



File No.407406

EXCISE & TAXATION DEPARTMENT, HARYANA

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Internal Instructions

To

All Joint Excise and Taxation Commissioners (Range),
All Dy. Excise and Taxation Commissioners (ST),
In the State

Memo No. 193 /GST-II,
Dated the 15.02.2022

Subject: Instructions for enabling Internal Control Mechanism for Refunds in GST.

Regular feedbacks are being received from various field formations underlining the need to have an oversight mechanism in refund processing under GST.

Therefore, the Department of Excise and Taxation, Haryana, considered it expedient to put in place an internal control mechanism for processing of refund applications under GST.

Consequently, a committee of officers was constituted to work out and recommend such mechanism. Now, the committee has given its recommendations. Based upon the recommendations of the committee, the following instructions are hereby issued:-

1. Processing of Refund application of tax amount of more than Rs 2 Crore:-

All the refund applications where the applicant has claimed more than Rs 2 Crore of total tax amount, the application shall be processed at the Ward level by the ETO-cum-Proper Officer and Tax Inspector in accordance with the provisions of the law and the instructions.

However, before an order in the form of GST RFD-06 is passed, ETO-cum-Proper Officer shall forward the complete case with his/her recommendations and comments, to the Deputy Excise and Taxation Commissioner, in-charge of the District, on file.

Deputy Excise and Taxation Commissioner, in-charge of the District, shall examine the case in order to satisfy himself with regard to propriety and legality of the case. After examination of the facts of the case the DETC may give such directions to the ETO-cum-Proper Officer as he may deem fit keeping in view the facts of the case. ETO-cum-Proper Officer shall proceed in the case in accordance with the directions/ observations of the DETC.

However, Tax Inspector, ETO-cum-Proper Officer and DETC shall ensure that the timelines prescribed in the Rules are adhered to.

2. Processing of Refund up to tax amount of Rs 2 Crore:-

All the refund applications where the applicant has claimed more than Rs 2 Crore of total tax amount, the application shall be finalized by Excise and Taxation Officer-cum-Proper Officer after following due processing at the ward level.

However, Deputy Excise and Taxation Commissioner, in-charge of the District, shall call for the records in some of these cases pertaining to each ward in order to satisfy himself with regard to propriety and legality of the orders passed by the ETO-cum-Proper officer.

Deputy Excise and Taxation Commissioner in-charge of the District, may take up to 5% of such cases in a quarter in the district and ensure that cases from all wards are covered in the scrutiny.

Where any deficiency in terms of propriety and legality comes to his notice, the DETC shall recommend proceeding under section 73/74 of the HGST Act, 2017 to be initiated.

3. Role and Responsibility of Tax Inspector of the Ward in processing of Refunds under GST:-

All the refund applications under GST shall be scrutinized by Tax Inspectors for verifying the completeness of the applications and documents accompanied to establish that refund is due to the applicant. Where the application is found to be complete, the inspector shall recommend issuance

of an Acknowledgment in the form of GST RFD-02. He will recommend issuance of GST RFD-03 in all other cases.

Where an acknowledgment has been issued, the ETO cum proper officer shall process the refund application further and may take assistance of the tax Inspector wherever required. The ETO- cum – proper officer may, if required, get physical verification of the taxpayer done under Rule 25 of the HGST Rules, 2017.

The ETO – cum - proper officer shall also examine the application for the purpose of ensuring the compliance of the applicant in terms of section 54(10) and section 54(11) of the Goods and Services Act. He shall also verify if there is any outstanding arrears pending against the applicant, if he is a return defaulter or any other relevant proceedings pending against the applicant.

4. Refund application under “Any Other” grounds be mandatorily processed after approval with the jurisdictional Dy. Commissioner of State Tax.
5. Difficulty if any in following these instructions may be brought to the notice of the Department.
6. This issues with the approval of the Additional Chief Secretary (E&T), Government of Haryana.

Siddharth In
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Addl. Excise and Taxation Commissioner (GST)

Copy to:-

1. PS to ACS (E&T) for information.
2. PS to ETC for information.
3. Wipro Helpdesk to upload the instructions on the website of the Department