



**OFFICE OF THE PRINCIPAL ADDITIONAL DIRECTOR GENERAL OF SYSTEMS & DATA MANAGEMENT**

प्रणाली एवं आंकड़ा प्रबंधन प्रधान निदेशालय के प्रमुख अतिरिक्त महानिदेशक का कार्यालय

**GST & CENTRAL EXCISE, GST BHAVAN,**  
जीएसटी और केंद्रीय उत्पाद शुल्क, जीएसटी भवन

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**Advisory No. 37 /2019- Online refund module- FAQs**

Sub: Frequently Asked Questions- Online refunds Module

Kind reference is invited to the advisories 29/2019 dated 26.09.2019 and 33/2019 dated 26.11.2019 issued by this office, explaining the various features of the functionalities in the Online Refund Module.

2. In this regard, based on the feedback and comments received from the field formations, a set of Frequently Asked Questions have been compiled and attached here with. It is requested to circulate the same with the field officers for information and necessary action.

3. Any technical issues faced in the functionalities may be reported to the Helpdesk at [cbicmitra.helpdesk@icegate.gov.in](mailto:cbicmitra.helpdesk@icegate.gov.in) by raising tickets. Any improvements/ suggestions on the functionality may also please be sent to this office.

**Encl:As above.**

(S.THIRUNAVUKKARASU)

ADG

To

1. All the Principal Chief Commissioners/Chief Commissioners of GST Zones.

2. All the Pr.ADGs/ADG, DGGI,DGGST,DG(AUDIT),DGT(TPS).
3. The Principal Commissioner, GST Policy Wing.
4. All the Pr.Commissioners/Commissioners of Central tax.
5. All the ADGs of DG Systems, New Delhi, Bengaluru, Kolkata & Mumbai
6. All ACL Admin of Zone/Commissionerate/Division.
7. All the SSOID registered in the GST System for this functionality.

Copy submitted to:

The Member and Principal Director General, Systems and Data Management, New Delhi  
for kind information please.

## **Question/ doubts raised frequently by officers processing refunds in Online refunds Module**

### **Provisional Refund**

1. What are the refund types for which provisional refund is applicable?
  - a) Export of Services with payment of Tax
  - b) Exports of Goods/ Services without payment of Tax (accumulated ITC)
  - c) On account of supplies made to SEZ Unit/ SEZ developer (With payment of Tax)
  - d) On account of supplies made to SEZ Unit/ SEZ developer (W/O payment of Tax)

2. What action is to be done in system if officer does not want to issue Provisional Refund for any of the above types, because the Tax Payer is not eligible?

The officer can use the skip option when the refund application is pending in the “Issuance of Provisional Order” stage. Once the option is used, the ARN will be moved to the pending for “Issuance of Sanction Order” stage.

3. What should officer do if he has skipped provisional order by mistake and wants to issue provisional order?

If the ARN is pending at the “Issuance of Sanction Order” stage after using the skip option, the officer can use the revert option to move the ARN back to the pending for “Issuance of Provisional Order”. It may however be noted that the option to skip and revert can be used only once.

4. What to do if more than eligible amount has been sanctioned and paid as provisional refund?

A Show Cause Notice has to be issued to the tax payer for the amount found to be ineligible. If the ineligible amount is more than the balance amount left after the disbursement of Provisional Refund, the gross amount field would be negative. When some amount is entered in the inadmissible column, the issue SCN button will be enabled and the officer can issue the SCN in the system. Once it is decided after due process of law that the amount for which SCN has been issued is liable to be rejected, the officer can issue the RFD-06 with negative amount. After this officer shall use the DRC route to recover the amount.

5. What should be done if the Bank account status is not valid after passing the RFD-04 order?

The officer has to wait till the account details are updated by the tax payer in the front end and the same gets validated and updated in the system. Until then the button will remain disabled and officer will not be able to submit the Payment Order.

### **Delegation**

6. To whom can a ARN be delegated?

The ARN can be delegated by the AC/DC to the Superintendents either at the Division Level or Range level. Similarly, the Superintendent at Division Level can delegate to Inspector at the Division Level and the Superintendent at Range Level can delegate to Inspector at Range Level.

7. Can the ARN of Range R1 be delegated to the Superintendent of Range R2?

No. The ARN can be delegated only to the Range Superintendent who holds charge of the particular range under the Jurisdiction of which the GSTIN falls. However, delegation to the Superintendent of different range is possible provided he holds additional charge of the range under the jurisdiction of which the GSTIN falls and the permission for additional charge is enabled in the system.

8. What happens if the officer to whom the ARN is delegated does not take action on the ARN?  
Though the ARN is delegated, the Task continues to remain in the AC/DC's (proper officer for refunds) Task list. The AC/DC can perform the tasks pertaining to the stage at which the ARN is pending at any point of time, with or without the verification report.  
The AC/DC can also record the verification report by himself, even while it is pending with Superintendent/ Inspector. Similarly, the Superintendent can record the verification report when the ARN is pending with inspector for verification report.
9. What happens when all the officers viz AC/DC, Superintendent and Inspector submit the verification report?  
All three verification reports will be recorded in the system with details of the officer who is submitting the report and the timestamp.
10. What happens when the AC/DC performs the action (Issues Acknowledgement/ deficiency memo / SCN/ Refund order or Payment Order) when the ARN is pending with Superintendent/ Inspector for verification.  
The action performed by AC/DC will be completed and the tasks will be removed from the screens of the officers to whom the ARN was delegated.
11. What happens when the AC/DC, Superintendent and Inspector acts on the ARN simultaneously?  
The action that is first submitted will be completed i.e if the verification report is submitted by the Superintendent/ Inspector first, the same will be completed. If the submission of Form by AC/DC precedes the submission of Verification report, an error will be displayed to the Superintendent/ Inspector on clicking the Submit button.

#### **Delayed Action**

12. What happens when action is not taken before the Target date?  
The target dates are only for the purpose of alerting the officers. No validations have been built in the system to prevent the officer from acting on the ARN after the target date is crossed.
13. If the RFD-06 order is issued after the target date of 60 days, does the interest accrue automatically in the system?  
As of now, the interest is not built as a mandatory functionality. The system will navigate the officer through the interest calculation table but it will be the discretion of the officer to sanction with or without interest. The officer shall enter the amounts as "0" in the fields for calculation of interest and save the data and proceed to issuance of payment order.
14. What happens when the Tax Payer does not submit the reply to the Show Cause Notice within the time limit of 15 days?  
If the reply is not received online within 15 days, the Issue Sanction/ rejection order button gets enabled in the screen even though the ARN is still pending in the "SCN Issued – Reply awaited" stage, if the Tax Payer has not submitted the reply in the system within 15 days from the date of issue of SCN.

#### **Payment Order**

15. What happens when the RFD-04 or RFD-06 order is issued but the account number is invalid or the validation is still under progress?

- The RFD-05 order can be issued only when the Bank Account status is in valid state. Till the status is updated to valid, the RFD-05 button will remain disabled.
- If the bank validation is “under progress” or “Pending with PFMS” the officer will not be able to issue payment order. The Button under action tab will be disabled to prevent the officer from issuing payment order to an account that has not been validated. Once the account is validated by PFMS, an alert will be received in the CBIC System which will automatically enable the button.
- In case the account number is returned as invalid or IFSC code invalid etc., from PFMS, the status will be displayed as “invalid” in the CBIC System. In such cases, the bank account has to be updated by the Tax Payer and revalidated by PFMS. Until the update and revalidation process is completed, and alerts is received in the CBIC System, the button will remain disabled and officer will not be able to issue payment order. A user manual issued by GSTN for updating the bank account is available in the below link. Tax Payer shall peruse the same for information.

[https://tutorial.gst.gov.in/userguide/refund/index.htm#t=Track\\_Refund\\_Status.htm](https://tutorial.gst.gov.in/userguide/refund/index.htm#t=Track_Refund_Status.htm)

16. What happens when the account is in valid status and the payment order is issued, but the bank account becomes invalid during disbursement?

When the bank account is invalid during disbursement, the payment order would fail. The officer has to re-issue the payment order in such cases. However, the Tax Payer has to update the account number before re-issuance of Payment order and the updated account number has to be revalidated by PFMS. The Issue Payment Order button will be disabled till the Tax Payer rectifies the issue in bank account or adds a new bank account through the front end. Once the validated bank account is received in the CBIC System, the button will be enabled for the officer to re-issue the payment order.

#### **SCN-**

17. Officer has issued SCN and granted PH- but tax payer has neither replied to the SCN nor attended the PH. Officer not able to act further.

After issuance of SCN, the action button will be disabled till the reply to the SCN is received in the system within the stipulated time. In case the Tax Payer has not responded to the SCN in the system and the stipulated time of 15 days is over, the button will be enabled even though the ARN is still pending in the “SCN Issued – Reply awaited” stage.

18. The officer has issued Show Cause Notice successfully in the CBIC GST application. The status in the common portal is also updated as “SCN Issued” but the Tax Payer is neither able to see the SCN nor reply to it online

The Tax Payer may be advised to log in to the common portal and view the details of the ARN under My applications → Refunds. If the tax payer is still not able to view or reply to the SCN, the Tax payer shall be advised to raise a ticket with GSTN Helpdesk.

#### **PMT-03**

19. Officer has issued a partial or complete rejection order using RFD-06 but could not issue PMT-03 for the rejected amount as the button is not available.

The PMT-03 button will be available in the Refunds archive list. The PMT-03 button will be available only when there is some amount rejected in RFD-06 and only for those types where re-credit is applicable.

**Others-**

20 : Save button is not enabled for sanction order

The Save button will be enabled once the mandatory fields have been filled with values as per the validations built. If not, the system will show error/ alert message on the screen to identify the error.

21: RFD01A ARN missing / not available with the jurisdictional Officer

In some cases, ARN pertaining to RFD-01 A has been pushed to the state authorities or has not been received in the CBIC System due to some technical glitches. In all such cases officer is required follow the procedure as elaborated in SOP dated 15.10.2019.