

INDEX

Section No.	Contents	Page No.
1.	Prologue	2
2.	Transaction Summary	3
3.	List Page	5
4.	Details Page	6
5.	Application Details Tab	7
6.	Application History Tab	7
7.	Verification Report Tab	9
8.	Acknowledgement Tab	9
9.	Deficiency Memo	11
10.	Provisional Refund	15
11.	Payment Order	19
12.	Skipping Provisional Refund Order	22
13.	Final Sanction Order	24
14.	Payment Order for final refund order	27
15.	Show Cause Notice	28
16.	Reply to Show Cause Notice	29
17.	Archive List	32
18.	PMT-03	34
19.	Upload Document	36
20.	Delegation and Verification	41
21.	PFMS Error Task	54
22.	Error List	56

ONLINE REFUNDS –ADVISORY

1. Prologue

At present the Refund applications for various types are filed online by the tax payer at the GSTN common portal. These applications are pushed to the CBIC back end system, in which the jurisdictional tax officer can view and download these applications. The proper officer manually processes the applications and sanctions or rejects the refund as deemed fit. The action so taken is communicated to the taxpayer through the GSTN common portal using the RFD-01 B functionality. The rejected amount if any, which has been debited from the ledgers of the tax payer is re-credited automatically upon successful submission of RFD-01 B(This is only for the types of refunds for which there is a debit of the ledger at the time of filing of the refund application).

1.2 Now, the fully online mode of refunds i.e Online filing of RFD-01 application and online processing of the application starting from issuance of acknowledgement/ deficiency memo to disbursement of payment (RFD-05) and re-credit of rejected amount through PMT-03 has been developed and gone live w.e.f. 26.09.2019. The RFD-01B functionality would continue to be available to dispose of the older refund applications i.e. the ARNs of RFD-01A filed till 25.09.2019 midnight. This advisory is prepared in order to explain the various screens and functionalities and will be a useful tool for the field officers who handle refunds module in the system.

1.3 The following functionalities have been developed and will be implemented.

- (i) Form- GST RFD-01 Online application for refund filed by the tax payer
- (ii) Form- GST RFD-02- Acknowledgment
- (iii) Form- GST RFD-03- Deficiency Memo
- (iv) Form- GST RFD-04 – Provisional Refund Order
- (v) Form- GST RFD-05- Payment Order
- (vi) Form- GST RFD-06- Refund Sanction/ Rejection Order
- (vii) Form- GST RFD-08- Notice for rejection of application for refund
- (viii) Form- GST RFD-09-Reply to show cause notice
- (ix) Form GST-PMT-03- Order for re-credit of the amount to cash or credit ledger on rejection of refund claim

2.Transaction Summary:

2.1 The transaction summary screen under refund module is the home screen where in a summary of all the refund ARNs under various types and different stages is listed in the proper officer's dashboard. This screen will give a picture about the number of applications and stages at which they are pending for action by the Jurisdictional officer. The proper officer has to navigate to this screen using the below mentioned path as shown in Fig (i).

Menu → Task list → Refunds

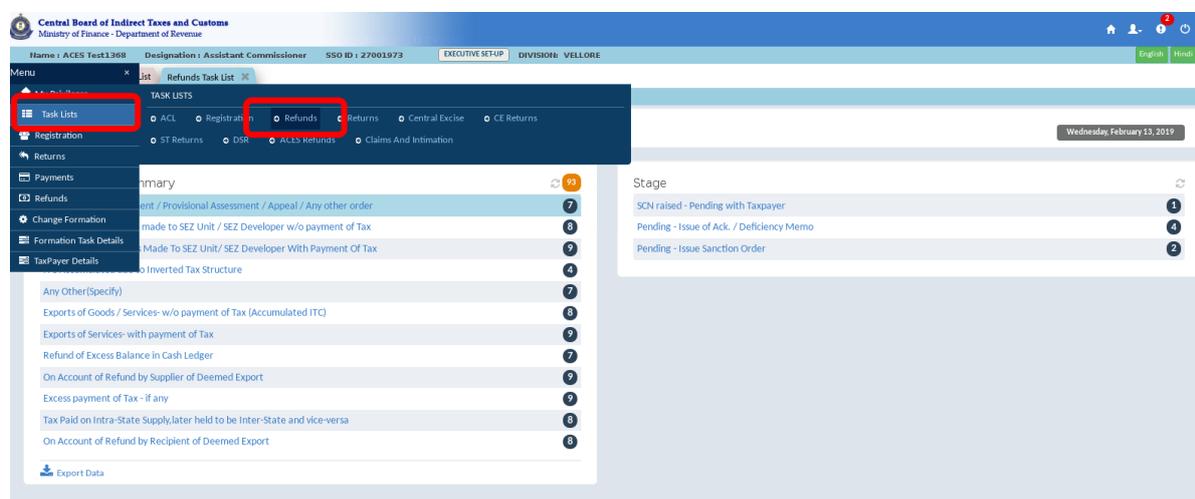


Fig (i)

2.2 The proper officer can choose any of the refund type by clicking on the type on the left side of the screen. Once the proper officer clicks on a particular type, the number of applications pending at different stages is displayed on the right side of the screen – Fig(ii). The following stages are displayed.

- i. Pending for Issuance of Acknowledgement/ Deficiency Memo
- ii. Pending issuance of provisional Order
- iii. Provisional Order Issued- Pending issuance of Payment Order
- iv. Pending issuance of Sanction Order
- v. Sanction Order issued- Pending issuance of Payment Order
- vi. SCN Issued- Response awaited
- vii. SCN Issued- Response received
- viii. Error List
- ix. PFMS Error List

The screenshot shows the 'Refunds Task List' interface. The 'Transactions Summary' section lists various categories with counts: On Account of Assessment / Provisional Assessment / Appeal / Any other order (7), On Account of Supplies made to SEZ Unit / SEZ Developer w/o payment of Tax (8), On Account Of Supplies Made To SEZ Unit/ SEZ Developer With Payment Of Tax (9), ITC Accumulated due to Inverted Tax Structure (4), Any Other(Specify) (7), Exports of Goods / Services- w/o payment of Tax (Accumulated ITC) (8), Exports of Services- with payment of Tax (9), Refund of Excess Balance in Cash Ledger (7), On Account of Refund by Supplier of Deemed Export (9), Excess payment of Tax - if any (9), Tax Paid on Intra-State Supply, later held to be Inter-State and vice-versa (8), and On Account of Refund by Recipient of Deemed Export (8). The 'Stage' section shows: SCN raised - Pending with Taxpayer (1), Pending - Issue of Ack. / Deficiency Memo (4), and Pending - Issue Sanction Order (2).

Fig (ii)

2.3 When the ARN is first received, it would be listed under “Pending –for Ack. / Deficiency memo” stage (Fig.(iii)). If the proper officer clicks on the stage, the list page will open and all the ARNs that are pending for issuance of acknowledgement or deficiency memo will be listed as shown in Fig(iv).

The screenshot shows the 'Refunds Task List' interface. The 'Transactions Summary' section is identical to Fig (ii). The 'Stage' section is highlighted with a red box and shows: Pending - Issue of Ack. / Deficiency Memo (6) and Sanction issued - Pending - Issue Payment Advice (1).

Fig (iii)

3. List page:

3.1 In this screen the proper officer has the facility to sort and search based on the ARN number, ARN date, Tax period, GSTIN, Name of the Tax payer, Target Date, the sub-stage (Status column) in which the ARN is pending and the claimed amount.

Sl.No	ARN	ARN Date	From Period	To Period	Jurisdiction of Taxpayer	GSTIN	Tax Payer Name	Status	Target Date	Claim Amount
1	AA240718000241R	29-11-2018	Jul-2018	Jul-2018	C:CHENNAI-OUTER > D:VELLORE > R:AMBUR RANGE	24CUJPP3098NPZ7	JAHNAVI PINGANI	Pending - Issue of Ack. / Deficiency Memo	14-12-2018	2,000
2	AA240618000162R	29-11-2018	Jun-2018	Jun-2018	C:CHENNAI-OUTER > D:VELLORE > R:AMBUR RANGE	24CUJPP3098NPZ7	JAHNAVI PINGANI	Pending - Issue of Ack. / Deficiency Memo	14-12-2018	1,000
3	AA2405180001102	29-11-2018	May-2018	May-2018	C:CHENNAI-OUTER > D:VELLORE > R:AMBUR RANGE	24CUJPP3098NPZ7	JAHNAVI PINGANI	Pending - Issue of Ack. / Deficiency Memo	14-12-2018	1,000
4	AA291118000131V	18-01-2019	Nov-2018	Nov-2018	C:CHENNAI-OUTER > D:VELLORE > R:VELLORE RANGE	29AGQPD7002HKZV	NEVCO	Pending - Issue of Ack. / Deficiency Memo	02-02-2019	12,000
5	AA291118000139F	18-01-2019	Nov-2018	Nov-2018	C:CHENNAI-OUTER > D:VELLORE > R:AMBUR RANGE	29AGQPD7002HJZW	PAWAK FOODS	Pending - Issue of Ack. / Deficiency Memo	02-02-2019	31,000
6	AA291118000149E	23-01-2019	Nov-2018	Nov-2018	C:CHENNAI-OUTER > D:VELLORE > R:AMBUR RANGE	29AGQPD7002HLZU	OCEAN CONTAINER MOVERS	Pending - Issue of Ack. / Deficiency Memo	07-02-2019	4,000

Fig (iv)

3.2 The proper officer, if required can delegate the ARN for the purpose of verification, to any subordinate officer, from this screen by selecting the ARN using the check box shown in Fig (v). The proper officer can delegate multiple ARNs, maximum of up to 10 at a time and click on the “Delegate” button on the top. Once the button is clicked, the system will show the list of officers in the formation to whom the ARN(s) can be delegated. The proper officer can choose any of the SSOID from the list, enter the remarks and submit. Upon completion of this process, the ARNs will be moved to the officer to whom it has been delegated and appear in the dashboard of the said officer. The verification process by the officer to whom the ARN was delegated is enumerated in para No 19.

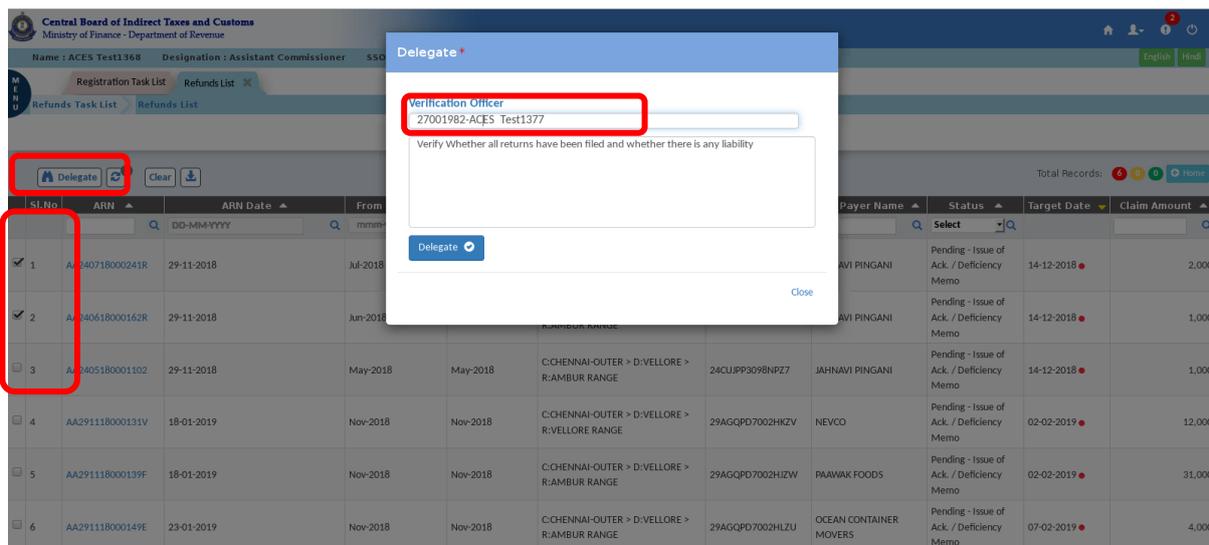


Fig (v)

4. Details page:

4.1 The officer can view the details of the ARN by clicking on the hyperlink of ARN. The detailed page will open and will contain the details of the GSTIN/Temporary ID , ARN, Legal Name, Trade Name, Address and Tax period will be auto-populated on the header and the other details of the application will be available under relevant tabs and sub-tabs. When the ARN is at “Pending for Acknowledgement/ deficiency memo” stage, two tabs viz., “Application Details” and “Application History” will be displayed in the details page.

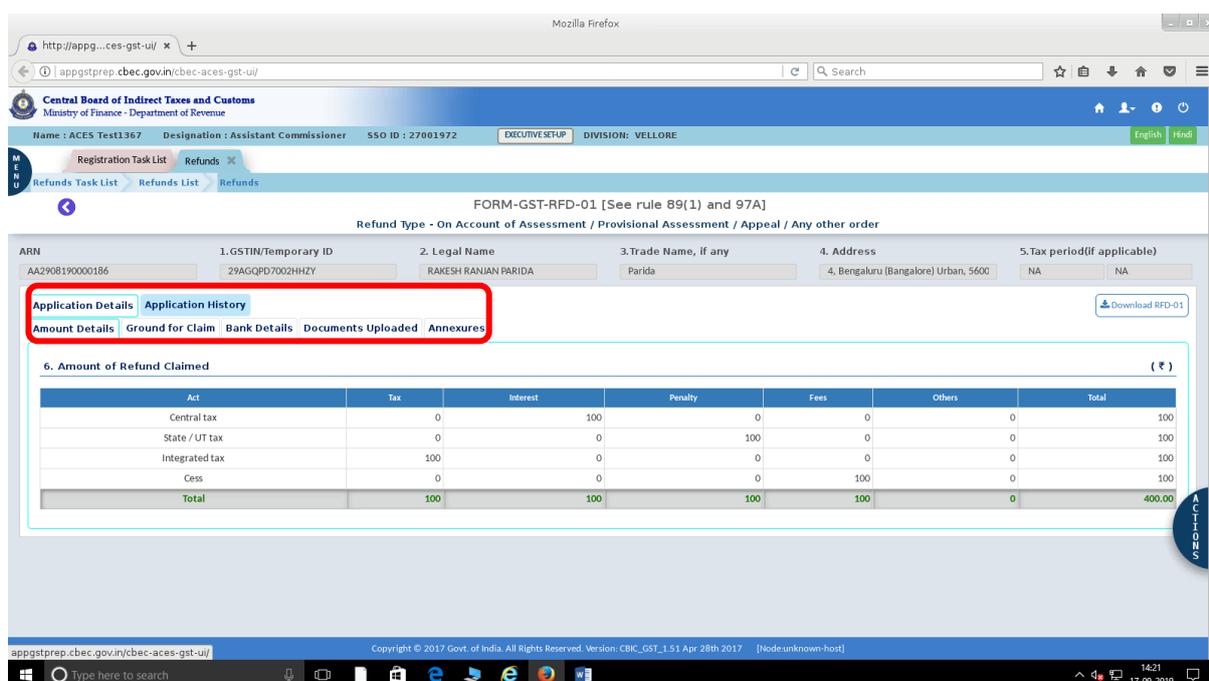


Fig (vi)

5. Application Details Tab:

5.1 Below the application details tab, the other relevant details will be displayed on separate tabs viz., “Amount Details”, “Grounds of Claim”, “Bank Details”, “Documents Uploaded” and “Annexures”. -- Fig(vii).

FORM-GST-RFD-01 [See rule 89(1) and 97A]
Refund Type - On Account of Assessment / Provisional Assessment / Appeal / Any other order

ARN: AA2908190000186 | 1. GSTIN/Temporary ID: 29AGQPD7002HHZY | 2. Legal Name: RAKESH RANJAN PARIDA | 3. Trade Name, if any: Parida | 4. Address: 4, Bengaluru (Bangalore) Urban, 5600 | 5. Tax period(if applicable): NA

Application Details | Application History | Amount Details | Ground for Claim | Bank Details | Documents Uploaded | Annexures

Act	Tax	Interest	Penalty	Fees	Others	Total
Central tax	0	100	0	0	0	100
State / UT tax	0	0	100	0	0	100
Integrated tax	100	0	0	0	0	100
Cess	0	0	0	100	0	100
Total	100	100	100	100	0	400.00

Fig (vii)

6. Application History Tab:

6.1 This tab will contain the history of the application like the movement of the ARN from tax payer to the CBIC GST Back end system, movement from one SSOID to another for verification, details regarding each action like issuance of provisional order, Payment Order, SCN, Final order etc. It will also show the details of the officer who has performed the task, the time stamp at which the action was completed and remarks if any, entered by the officer while performing the action. Refer Fig(viii), Fig(ix) and Fig(x).

Central Board of Indirect Taxes and Customs
Ministry of Finance - Department of Revenue

Name : ACES Test1367 Designation : Assistant Commissioner SSO ID : 27001972 EXECUTIVE SETUP DIVISION: VELLORE

Registration Task List Refunds

FORM-GST-RFD-01 [See rule 89(1) and 97A]
Refund Type - Exports of Services- with payment of Tax

ARN: AA200919000037M 1. GSTIN/Temporary ID: 20ALYPD6528PEZ6 2. Legal Name: TELECOMONE TELESERVICES INDIA PI 3. Trade Name, if any: TELECOMONE TELESERVICES INDIA PI 4. Address: No-18/4D, Chennai, 600026 5. Tax period(if applicable): 01-05-2019 31-05-2019

Application Details Application History

Sl. No	Reference No.	Type/Process/Sub-Process	SSOID	Name	Designation	Formation	Remarks	Time in	Time out
1	AA200919000037M	Application filed	NA	NA	NA	Z:PANCHKULA > C:PANCHKULA > D:AMBALA	NA	09-09-2019 09:54:27	09-09-2019 09:54:27
2	NA	Pending issuance of Acknowledgement or Deficiency Memo	NA	NA	NA	Z:PANCHKULA > C:PANCHKULA > D:AMBALA	NA	09-09-2019 09:54:27	-

Fig (viii)

Central Board of Indirect Taxes and Customs
Ministry of Finance - Department of Revenue

Name : ACES Test1367 Designation : Assistant Commissioner SSO ID : 27001972 EXECUTIVE SETUP DIVISION: VELLORE

Registration Task List Refunds

FORM-GST-RFD-01 [See rule 89(1) and 97A]
Refund Type - Exports of Goods / Services - w/o payment of Tax (Accumulated ITC)

ARN: AA200919000033U 1. GSTIN/Temporary ID: 20ALYPD6528PEZ6 2. Legal Name: TELECOMONE TELESERVICES INDIA PI 3. Trade Name, if any: TELECOMONE TELESERVICES INDIA PI 4. Address: No-18/4D, Chennai, 600026 5. Tax period(if applicable): 01-05-2019 31-05-2019

Application Details Application History Acknowledgment Provisional Order Payment Order Sanction Order PFMS Error Details

Sl. No	Reference No.	Type/Process/Sub-Process	SSOID	Name	Designation	Formation	Remarks	Time in	Time out
1	AA200919000033U	Application filed	NA	NA	NA	Z:PANCHKULA > C:PANCHKULA > D:AMBALA	NA	09-09-2019 09:54:14	09-09-2019 09:54:14
2	NA	Pending issuance of Acknowledgement or Deficiency Memo	NA	NA	NA	Z:PANCHKULA > C:PANCHKULA > D:AMBALA	NA	09-09-2019 09:54:14	10-09-2019 10:19:47
3	ZU2009190000242	Acknowledgement Issued	27001972	ACES Test1367	Assistant Commissioner	Z:CHENNAI > C:CHENNAI-OUTER > D:VELLORE	Acknowledged. Testing submission of ACK without document	09-09-2019 09:54:14	10-09-2019 10:19:47
4	NA	Pending issuance of Provisional Order	NA	NA	NA	Z:CHENNAI > C:CHENNAI-OUTER > D:VELLORE	NA	10-09-2019 14:47:43	10-09-2019 15:21:23
5	AA200919000033U	Provisional Order Issued	27001972	ACES Test1367	Assistant Commissioner	Z:CHENNAI > C:CHENNAI-OUTER > D:VELLORE	Provisional Refund test	10-09-2019 14:47:43	10-09-2019 15:21:23

Fig (ix)

Registration Task List Refunds

FORM-GST-RFD-01 [See rule 89(1) and 97A]
Refund Type - Exports of Goods / Services - w/o payment of Tax (Accumulated ITC)

Sl. No	Reference No.	Type/Process/Sub-Process	SSOID	Name	Designation	Formation	Remarks	Time in	Time out
6	NA	Provisional Order issued - pending issuance of Payment Advice	NA	NA	NA	Z:CHENNAI > C:CHENNAI-OUTER > D:VELLORE	NA	10-09-2019 18:45:18	11-09-2019 12:02:54
7	ZO2009190000364	Prov. Order-Payment Advice Issued	27001972	ACES Test1367	Assistant Commissioner	Z:CHENNAI > C:CHENNAI-OUTER > D:VELLORE	Testing PFMS integration for Provisional Refunds	10-09-2019 18:45:18	11-09-2019 12:02:54
8	NA	Pending issuance of Sanction Order	NA	NA	NA	Z:CHENNAI > C:CHENNAI-OUTER > D:VELLORE	NA	11-09-2019 12:20:59	11-09-2019 12:28:15
9	ZU2009190000397	Sanction Order Issued	27001972	ACES Test1367	Assistant Commissioner	Z:CHENNAI > C:CHENNAI-OUTER > D:VELLORE	Testing RFD-05 enable/disable when CMG009 is received for provisional	11-09-2019 12:20:59	11-09-2019 12:28:15
10	NA	Sanction Order issued - pending issuance of Payment Advice	NA	NA	NA	Z:CHENNAI > C:CHENNAI-OUTER > D:VELLORE	NA	11-09-2019 12:42:17	11-09-2019 11:21:11

Fig (x)

7. Verification Report Tab:

7.1 If the verification report has been updated by any of the officers i.e AC/DC or Superintendents or Inspectors working in the formation to whom the ARN has been delegated, a third tab “Verification Report” will appear wherein all the details of the verification and remarks entered by the officer will be displayed. Refer Fig (xi).

The screenshot displays the 'Verification Report' tab within the 'Refund' application details. The application is for 'FORM-GST-RFD-01 [See rule 89(1) and 97A] Refund Type - Exports of Goods / Services- w/o payment of Tax (Accumulated ITC)'. The report table is highlighted with a red border and contains the following data:

Sr No	Main Section	Sub Section	Remarks	SSOD	Name	Designation	Report Date
1	Returns	All returns	Verified	27001982	ACES Test1377	Superintendent	30-01-2019 15:47:51
2	Provisional Refund	Sanctioned.	Test payment advice	27001972	ACES Test1367	Assistant Commissioner	30-01-2019 11:10:17
3	Returns	GSTR 3 B	Verified	27001972	ACES Test1367	Assistant Commissioner	29-01-2019 10:51:24
4	Returns	GSTR 1	Verified				

Fig (xi)

8. Acknowledgement Tab:

8.1 This tab will appear only after the officer has issued an acknowledgment in respect of an ARN. The details as to how to issue an acknowledgment in the system is shown in Fig (xii), Fig(xiii) and Fig (xiv).

8.2 The officer after navigating to the details page of a particular ARN can choose any of the three action viz. “Verification”, “Acknowledgment” or “Deficiency Memo”, displayed under the “Action” button. If the AC/DC wants to update verification report he/she may do so by clicking on the “Verification” button. If AC/DC thinks that the application is complete in all respects, he/she can issue an acknowledgment by clicking on the “Acknowledgment” button and entering the remarks in the text area. The maximum allowed character limit in the text area is 250.

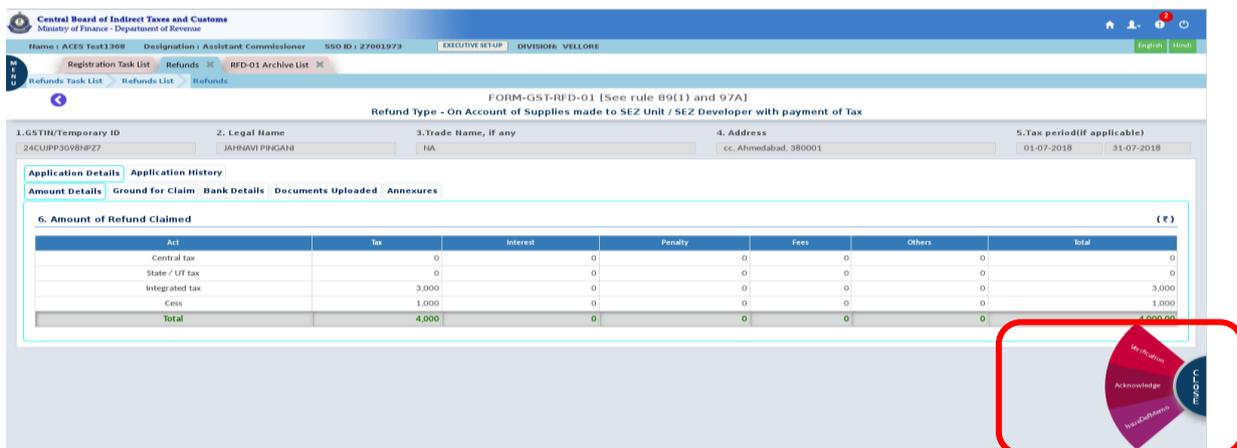


Fig (xii)

8.3 If the AC/DC, who is the proper officer, chooses to issue acknowledgement or deficiency memo pending completion of verification process by the delegated officer he may do so by clicking on the ARN and directly issue the acknowledgement with or without updating the verification report. It is to be noted that the verification report is not forwarded to GSTN or tax payer and is saved in the data base for internal purpose only.

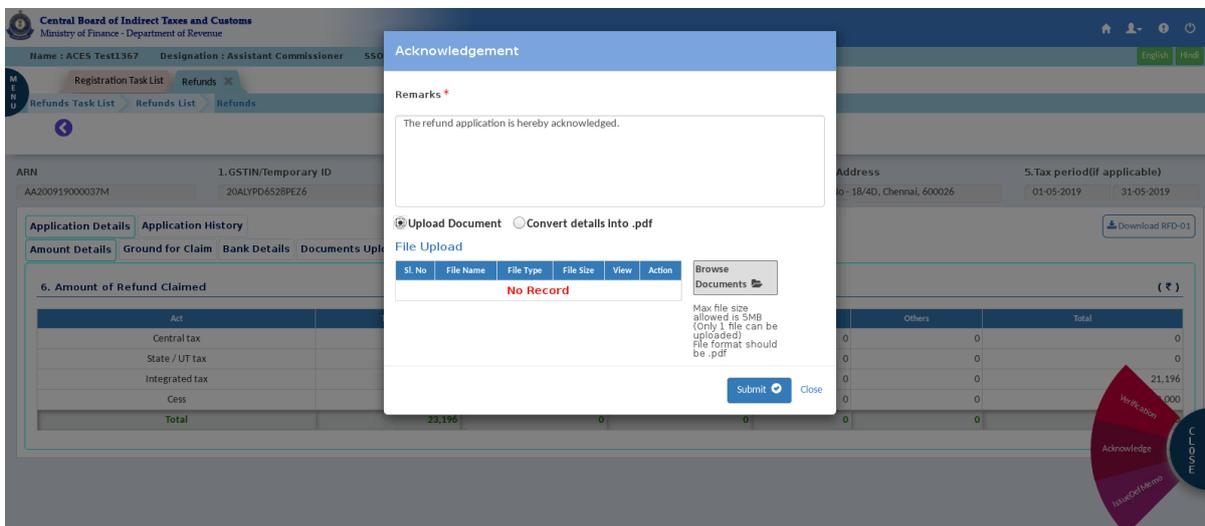


Fig (xiii)

8.4 The facility for uploading a document is optional at present **and is available for all the forms except RFD-05**. The details as to how to upload a document is explained in Section 19 and the procedure is common for all the forms for which the facility is made available.

Central Board of Indirect Taxes and Customs
Ministry of Finance - Department of Revenue

Name: ACES Test1368 Designation: Assistant Commissioner SSO ID: 27001973 EXECUTIVE SETUP DIVISION: VELLORE

Registration Task List Refunds Refunds X

Refunds Task List Refunds List Refunds

FORM-GST-RFD-01 [See rule 89(1) and 97A]
Refund Type - ITC Accumulated due to Inverted Tax Structure

Application Details Application History **Acknowledgment** Order

FORM-GST-RFD-02 [See rules 90(1), 90(2) and 95(2)]

Acknowledgment Number	Date of Acknowledgment	GSTIN/ UIN/ Temporary ID, if applicable	Applicant's Name	Form No.	Form Description	Center Jurisdiction	State/Union Territory	Filed By
ZU2402190000301	01-02-2019	24CUFP9309BNP27	JAHNAVI PINGANI	RFD-02	Acknowledgement Form by Applicant	C.CHENNAI-OUTER > D.VELLORE > R.AMBUR RANGE	INA	Applicant

Refund Application Details

Tax Period	Date and Time of Filing	Reason for Refund
From : 01-05-2018 To :31-05-2018	16-11-2018	ITC Accumulated due to Inverted Tax Structure

Amount of Refund Claimed:

Act	Tax	Interest	Penalty	Fees	Others	Total
Central tax	2,000	0	0	0	0	2,000
State / UT tax	2,000	0	0	0	0	2,000
Integrated tax	2,000	0	0	0	0	2,000
Cess	2,000	0	0	0	0	2,000
Total	8,000	0	0	0	0	8,000.00

Officer Details

Name of the proper officer	Designation	SSOID	Office Address	Date	Signature	Officer's Remark
ACES Test1367	Assistant Commissioner	27001972	VELLORE	01-02-2019	DSC	The receipt of your application is acknowledged. Refund will be sanctioned after detailed scrutiny.

Fig (xiv)

8.5 It is to be noted that once a refund application pertaining to the refund type “**Excess balance in Electronic Cash Ledger**” is submitted at the common portal, an Acknowledgement is generated at the common portal itself. The officer is not required to issue an acknowledgement or deficiency memo for this type of refund. The ARN will directly be appearing in the “Pending for Sanction Order” stage. The officer can proceed to process the refund from this stage.

9. Deficiency Memo:

9.1 If the AC/DC feels that the application is incomplete for any reason, he/she may issue a deficiency memo by clicking on the deficiency memo button. The deficiency memo pop-up will open as shown in the Fig (xv).

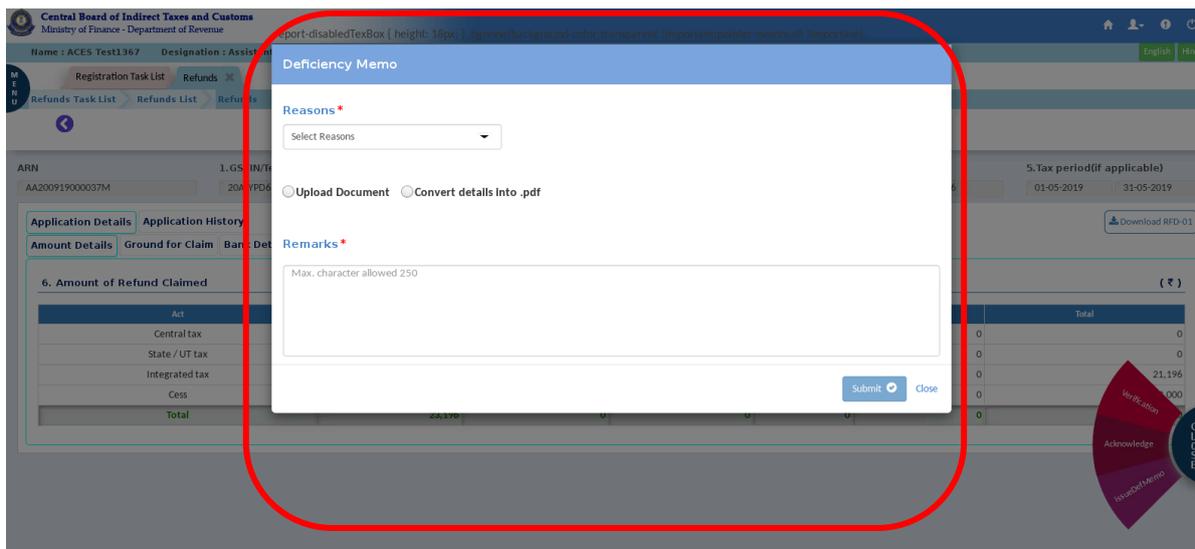


Fig (xv)

9.2 The AC/DC has to select the reasons for issuance of deficiency memo from the drop down. The proper officer can select one or more reasons from the drop down. In case the AC/DC wants to choose any other reason, he/she may do so by selecting “Others”. Upon choosing others, a text box will open below the drop down. Fig(xvi). The AC/DC can enter the reasons in the text box which has a character limit of 150. If the AC/DC feels that more details need to be provided to the tax payer, he/she may do so by preparing a deficiency memo manually and sign the same, scan and upload it in the system using the document upload button provided in the pop up. In addition to the above if the AC/DC wants to record some detail in the system for future reference, he may do so by entering the same in the remarks text area below the document upload tab Fig(xvii).). This text area has a character limitation of 250 characters, and **it is to be noted that the remarks entered here are transmitted to GSTN but the same is not displayed by GSTN to the tax payer.** Next, AC/DC clicks on “Submit” button and a confirmation screen is displayed with a message “Document is not uploaded. Are you sure you want to issue deficiency memo?” see Fig(xviii). Clicking on the option “Yes”, the Success message pops up. Fig(xix).

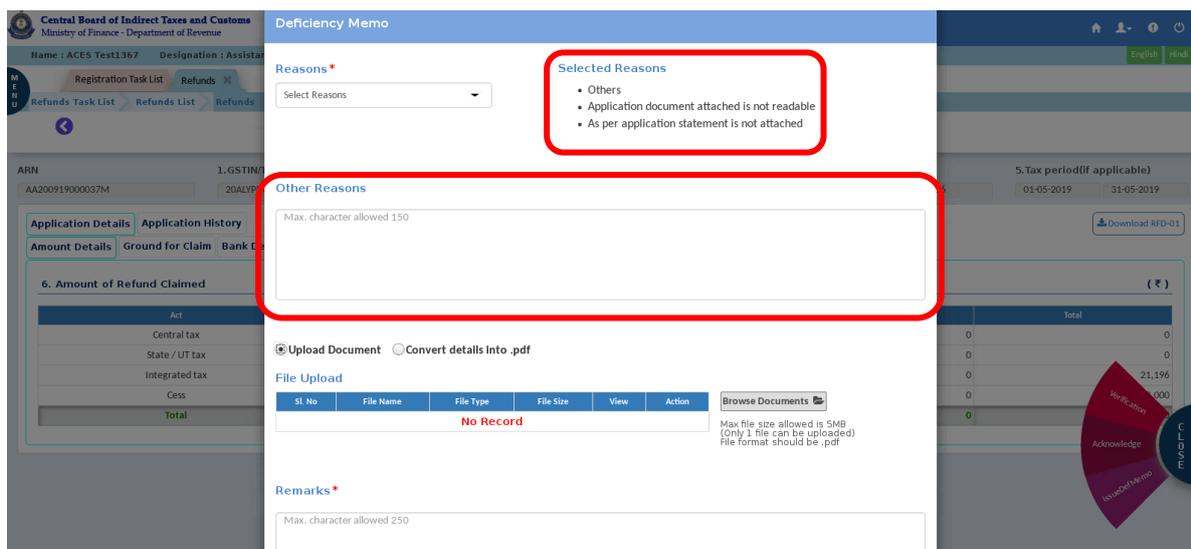


Fig (xvi)

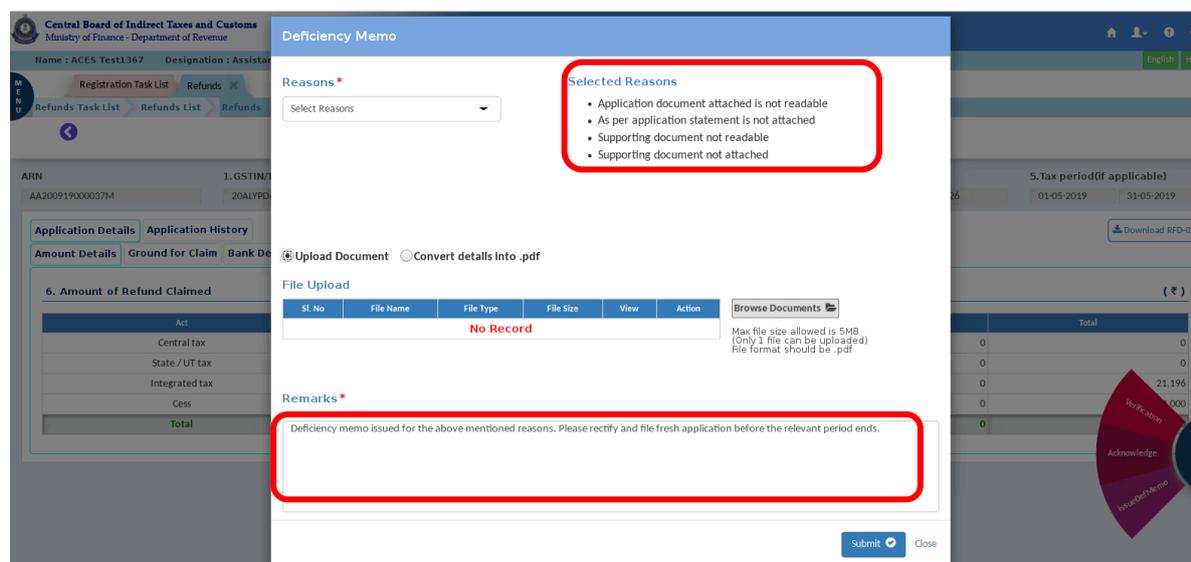


Fig (xvii)

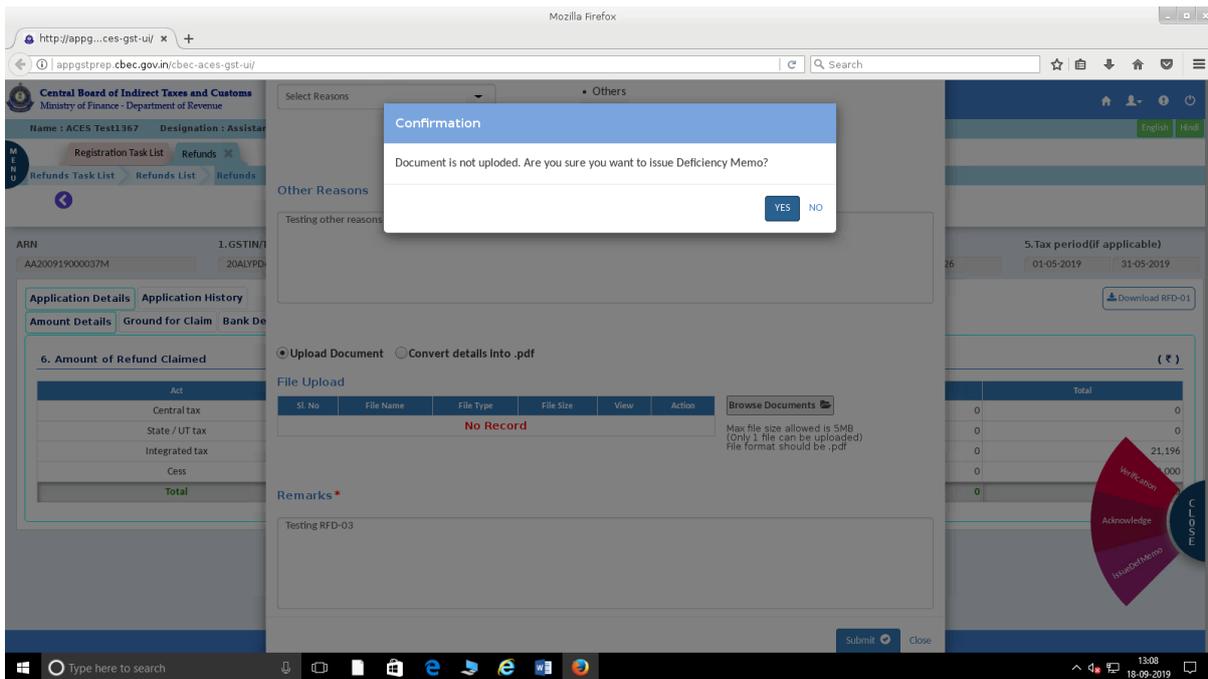


Fig (xviii)

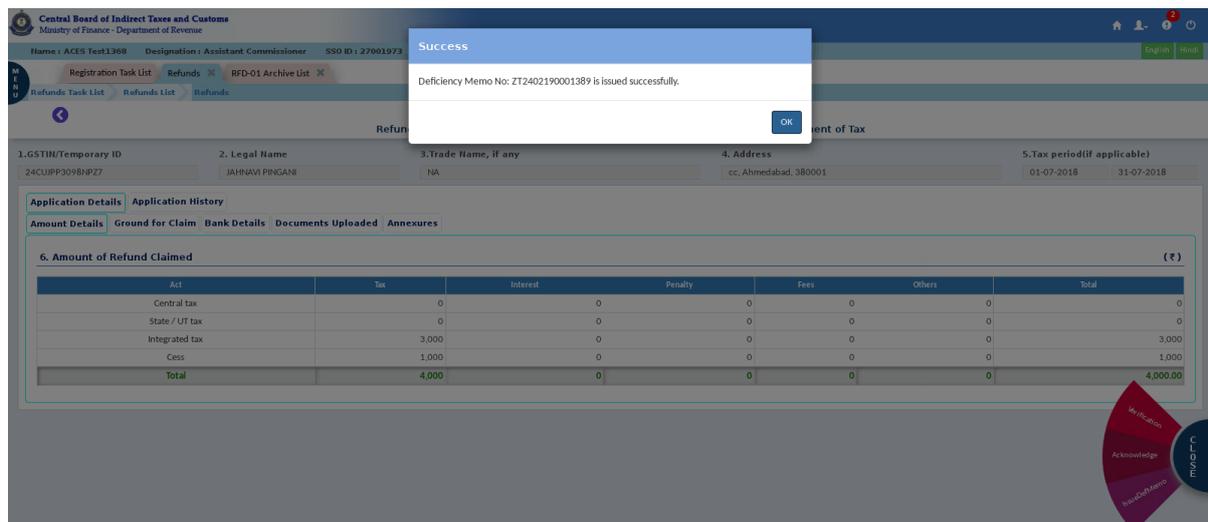


Fig (xix)

9.3 Once a deficiency memo is issued in respect of an ARN, No further action is there in respect of that ARN and is pushed to the archive list – Fig(xx). The officer can view the ARN in the archive list, and upon clicking on the ARN, the details page will open, where he will be able to see the deficiency memo tab. All details of deficiency along with document uploaded if any and optional remarks if any will be available in this tab.

Sl.No	ARN	ARN Date	From Period	To Period	Jurisdiction of Taxpayer	GSTIN	Taxpayer Name	Refund Type	Status	Amount	View
1	AA291118000137J	18-01-2019	Nov-2018	Nov-2018	C.CHENNAI-OUTER > D.VELLORE > R.AMBUR RANGE	29AGQP7002HZW	PAAWAK FOODS	Exports of Services- with payment of Tax	Deficiency Raised	23196	⊞
2	AA2411180001513	26-11-2018	NA	NA	C.CHENNAI-OUTER > D.VELLORE > R.VELLORE RANGE	24CUJPP3098NWZ0	JAHNAVI PINGANI	Tax Paid on Intra-State Supply later held to be Inter-State and vice-versa	Deficiency Raised	126145	⊞
3	AA240518000083R	16-11-2018	May-2018	May-2018	C.CHENNAI-OUTER > D.VELLORE > R.AMBUR RANGE	24CUJPP3098NTZ3	JAHNAVI PINGANI	On Account of Refund by Supplier of Deemed Export	Deficiency Raised	50000	⊞
4	AA240618000165L	29-11-2018	Jun-2018	Jun-2018	C.CHENNAI-OUTER > D.VELLORE > R.AMBUR RANGE	24CUJPP3098NTZ3	JAHNAVI PINGANI	On Account of Supplies made to SEZ Unit/ SEZ Developer with payment of Tax	Deficiency Raised	2000	⊞
5	AA240518000112Y	29-11-2018	May-2018	May-2018	C.CHENNAI-OUTER > D.VELLORE > R.AMBUR RANGE	24CUJPP3098NTZ3	JAHNAVI PINGANI	Excess payment of Tax - if any	Deficiency Raised	2000	⊞
6	AA240718000238E	29-11-2018	Jul-2018	Jul-2018	C.CHENNAI-OUTER > D.VELLORE > R.AMBUR RANGE	24CUJPP3098NPZ7	JAHNAVI PINGANI	On Account of Supplies made to SEZ Unit/ SEZ Developer with payment of Tax	Deficiency Raised	4000	⊞
7	AA2408180003489	29-11-2018	Aug-2018	Aug-2018	C.CHENNAI-OUTER > D.VELLORE > R.AMBUR RANGE	24CUJPP3098NPZ7	JAHNAVI PINGANI	Any Other(Specify)	Deficiency Raised	3000	⊞
8	AA240618000129H	15-11-2018	Jun-2018	Jun-2018	C.CHENNAI-OUTER > D.VELLORE > R.KATPADI RANGE	24CUJPP3098NMZA	JAHNAVI PINGANI	Exports of Goods / Services- w/o payment of Tax (Accumulated ITC)	Deficiency Raised	4000	⊞
9	AA240418000060I	29-11-2018	Apr-2018	Apr-2018	C.CHENNAI-OUTER > D.VELLORE > R.VELLORE RANGE	24ACPT0465GZL	AJAYKISHIN SITARAM TIWARI	Exports of Services- with payment of Tax	Deficiency Raised	3000	⊞
10	AA241118000196P	29-11-2018	NA	NA	C.CHENNAI-OUTER > D.VELLORE > R.VELLORE RANGE	24ACPT0465GZL	AJAYKISHIN SITARAM TIWARI	Excess Balance in Electronic Cash Ledger	Deficiency Raised	1000	⊞

Fig (xx)

9.4 It is to be noted if the ARN pertains to any of the types for which a debit happens in the electronic ledger of the taxpayer, issuance of a deficiency memo will automatically re-credit the entire amount to the same ledger. There is no requirement to issue PMT-03 in case of an ARN where deficiency memo has been issued.

Types of refunds for which a debit takes place in the cash ledger:

1. Refund of Excess balance of cash in the electronic cash ledger (RFD-02/03 is not applicable for this type as acknowledgement is generated at common portal)

Types of refunds for which a debit takes place in the electronic credit ledger:

1. Accumulated ITC in Export of Goods or Services without payment of tax
2. On account of supplies made to SEZ unit/ SEZ developer (without payment of tax)
3. Recipient of deemed export supplies
4. ITC accumulated due to inverted tax structure

10. Provisional Refund:

10.1 Provisional Refund is applicable to the following four type of refunds which involves Zero rated supplies.

1. Accumulated ITC in Export of Goods or Services without payment of tax
2. Export of services with payment of tax

3. On account of supplies made to SEZ unit/ SEZ developer (without payment of tax)
4. On account of supplies made to SEZ unit/ SEZ developer (with payment of tax)

10.2 After successful issuance of acknowledgement in respect of ARNs pertaining to any of the above listed refund types, the task will be automatically moved to the “Pending for Provisional Refund” Stage. The AC/DC can choose any ARN from the list and proceed to sanction provisional refund. In addition to the “Application Details” and “Application History” tabs, two new tabs will appear now in the details page. The “Acknowledgement” tab will contain the details of the acknowledgement and the “Order” tab. See Fig(xxix).

10.3 The order tab has to be updated before the proper officer can issue a provisional sanction order. If the proper officer clicks on the action button before updating the order tab, the system will display the message Fig (xxii):

“Please enter the Amount Details in Provisional Order tab, Save and then proceed for Issuing Provisional Order”

When the proper officer clicks on the order tab, the table shown in Fig (xxiii) will be displayed. In the said table, the first three rows viz., amount of refund claimed, 10% of the amount claimed as refund (to be sanctioned later) and Balance amount (i-ii) will be auto-populated by the system. These fields will be calculated/ populated from the Amount of refund claimed and the officer cannot make any entry or edit the fields. In the fourth row viz., Percentage of refund claimed amount sanctioned at present, the proper officer can enter value upto a maximum of 90% of the amount claimed under each head. In this column, the officer has to enter the % of claimed amount he wishes to sanction as provisional refund. The system will not allow the officer to enter any amount above 90% and also will not allow decimals in this field as per the validations set by GSTN. In case the officer enters an amount more than 90%, the system will display an error at the time of saving. -- Fig(xxiv). The system will calculate the amount as per the % entered in column No 4 against each head and auto populate the amount under the corresponding head in the fifth row viz., “Amount of refund sanctioned” in read only mode. The officer cannot make entry or edit the fields in fifth row. After checking the amounts, the officer has to save the calculations done under the tab. After successfully saving the data, the “Issue Provisional Order” button under the action button will be enabled. The officer can click on the button now and a pop-up will open which will show the details entered in the calculations tab in a read-only mode. The proper officer can enter remarks if required, in the text area (max 250 characters) provided below the table and submit – Fig(xxv), Fig(xxvi). **It is to be noted**

that the remarks entered here are transmitted to GSTN but the same is not displayed by GSTN to the taxpayer.

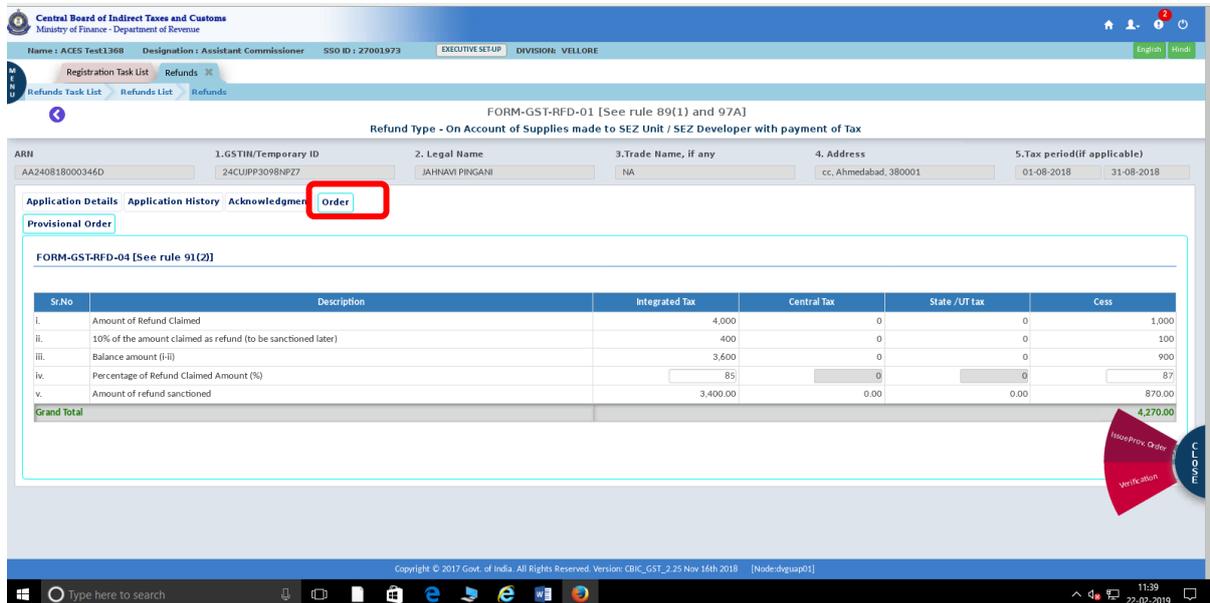


Fig (xxi)

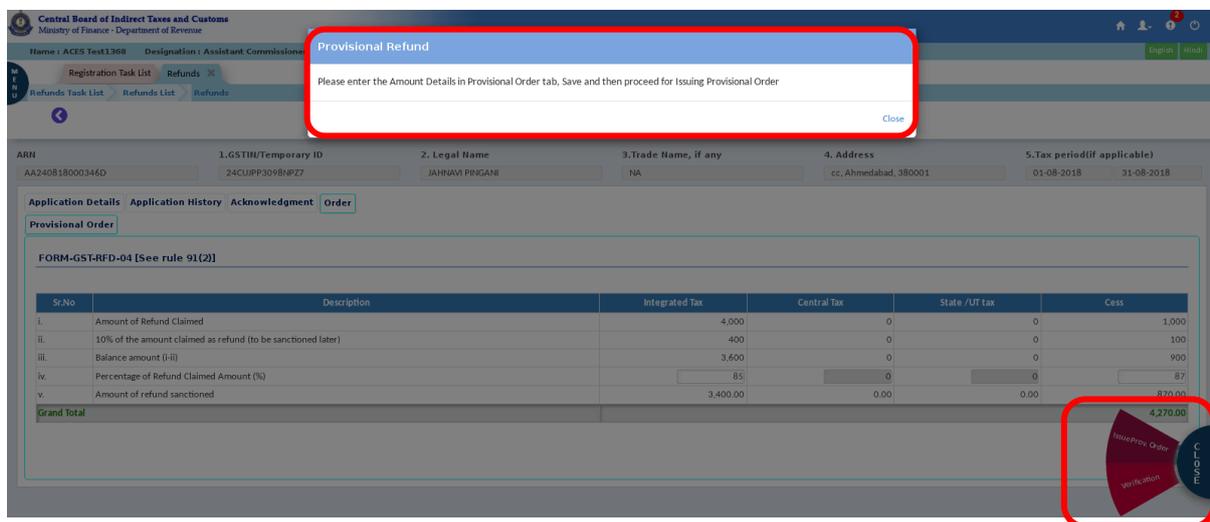


Fig (xxii)

Central Board of Indirect Taxes and Customs
Ministry of Finance - Department of Revenue

Name : ACES Test1367 Designation : Assistant Commissioner SSO ID : 27001972 EXECUTIVE SETUP DIVISION: VELLORE

Registration Task List Refunds

Refunds Task List Refunds List Refunds

FORM-GST-RFD-01 [See rule 89(1) and 97A]
Refund Type - On Account of Supplies made to SEZ Unit / SEZ Developer with payment of Tax

ARN: AA200919000057K 1. GSTIN/Temporary ID: 20ALYPD6528PEZ6 2. Legal Name: TELECOMONE TELESERVICES INDIA PI 3. Trade Name, if any: TELECOMONE TELESERVICES INDIA PI 4. Address: No-18/4D, Chennai, 600026 5. Tax period(if applicable): 01-06-2019 30-06-2019

Application Details Application History Acknowledgment Order

Download RFD-01

Provisional Order

FORM-GST-RFD-04 [See rule 91(2)]

Sr.No	Description	Integrated Tax	Central Tax	State /UT Tax	Cess
i.	Amount of Refund Claimed	1,42,640	0	0	1,000
ii.	10% of the amount claimed as refund (to be sanctioned later)	14,264	0	0	100
iii.	Balance amount (i-ii)	1,28,376	0	0	900
iv.	Percentage of Refund Claimed Amount (%)	90	0	0	90
v.	Amount of refund sanctioned	1,28,376.00	0.00	0.00	900.00
Grand Total					1,29,276.00

SAVE

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Fig (xxiii)

Central Board of Indirect Taxes and Customs
Ministry of Finance - Department of Revenue

Name : ACES Test1368 Designation : Assistant Commissioner SSO ID : 27001973 EXECUTIVE SETUP DIVISION: VELLORE

Registration Task List Refunds

Refunds Task List Refunds List Refunds

FORM-GST-RFD-01 [See rule 89(1) and 97A]
Refund Type - On Account of Supplies made to SEZ Unit / SEZ Developer with payment of Tax

ARN: AA240818000346D 1. GSTIN/Temporary ID: 24CUJPP3098NFZ7 2. Legal Name: JAHNAVI PINGANI 3. Trade Name, if any: NA 4. Address: cc, Ahmedabad, 380001 5. Tax period(if applicable): 01-08-2018 31-08-2018

Application Details Application History Acknowledgment Order

Provisional Order

FORM-GST-RFD-04 [See rule 91(2)]

Sr.No	Description	Integrated Tax	Central Tax	State /UT Tax	Cess
i.	Amount of Refund Claimed	4,000	0	0	1,000
ii.	10% of the amount claimed as refund (to be sanctioned later)	400	0	0	100
iii.	Balance amount (i-ii)	3,600	0	0	900
iv.	Percentage of Refund Claimed Amount (%)	85	0	0	95
v.	Amount of refund sanctioned	3,400.00	0.00	0.00	950.00
Grand Total					4,350.00

Provisional Amount Sanctioned under Cess should be <= 90% of Claimed Amount

SAVE

Fig (xxiv)

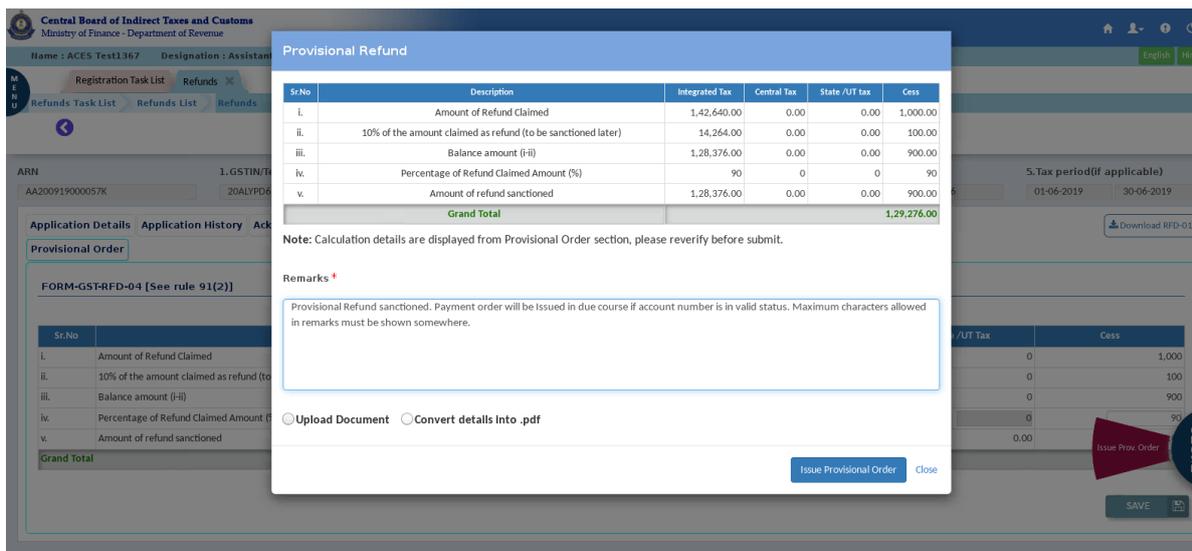


Fig (xxv)

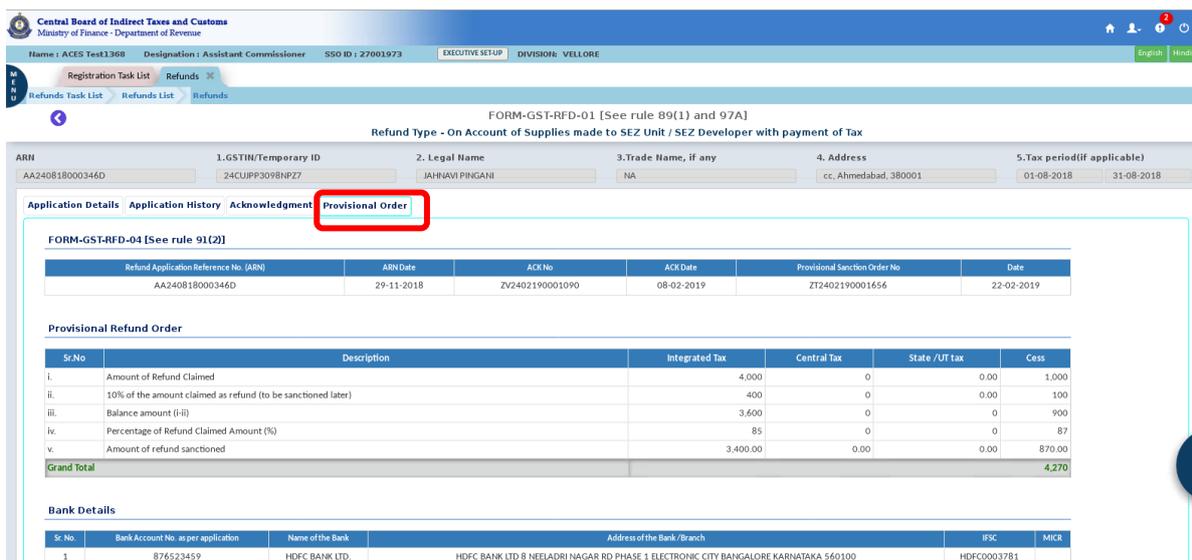


Fig (xxvi)

11. Payment Order:

11.1 After successful submission of provisional refund order, a Payment Order for the sanction has to be issued in the system. The ARN would have moved to the “Provision Order issued- Pending issuance of Payment Order” stage. The officer can click on the stage to see the list of ARNs pending for Payment Order and select an ARN for issuing Payment Order. The details of the provisional refund sanctioned will be available under the sub tab “Provisional Refund” under the “Order” tab. Issue Payment Order will be available under the action button

Internal and confidential

and if the officer clicks on it a pop up is loaded, wherein the details sanctioned under the order tab will be auto populated and shown in read-only mode. The proper officer has to enter the remarks if any in the text area provided below “Latest Bank Account Details” table. **It is to be noted that the remarks entered here are transmitted to GSTN but the same is not displayed by GSTN to the taxpayer. – Fig(xxvii).**

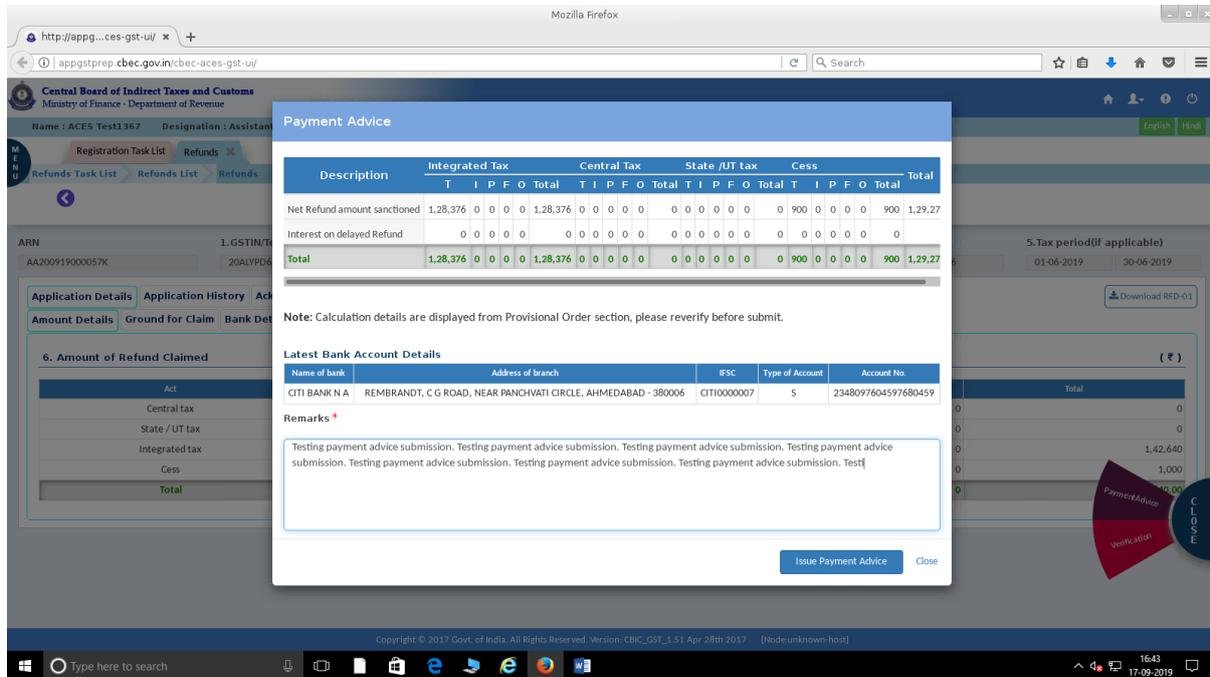


Fig (xxvii)

After clicking on the “Issue Payment Order”, a Success message in pop up is displayed – Fig(xxviii)

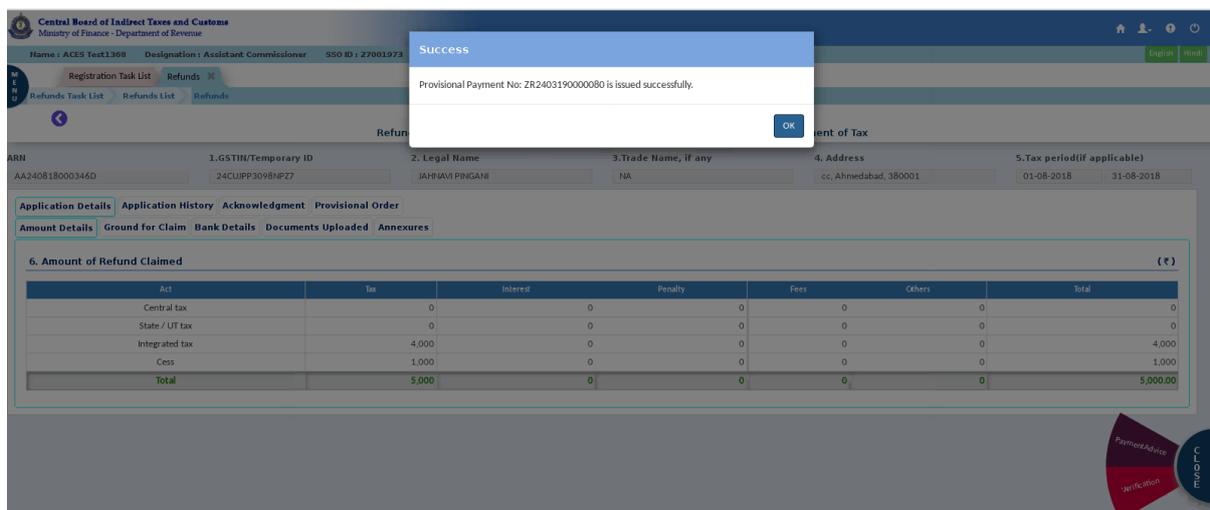


Fig (xxviii)
Internal and confidential

11.2 The same procedure is to be adopted to issue a Payment Order after sanctioning the final refund order also.

11.3 It is to be noted that the RFD-05 can be issued only when the bank account of the taxpayer is in “valid” status. If the bank account is in either “Invalid” or “Validation under progress” status, the Payment Order button will not be enabled. (click the bank details tab) – Fig(xxix) and Fig(xxx).

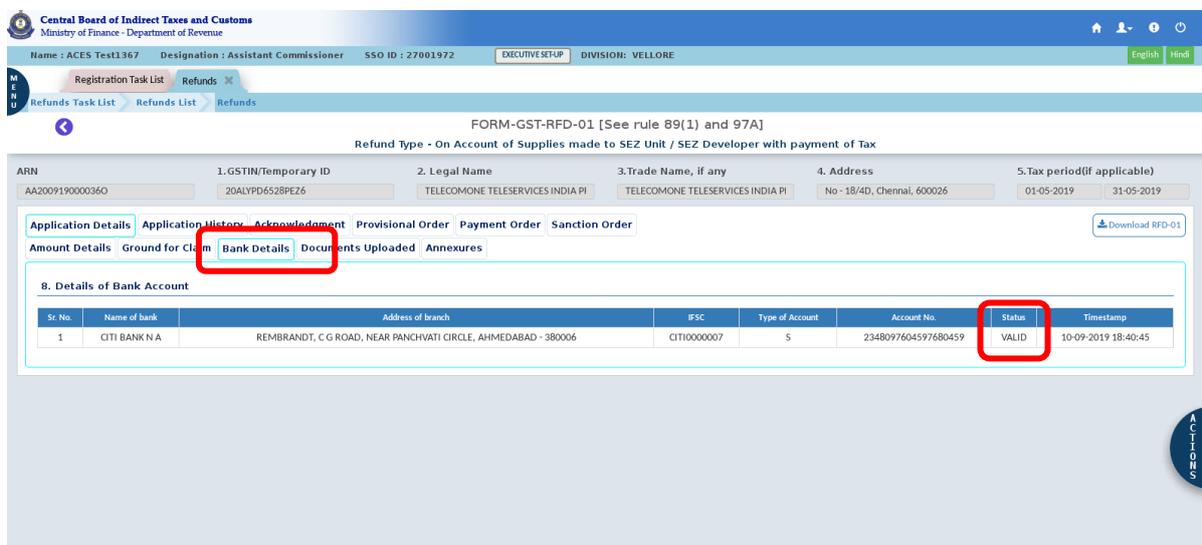


Fig (xxix)

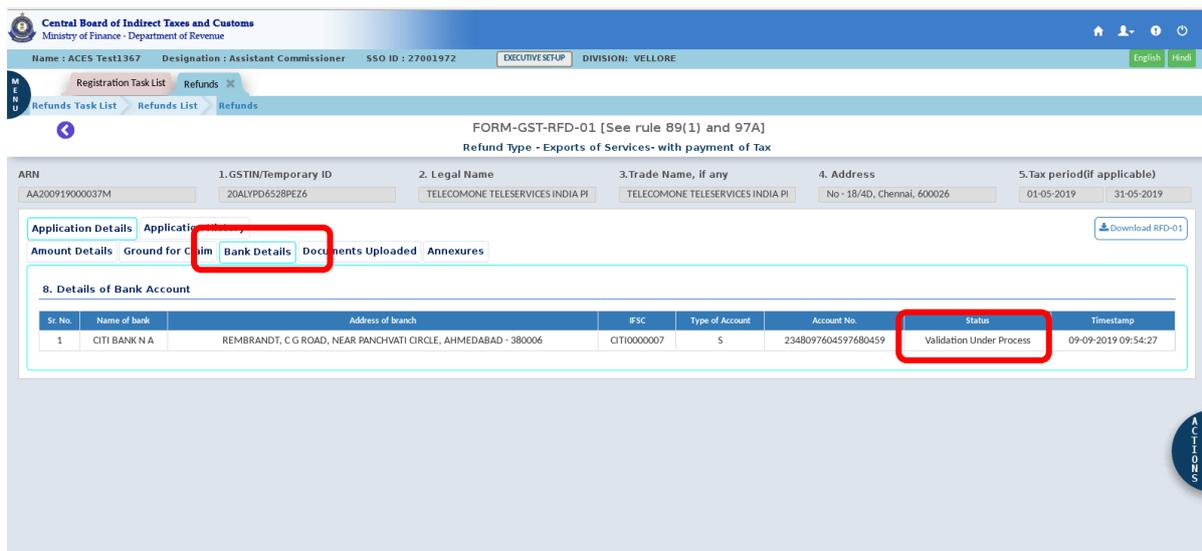


Fig (xxx)

12. Skipping Provisional Refund Order:

12.1 If the officer is of the opinion (see the list of types eligible for provisional refund above) that a tax payer is prima facie not eligible for a Provisional Refund, he may skip the provisional refund by clicking on the Skip Provisional Refund button as shown in Fig(xxxi). Upon clicking the button, the system will ask for a confirmation – Fig(xxxii) and once the officer clicks on the “Submit” button, the ARN will be moved to the “Pending for Sanction” stage—Fig (xxxiii) and Fig(xxxiv).

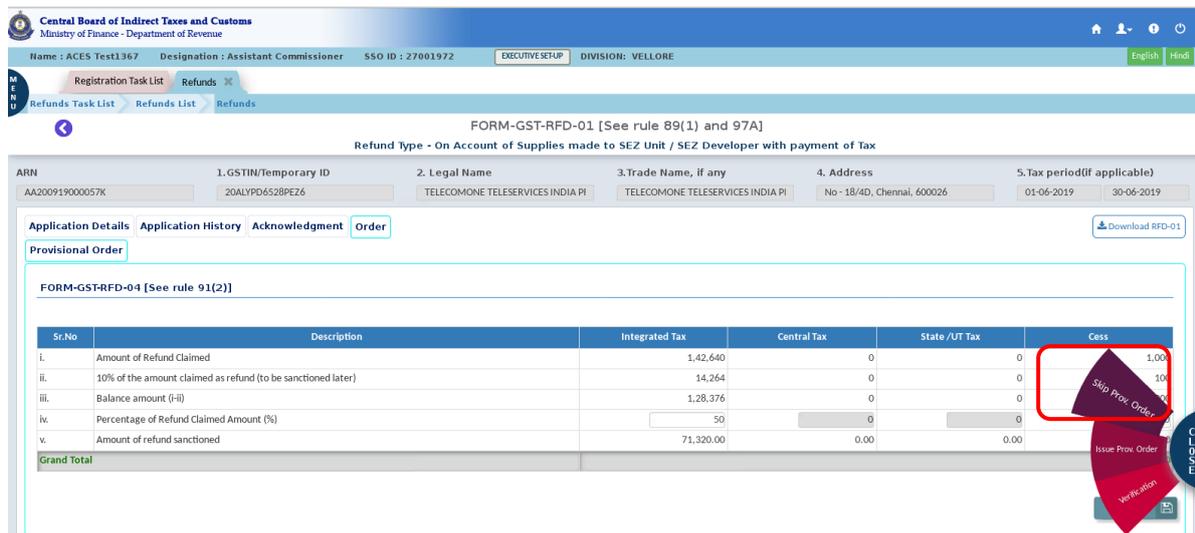


Fig (xxxii)

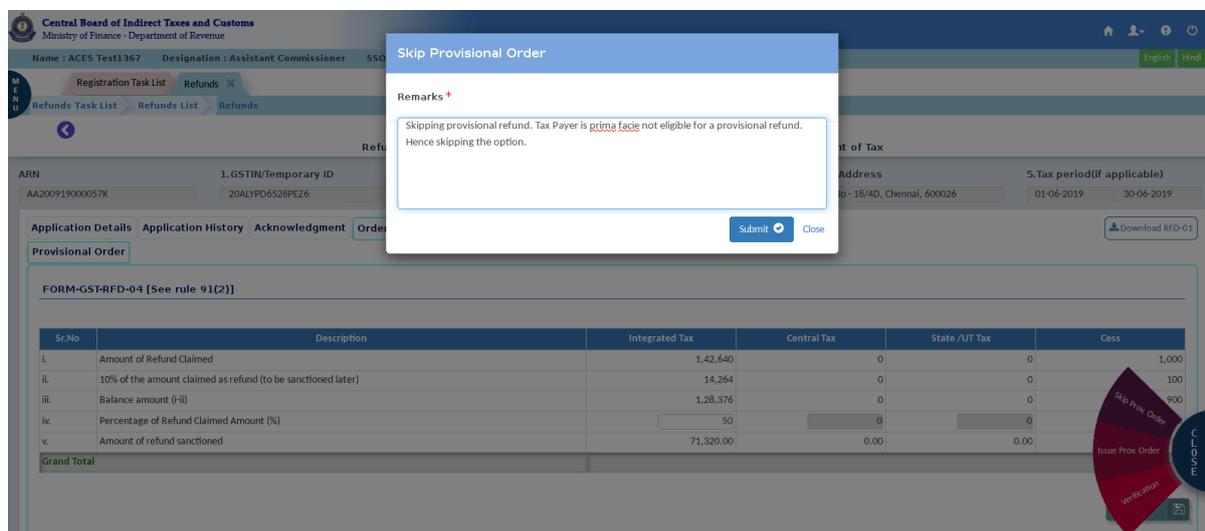


Fig (xxxii)

12.2 Revert Provisional Order: If the officer wants to revert the ARN back to the provisional refund stage, he shall do so by opening the ARN in the “pending for sanction” stage and clicking on the revert option as shown in Fig(xxxiii) and Fig(xxxiv). Once the revert button is clicked and submitted, the ARN will be moved back to the “Pending issuance of Provisional order” stage – Fig(xxxv) and Fig(xxxvi). **It may be noted that the skip option and revert option can be exercised only once and therefore adequate caution may be taken before initiating the skip or revert option.**

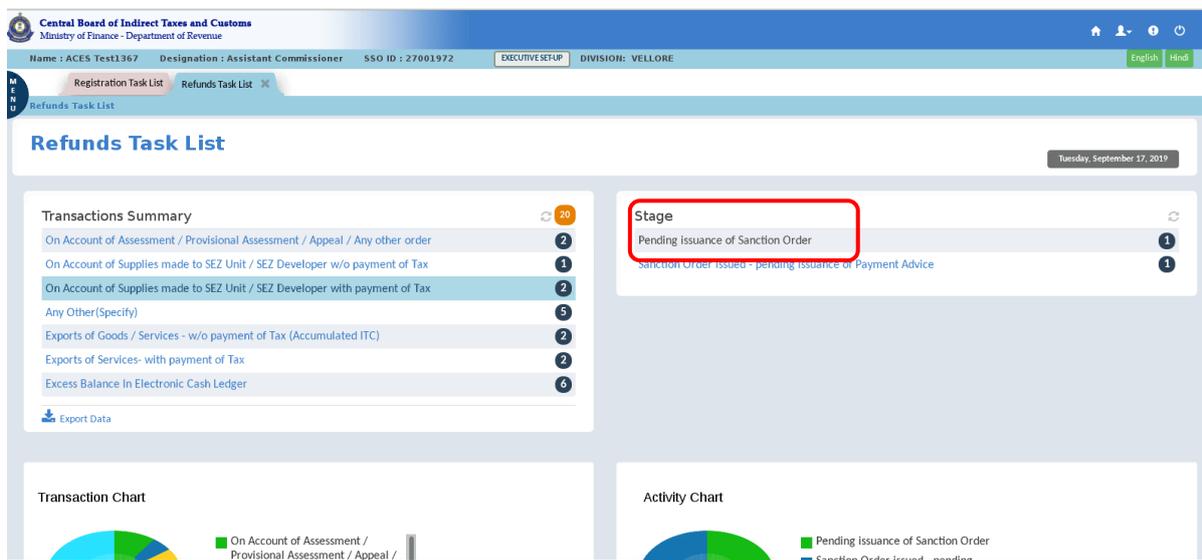


Fig (xxxiii)

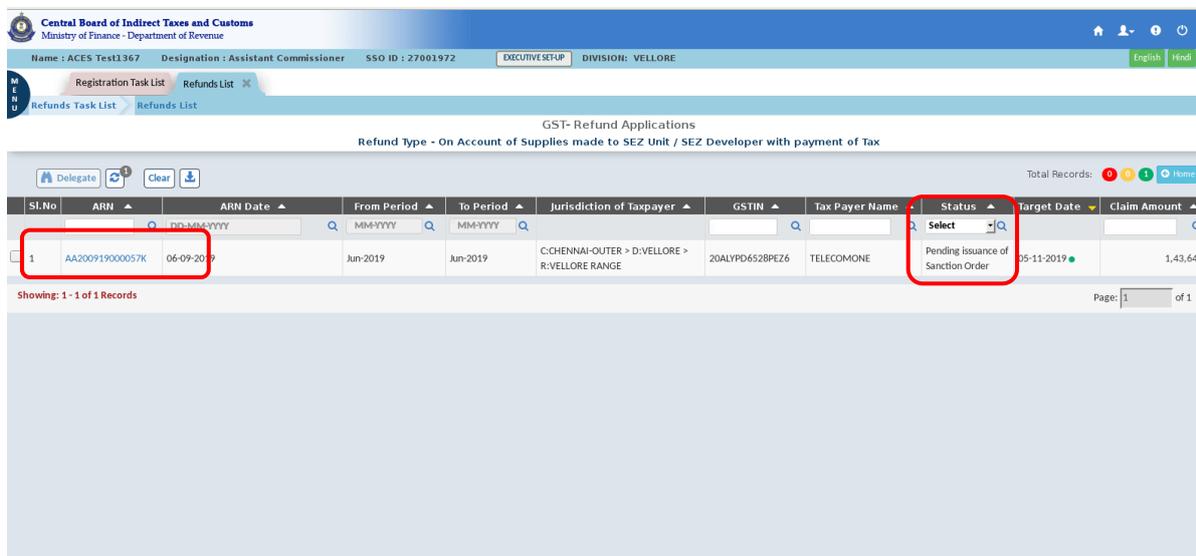


Fig (xxxiv)

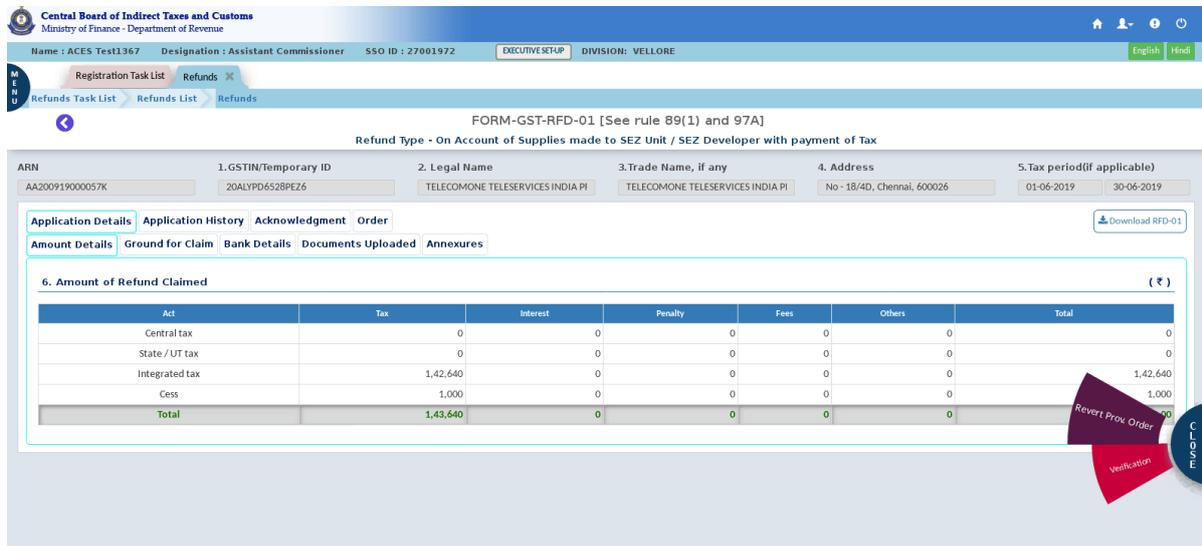


Fig (xxxv)

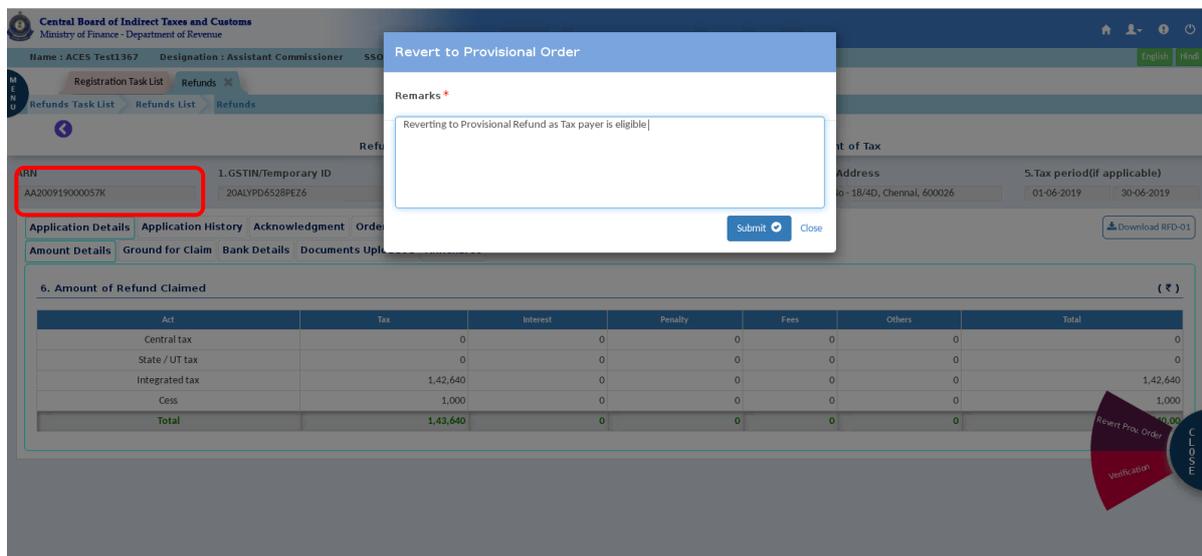


Fig (xxxvi)

13. Final Sanction Order:

13.1 In case of refunds of zero-rated supplies, once the Payment Order for the provisional refund has been issued successfully the system would move the ARN to the “Pending issuance of sanction order” stage. In case of other refund types, the ARN will move to this stage once the acknowledgement is issued successfully. The calculations table has to be updated and saved

successfully before issuing sanction order. The table will be auto-populated with claimed amount and with provisional amount sanctioned and remaining amount if any. These fields will be in read-only mode and the proper officer will not be able to edit or make any entry in these fields. If the proper officer wishes to reject any part of the claimed amount, he/she has to select any one of the reasons from the drop down provided in item (d) “Refund Amount inadmissible”. —Fig(xxxvii). The officer can select one or multiple reason from the list of reasons provided by GSTN which is available in the drop down. The proper officer has to enter the amount to be rejected under the major/ minor head and click on the save button. Since issuance of SCN is mandatory if any amount is rejected, the system will allow only the option to issue SCN whenever an entry is made in the “Refund Amount inadmissible”. The details as to how to issue a SCN is explained in Section 15 below.

FORM-GST-RFD-01 [See rule 89(1) and 97A]

Refund Type - On Account of Supplies made to SEZ Unit / SEZ Developer w/o payment of Tax

ARN Number: AA2411180002321 | 1. GSTIN/Temporary ID: 248VBPK8917R4ZLJ | 2. Legal Name: RENGARAJAN SUKIRTHA | 3. Trade Name, if any: R.S. PLASTIC COMPANY | 4. Address: 120, Madurai, 625010 | 5. Tax period(if applicable): 01-11-2018 to 30-11-2018

Calculations

Type of Order: RFD-06

Details of Refund Amount (As per manually issued Order)

Description	State /UT/tax					Total	Cess					Total	Grand Total
	T	I	P	F	O		T	I	P	F	O		
a. Refund Amount Claimed	1,000	0	0	0	0	1,000	1,000	0	0	0	0	1,000	8,000.00
b. Refund Sanctioned on Provisional Basis	200					200	200					200	1,600.00
c. Remaining Amount	800	0	0	0	0	800	800	0	0	0	0	800	6,400.00
d. Refund Amount inadmissible						0						0	0.00
e. Net Gross Amount to be paid	800	0	0	0	0	800	800	0	0	0	0	800	6,400.00
f. Net Amount to be paid	800	0	0	0	0	800	800	0	0	0	0	800	6,400.00

Note - 1. 'T' stands for Tax; 'I' stands for Interest; 'P' stands for Penalty; 'F' stands for Fee and 'O' stands for Others
2. No tax arrear adjustment can be made present.

Fig (xxxvii)

13.2 If no amount is entered in the “Refund Amount inadmissible” column, upon clicking the “Save” button, the “Sanction Refund” button will be enabled under the “Action” button (Fig xxxviii). It is pertinent to note here that for both sanction and rejection orders the same button will be enabled as the form is common (RFD-06). After clicking on the “Sanction Refund” button a pop up with the sanction details as saved in the calculations table will open in read only mode --Fig(xxxix). The details cannot be edited in the pop-up. The proper officer can upload a document if required in the pop-up and enter remarks in the text area Fig(xxxix). Once the proper officer clicks on the “Sanction Refund” button, a success message pop-up is displayed – Fig(xl). The documents along with the sanctioned details will be transmitted to GSTN and the tax payer. It is to be noted that the remarks entered here are transmitted to GSTN but the same is not displayed by GSTN to the tax payer.

Central Board of Indirect Taxes and Customs
Ministry of Finance - Department of Revenue

Name : ACES Test1368 Designation : Assistant Commissioner SSO ID : 27001973 EXECUTIVE SETUP DIVISION: VELLORE

Registration Task List Refunds

Refunds Task List Refunds List Refunds

FORM-GST-RFD-01 [See rule 89(1) and 97A]
Refund Type - On Account of Supplies made to SEZ Unit / SEZ Developer w/o payment of Tax

ARH Number 1. GSTIN/Temporary ID 2. Legal Name 3. Trade Name, if any 4. Address 5. Tax period(if applicable)

AA2411180002321 24BVBPK8917R4ZU RENGARAJAN SUKIRTHA R.S. PLASTIC COMPANY 120, Madurai, 625010 01-11-2018 30-11-2018

Application Details Application History Acknowledgment Provisional Order Payment Advice Order

Calculations

Type of Order : RFD-06

Details of Refund Amount

Description	Integrated Tax					Total	Central Tax					Total
	T	I	P	F	O		T	I	P	F	O	
a. Refund Amount Claimed	5,000	0	0	0	0	5,000	1,000	0	0	0	0	1,000
b. Refund Sanctioned on Provisional Basis	1,000					1,000	200					200
c. Remaining Amount	4,000	0	0	0	0	4,000	800	0	0	0	0	800
d. Refund Amount inadmissible	0	0	0	0	0	0	0	0	0	0	0	0
e. Gross Amount to be paid	4,000	0	0	0	0	4,000	800	0	0	0	0	800
f. Net Amount to be paid	4,000	0	0	0	0	4,000	800	0	0	0	0	800

Note - 1. 'T' stands Tax; 'I' stands for Interest; 'P' stands for Penalty; 'F' stands for Fee and 'O' stands for Others
2. No tax arrear adjustment can be made present.

SanctionRefund Verification

SAVE

Fig (xxxviii)

Central Board of Indirect Taxes and Customs
Ministry of Finance - Department of Revenue

Name : ACES Test1368 Designation : Assistant Commissioner

Registration Task List Refunds

Refunds Task List Refunds List Refunds

Sanction Refund

Description	Integrated Tax					Central Tax					State /UT Tax					Cess					Grand Total	
	T	I	P	F	O	T	I	P	F	O	T	I	P	F	O	T	I	P	F	O	Total	Total
a. Refund Amount Claimed	5,000	0	0	0	0	5,000	1,000	0	0	0	1,000	1,000	0	0	0	1,000	1,000	0	0	0	1,000	1,000
b. Refund Sanctioned on Provisional Basis	1,000					1,000	200				200	200				200	200				200	1,600.00
c. Remaining Amount	4,000	0	0	0	0	4,000	800	0	0	0	800	800	0	0	0	800	800	0	0	0	800	6,400.00
d. Refund Amount inadmissible	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00
e. Gross Amount to be paid	4,000	0	0	0	0	4,000	800	0	0	0	800	800	0	0	0	800	800	0	0	0	800	6,400.00

Note: Calculation Details are Displayed from Calculation Section, Please Reverify before Submit.

File Upload

Sl. No	File Name	File Type	File Size	View	Action
1	PDF.pdf	application/pdf	23.17 KB		

Remarks *

Test Submission of Final Order

Sanction Close

SanctionRefund Verification

SAVE

Fig (xxxix)

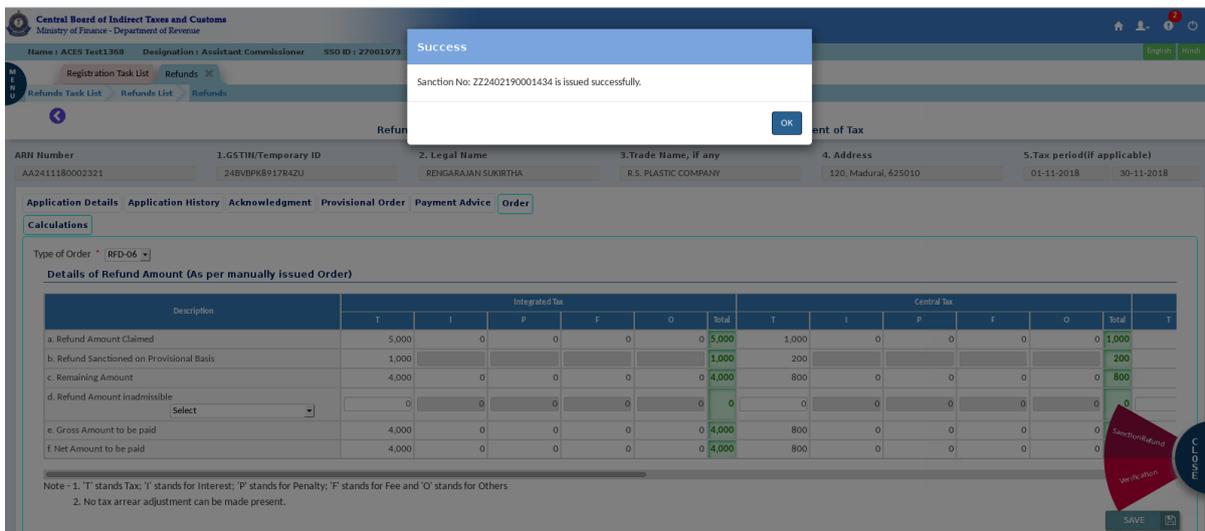


Fig (xl)

13.3 Adjustment of existing arrears: It is pertinent to note here that, at present there is no provision to adjust any existing liability or demand in the RFD-06 order. The RFD-07 (Part-A) order for complete adjustment also is not available and hence the proper officer will not be able to do any partial or complete adjustment at present in the system. The functionality for adjustment is being developed and will be made available soon. Separate advisory will be issued when the functionality is made available.

14. Payment Order for final refund order:

14.1 The procedure for issuance of Payment Order after final order is similar to the issuance of Payment Order after a provisional refund order. The only difference is that the ARNs will be listed under “Sanction issued: pending-issue of Payment Order” stage Fig(xli).

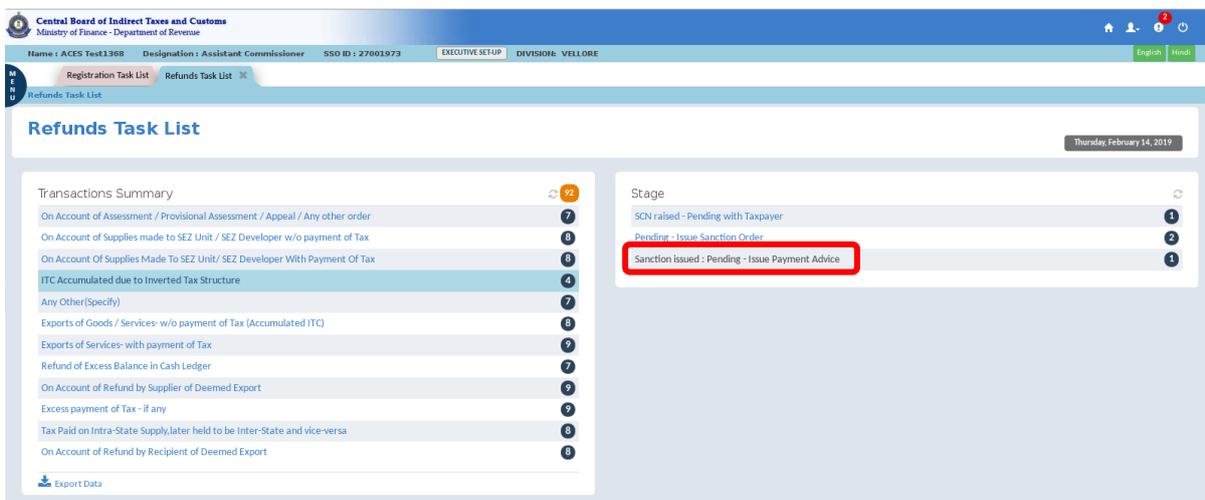


Fig (xli)

15. Show Cause Notice:

15.1 As notified by rules, any amount claimed cannot be rejected without issuing a show cause notice to the taxpayer. As explained above, whenever inadmissible amount is entered in the “Refund Amount inadmissible” column, system will not allow any other action other than issuance of SCN. In the inadmissible column, the officer can enter a maximum amount upto the claimed amount. In case the Taxpayer has been granted a provisional refund which is more than the eligible amount, the same also shall be included in the inadmissible amount. In such cases, the Gross amount will become negative as shown in the Fig(xlii). On saving the data entered in the table with some inadmissible amount the “Issue SCN” button will be enabled under the “Action” button on clicking it, the SCN pop up will open – Fig(xliii). In the pop-up the reason selected by the officer for rejecting the claim in the calculation table along with the amount will be pre-populated in read only mode. The proper officer has to choose a date and time for Personal Hearing as it has been made a mandatory feature Fig(xliii).

FORM-GST-RFD-01 [See rule 89(1) and 97A]
Refund Type - On Account of Supplies made to SEZ Unit / SEZ Developer with payment of Tax

Application Details | Application History | Acknowledgment | Provisional Order | Payment Advice | Order

Calculations

Type of Order * RFD-06

Details of Refund Amount

Description	F			O			Total			Cess			Grand Total
	F	O	Total	T	I	P	F	O	Total				
a. Refund Amount Claimed	0	0	0	1,000	0	0	0	0	0	1,000	1,43,640.00		
b. Refund Sanctioned on Provisional Basis			0	900						900	1,29,276.00		
c. Remaining Amount	0	0	0	100	0	0	0	0	0	100	14,364.00		
d. Refund Amount inadmissible Wrong ITC Claim			0	900						900	1,00,900.00		
e. Gross Amount to be paid	0	0	0	-800	0	0	0	0	0	-800	-86,536.00		
f. Net Amount to be paid	0	0	0	-800	0	0	0	0	0	-800	-86,536.00		

Note - 1. 'T' stands Tax; 'I' stands for Interest; 'P' stands for Penalty; 'F' stands for Fee and 'O' stands for Others
2. No tax arrear adjustment can be made at present.

Fig (XLII)

15.2 The officer can choose one or more reasons from the list provided by GSTN in the drop down. In case the officer wants to enter any other reason other than the reasons available in the list he can choose others and enter the details in the text box provided below. It is pertinent to note that GSTN does not display the date and time of Personal Hearing to the taxpayer and therefore it is essential for the officer to upload a document in PDF format with the details of the SCN along with the details of the date and time allotted for Personal Hearing or the officer can choose the convert to PDF option on the SCN pop up. On clicking submit after choosing the option, the entries made in the popup along with the PH date and timing will be converted into a PDF document as per the notified format and transmitted to GSTN. So that taxpayer would be able to download it.

The screenshot displays the 'Schedule Personal Hearing' pop-up window on the GSTN portal. The window is titled 'SCN' and contains the following sections:

- Schedule Personal Hearing:** A date field set to '15-02-2019' and a time field set to '3:00 pm' (Between 10:00 AM to 6:00 PM).
- Reasons for Inadmissible Amount:** A table with one entry:

Sl. No	Reason	Amount Inadmissible
1	Wrong ITC Claim	4800
- File Upload:** A table with one entry:

Sl. No	File Name	File Type	File Size	View	Action
1	SCN Sample.pdf	application/pdf	346.67 KB		
- Remarks:** A text box containing: 'Details of PH mentioned in Attached document. More than one reason for rejecting the claim. Other reason included in the detailed SCN and attached as document.'

Fig (xliii)

15.3 The proper officer can enter the remarks in the text box provided in the pop-up (250 character. limit) which will be saved in the system for future reference. **It is to be noted that the remarks entered here are transmitted to GSTN but the same is not displayed by GSTN to the taxpayer.**

16. Reply to Show Cause Notice:

16.1 Once a Show Cause Notice is issued to a tax payer, the ARN will be moved by the system to the “SCN issued- Response awaited” stage – Fig(xliv). The tax payer has to reply to the SCN in the front end common portal and can attend the Personal Hearing. The reply to the

SCN has to be submitted by the tax payer within 15 days as provided by the rules. During these 15 days, when the ARN is pending in the “SCN issued- response awaited” stage, the officer cannot perform any action on the ARN. All the action buttons will be disabled. Once SCN is issued, a tab “SCN” appears. – Fig(xlv).

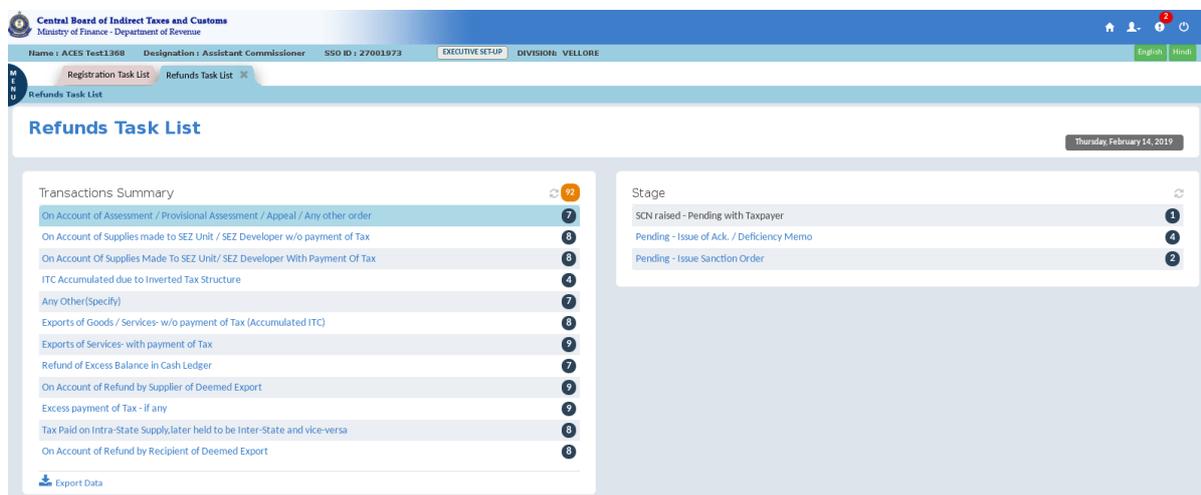


Fig (xlv)

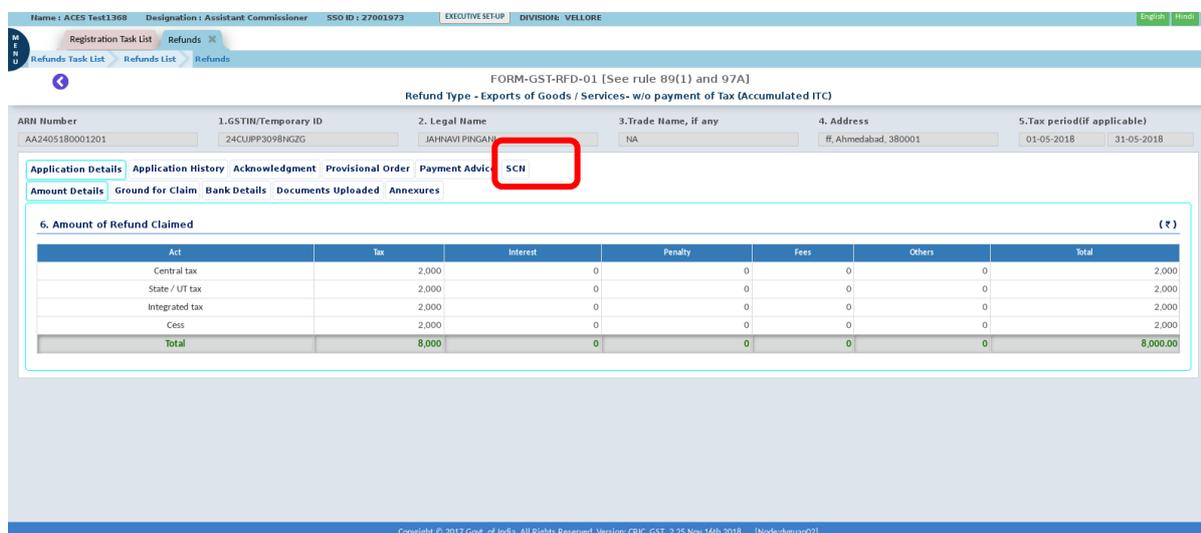


Fig (xlv)

16.2 If the taxpayer responds to the SCN within 15 days, the ARN is moved to the stage “SCN issued – Response Received”. If the tax payer does not respond to the SCN within 15 days from the issuance of the SCN, the “Sanction Refund” button will be enabled when the ARN is still under the “SCN issued- response awaited” stage – Fig(xlvi) and Fig(xlvii)) and the officer will be free to issue a sanction or rejection order as deemed fit. If the taxpayer replies

to the SCN after the order has been passed by the proper officer, the reply will be simply saved in the system under the “reply to SCN” tab for reference.

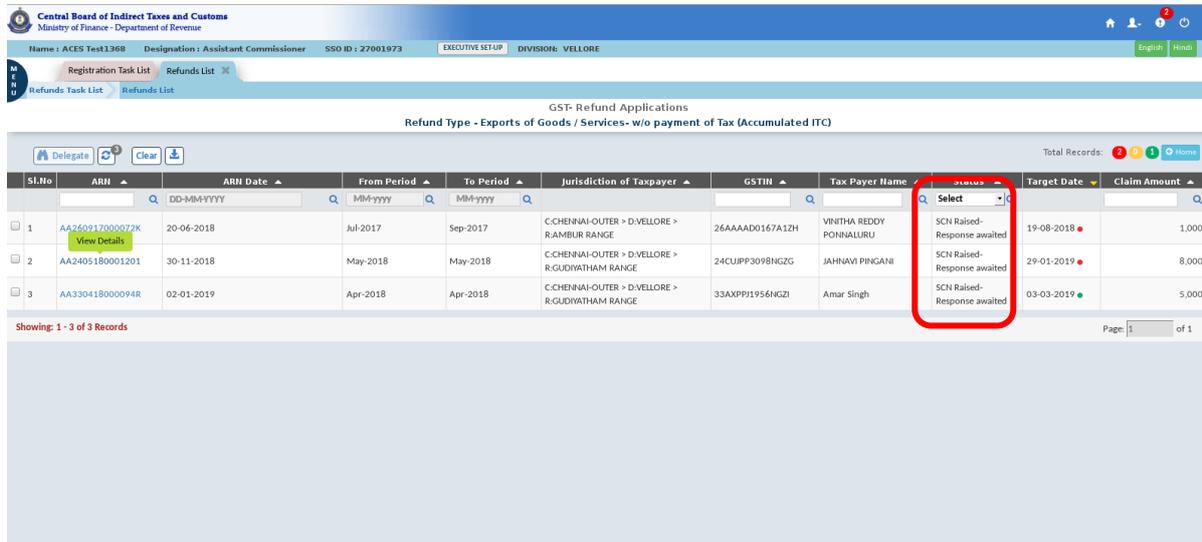


Fig (xlvi)

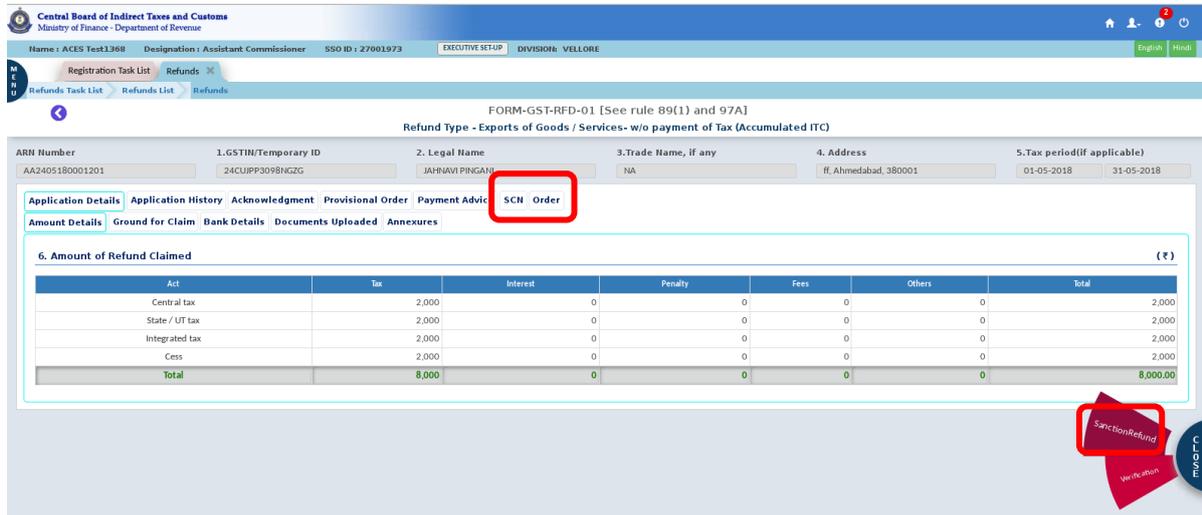


Fig (xlvii)

16.3 In case the tax payer responds to the SCN any time before the order is issued by the officer, the ARN will be moved to the “SCN issued- response received” stage and the reply submitted by the tax payer will be shown under the “Reply to SCN” tab. The officer, after viewing the reply can issue a sanction or rejection order as deemed fit – Fig(xlviii)

Central Board of Indirect Taxes and Customs
Ministry of Finance - Department of Revenue

Name: ACES Test1368 Designation: Assistant Commissioner SSO ID : 27001973 EXECUTIVE SETUP DIVISION: VELLORE

Registration Task List Refunds

FORM-GST-RFD-01 [See rule 89(1) and 97A]
Refund Type - Exports of Services- with payment of Tax

ARN Number: AA291118000129G 1. GSTIN/Temporary ID: 29AGQP07002HKZV 2. Legal Name: NEVCO ENGINEERS PVT LTD 3. Trade Name, if any: NEVCO ENGINEERS PVT LTD 4. Address: A-155, BALAJI BHAWAN, Raigad, 400614 5. Tax period (if applicable): 01-11-2018 30-11-2018

Application Details Application History Acknowledgment Provisional Order Payment Advice **SCN Reply to SCN Order**

FORM-GST-RFD-09 [See rule 92(3)] Reply to show cause notice

Refund Application Reference No. (ARN)	ARN Date	ACK No	ACK Date	SCN No	SCN Date	Reply to SCN	Date
AA291118000129G	18-01-2019	ZY2902190000412	01-02-2019	ZK2902190000656	02-02-2019	ZK2902190000656	02-02-2019

Reply to SCN

Sr. No.	Document Description
1	RFD-09

Supporting Documents Uploaded

Sr. No.	Document Description
1	Doc1

Taxpayer Details

Fig (xlvi)

16.4 In case, the reply is received in the system when the officer is acting on the ARN in the “SCN issued- response awaited” stage, the officer will not be able to submit a refund sanction or rejection order. If the officer tries to submit, an error message will be displayed at the time of submission. The officer has to navigate back to the refunds task list home page and has to access the ARN in “SCN issued- response received” to view the reply and thereafter submit a sanction/ rejection order as deemed fit.

17. Archive List:

17.1 The archive list is the page where all the ARNs in respect of which finality is reached i.e deficiency memo or final sanction and Payment Order has been submitted. In case of complete rejection, as there is no Payment Order the ARN will move to the archive list immediately after a complete rejection order has been issued by the officer. The archive list is formation specific and only the proper officer holding charge of the division will be able to access the archive list. The proper officer can sort and search the ARN list based on ARN, Date, GSTIN, Refund type, Status and Claimed Amount Fig(xlix) and Fig(I).

Sl.No	ARN	ARN Date	From Period	To Period	Jurisdiction of Taxpayer	GSTIN	Taxpayer Name	Refund Type	Status	Amount
3	AA29118000150V									
4	AA241180001513	26-11-2018	NA	NA	C.CHENNAI-OUTER > D.VELLORE > R.VELLORE RANGE	24CUJPP3098NW20	JAHNAVI PINGANI	Tax Paid on Intra-State Supply later held to be Inter-State and vice-versa	Deficiency Raised	126145
5	AA240518000086L	16-11-2018	May-2018	May-2018	C.CHENNAI-OUTER > D.VELLORE > R.RAMBUR RANGE	24CUJPP3098NTZ3	JAHNAVI PINGANI	On Account of Refund by Recipient of Deemed Export	Adjustment Order Issued	20000
6	AA240618000147J	16-11-2018	Jun-2018	Jun-2018	C.CHENNAI-OUTER > D.VELLORE > R.RAMBUR RANGE	24CUJPP3098NTZ3	JAHNAVI PINGANI	Exports of Goods / Services- w/o payment of Tax (Accumulated ITC)	Sanction Order Issued	4000
7	AA241180001901	29-11-2018	NA	NA	C.CHENNAI-OUTER > D.VELLORE > R.RAMBUR RANGE	24CUJPP3098NPZ7	JAHNAVI PINGANI	On Account of Assessment / Provisional Assessment / Appeal / Any other order	Sanction Order- Payment Advice Issued	1000
8	AA240119000018U	23-01-2019	NA	NA	C.CHENNAI-OUTER > D.VELLORE > R.GUDIATHAM RANGE	24BVBPK8917RGZ1	Abhishek Kumar	Excess Balance In Electronic Cash Ledger	Sanction Order Issued	6200
9	AA2401190000209	23-01-2019	NA	NA	C.CHENNAI-OUTER > D.VELLORE > R.VELLORE RANGE	24BVBPK8917R4ZU	RENGARAJAN SUKIRTHA	Excess Balance In Electronic Cash Ledger	Adjustment Order Issued	4000
10	AA010818000107R	14-01-2019	Jun-2018	Aug-2018	C.CHENNAI-OUTER > D.VELLORE > R.RAMBUR RANGE	01BGPP5366P1ZX	Mahesh Kumar parganiha	On Account of Supplies made to SEZ Unit / SEZ Developer with payment of Tax	Adjustment Order Issued	234000

Fig (xlix)

Sl.No	ARN	ARN Date	From Period	To Period	Jurisdiction of Taxpayer	GSTIN	Taxpayer Name	Refund Type	Status	Amount
1	AA29118000112V	16-01-2019	Nov-2018	Nov-2018	C.CHENNAI-OUTER > D.VELLORE > R.RAMBUR RANGE	29AGQPD7002HNZ5	NILKANTH KRISHNA PATIL	Any Other (Specify)		
2	AA29118000117L	18-01-2019	Nov-2018	Nov-2018	C.CHENNAI-OUTER > D.VELLORE > R.RAMBUR RANGE	29AGQPD7002HNZ5	NILKANTH KRISHNA PATIL	Excess Balance in Electronic Cash Ledger		
3	AA29118000150V	23-01-2019	Nov-2018	Nov-2018	C.CHENNAI-OUTER > D.VELLORE > R.RAMBUR RANGE	29AGQPD7002HLZU	OCEAN CONTAINER MOVERS	Excess payment of Tax - if any		
4	AA241180001513	26-11-2018	NA	NA	C.CHENNAI-OUTER > D.VELLORE > R.VELLORE RANGE	24CUJPP3098NW20	JAHNAVI PINGANI	Exports of Goods / Services- with payment of Tax		
5	AA240518000086L	16-11-2018	May-2018	May-2018	C.CHENNAI-OUTER > D.VELLORE > R.RAMBUR RANGE	24CUJPP3098NTZ3	JAHNAVI PINGANI	Exports of Goods / Services- w/o payment of Tax (Accumulated ITC)		
6	AA240618000147J	16-11-2018	Jun-2018	Jun-2018	C.CHENNAI-OUTER > D.VELLORE > R.RAMBUR RANGE	24CUJPP3098NTZ3	JAHNAVI PINGANI	Exports of Goods / Services- w/o payment of Tax (Accumulated ITC)	Sanction Order Issued	4000
7	AA241180001901	29-11-2018	NA	NA	C.CHENNAI-OUTER > D.VELLORE > R.RAMBUR RANGE	24CUJPP3098NPZ7	JAHNAVI PINGANI	On Account of Assessment / Provisional Assessment / Appeal / Any other order	Sanction Order- Payment Advice Issued	1000
8	AA240119000018U	23-01-2019	NA	NA	C.CHENNAI-OUTER > D.VELLORE > R.GUDIATHAM RANGE	24BVBPK8917RGZ1	Abhishek Kumar	Excess Balance In Electronic Cash Ledger	Sanction Order Issued	6200
9	AA2401190000209	23-01-2019	NA	NA	C.CHENNAI-OUTER > D.VELLORE > R.VELLORE RANGE	24BVBPK8917R4ZU	RENGARAJAN SUKIRTHA	Excess Balance In Electronic Cash Ledger	Adjustment Order Issued	4000
10	AA010818000107R	14-01-2019	Jun-2018	Aug-2018	C.CHENNAI-OUTER > D.VELLORE > R.RAMBUR RANGE	01BGPP5366P1ZX	Mahesh Kumar parganiha	On Account of Supplies made to SEZ Unit / SEZ Developer with payment of Tax	Adjustment Order Issued	234000

Fig (l)

17.2 The order for re-credit of the amount to cash or credit ledger on rejection of refund claim in PMT-03 has to be issued from the archive list – Fig(li). This action cannot be done through the task list.

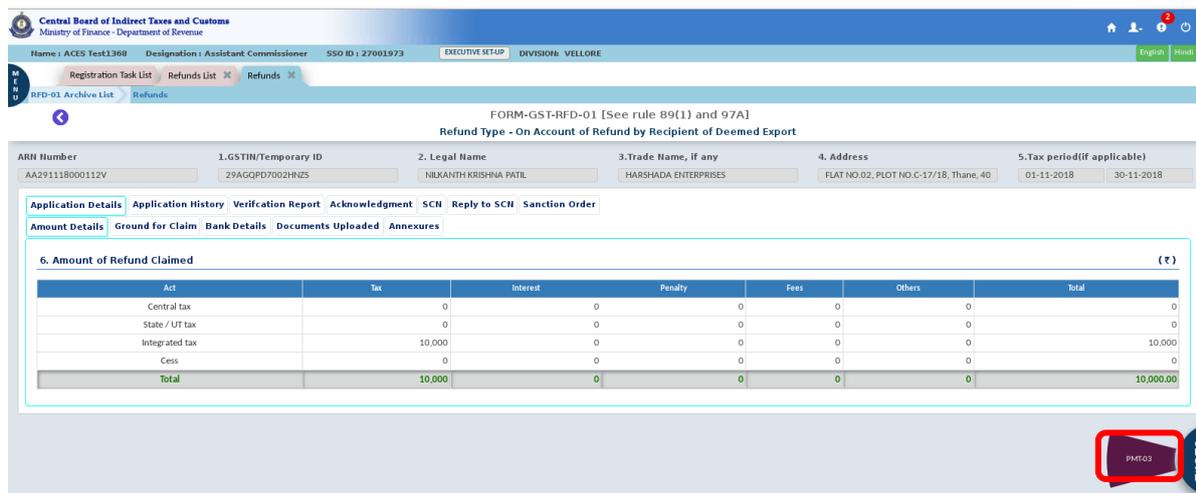


Fig (li)

18. PMT-03:

18.1 Once the final order has been issued and Payment Order has been issued in respect of any sanctioned amount, the ARN will be moved to the archive list as explained above. In case there is a partial rejection or complete rejection in the refund order “issue PMT-03” button will be enabled in the action button. The officer has to choose an ARN from the list page in the archive list for which he wishes to issue PMT-03. In the details page, the action button will be enabled. Once the officer clicks on the button, the system will display the PMT-03 pop-up prepopulated with the amount rejected under each end in the sanction order – Fig(lii). The officer can enter his remarks if any in the text area below the PMT-03 table and submit the PMT-03 order – Fig(liii). the officer then clicks on the “Submit” button. It is to be noted that the remarks entered here are transmitted to GSTN but the same is not displayed by GSTN to the taxpayer. Further at the time of issue of PMT-03 two documents viz..

1. Declaration of the taxpayer (mandatory)
2. Any other document(not mandatory)

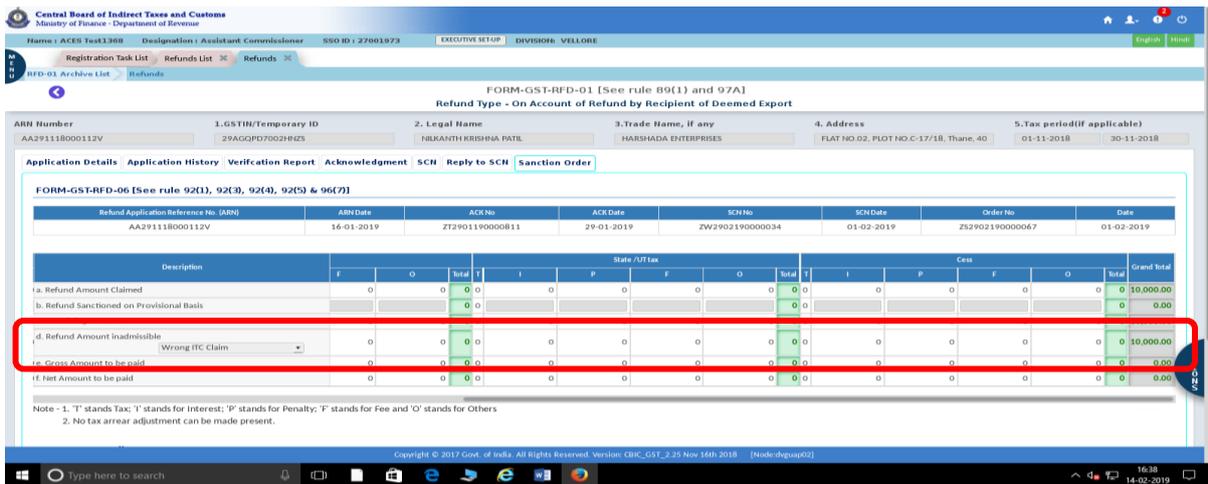


Fig (lii)

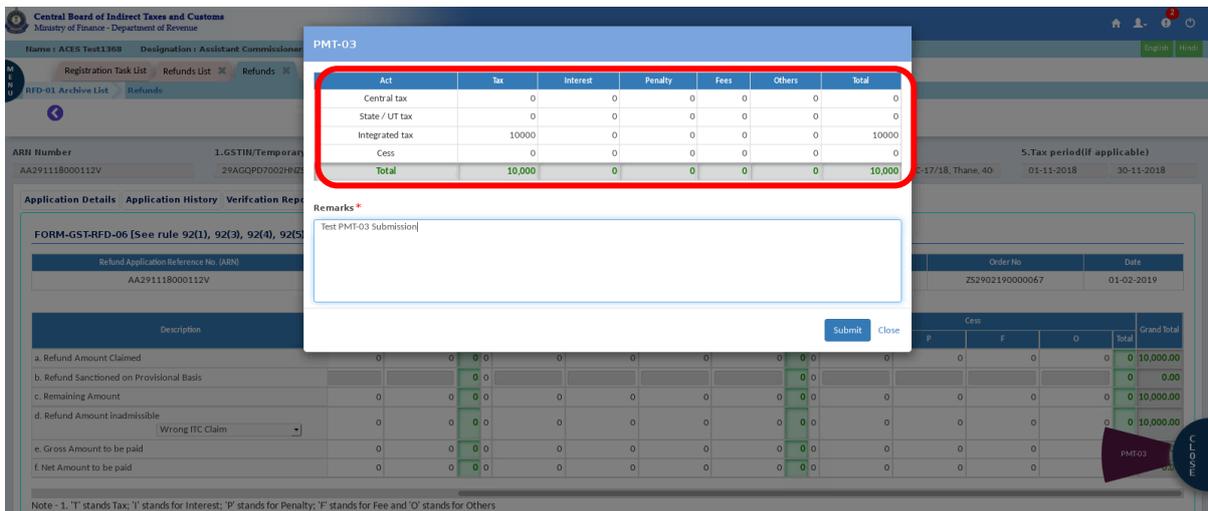


Fig (liii)

18.2 Once the PMT-03 is successfully issued and submitted to GSTN, the status will be updated in the archive list as shown in the Fig(iv)).

The screenshot shows the 'RFD-01 Archive List' interface. The table contains the following data:

Sl.No	ARN	ARN Date	From Period	To Period	Jurisdiction of Taxpayer	GSTIN	Taxpayer Name	Refund Type	Status	Amount	View
1	AA2911180001000	11-01-2019	Nov-2018	Nov-2018	C.CHENNAI-OUTER > D.VELLORE > R.GUDIVATHAM RANGE	29A1YPG0697C4Z0	Megha Gupta	ITC Accumulated due to Inverted Tax Structure	PMT-03 Issued	40000	🔗
2	AA290119000003V	11-01-2019	NA	NA	C.CHENNAI-OUTER > D.VELLORE > R.GUDIVATHAM RANGE	29A1YPG0697C4Z0	Megha Gupta	Tax Paid on Intra-State Supply later held to be Inter-State and vice-versa	PMT-03 Issued	126145	🔗
3	AA291118000112V	16-01-2019	Nov-2018	Nov-2018	C.CHENNAI-OUTER > D.VELLORE > R.AMBUR RANGE	29AGQPD7002HNZ5	NIKANTH KRISHNA PATIL	On Account of Refund by Recipient of Deemed Export	PMT-03 Issued	10000	🔗
4	AA241118000184U	29-11-2018	NA	NA	C.CHENNAI-OUTER > D.VELLORE > R.AMBUR RANGE	24CUJPP3098NPZ7	JAHNAVI PINGANI	Excess Balance in Electronic Cash Ledger	PMT-03 Issued	2000	🔗
5	AA241218000072Z	17-01-2019	Dec-2018	Dec-2018	C.CHENNAI-OUTER > D.VELLORE > R.GUDIVATHAM RANGE	24BVBPK8917RGZ1	Abhishek Kumar	On Account of Supplies made to SEZ Unit / SEZ Developer w/o payment of Tax	PMT-03 Issued	387444	🔗

The 'Status' column is highlighted with a red box in the original image. The interface also shows a 'Showing: 1 - 5 of 5 Records' message and a page indicator 'Page: 1 of 1'.

Fig (liv)

18.3 PMT-03 can be issued only for those refund types for which a debit takes place in the electronic ledger of the tax payer, at the time of filing the refund claim. For other types as there is no debit or re-credit, the PMT-03 button will not appear in the archive list. The list of types for which a debit takes place is provided below for reference.

Types of refunds for which a debit takes place in the cash ledger:

1. Refund of Excess balance of cash in the electronic cash ledger

Types of refunds for which a debit takes place in the electronic credit ledger:

1. Accumulated ITC in Export of Goods or Services without payment of tax
2. On account of supplies made to SEZ unit/ SEZ developer (without payment of tax)
3. Recipient of deemed export supplies
4. ITC accumulated due to inverted tax structure

19. Upload Document:

19.1 The upload document functionality is built on the same model as available in RFD-01 B. The RFD -01B functionality allows uploading of multiple documents in PDF and JPEG formats of size 1 MB each. In the online refund module, only one PDF document of maximum size 5 MB is allowed to be uploaded. (except PMT-03 where two documents are allowed)

19.2 The document which the proper officer wishes to upload has to be scanned and transmitted through webmail and saved into the D drive of the AIO. After successfully saving the document the proper officer can access the same from the application by clicking on the

upload document button on the pop-up- Fig(lv). When the button is clicked the system will open a window and the proper officer has to click on his/her SSOID displayed on the left side of the window – Fig(lvi). A list of folders would be listed on the main window and now the officer has to click on **ctxmnt** and open the folder– Fig(lvi). The system will display the drives available in the system now and officer has to click on Drive D- Fig(lvii) where he can access and upload the file-Fig(lviii). Once uploaded the document will be listed as shown in the – Fig(lix). If the officer wants to delete the document, he can do so by clicking on the delete icon in the table – Fig(lix). If the proper officer wants to add a different document, he may do so by following the steps as explained above. It is to be noted that once the document has been uploaded and submitted the officer cannot change the document. Therefore, due care may be taken while uploading the documents.

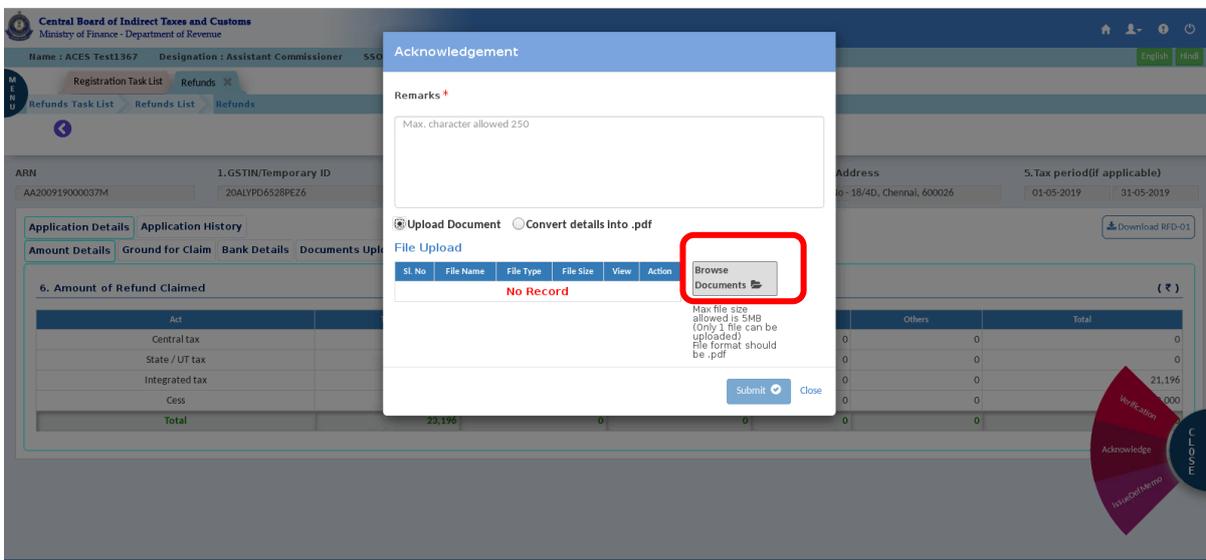


Fig (lv)

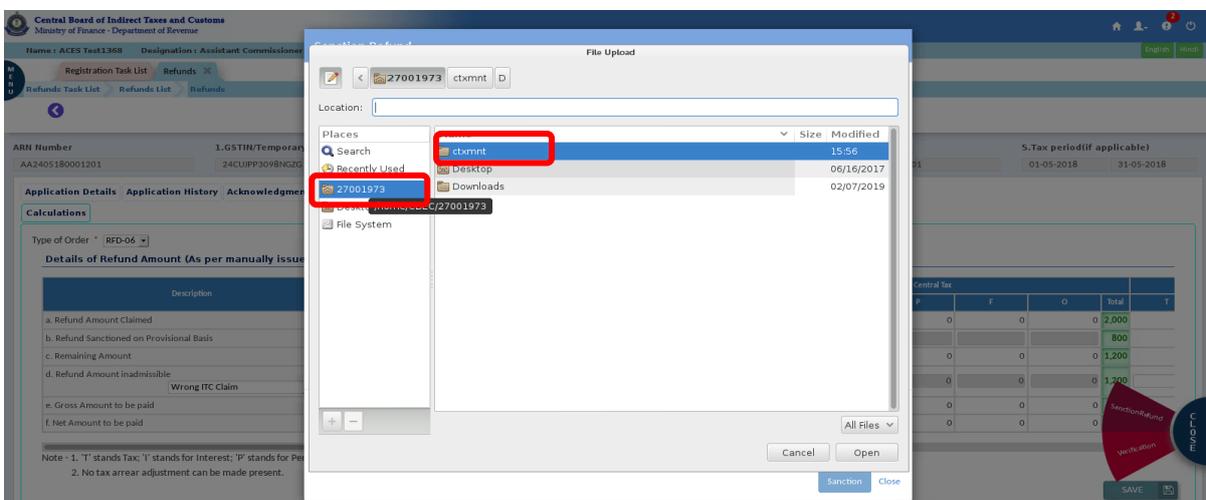


Fig (lvi)

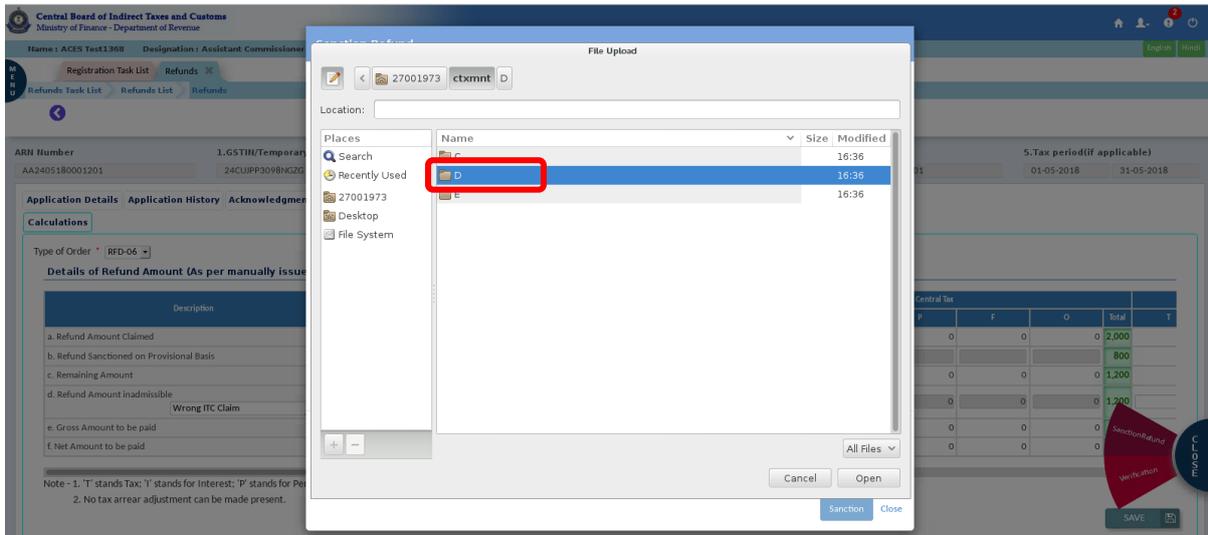


Fig (Ivii)

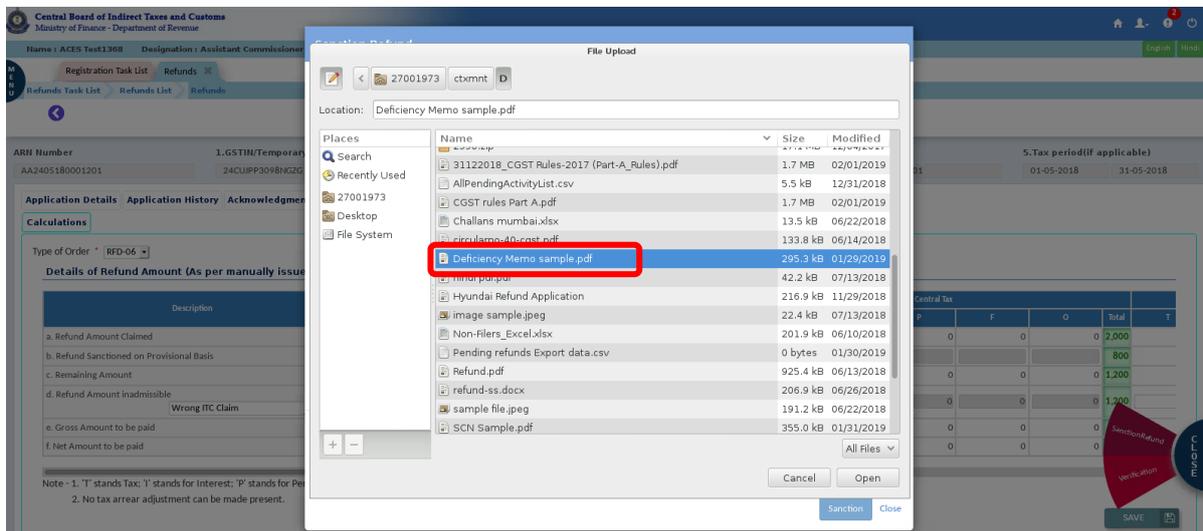


Fig (Iviii)

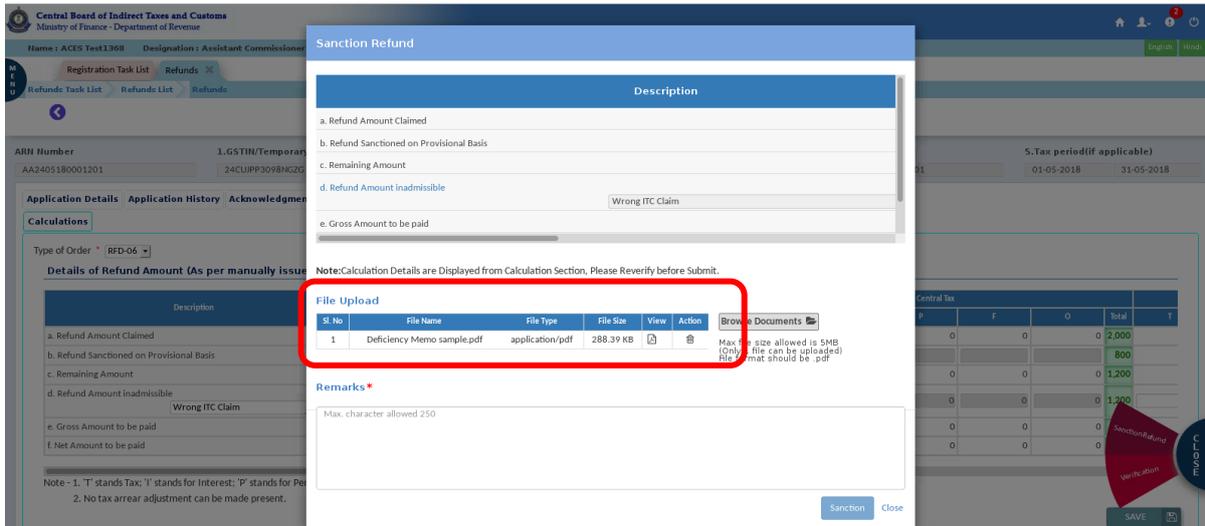


Fig (lix)

19.3 Convert to PDF Option:

A new feature to convert the entries made in the pop up has been built to simplify uploading of documents. This facility is made available for all the forms except RFD-05. The officer after entering the remarks in the columns chooses the option “ Convert details into PDF”, the entries made in the pop up screen will be converted into a PDF format and submitted to GSTN as shown in the figures (lx), (lxi) and (lxii).

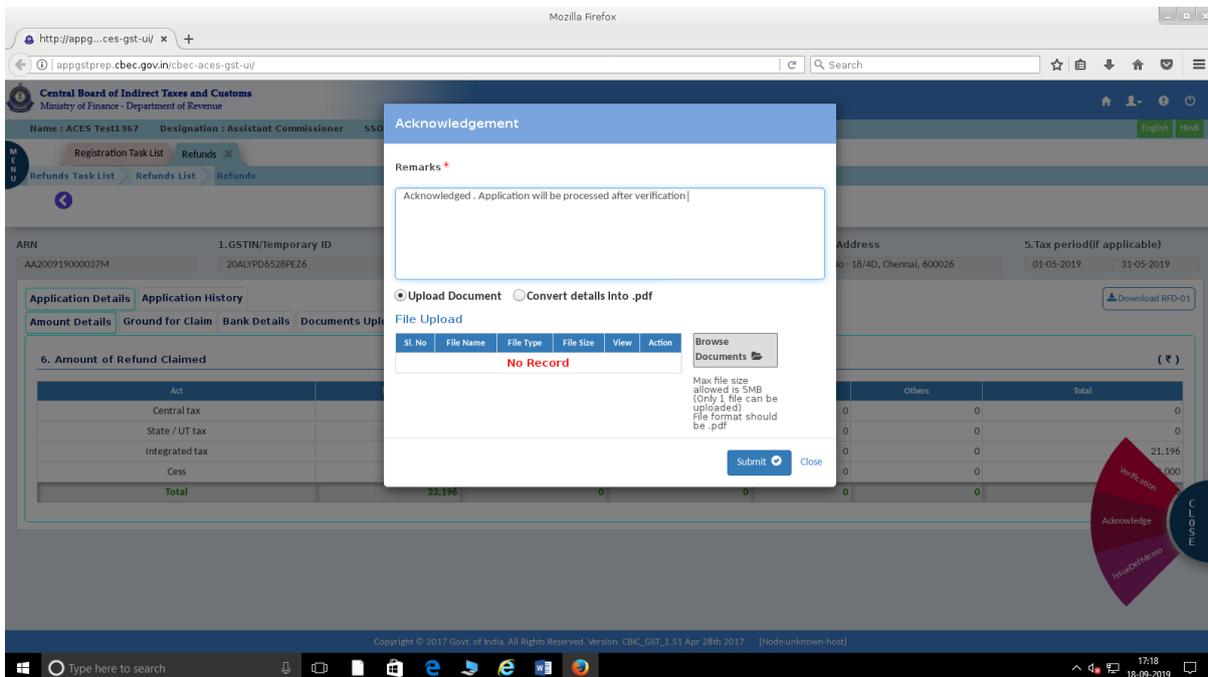


Fig (lx)

If the officer chooses to submit, the following alert message will be displayed. Once officer clicks on “Yes” the form will be submitted.

“You have chosen to convert details into PDF. Upon submission the entries made in this tab will be converted into PDF document in the notified RFD-02 format and submitted to GSTN. Do you want to proceed?”

The uploaded document can be found in the acknowledgment tab as shown in the figure (Ixi) below.

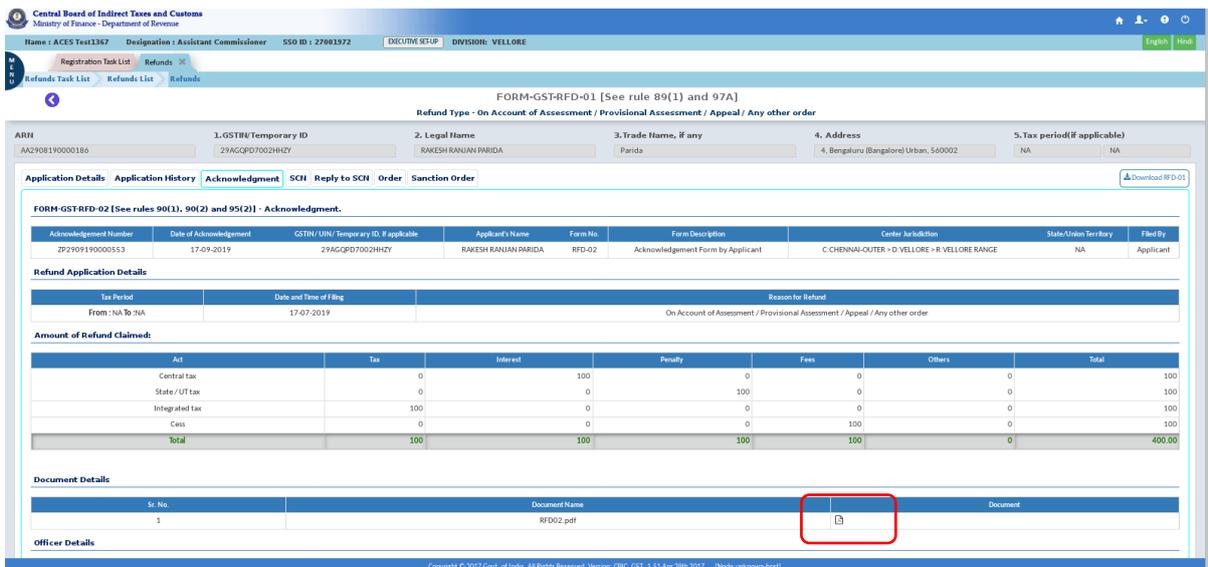


Fig (Ixi)

The document can be downloaded and saved for reference.

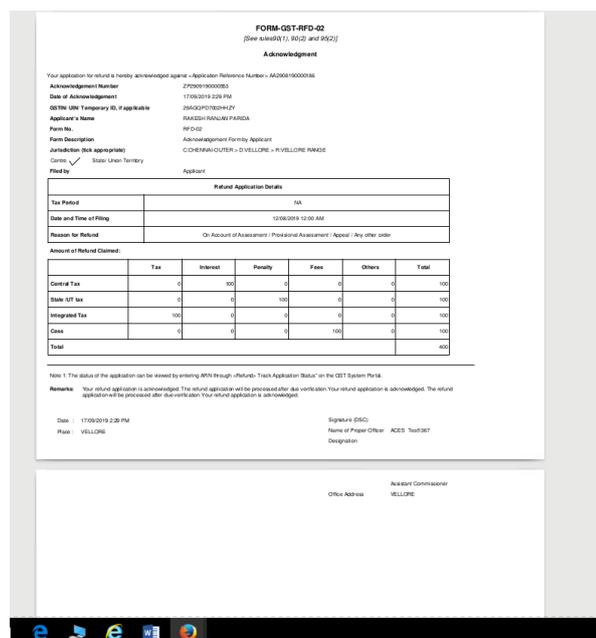


Fig (Ixi)

20. Delegation and Verification:

20.1 The option to delegate and verify are available at all stages before issuance of acknowledgement or deficiency memo, before issuance of Provisional Refund Order, before issuance of final order or before issuance of Payment Order. There is no facility to delegate at the stage of issuance of PMT-03 as the ARN would have moved to the archive list from where PMT-03 is issued. The AC/ DC can delegate a maximum of 10 ARNs at a time to any of the Superintendents working in his jurisdiction within the formation, with specific remarks to verify any detail as required. The Superintendent can further delegate the ARNs to any Inspector working under his Jurisdiction within the formation with additional remarks as required. The AC/ DC cannot delegate ARNs pertaining to different jurisdiction in one go. If the officer tries to delegate ARNs of different jurisdiction, the system will display error message as shown in Fig(lxiii).

The screenshot shows the CBIC portal interface. At the top, it displays 'Central Board of Indirect Taxes and Customs, Ministry of Finance - Department of Revenue'. The user is logged in as 'Name: ACES Test1308, Designation: Assistant Commissioner'. Below the navigation tabs, there is a table of records. The table has the following columns: Sl.No, ARN, ARN Date, From Period, To Period, Jurisdiction of Taxpayer, GSTIN, Tax Payer Name, Status, Target Date, and Claim Amount. Two records are listed:

Sl.No	ARN	ARN Date	From Period	To Period	Jurisdiction of Taxpayer	GSTIN	Tax Payer Name	Status	Target Date	Claim Amount
1	AA241118000191Z	29-11-2018	NA	NA	C-CHENNAI-OUTER > D-VELLORE > R-VELLORE RANGE	24CUJPP3098NWZ0	JAHNAVI PINGANI	Pending - Issue Sanction Order	28-01-2019	1,000
2	AA2901190000100	18-01-2019	NA	NA	C-CHENNAI-OUTER > D-VELLORE > R-RAMBUR RANGE	29AGQPD7002HNZ5	NILKANTH KRISHNA PATIL	Pending - Issue Sanction Order	19-03-2019	400

An error message box is overlaid on the table, stating: 'Please select records under one particular Jurisdiction to Delegate'. The message box is titled 'Information' and has a 'Close' button. The 'Jurisdiction of Taxpayer' column for both records is circled in red, and the error message box is also circled in red.

Fig (lxiii)

Central Board of Indirect Taxes and Customs
Ministry of Finance - Department of Revenue

Name : ACES Test1368 Designation : Assistant Commissioner SSO ID : 27001973 EXECUTIVE SET-UP DIVISION : VELLORE

Registration Task List Refunds List

Refunds Task List Refunds List

GST- Refund Applications
Refund Type - Tax Paid on Intra-State Supply, later held to be Inter-State and vice-versa

Total Records: 3 0 0 Home

Sl.No	ARN	ARN Date	From Period	To Period	Jurisdiction of Taxpayer	GSTIN	Tax Payer Name	Status	Target Date	Claim Amount
1	AA241118000129Q	22-11-2018	NA	NA	C.CHENNAI-OUTER > D.VELLORE > R.VANIYAMBADI RANGE	24CUJPP3098NIZE	JAHNAVI PINGANI	Pending - Issue of Ack./ Deficiency Memo	07-12-2018	1,26,145
2	AA241118000150S	26-11-2018	NA	NA	C.CHENNAI-OUTER > D.VELLORE > R.AMBUR RANGE	24CUJPP3098NPZ7	JAHNAVI PINGANI	Pending - Issue of Ack./ Deficiency Memo	11-12-2018	1,26,145
3	AA2411180002008	29-11-2018	NA	NA	C.CHENNAI-OUTER > D.VELLORE > R.AMBUR RANGE	24CUJPP3098NTZ3	JAHNAVI PINGANI	Pending - Issue of Ack./ Deficiency Memo	14-12-2018	1,26,145
4	AA240119000009T	11-01-2019	NA	NA	C.CHENNAI-OUTER > D.VELLORE > R.GUDIYATHAM RANGE	24BVBPK8917RGZI	Abhishek Kumar	Pending - Issue of Ack./ Deficiency Memo	26-01-2019	1,26,145

Fig (lxiv)

Central Board of Indirect Taxes and Customs
Ministry of Finance - Department of Revenue

Name : ACES Test1368 Designation : Assistant Commissioner SSO ID : 27001973 EXECUTIVE SET-UP DIVISION : VELLORE

Registration Task List Refunds List

Refunds Task List Refunds List

GST- Refund Applications
Refund Type - Tax Paid on Intra-State Supply, later held to be Inter-State and vice-versa

Total Records: 3 0 0 Home

Sl.No	ARN	ARN Date	From Period	To Period	Jurisdiction of Taxpayer	GSTIN	Tax Payer Name	Status	Target Date	Claim Amount
1	AA241118000129Q	22-11-2018	NA	NA	C.CHENNAI-OUTER > D.VELLORE > R.VANIYAMBADI RANGE	24CUJPP3098NIZE	JAHNAVI PINGANI	Pending - Issue of Ack./ Deficiency Memo	07-12-2018	1,26,145
<input checked="" type="checkbox"/>	AA241118000150S	26-11-2018	NA	NA	C.CHENNAI-OUTER > D.VELLORE > R.AMBUR RANGE	24CUJPP3098NPZ7	JAHNAVI PINGANI	Pending - Issue of Ack./ Deficiency Memo	11-12-2018	1,26,145
<input checked="" type="checkbox"/>	AA2411180002008	29-11-2018	NA	NA	C.CHENNAI-OUTER > D.VELLORE > R.AMBUR RANGE	24CUJPP3098NTZ3	JAHNAVI PINGANI	Pending - Issue of Ack./ Deficiency Memo	14-12-2018	1,26,145
4	AA240119000009T	11-01-2019	NA	NA	C.CHENNAI-OUTER > D.VELLORE > R.GUDIYATHAM RANGE	24BVBPK8917RGZI	Abhishek Kumar	Pending - Issue of Ack./ Deficiency Memo	26-01-2019	1,26,145

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Fig (lxv)

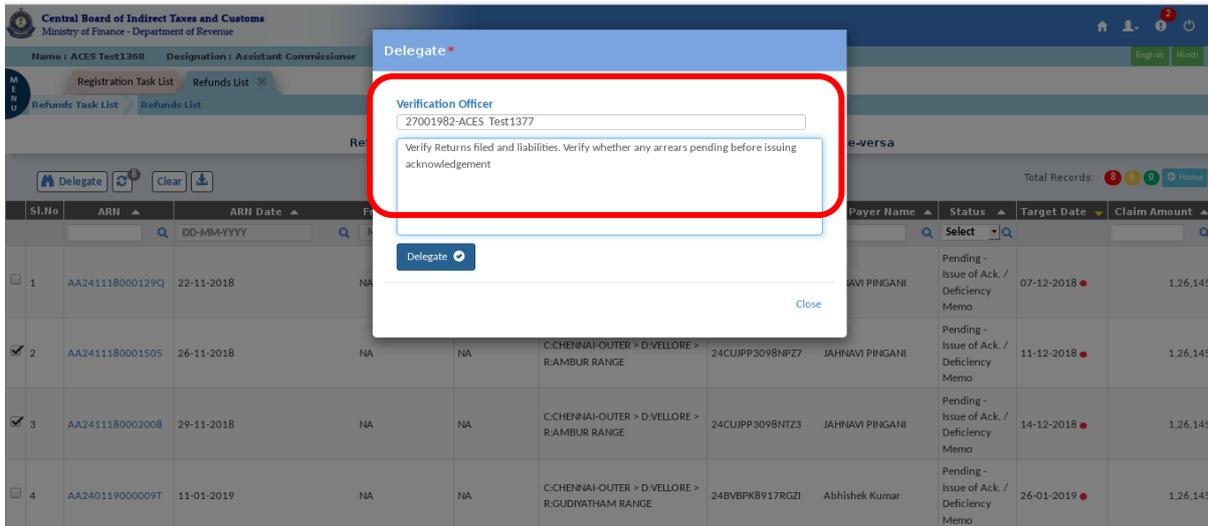


Fig (Ixvi)

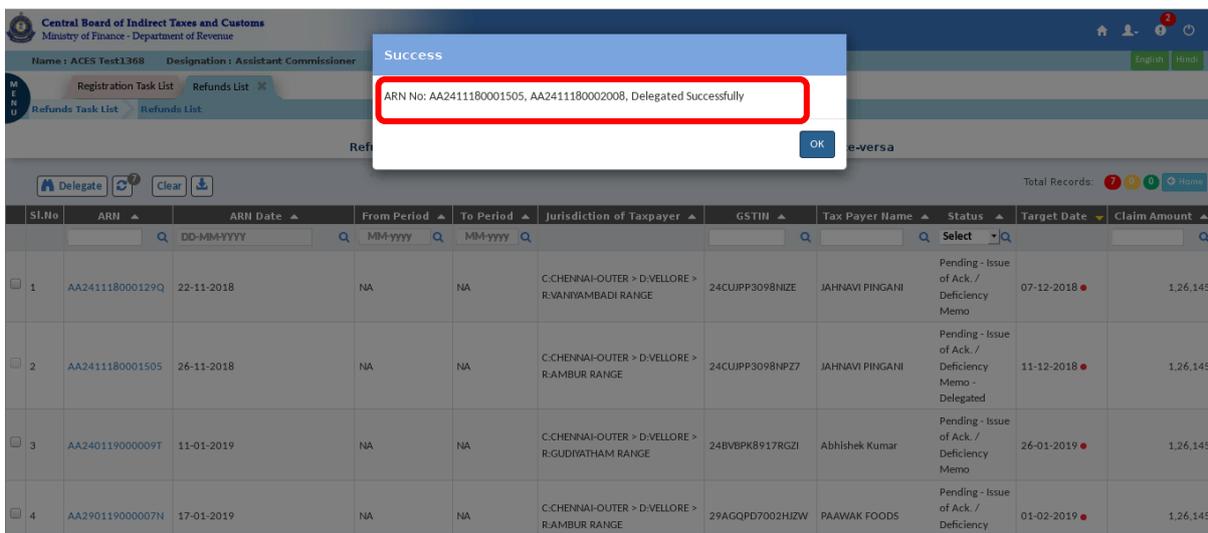
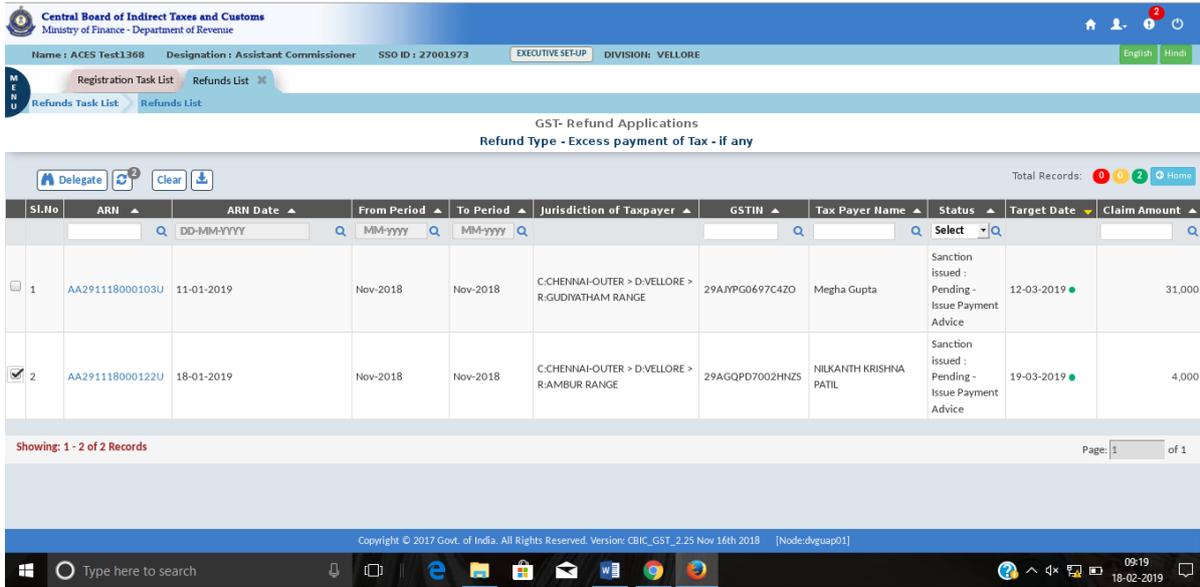


Fig (Ixvii)



Fig(lxviii)

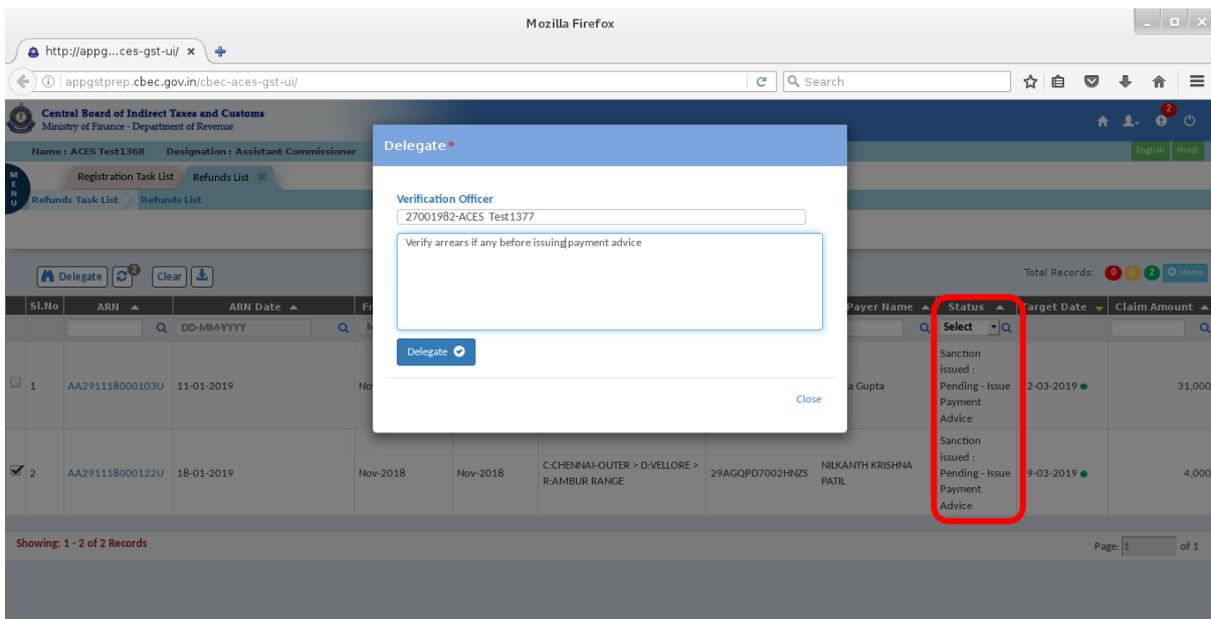


Fig (lxix)

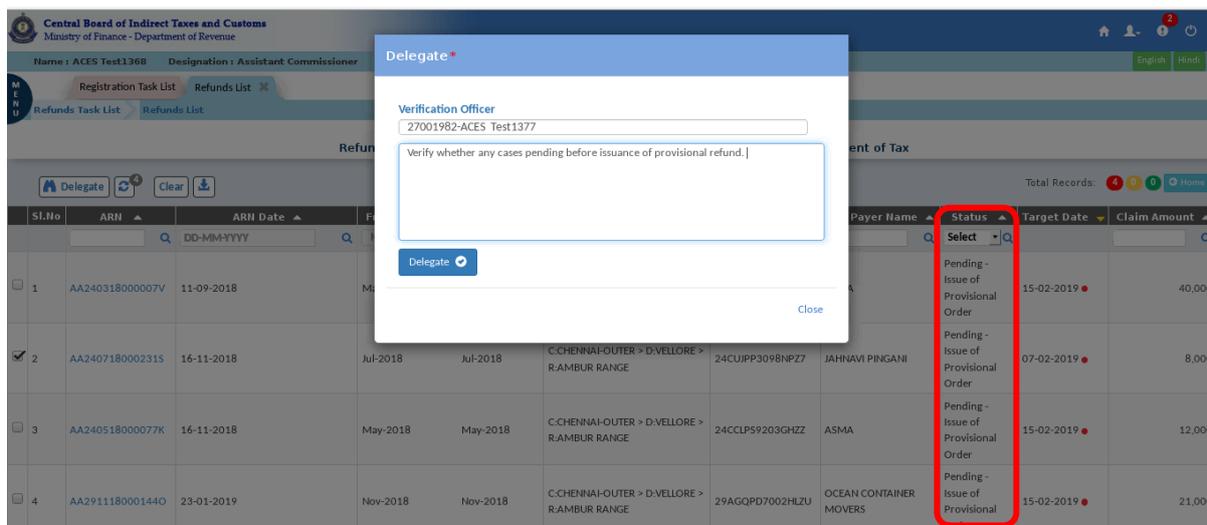


Fig (lxx)

20.2 As shown in the above figures – Fig(lxiv) to Fig(lxx), four ARNs pertaining to different refund types and pending at different stages have been delegated to Superintendents. The Superintendent can either update the verification report themselves or delegate the ARNs further to Inspectors for verification as shown in the Fig (lxxv) and (lxxvii).

The Superintendent/ Inspector can view the ARNs delegated to them in the transaction summary by navigating through the below mentioned pathway.

Menu → Task lists → Refunds

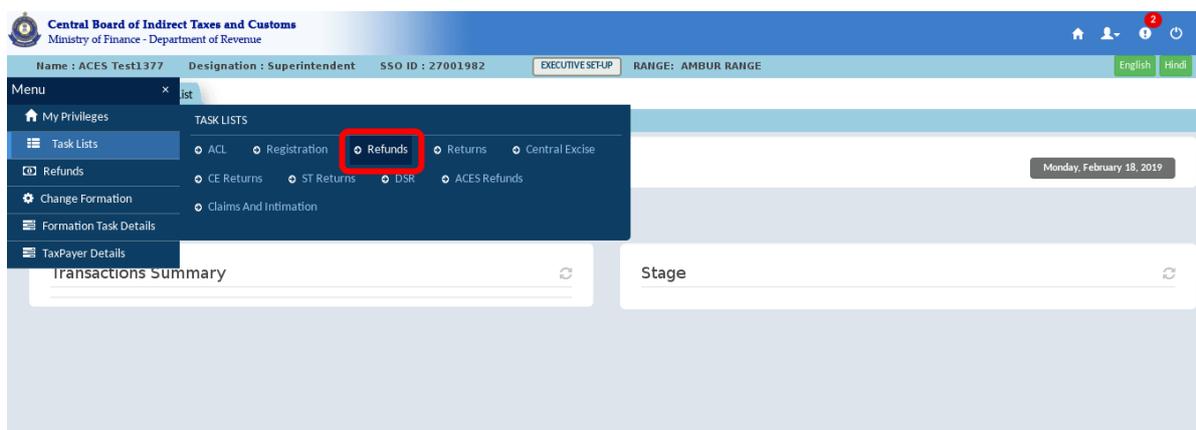


Fig (lxxi)

20.3 In the transaction summary the four ARNs that were delegated by the AC/DC to the Superintendent are listed as shown – Fig(lxxii) and Fig(lxxiii). The ARNs will be listed under Internal and confidential

the corresponding Type and stage at which the ARN is pending will be displayed at the right side similar to the AC/ DC dashboard.

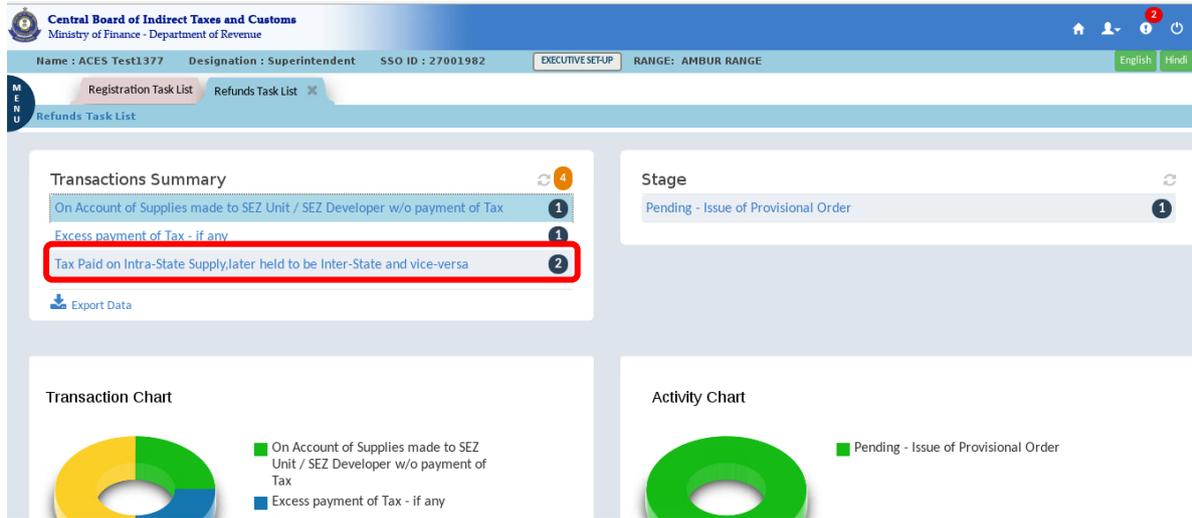


Fig (lxxii)

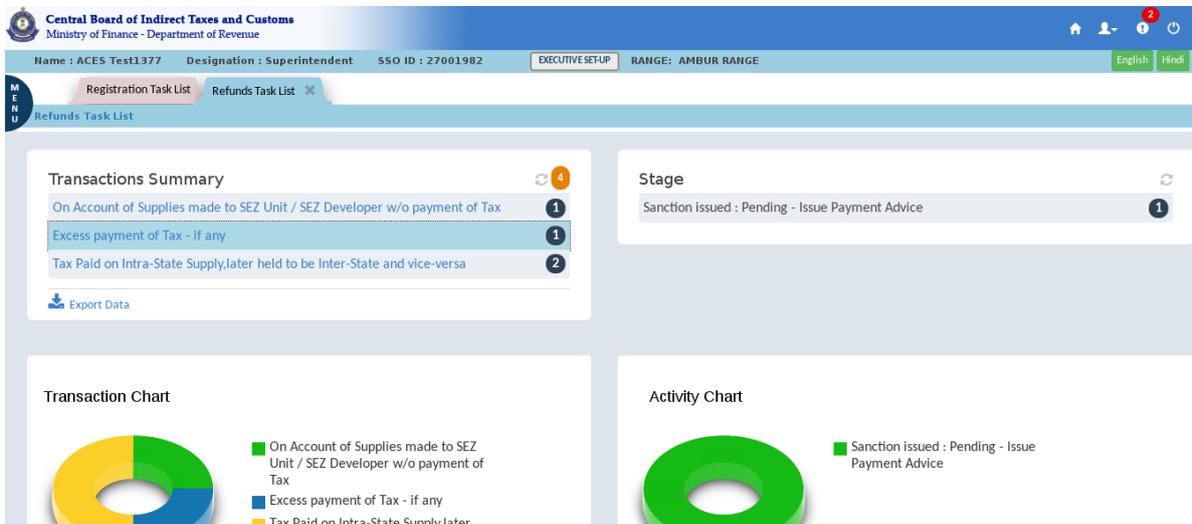


Fig (lxxiii)

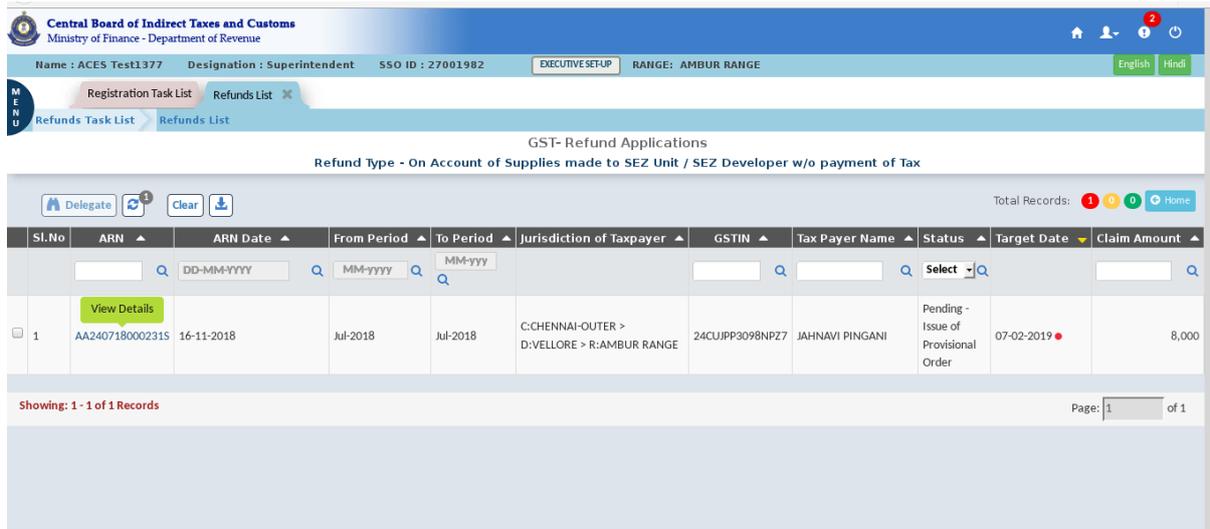


Fig (lxxiv)

20.4 The officer can choose any one of the pending ARNs and upon clicking the ARN at the list page, the details page will open Fig(lxxiv).

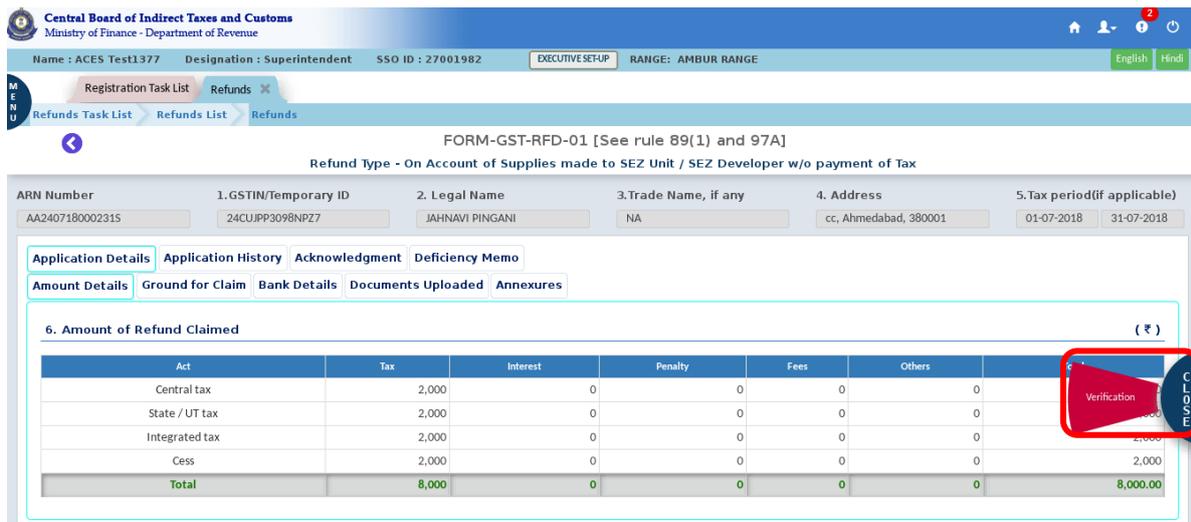


Fig (lxxv)

20.5 The delegation remarks entered by the AC/DC at the time of delegation will be captured in the application history Fig(lxxvi). The delegatee officer can view these remarks and verify the details as per the orders .

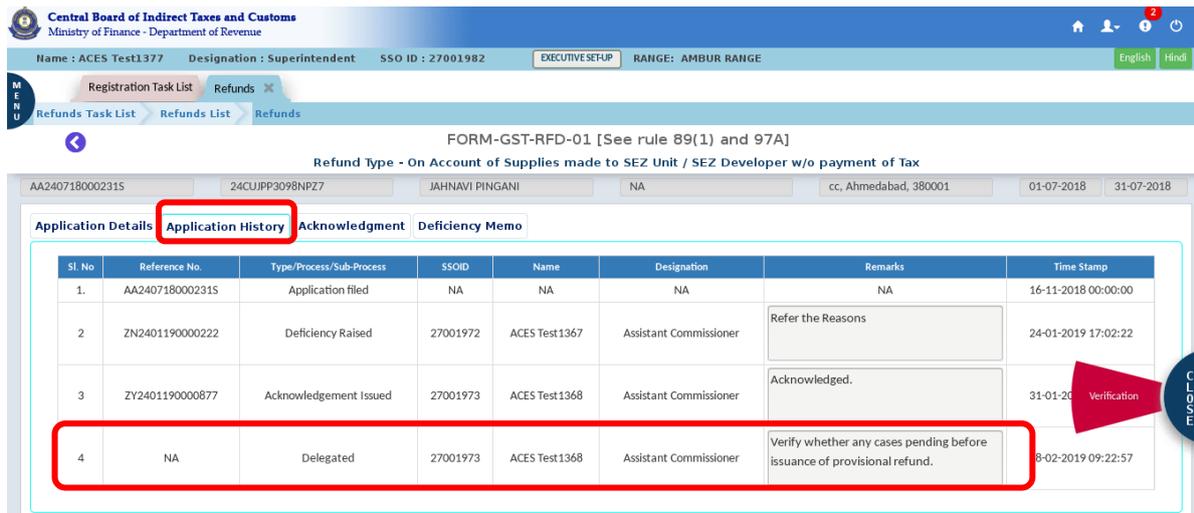


Fig (lxxvi)

20.6 In the details page, under the action button, only the “Verification” button will be available for the delegatee officers. The officer can update the verification report by clicking on the button. If the Superintendent wants to delegate further, he can do so from the list page itself as explained in Fig(lxv) to Fig(lxx). Upon clicking the verification button, the verification report pop up will open and the officer can update and submit Fig(lxxvii).

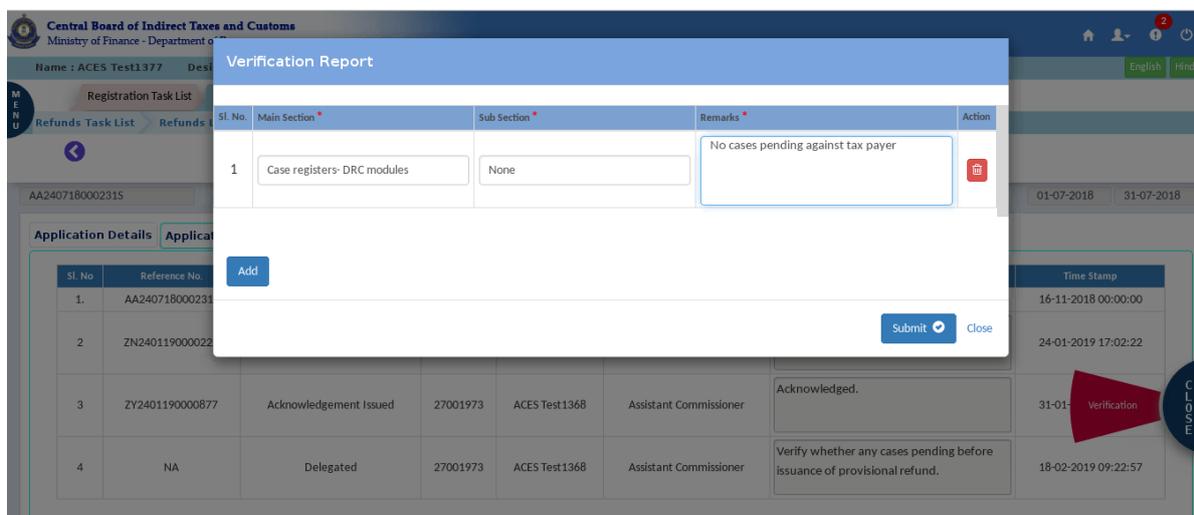


Fig (lxxvii)

Central Board of Indirect Taxes and Customs
Ministry of Finance - Department of Revenue

Name : ACES Test1377 Designation : Superintendent SSO ID : 27001982 EXECUTIVESETUP RANGE: AMBUR RANGE English Hindi

Registration Task List Refunds List

Refunds Task List Refunds List

GST- Refund Applications
Refund Type - Excess payment of Tax - if any

Delegate Clear

Total Records: 0 0 1 Home

Sl.No	ARN	ARN Date	From Period	To Period	Jurisdiction of Taxpayer	GSTIN	Tax Payer Name	Status	Target Date	Claim Amount
1	AA291118000122U	18-01-2019	Nov-2018	Nov-2018	C:CHENNAI-OUTER > D:VELLORE > R:AMBUR RANGE	29AGQPD7002HNZ5	NILKANTH KRISHNA PATIL	Sanction issued : Pending - Issue Payment Advice	19-03-2019	4,000

Showing: 1 - 1 of 1 Records Page: 1 of 1

Fig(lxxviii)

Central Board of Indirect Taxes and Customs
Ministry of Finance - Department of Revenue

Name : ACES Test1377 Designation : Superintendent

Registration Task List Refunds List

Refunds Task List Refunds List

Delegate Clear

Total Records: 0 0 1 Home

Delegate

Verification Officer
27001961-ACES Test1356

Please verify as per the instruction of the AC/DC

Delegate

Close

Sl.No	ARN	ARN Date	From Period	To Period	Jurisdiction of Taxpayer	GSTIN	Tax Payer Name	Status	Target Date	Claim Amount
1	AA291118000122U	18-01-2019	Nov-2018	Nov-2018	C:CHENNAI-OUTER > D:VELLORE > R:AMBUR RANGE	29AGQPD7002HNZ5	NILKANTH KRISHNA PATIL	Sanction issued : Pending - Issue Payment Advice	19-03-2019	4,000

Showing: 1 - 1 of 1 Records Page: 1 of 1

Fig (lxxix)

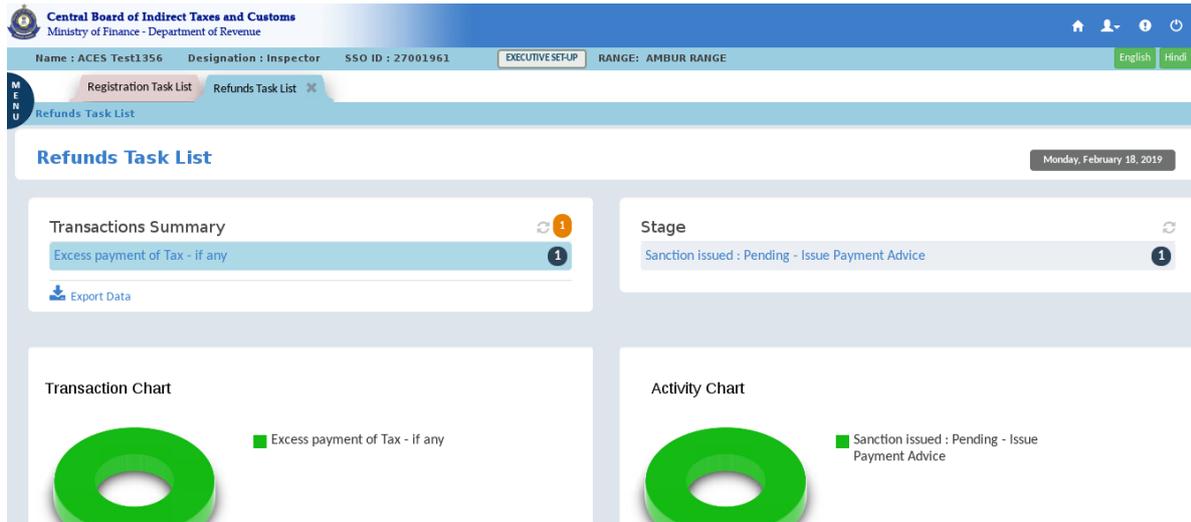


Fig (lxxx)

Central Board of Indirect Taxes and Customs
Ministry of Finance - Department of Revenue

Name : ACES Test1356 Designation : Inspector SSO ID : 27001961 EXECUTIVE SETUP RANGE: AMBUR RANGE English Hindi

Registration Task List Refunds Task List

Refunds Task List Refunds List Refunds

FORM-GST-RFD-01 [See rule 89(1) and 97A]
Refund Type - Excess payment of Tax - if any

ARN Number 1. GSTIN/Temporary ID 2. Legal Name 3. Trade Name, if any 4. Address 5. Tax period(if applicable)

AA291118000122U 29AGQPD7002HNZS NILKANTH KRISHNA PATIL HARSHADA ENTERPRISES FLAT NO.02, PLOT NO.C-17/18, Thane 01-11-2018 30-11-2018

Application Details Application History Acknowledgment Sanction Order

Sl No	Reference No.	Type/Process/Sub-Process	SSOID	Name	Designation	Remarks	Time Stamp
1.	AA291118000122U	Application filed	NA	NA	NA	NA	18-01-2019
2	ZZ2902190000145	Acknowledgement issued	27001972	ACES Test1367	Assistant Commissioner	The receipt of your application is acknowledged	01-02-2019 11:11:28
3	ZX2902190000023	Sanction Order Issued	27001972	ACES Test1367	Assistant Commissioner	test Rfd-06	01-02-2019 12:34:50
4	NA	Delegated	27001973	ACES Test1368	Assistant Commissioner	Verify arrears if any before issuing payment advice	18-02-2019 12:34:50
5	NA	Delegated	27001982	ACES Test1377	Superintendent	Please verify as per the instruction of the AC/DC	18-02-2019 12:42:25

Verification

Fig (lxxxii)

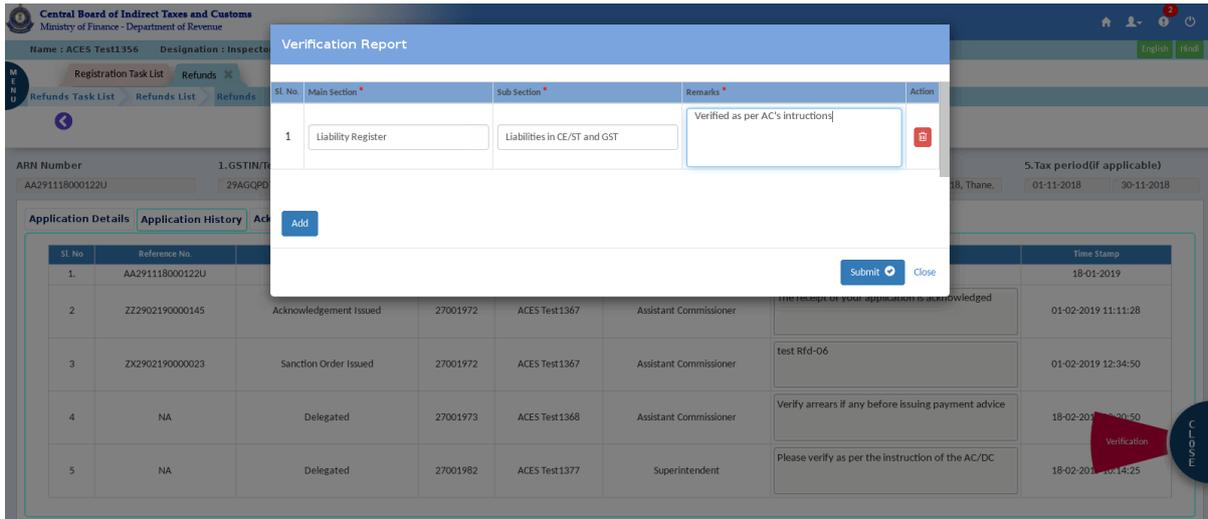


Fig (lxxxii)

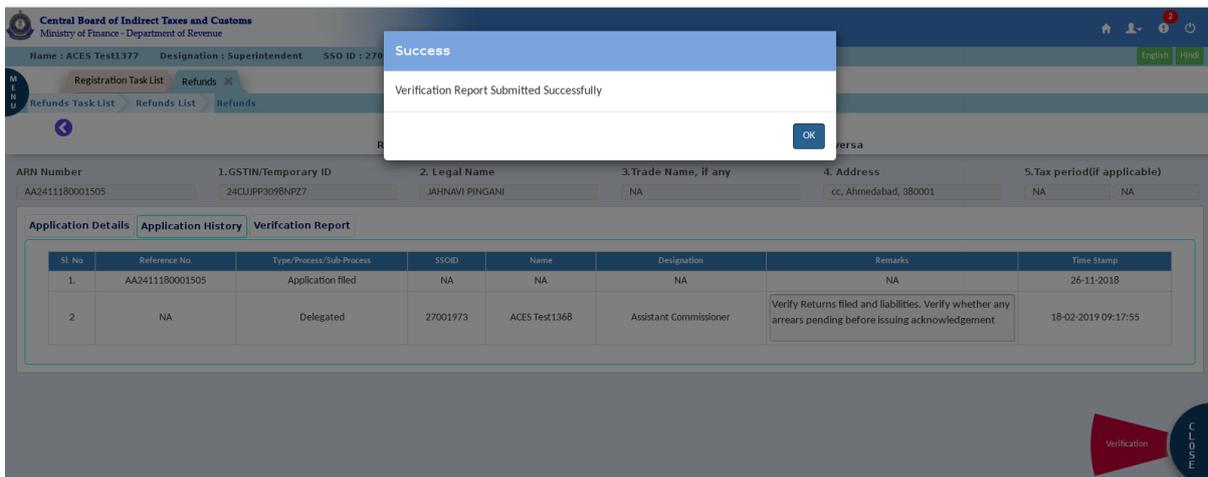


Fig (lxxxiii)

20.7 Once the delegatee officer submits the verification report the ARN will move to the officer who has delegated the ARN and the status will be updated as - <Stage>- verified. (where Stage will be pending issuance of ACK/Def memo, Provisional Order etc.). When the inspector submits the verification report, the ARN will move to the Superintendent who in turn can

submit it to the AC/DC. Till the time the Superintendent pushes the ARN to the AC, the status will be shown as delegated as shown in Fig (lxxxiv). Once the Superintendent submits the ARN to the AC, the status will change as Verified as shown in Fig (lxxxv). However, it is to be noted that AC can act on the ARN even before the Inspector or Superintendent verifies and submits the ARN. In case, the Inspector or Superintendent has not done the verification and AC takes action on the ARN, the ARN will no longer be available in the Inspector/ Superintendent’s dashboard.

Central Board of Indirect Taxes and Customs
Ministry of Finance - Department of Revenue

Name : ACES Test1368 Designation : Assistant Commissioner SSO ID : 27001973 EXECUTIVE SETUP DIVISION: VELLORE

Registration Task List Refunds List

GST- Refund Applications
Refund Type - Excess payment of Tax - if any

Total Records: 2

Sl.No	ARN	ARN Date	From Period	To Period	Jurisdiction of Taxpayer	GSTIN	Tax Payer Name	Status	Target Date	Claim Amount
1	AA291118000103U	11-01-2019	Nov-2018	Nov-2018	C.CHENNAI-OUTER > D.VELLORE > R.GUDNATHAM RANGE	29AJYPG0697CAZO	Megha Gupta	Sanction issued - Pending - Issue Payment Advice - Delegated	12-03-2019	31,000
2	AA291118000122U	18-01-2019	Nov-2018	Nov-2018	C.CHENNAI-OUTER > D.VELLORE > R.AMBUR RANGE	29AGQPD7002HNZS	NILKANTH KRISHNA PATIL	Sanction issued - Pending - Issue Payment Advice - Delegated	19-03-2019	4,000

Showing: 1 - 2 of 2 Records

Fig(lxxxiv)

Central Board of Indirect Taxes and Customs
Ministry of Finance - Department of Revenue

Name : ACES Test1377 Designation : Superintendent SSO ID : 27001982 EXECUTIVE SETUP RANGE: AMBUR RANGE

Registration Task List Refunds List

GST- Refund Applications
Refund Type - Excess payment of Tax - if any

Total Records: 1

Sl.No	ARN	ARN Date	From Period	To Period	Jurisdiction of Taxpayer	GSTIN	Tax Payer Name	Status	Target Date	Claim Amount
1	AA291118000122U	18-01-2019	Nov-2018	Nov-2018	C.CHENNAI-OUTER > D.VELLORE > R.AMBUR RANGE	29AGQPD7002HNZS	NILKANTH KRISHNA PATIL	Sanction issued - Pending - Issue Payment Advice - Verified	19-03-2019	4,000

Showing: 1 - 1 of 1 Records

Fig (lxxxv)

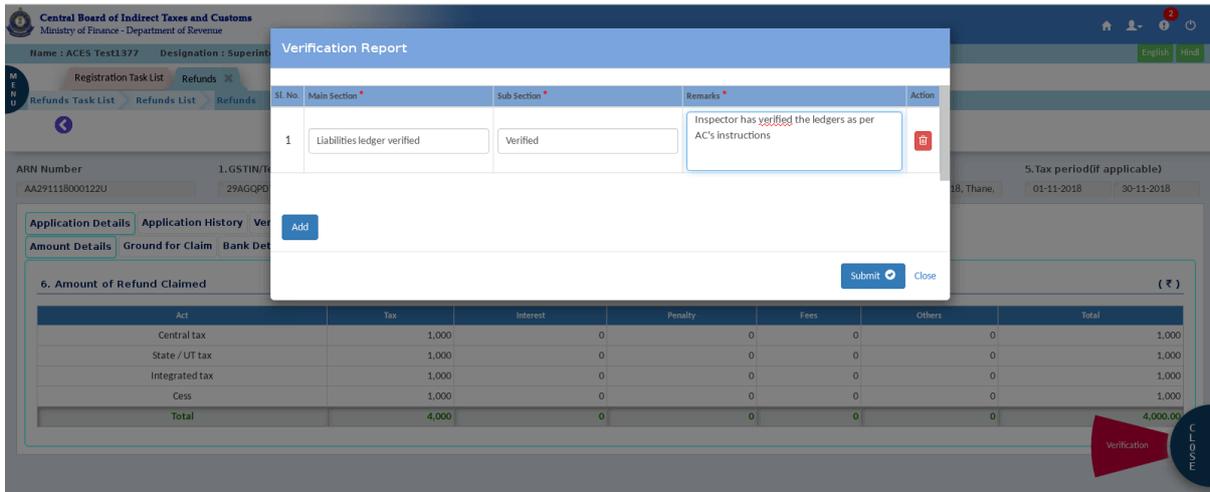


Fig (lxxxvi)

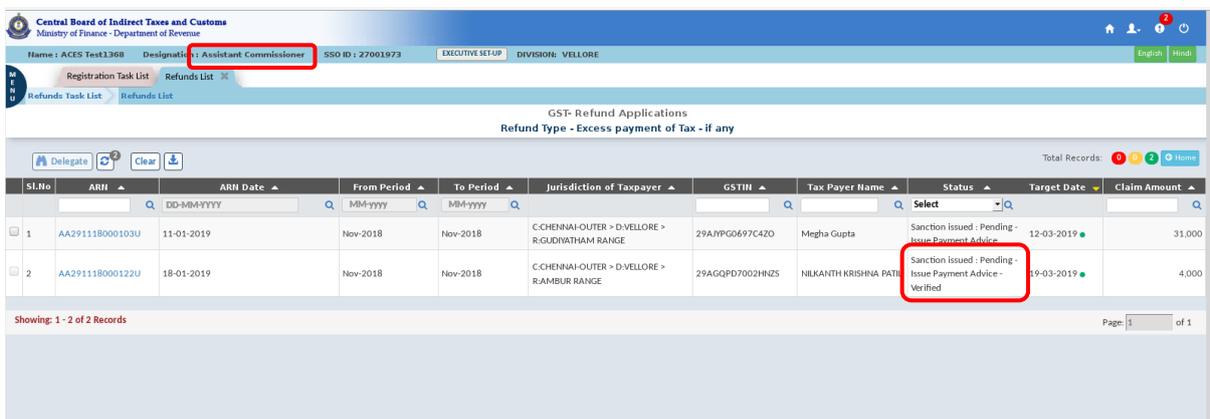


Fig (lxxxvii)

20.8 The verification reports entered by the officers will be available in the verification reports tab available next to the acknowledgement tab as shown in Fig(lxci).

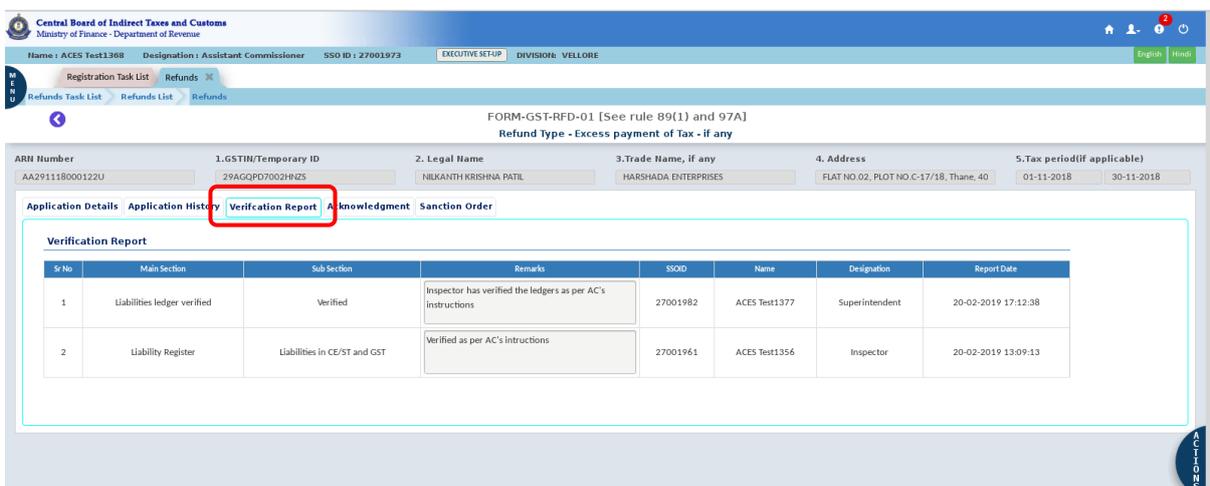


Fig (lxxxviii)

21. PFMS ERROR TASK

Once the Payment Order is successfully submitted to the GSTN the same is forwarded by GSTN to PFMS for disbursement of the sanctioned amount. If there is any failure at PFMS or Bank's end, the record is returned with an error. These ARNs which have been returned with an error from PFMS are listed in the PFMS Error List as shown in the figures (lxxxix) to (xcii) below. The list of ARNs which have failed at PFMS or Bank end will figure here along with the bank validation status. Whenever the ARNs are returned with an error, the Taxpayer will be notified by the common portal to rectify the issue or provide a new account. Once the issue is rectified or the new bank account is validated by the PFMS, the bank validation status will change to "Valid". The bank account validation failure can happen at the time of filing the application (assessee master validation) and after issuance of RFD-05.

21.2 The officer can sort the ARNs based on the Bank validation status as shown in the figure and re-issue payment order for those ARNs where the bank account status is valid. In other, cases the Payment Order button will be disabled as shown in the figure. It is to be noted that, no amendment except bank details is allowed while re-submitting the Payment Order. The latest valid Bank account will be auto-populated in the Payment Order Pop-up. The officer shall verify whether the latest valid bank details, as reflected in the Bank details tab, is reflecting in the new Payment Order pop up, before submission.

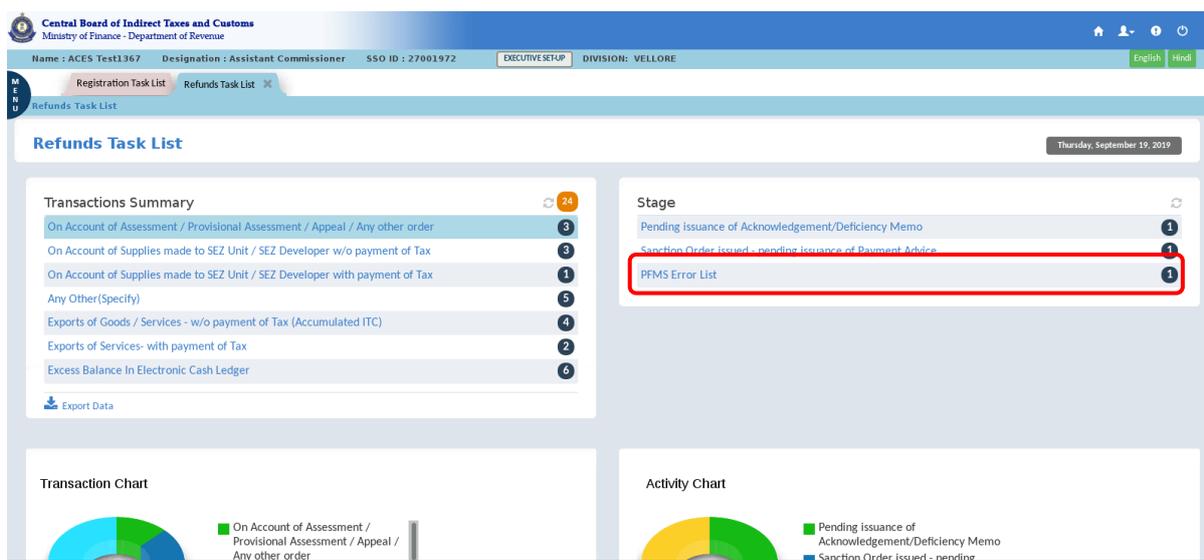


Fig (lxxxix)

Name : ACES Test1367 Designation : Assistant Commissioner SSO ID : 27001972 EXECUTIVE SETUP DIVISION: VELLORE

Registration Task List Refunds List

GST-Refund Applications
Refund Type - On Account of Supplies made to SEZ Unit / SEZ Developer w/o payment of Tax

Delegate Clear

Total Records: 0 0 2 Home

Sl.No	ARN	ARN Date	From Period	To Period	Jurisdiction of Taxpayer	GSTIN	Tax Payer Name	Status	Bank Validation	Target Date	Claim Amount
1	AA2009190000345	05-09-2019	May-2019	May-2019	CCHENNAI-OUTER > D:VELLORE > R:VELLORE RANGE	20ALYPD6528PEZ6	TELECOMONE	Errored : Provisional Payment Advice R2 failed	FAILED	0-11-2019	4,000
2	AA2009190000345	05-09-2019	May-2019	May-2019	CCHENNAI-OUTER > D:VELLORE > R:VELLORE RANGE	20ALYPD6528PEZ6	TELECOMONE	Errored : Sanction Payment Advice R2 failed	FAILED	0-11-2019	4,000

Showing: 1 - 2 of 2 Records Page: 1 of 1

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Fig (xc)

Central Board of Indirect Taxes and Customs
Ministry of Finance - Department of Revenue

Name : ACES Test1367 Designation : Assistant Commissioner SSO ID : 27001972 EXECUTIVE SETUP DIVISION: VELLORE

Registration Task List Refunds List Refunds

FORM-GST-RFD-01 [See rule 89(1) and 97A]
Refund Type - On Account of Supplies made to SEZ Unit / SEZ Developer w/o payment of Tax

ARN: AA2009190000345
1. GSTIN/Temporary ID: 20ALYPD6528PEZ6
2. Legal Name: TELECOMONE TELESERVICES INDIA PI
3. Trade Name, if any: TELECOMONE TELESERVICES INDIA PI
4. Address: No - 18/4D, Chennai, 600026
5. Tax period(if applicable): 01-05-2019 - 31-05-2019

Application Details Application History Acknowledgment Provisional Order Payment Order Sanction Order PFMS Error Details

Amount Details Ground for Claim Bank Details Documents Uploaded Annexures

8. Details of Bank Account

Sr.No.	Name of bank	Address of branch	IFSC	Type of Account	Account No.	Status	Timestamp
1	KOTAK MAHINDRA BANK LIMITED	NO 220 3 54 SIDDAPPA COMPOUND HOSUR MAIN ROAD BOMMANAHALLI BANGALORE 560068	KKBK0008057	S	7548814049001	INVALID	09-2019 09:19:47
2	CITI BANK N A	REMBRANDT, C G ROAD, NEAR PANCHWATI CIRCLE, AHMEDABAD - 380006	CITI0000007	S	234809760459768049	INVALID	09-2019 16:06:05

No action button when bank status is invalid

Fig (xci)

Central Board of Indirect Taxes and Customs
Ministry of Finance - Department of Revenue

Name : ACES Test1367 Designation : Assistant Commissioner SSO ID : 27001972 EXECUTIVE SETUP DIVISION: VELLORE

Registration Task List Refunds List

Refunds Task List Refunds List

GST-Refund Applications
Refund Type - On Account of Assessment / Provisional Assessment / Appeal / Any other order

Total Records: 0 0 1 Home

Sl.No	ARN	ARN Date	From Period	To Period	Jurisdiction of Taxpayer	GSTIN	Tax Payer Name	Status	Bank Validation	Target Date	Claim Amount
1	AA2908190000194	12-08-2019	NA	NA	C:CHENNAI-OUTER > D:VELLORE > R:GUDIYATHAM RANGE	29AGQP07002HHZY	RAKESH RANJAN PARIDA	Errored : Sanction Payment Advice R1 failed	SUCCESS	11-10-2019	192

Showing: 1 - 1 of 1 Records Page: 1 of 1

Fig (xcii)

22. Error List

22.1 If there is an error during the submission of any form to the GSTN system, the ARN is returned with an error message. All such ARNs will be listed in the Error List as shown in the figure (xciii). Upon clicking on the Error List, the list page opens where all the ARNs pertaining to the Refund type that have resulted in errors at different stages will be listed. The stage under which the ARN has failed will be reflected under the Status column as shown in the figure (xciv). The officer can click on any ARN to see the reason for the error under the error tab as shown in Figure (xcv).

Central Board of Indirect Taxes and Customs
Ministry of Finance - Department of Revenue

Name : ACES Test1367 Designation : Assistant Commissioner SSO ID : 27001972 EXECUTIVE SETUP DIVISION: VELLORE

Registration Task List Refunds Task List

Refunds Task List

Thursday, September 19, 2019

Transactions Summary 24

- On Account of Assessment / Provisional Assessment / Appeal / Any other order 3
- On Account of Supplies made to SEZ Unit / SEZ Developer w/o payment of Tax 3
- On Account of Supplies made to SEZ Unit / SEZ Developer with payment of Tax 1
- Any Other(Specify) 5
- Exports of Goods / Services - w/o payment of Tax (Accumulated ITC) 4
- Exports of Services- with payment of Tax 2
- Excess Balance In Electronic Cash Ledger 6

Export Data

Stage

- SCN issued - Response awaited 1
- Pending issuance of Acknowledgement/Deficiency Memo 2
- Error List** 2

Transaction Chart

Activity Chart

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Fig (xciii)

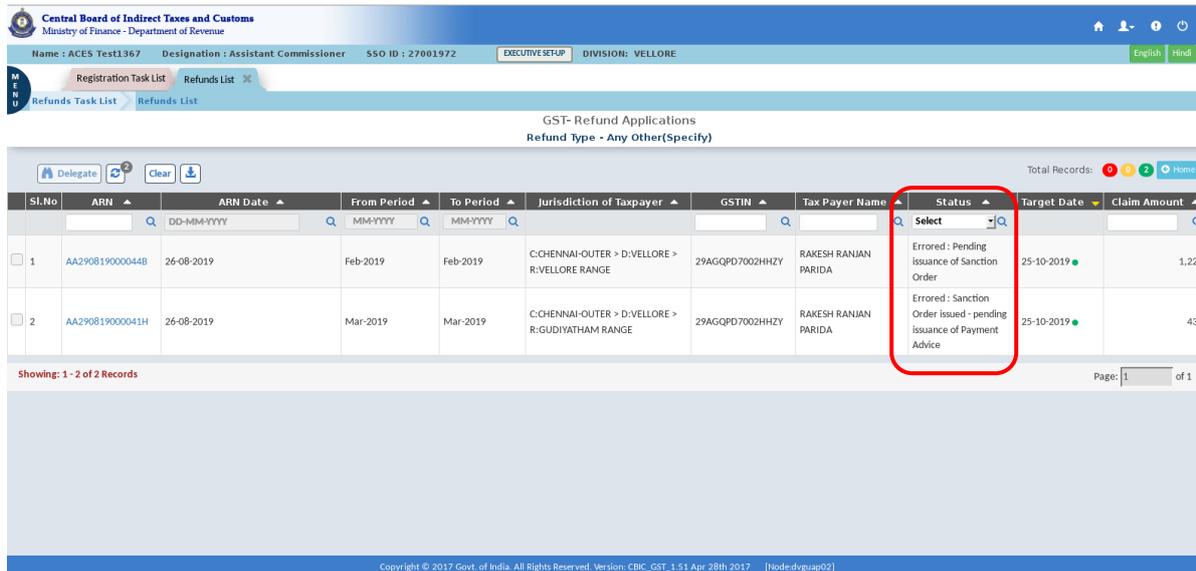


Fig (xciv)

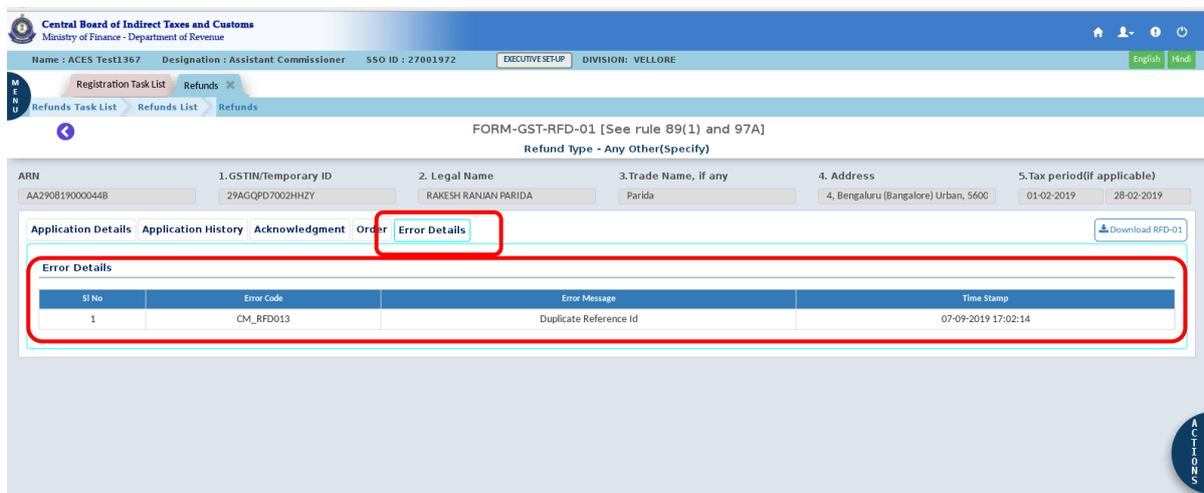


Fig (xcv)

22.2 Most of the validations built at the GSTN end have also been built in the CBIC-GST backend refund application to prevent any error while submission. There may be errors due to network issues at the time of submission, in which the officer has to resubmit the form without making any changes. Notwithstanding the validations if there are any scenarios in which the

ARN has been returned with specific errors, the officer shall contact the helpdesk with screenshot of the error screen, so that the same can be resolved by the helpdesk.

In case of any difficulty in using the functionalities please reach us at dgschennai@icegate.gov.in.