill duly signed by him and supported by the Payment Advice as well as the Provisional / Final Refund Order, as the case may be, in original to the Treasury Officer under whose payment jurisdiction office of the DDO is located. In cases of refunds of SGST sanctioned and the Provisional / Final Refund Order issued by the Central Tax Authority, the Payment Advice issued by the Jurisdictional Proper Officer and the scanned copy of the Refund Order shall be forwarded to the concerned DDO for generation of GST Refund Bill and its submission to the Treasury for payment. Treasury Officer shall not insist on submission of original Sanction / Refund order in the latter case. DDO of the jurisdictional office of the State Tax Authority shall be responsible for ensuring the correctness and

accuracy of data entered by him in the IFMS, especially the Payment Advice Reference, GSTIN, Bank Account details of the claimant as registered in GSTN Common Portal.

5. As an exception to the general rule regarding refund of revenues, the Number and Date of the Challan under which the GST has been deposited shall not be required to be furnished in the GST Refund Bill in T.R. Form No. 35.
6. In cases where any interest is due and payable to the applicant under Section 56 of the West Bengal Goods and Services Tax Act, 2017, the Jurisdictional Proper Officer shall make an order along with a Payment Advice in FORM GST RFD – 05 in terms of Rule 94 of WBGST Rules, 2017 and shall forward the same to the concerned DDO for taking necessary action as stated hereinabove. Payment of Interest shall also be drawn in T.R. Form No. 35.
7. Refund of the GST and the interest admissible on it shall be charged against the appropriate Sub-Major, Minor, Scheme and the Detailed Head sub-ordinate to the Major Head “0006 – State Goods and Services Tax (SGST)” as prescribed by the Finance (Budget) Department vide Notification No. 411 – FB Dated 23.06.2017.
8. Treasury Officers shall only verify the correctness of the data provided in the physical copy of the Refund Bill with the Payment Advice and the Provisional / Final Refund Order attached with the Bill as well as with the online data forwarded by the DDO and shall authorise payment of the refund by direct credit to the Bank Account of the claimant online through IFMS.
9. Jurisdictional Proper Officer and the DDO concerned shall be responsible for keeping all the relevant records of manual refund as prescribed under the West Bengal Goods and Services Tax Rules, 2017 and Trade Circular No 14/2017 Dated 21.12.2017. They shall take measures to ensure proper reconciliation and linking up the refunds so made under manual process when the process of refund will be started on the GST Common Portal.
10. The existing provision of the West Bengal Treasury Rules, 2005 shall be amended in due course.
11. D.D.O. is to mention GSTIN in the ‘additional certificate’ column in TR Form No. 35 form while preparing refund bill till TR Form No. 35 is modified.

This order takes immediate effect.



Additional Chief Secretary to the
Government of West Bengal

Copy forwarded for information and necessary action to:

1. Principal Accountant General (A&E), West Bengal, Treasury Buildings, 2, Government Place West, Kolkata – 700001.
2. Principal Accountant General (Audit), West Bengal, Treasury Buildings, 2, Government Place West, Kolkata – 700001.
3. Accountant General (Receipt Works & Local Bodies Audit), West Bengal, CGO Complex, 3rd MSO Building, 5th Floor, Block DF, Sector I, Salt Lake, Kolkata – 700064.
4. Additional Chief Secretary / Principal Secretary / Secretary, _____
_____ Department.
5. Special Secretary/Additional Secretary/Commissioner/Joint Secretary/Deputy Secretary, Finance Department.
6. _____ Department.
7. Commissioner, _____
_____.
8. Director, _____
_____.
9. Director of Treasuries & Accounts, West Bengal, Mitra Building, 8, Lyons Range, 3rd Floor, Kolkata – 700001.
10. District Magistrate / District Judge / Superintendent of Police, _____
_____.
11. Sub-Divisional Officer, _____.
12. Block Development Officer, _____.
13. Pay & Accounts Officer, Kolkata Pay & Accounts Office-I, 81/2/2, Phears Lane, Kolkata – 700012.
14. Pay & Accounts Officer, Kolkata Pay & Accounts Office-II, P-1, Hyde Lane, Kolkata – 700073.
15. Pay & Accounts Officer, Kolkata Pay & Accounts Office-III, IB Market, 1st Floor, Block IB, Sector III, Salt Lake, Kolkata – 700106.
16. Treasury Officer, _____
_____.
17. Group ____ / _____ Branch, Finance Department.
18. Sri Sumit Mitra, Network Administrator, Finance (Budget) Department. He is requested to upload copy of this order in the website of Finance Department.


Assistant Secretary to the
Government of West Bengal