

Q. How does an assessee get refund of waived penalty which has been paid for July to September 2017 for delay filling of GSTR3B return?

A. The amount is already credited to the cash ledger, please review your cash ledger on GSTN portal

Q. I am working in NCCS research institute 100% funded by Dept. of Biotechnology purchases of consumable & equipments are very large scale & under new rule we have to pay only 5% GST on such purchase but when we are providing services to stakeholders on no profit no loss, should I be required to pay GST by 18% under SAC 998399 & if I pay such 18% then also my input GST is very more than Output GST then how to claim refund please suggest me

A. ITC accumulated on capital equipment purchases has to be carried forward and set off against future liability and no refund available

Q. In case of interstate purchase below Rs 50,000 from a registered dealer e way bill is necessary or not.

A. the e-way bill provisions are mandatory for supplies exceeding Rs. 50000/-. However, these provisions are yet to be implemented.

Q. Invoice July-2017, assessable value Rs. 2975000 IGST 18% 535500. But invoice uploaded on GSTR1 of July wrongly as - assessable value - Rs. 29750000 and IGST as 5355000. We remitted IGST Rs. 5355000 instead of Rs. 535500. Excess IGST remitted wrongly Rs. 4819500. What is to be done for correcting this, when we located it on 30.11.17. Kindly answer.

A. since you have already remitted the excess IGST of Rs. 48.19 lacs, you will be required to file refund claim with the GST authorities as tax wrongly paid in excess.

Q. What is the procedure to claim refund for those who paid IGST at the time of export

A. The steps are outlined here under:

- File statement 3A of the form GSTR-RFD-01A on the common portal
- Submit the above form along with statement 3 (details of export invoices) physically.
- Obtain the acknowledgment in prescribed Form RFD-02, physically within 15 days. Please note that the acknowledgment will be issued only if the application is not deficient on any grounds.
- Further, the GST proper officer is under an obligation to issue provisional refund order (90% of the refund amount) in form GST RFD-04 in 7 days after issuing acknowledgment in form GST RFD-02.
- If a deficiency order, in RFD-03, is issued by the officer the exporter needs to ensure that it files afresh application within 30 days
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Q. What are the relied upon documents needed to be submitted along with Refund application to jurisdictional authority for export without payment of duty.

A. Indicative documents for refund are as under:

- Covering Letter (on the letterhead) for the filing of refund claim
- Form RFD-01A along with the ARN being mentioned in the same. A separate copy of ARN can also be taken
- Statement 3- details of export invoices, refer tab statement 3 in GST RFD-01
- Copy of electronic credit ledger post debit of refund claim (serving as a proof of debit in credit ledger)
- A declaration that exporter has not claimed drawback and no export duty is applicable on goods exported by exporter
- A declaration that exporter has not been prosecuted for an amount exceeding Rs. 250 Lakhs under the GST law or the existing laws.

Q. It is really important and i hope that the members will help me out. I want to ask that after filling my GST return is I eligible for any benefits or refund in terms of my timely payment of GST

A. Refund will be processed as per the provisions of Section 54 of the CGST Act. Yes, timely payment of taxes and filing of returns will be considered for processing of refunds.

Q. If I am doing settlement with customer for the goods supplied during the quarter (July to Sep, 2017)but invoice is raised on customer in the month of Nov, 2017 with GST. So should I also charge Interest on GST?

A. Interest is applicable only for delay in payment from the date of Invoice. Please ensure the materials are supplied along with invoice. On introduction of e-way bill materials cannot move without valid invoice.