



GOVT. OF INDIA  
MINISTRY OF FINANCE, DEPARTMENT OF REVENUE  
OFFICE OF THE COMMISSIONER OF GST & CENTRAL EXCISE  
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C.No: IV/16/118/2018-GST-Tech

Dated: .06.2018

### TRADE NOTICE No.5/2018

Sub: **GST – Special Refund Fortnight from 31.05.2018 to 14.06.2018**  
and Clarification on matters related to refund – Customs Circular  
No.12/2018-Customs dated 29.05.2018 and CGST Circular No  
45/19/2018-GST has been issued on 30-05-2018 - Communication  
thereof - Reg.

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In order to facilitate Trade and Industry with expeditious disposal of refund claims, the Central Board of Indirect Taxes and Customs (CBIC) is conducting a **“Special Drive Refund Fortnight” from 31.05.2018 to 14.06.2018**. This special drive is organised to facilitate clearance of all types of GST refund applications received **on or before 30.04.2018**. This will include refunds of IGST paid on exports, refunds of unutilized ITC and all other GST refunds submitted in FORM GST RFD-01A.

2. Further, it is informed that the CBIC is implementing a solution whereby the refunds held in GSTN, in cases where the exporters have mistakenly declared their export supplies as domestic supplies, would now be transmitted to Customs EDI System. On receipt of the records from GSTN, the Customs System would automatically process the refunds for sanction, if no other errors are committed by exporters. In this regard, the Circular No 12/2018-Customs dated 29-05-2018 issued by CBIC may be referred.
3. Further, the CBIC has issued a Circular No 45/19/2018-GST dated 30-05-2018 wherein matters related to refund claims by an Input Service Distributor, composition dealer, exports of services and supplies made to SEZ have been clarified. The circular also clarifies issues related to requirement of LUT in cases of export of exempted or non-GST goods and the scope of restriction imposed under Rule 96(10) of CGST Rules, 2017.
4. It may be noted that the refund application in FORM GST RFD-01A will not be processed unless a copy of the application, along with all supporting documents, is submitted to the jurisdictional tax office and mere online submission is not sufficient.
5. All GST refund claimants are encouraged to approach their jurisdictional tax authority for disposal of any of their refund claims submitted on or before 30.04.2018, which are still pending. In case the jurisdiction (i.e. Centre or State) has not been defined for a particular claimant, he/she can approach either of the jurisdictional tax authorities.
6. **Exporters are requested to come forward and avail of the opportunity to get the refunds sanctioned during this special drive.**
7. This Trade Notice is being issued so as to sensitize the trade and field formations about the contents of the aforesaid reference and for complete details, the respective references may please be referred in the CBIC's website [www.cbic.gov.in](http://www.cbic.gov.in).

8. All the Deputy /Assistant Commissioners in charge of Divisions are requested to bring the contents of the Trade Notice to the notice of all the officers working under their charge and the assesseees falling under their respective jurisdiction.

9. The Trade & Industry Associations/Chambers of Commerce are requested to bring the contents of the Trade Notice to the notice of all their members.

*K.M. Ravichandran*  
11/6/2018  
**K.M. RAVICHANDRAN**  
**COMMISSIONER**

To

As per mailing list (Trade and Department),

Superintendent, Computer section – For uploading on the website.

All Divisions, Chennai South.