

**Government of Rajasthan  
Finance (Tax) Department**

No. F.12(111)FD/Tax/2017-151

Jaipur, Dated: 27-12-2017

**Circular**

The detailed procedures for GST Accounting have been laid down vide circular number F. 12 (5) FD/TAX/ 2017-59 dated 30-06-2017. The process of refund under GST has been defined at point number 6 of the said Circular. However, as the system for online grant of refund on GSTN common portal, is not yet ready, it has been decided by the GST Council that sanctioning of refunds shall be expedited by way of manual filing with a view to ease the capital blockage in export sector.

For this purpose, notification number F. No. 12 (46) FD/Tax/2017-Pt-II-139 Dated 15.11.2017 has been issued and new Rule 97A has been inserted in the Rajasthan Goods and Services Rules, 2017, to give effect to manual filing and processing of refunds under the Rajasthan Goods and Service Tax Act, 2017. Accordingly, following revised procedures shall be applicable till further orders-

1. The process of manual refund under head SGST – 0006 (with complete classification- Tax, Penalty, interest, fees, others etc) will be governed through the detailed procedures outlined vide FD's Notification dated 15-11-2017 (**Annexure-A**), GST Circular No. 04/2017 number F.17 (134) ACCT/ GST/ 2017/2923 dated 12.12.2017 and corrigendum thereto vide No. F.17 (134) ACCT/ GST/ 2017/2968 dated 26-12-2017 (**Annexure- B**)
2. The details of the refund along with GSTIN and taxpayer bank account details (as registered on the GSTN Common Portal) shall be manually entered/ submitted in the IFMS system (Paymanager) by the DDO of jurisdictional office (State Tax/ Commercial Tax Department) In case of sanctioned refunds for State Tax issued by the central tax authority for taxpayers under the territorial jurisdiction of Jaipur district, Joint Commissioner (IT) of State Tax, shall manually enter/submit the details of the refund in the IFMS system (Paymanager).
3. For this purpose, a signed and scanned copy of the sanction order (Refund order as prescribed under Notification dated 15-11-2017 and appended at **Annexure-A** along with the duly signed bill – SGST Manual refund bill (**Annexure-C**) shall be sent to Treasury office for release of payment.

4. SGST Manual refund bill will be generated through online system of IFMS (Paymanager) where scanning of sanction (GST Manual Refund) will be made mandatory. Signed Hard copy of the same bill and sanction will also be provided to Treasury and Sub Treasury by DDO of jurisdictional office (State Tax/ Commercial Tax Department) or Joint Commissioner (IT) of State Tax.
5. All respective Treasuries and Sub Treasuries, presently authorized with DDO of jurisdictional office (State Tax/ Commercial Tax Department) will be authorised for releasing e- payments of SGST refunds on the basis of SGST Manual refund bill (along with sanction) submitted by respective DDO or Joint Commissioner (IT) of State Tax.
6. DDO of jurisdictional office (State Tax/ Commercial Tax Department) or Joint Commissioner (IT) of State Tax, shall be completely responsible for ensuring correctness and accuracy in entering the related data (especially GSTIN, taxpayer bank account details as registered at GSTN Common Portal etc.) in IFMS for SGST Manual refund bill (along with scanned sanction). However, efforts may also be made to develop IT processes for validations of GSTIN and Bank Accounts (Tax Payer's) entered at IFMS with the data of Tax Authorities available at GST Model II.
7. DDO of jurisdictional office (State Tax/ Commercial Tax Department) or Joint Commissioner (IT) of State Tax, shall also ensure GST manual refund process as per the procedures laid down under rule 256 (II) of GFAR are followed. Challan number for confirmation will not be available in this process.
8. Respective Treasury and Sub Treasury will check only the correctness of data provided in hard copy of bill, sanction, signatures, heads of accounts etc and online data forwarded by DDO of jurisdictional office (State Tax/ Commercial Tax Department) / Joint Commissioner (IT) of State Tax.
9. All minor, sub and detailed heads of SGST head- 0006 will be allowed for e- payments under manual refund of SGST through Treasuries/ Sub Treasuries and the same will be reflected in the accounting entries of Lists of Accounts to be rendered to AG Office.
10. DDO of jurisdictional office (State Tax/ Commercial Tax Department) or Joint Commissioner (IT) of State Tax, shall be responsible for keeping all the relevant records of manual refund as prescribed under RGST Rules, 2017 (along with the instructions provided in the circulars mentioned at point number-1). He shall also

JS

---

ensure to reconcile and link the same when automated processes of GST refund will be started on the GSTN Portal.

11. **Deemed amendments to Treasury Rules, 2012, GFAR, Budget Manual, 2012 and RGST Rules 2017-** The existing provisions of the Treasury Rules, 2012, GFAR, Budget Manual, 2012 and RGST Rules, 2017 would be deemed to be amended (as defined in this circular) to operationalize the GST manual Refund process till further orders (till such time as automated processes commence on the GSTN Portal and further instructions are received in this regard from Government of India).

  
(Praveen Gupta)  
Secretary, Finance (Revenue)

Copy forwarded to the following for information and necessary action-

1. All Additional Chief Secretaries/Principal Secretaries/Secretaries
2. P.S. to Additional Secretary, Finance (Revenue) , Ministry of Finance , Department of Revenue, New Delhi
3. P.S. to Additional Secretary, Finance (Revenue- GST Council) , Ministry of Finance, Department of Revenue, New Delhi
4. P.S. to Controller General of Accounts, Ministry of Finance, New Delhi
5. Pr. CCA, CBEC, Department of Revenue, Ministry of Finance, Government of India, New Delhi
6. CEO, GSTN, World Mark-1, Aerocity, New Delhi
7. Accountant General, Accounts and Entitlement /Audit/Commercial Accounting, Rajasthan , Jaipur
8. Commissioner, Commercial Tax/ State Tax Department, Kar Bhawan, Jaipur
9. Deputy Governor, Reserve Bank of India, Central Office Building, Shahid Bhagat Singh Marg, Mumbai-400001
10. Regional Director, Reserve Bank of India, Rajasthan, Jaipur/DGM/AGM (Banking) , Reserve Bank of India, Rajasthan, Jaipur
11. DGM, Core Banking Division, e-Kuber, Reserve Bank of India, Mumbai
12. AGM, Core Banking Division, e-Kuber , Reserve Bank of India, Mumbai
13. All Head of Departments
14. Joint Secretary, Finance (Tax), Secretariat, Jaipur
15. OSD, TRC, Finance (Tax) Department, Secretariat, Jaipur
16. Director, Treasuries and Accounts, Vitta Bhawan, Jaipur
17. Director (Budget), Finance Department, Secretariat, Jaipur
18. Joint Secretary, Finance (G&T), Secretariat, Jaipur
19. Joint Secretary, Finance (EAD), Secretariat, Jaipur
20. State Informatics Officer, NIC, Secretariat, Jaipur for ensuring relevant provisions in IFMS as prescribed in this circular.
21. Technical Director, NIC, (Try/ IFMS), Vitta Bhawan, Jaipur for ensuring relevant provisions in IFMS as prescribed in this circular.
22. Additional Director. IT, FD for uploading this circular at FD's website.
23. Dy. Secretary, Finance (W&M) Department, Secretariat, Jaipur

24. E-Treasury Officer, DTA, Vitta Bhawan, Jaipur
25. All Treasury Officers
26. All DDOs of jurisdictional office (State Tax/ Commercial Tax Department)

*S/D*  
*14/11/17*  
Joint Secretary (Tax)

GOVERNMENT OF RAJASTHAN  
FINANCE DEPARTMENT  
(TAX DIVISION)

NOTIFICATION

JAIPUR, dated: November 15, 2017

In exercise of the powers conferred by section 164 of the Rajasthan Goods and Services Tax Act, 2017 (Act No. 9 of 2017), the State Government hereby makes the following rules further to amend the Rajasthan Goods and Services Tax Rules, 2017, namely:-

**1. Short title and commencement.-** (1) These rules may be called the Rajasthan Goods and Services Tax (Twelfth Amendment) Rules, 2017.

(2) They shall come into force with immediate effect.

**2. Amendment of rule 43.-** After the existing sub-rule (2) of rule 43 of the Rajasthan Goods and Services Tax Rules, 2017, hereinafter referred to as the said rules, the following explanation shall be added, namely:-

*“Explanation:* For the purposes of rule 42 and this rule, it is hereby clarified that the aggregate value of exempt supplies shall exclude the value of supply of services specified in the notification of the Government of India in the Ministry of Finance, Department of Revenue No. 42/2017-Integrated Tax (Rate), dated the 27<sup>th</sup> October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number GSR 1338(E) dated the 27<sup>th</sup> October, 2017.”.

**3. Amendment of rule 54.-** In sub-rule (2) of rule 54 of the said rules, for the existing expression “supplier shall issue”, the expression “supplier may issue” shall be substituted.

**4. Insertion of new rule 97A.-** After the existing rule 97 and before the existing rule 98 of the said rules, the following new rule 97A shall be inserted, namely:-

**“97A. Manual filing and processing.-** Notwithstanding anything contained in this Chapter, in respect of any process or procedure prescribed herein, any reference to electronic filing of an application, intimation, reply, declaration, statement or electronic issuance of a notice, order or certificate on the common portal shall, in respect of that process or procedure, include manual filing of the said application, intimation, reply, declaration, statement or issuance of the said notice, order or certificate in such Forms as appended to these rules.”.

**5. Insertion of new rule 107A.-** After the existing rule 107 and before the existing rule 108 of the said rules, the following new rule 107A shall be inserted, namely:-

**“107A. Manual filing and processing.-** Notwithstanding anything contained in this Chapter, in respect of any process or procedure prescribed herein, any reference to electronic filing of an application, intimation, reply, declaration, statement or electronic issuance of a notice, order or certificate on the common portal shall, in respect of that process or procedure, include manual filing of the said application, intimation, reply, declaration, statement or issuance of the said notice, order or certificate in such Forms as appended to these rules.”.



**6. Insertion of new FORM GST RFD-01 A.**- After the existing FORM GST RFD-01 and before the existing form FORM GST RFD-02, the following new forms FORM GST RFD-01 A and FORM GST RFD-01 B shall be inserted, namely:-

**“FORM GST RFD-01 A**  
[See rules 89(1) and 97A]

Application for Refund (Manual)

(Applicable for casual taxable person or non-resident taxable person, tax deductor, tax collector and other registered taxable person)

1.	GSTIN / Temporary ID							
2.	Legal Name							
3.	Trade Name, if any							
4.	Address							
5.	Tax period (if applicable)	From <Year><Month>		To		<Year><Month>		
6.	Amount of Refund Claimed(Rs.)	Act	Tax	Interest	Penalty	Fees	Others	Total
		Central tax						
		State / UT tax						
		Integrated tax						
		Cess						
	Total							
7.	Grounds of Refund Claim (select from drop down)	(a)	Excess balance in Electronic Cash Ledger					
		(b)	Exports of services- with payment of tax					
		(c)	Exports of goods / services- without payment of tax (accumulated ITC)					
		(d)	ITC accumulated due to inverted tax structure[under clause (ii) of first proviso to section 54(3)]					
		(e)	On account of supplies made to SEZ unit/ SEZ developer(with payment of tax)					
		(f)	On account of supplies made to SEZ unit/ SEZ developer (without payment of tax)					
		(g)	Recipient of deemed export					

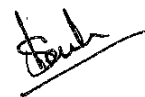
**DECLARATION [second proviso to section 54(3)]**

I hereby declare that the goods exported are not subject to any export duty. I also declare that I have not availed any drawback on goods or services or both and that I have not claimed refund of the integrated tax paid on supplies in respect of which refund is claimed.

Signature

Name –

Designation / Status



**DECLARATION [section 54(3)(ii)]**

I hereby declare that the refund of ITC claimed in the application does not include ITC availed on goods or services used for making 'nil' rated or fully exempt supplies.

Signature

Name –

Designation./ Status

**DECLARATION [rule 89(2)(f)]**

I hereby declare that the Special Economic Zone unit /the Special Economic Zone developer has not availed of the input tax credit of the tax paid by the applicant, covered under this refund claim.

Signature

Name –

Designation / Status

**SELF- DECLARATION [rule 89(2)(l)]**

I/We \_\_\_\_\_ (Applicant) having GSTIN/ temporary Id -----, solemnly affirm and certify that in respect of the refund amounting to Rs. ---/ with respect to the tax, interest, or any other amount for the period from--to----, claimed in the refund application, the incidence of such tax and interest has not been passed on to any other person.

Signature

Name –

Designation / Status

*(This Declaration is not required to be furnished by applicants, who are claiming refund under clause (a) or clause (b) or clause (c) or clause (d) or clause (f) of sub-section (8) of section 54.)*

**8. Verification**

I/We<Taxpayer Name> hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

I/We declare that no refund on this account has been received by me/us earlier.

Place

Date

Signature of Authorised Signatory

(Name)

Designation/ Status

**Annexure-1**

**Statement -1 [rule 89(5)]**

Refund Type: ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]

(Amount in Rs.)

Turnover of	Tax payable on	Adjusted	Net input tax	Maximum refund
-------------	----------------	----------	---------------	----------------



inverted rated supply of goods	such inverted rated supply of goods	total turnover	credit	amount to be claimed [(1×4÷3)-2]
1	2	3	4	5

**Statement- 3A [rule 89(4)]**

Refund Type: Export without payment of tax (accumulated ITC) – calculation of refund amount

(Amount in Rs.)

Turnover of zero rated supply of goods and services	Net input tax credit	Adjusted total turnover	Refund amount (1×2÷3)
1	2	3	4

**Statement-5A [rule 89(4)]**

Refund Type: On account of supplies made to SEZ unit / SEZ developer without payment of tax (accumulated ITC) – calculation of refund amount

(Amount in Rs.)

Turnover of zero rated supply of goods and services	Net input tax credit	Adjusted total turnover	Refund amount (1×2÷3)
1	2	3	4

**FORM GST RFD-01 B**

[See rules 91(2), 92(1), 92(3), 92(4), 92(5) and 97A]

Refund Order details

1.	ARN	
2.	GSTIN / Temporary ID	
3.	Legal Name	
4.	Filing Date	
5.	Reason of Refund	
6.	Financial Year	
7.	Month	
8.	Order No.:	
9.	Order issuance Date:	





10.	Payment Advice No.:																							
11.	Payment Advice Date:																							
12.	Refund Issued To :	Drop down: Taxpayer / Consumer Welfare Fund																						
13.	Issued by:																							
14.	Remarks:																							
15.	Type of Order	Drop Down: RFD- 04/ 06/ 07 (Part A)																						
16.	Details of Refund Amount (As per the manually issued Order):																							
Description	Integrated Tax						Central Tax					State/UT tax					Cess							
	Tax	Interest	Penalty	Fees	Others	Total	Tax	Interest	Penalty	Fees	Others	Total	Tax	Interest	Penalty	Fees	Others	Total	Tax	Interest	Penalty	Fees	Others	Total
a. Refund amount claimed																								
b. Refund Sanctioned on provisional basis																								
c. Remaining Amount																								
d. Refund amount inadmissible																								
e. Gross amount to be paid																								
f. Interest (if any)																								

*Handwritten signature*





राजस्थान सरकार  
वाणिज्यिक कर विभाग  
www.rajtax.gov.in

Annexure-B

No. F.17 (134) ACCT/ GST/ 2017/ 2968

Date- 26-12-2017

CORRIGENDUM

The English version of GST Circular No. 04/2017 number F.17 (134) ACCT/ GST/ 2017/2923 dated 12.12.2017 shall be read with following correction:

At column no. 2 of the page number 11, in 6<sup>th</sup> bullet of the step "Final sanction of refund" of para 3.3 (detailed procedure for manual processing of refund claims) of the said circular:

- The details of the refund along with taxpayer bank account details shall be manually submitted in PFMS/[States] system by the jurisdictional Division's DDO and a signed copy of the sanction order shall be sent to PAO office for release of payment.

read

- The details of the refund along with taxpayer bank account details shall be manually submitted in IFMS system by the DDO of jurisdictional office and a signed copy of the sanction order shall be sent to treasury office for release of payment.

3  
(Alok Gupta)  
Commissioner  
State Tax,  
Rajasthan, Jaipur.

No. F.17(134) ACCT/ GST/ 2017/ 2969

Date- 26/12/17

Copy to following for information and necessary action:

1. Chief Commissioner, CGST & Central Excise, Jaipur Zone, Jaipur.
2. PS to CCT.
3. Director, Treasury and Accounts, Rajasthan, Jaipur.
4. All Addl. Commissioners, CTD, HQ.
5. All Joint Commissioners.
6. JC (IT) for uploading it on Department's website www.rajtax.gov.in and on the Web Portal RajVista/ TCS, CTD, Jaipur.
7. Asst. Director, Public Relations, CTD, Jaipur for publicity.
8. Guard File.

(Vinod Kumar Sharma)  
Additional Commissioner (GST)  
Rajasthan, Jaipur.

Annexure-C

New Form GA 100B  
Rule 255

Government of Rajasthan					
Reference No.		Manual SGST Refund Bill (Outer Sheet)		Month/Year:	
Detailed SGST Payment Bill of:(Office Name)				Office ID:	
Bill No.:	Date:	DDO Code:	Name of DDO:	Object Head:	
Budget Head : (SGST All Heads) V/C		Demand No.:	Plan:	Non Plan:	Tan No.:
<p><b>To</b></p> <p>The Treasury Officer, (Concerning Treasury)</p> <p>Please Order to pay Rs..... as per claim contained in this bill.</p>					
Sign of Clerk		Sign of Jr. ACC/AAO-I/II		Sign (With Seal)/ e-sign/ Digital Sign of DDO	
<p><b>Certificates :</b></p> <p>1.The Amount claimed in this bill has not been drawn earlier.</p> <p>2. It is further certified that I have personally ensured observance of all formalities regarding necessary entries.</p>					
Sign (With Seal)/ e-sign / Digital Sign of DDO					
<p>I Certified that the Compliance of Direction/Instruction under form no. GA 100 B (Rule 255 (ii) ) has been ensured.</p>			<p style="text-align: center;"><u>Treasury Voucher</u></p> <p>No. _____ Date : _____</p> <p style="text-align: center;"><u>For Treasury Use</u></p>		
Sign (With Seal)/ /Digital Sign of DDO			<p>Pay Rs. : _____</p> <p>(In words) : _____</p>		
<u>For Accountant General Office</u>			<p>(In Cash ) : _____</p> <p>(In Words) : _____</p>		
Admitted (RS.)		Objected (RS.)			
Auditor	Supdt.	Gaz. Officer			
			<p>Total Credit Rs.</p>		
		Auditor	AAO-I/II	Treasury Officer	
<p><b>Disclaimer :</b> All contents related to this bill are provided by Head of Office/DDO and he/she is solely responsible for it.</p> <p>Group Name : _____ Print Date &amp; Time : _____</p>					