



03 January 2019

Circular No.122/GST No.16 /2018-19

To: Members of the Committee

All Members

Re : CBIC circulars clarifying Refund related issues under GST issued, six miscellaneous issues related to GST, Denial of composition option by tax authorities and Export of services under GST

Dear Sir,

We would like to inform you that the Central Board of Indirect Taxes & Customs (CBIC) has issued important circulars, respectively, *clarifying Refund related issues under GST, six miscellaneous issues related to GST, Denial of composition option by tax authorities and Export of services under GST.*

For convenience of the members, some of the important points addressed specially by the refund related circular, are highlighted as follows:

- Online Submission of Statements for Refund of Unutilized ITC on account of Zero rated Supply (Rule 89(4)) instead of Manual Submission (RFD 01A).
- Clarity of Calculation is provided for Refund of ITC under Inverted Tax Structure.
- Instructions for faster disbursement of Refunds and payment of Interest to be paid to claimant.
- Issue related to Compensation Cess ITC refund for Zero rated Supply.
- Clarification on Non-consideration of ITC of GST paid on invoices of earlier month availed in subsequent month.
- Meaning of the word "Inputs" is clarified so ITC can be considered for Refund Calculation.

Member-exporters availing of ITC refunds and having issues (for above mentioned reasons) are particularly requested to take note of Circular No. 79/53/2018-GST dated 31st December 2018 on refund related issues). For other circulars also, members can use below links for reference.

Circulars/Orders

80/2018	View(353 KB)	देखें(173 KB)	31-12-2018	Circular No. 80/54/2018-GST	Clarification regarding GST rates & classification (goods)
79/2018	View(320 KB)	-	31-12-2018	Circular No. 79/53/2018-GST	Clarification on refund related issues
78/2018	View(113 KB)	-	31-12-2018	Circular No. 78/52/2018-GST	Clarification on export of services under GST
77/2018	View(255 KB)	-	31-12-2018	Circular No. 77/51/2018-GST	Denial of composition option by tax authorities and effective date thereof
76/2018	View(273 KB)	-	31-12-2018	Circular No. 76/50/2018-GST	Clarification on certain issues (sale by government departments to unregistered person; levibility of penalty under section 73(11) of the CGST Act; rate of tax in case of debit notes / credit notes issued under section 142(2) of the CGST Act; applicability of notification No. 50/2018-Central Tax; valuation methodology in case of TCS under Income Tax Act and definition of owner of goods) related to GST

Thanking you,

Yours faithfully,


(M. C. Das)

Dy. Director General