OFFICE OF THE COMMISSIONER OF CENTRAL GST, PUNE – II COMMITTEE
GST BHAVAN, 1st FLOOR, 41/A, SASSOON ROAD, OPP. WADIA COLLEGE, PUNE - 411001

TRADE NOTICE NO. 07/GST-II/2018-19

Sub:- Refund applications involving amount claimed less than rupees one thousand – reg.

(Authority: Board's letter F.No: 349/54/2017-GST dted 08th May, 2018)

Attention of the Trade is invited to Sub-section(14) of Section 54 of the CGST Act, 2017 wherein it states that no refund under sub-section (5) or sub-section (6) shall be paid to an applicant, if the amount is less than one thousand rupees. The intent of the said sub-section is clearly to prevent frivolous refund claims unnecessarily burdening the human and the technical resources of the tax administration.

Accordingly, it is requested that registered persons should refrain from filing refund application in Form GST RPD-01A on the common portal where the amount claimed is less than Rupees One Thousand. It is further informed that no Acknowledgement Reference Number (ARN) will be generated in such cases and neither the electronic cash nor credit ledger may be debited.

All the Trade Associations and Chamber of Commerce and Industries, Goods and Services Tax Assesses are requested to bring the same to the notice of all their member/constituents for their information and further necessary action.

Hindi version will follow.

(Vandana K. Jain)
Commissioner,
Central GST
Pune-II Commissionerate.

F.No. VGN(30)GST-II/03/Tech/Trade Notice/18-19/1/35
Pune, the 23rd May 2018

Copy to:-
1) The Chief Commissioner of Central GST and Customs, Pune Zone, Pune
2) The Commissioner of Central GST, Pune II/Kolkapur/Goa GST Commissionerate
3) The Commissioner of Customs, Pune
4) The Commissioner, Central C & T (Appeals) Pune II/Goa
5) The Additional Director, D'CEI. Regional Unit, Pune
7) All Members of RAC/PGC in the Commissionerate
8) All Trade Associations & Chambers of Commerce & Industries in the Commissionerate
9) The ABC, C GST Ann D CounciL
10) All Assistant/Dy. Commissioners, Central GST, Pune-II Commissionerate
11) All Section Heads at Hqrs. Office, Central GST Pune-II Commissionerate
12) Trade Facility Subscribers
13) Maratha Chamber of Commerce, Industries and Agriculture. P.O.Box No.525,Tilak Road, Pune-411002
14) Maharashtra State Tax Practitioners Federation /Pimpri Chinchwad ITP-ITP Association, Pimpri, P.J. Chambers, 2nd Floor, 2 A Block No. 304, Pimpri, Pune-411018
15) The System Manager EDP Section Hqrs. Central GST Pune-I Commissionerate to upload on the website of the Commissionerate
16) The Additional Director General/Director General Systems, 'A' Wing, 3rd Floor, Pushpa Bhawan, New Delhi-110062.
19) The C.A.O./P.A.O. Central GST Pune-II Commissionerate
20) Master file.