TRADE NOTICE NO. 47/2019

Dated: 07/07/2019

Subject: Corrigendum to Circular No. 45/19/2018-GST dated 30th May, 2018
issued vide F. No. CBEC/20/16/4/2018-GST - reg.

1. Attention of Trade is invited to Board’s Circular No.45/19/2018-GST dated 18-07-2019, on Corrigendum to Circular No. 45/19/2018-GST dated 30th May, 2018 issued vide F. No. CBEC/20/16/4/2018-GST. Copy of the order is communicated for information and necessary action.

2. Contents of this circular may be brought to notice of all concerned.

(Issued in File C.No. IV/16/01/2019 – GST Pol Vol)

To
As per Mailing List.
Trade and Department
Superintendent, Computer Section - For uploading on the website
All Divisions, Chennai North

Corrigendum to Circular No. 45/19/2018-GST

CBEC/20/06/03/2019-GST
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs
GST Policy Wing

New Delhi, Dated 18th July, 2019

To,
The Principal Chief Commissioners/ Chief Commissioners/
Principal Commissioners/ Commissioners of Central Tax (All)
The Principal Director Generals/ Director Generals (All)

Madam/Sir,

Subject: Corrigendum to Circular No. 45/19/2018-GST dated 30th May, 2018
issued vide F. No. CBEC/20/16/4/2018-GST - reg.

In para 4.2 of the Circular No. 45/19/2018-GST dated 30th May, 2018.

"4.2 In this regard, it is clarified that for the tax periods commencing from 01.07.2017 to 31.03.2018, such registered persons shall be allowed to file the refund application in FORM GST RFD-01A on the common portal subject to the condition that the amount of refund of integrated tax/cess claimed shall not be more than the aggregate
amount of integrated tax/cess mentioned in the Table under columns 3.1(a), 3.1(b) and 3.1(c) of FORM GSTR-3B filed for the corresponding tax period.”

read,

“4.2 In this regard, it is clarified that for the tax periods commencing from **01.07.2017 to 30.06.2019**, such registered persons shall be allowed to file the refund application in FORM GST RFD-01A on the common portal subject to the condition that the amount of refund of integrated tax/cess claimed shall not be more than the aggregate amount of integrated tax/cess mentioned in the Table under columns 3.1(a), 3.1(b) and 3.1(c) of FORM GSTR-3B filed for the corresponding tax period.”

2. It is requested that suitable trade notices may be issued to publicize the contents of this Circular.

3. Difficulty, if any, in implementation of this Circular may please be brought to the notice of the Board.

-Sd-
(Upender Gupta)
Pr. Commissioner (GST)