

GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
DEPARTMENT OF TRADE & TAXES, I.P.ESTATE
VYPAR BHAWAN: NEW DELHI-110002.
(POLICY BRANCH)

No. F.3(433)/GST/Policy/2022/ 1250-60

Dated: 04/05/2022

ORDER

Subject: Refund of Tax-time bound processing and disposal thereof.

1. Disposal of the refund applications in a time bound manner is an integral part of the GST mechanism. In this regard, attention is drawn to Section 56 of the DGST Act as per which, if any tax to be refunded under sub-section 5 of Section 54 but is not refunded **within 60 days** from the receipt of application under sub-section (1) of that section, interest at such rates not exceeding six percent as may be specified in the **notification issued by the Government**, shall be payable in respect of such refunds ~~from the next day of the sixtieth day of the receipt of application~~. Therefore, it **becomes imperative upon the proper officer that all refund applications are processed and decided within the prescribed time frame in order to avoid undue interest liability on the department.**
2. Similarly, it is important that while granting refund the genuineness of the tax payer is ascertained for which physical verification of the registered premises of the tax payer is important.
3. It is accordingly directed that all Proper Officers shall ensure that the refund applications are decided within the prescribed timelines and no refund shall be granted without ensuring the genuineness of the firm through a field verification of the registered premises of the applicant, for which documentary records will also be maintained by the Proper officer.
4. A consolidated Fortnightly Report duly signed by Zonal Incharges along with back-up sheets containing ward level information, starting from 1st fortnight of April, 2022 be submitted to the Nodal Officer (Refunds) within two days after the end of each fortnight, in the format annexed with this order
5. Nodal Officer (Refunds) will consolidate these Fortnightly Reports and submit to the Commissioner, State Tax for his perusal.
6. Non - compliance will invite action.


ANKUR GARG
COMMISSIONER (STATE TAX)

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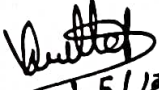
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4.5.22
Mr. Chhaya

244/IT
04/05/2022

No. F.3(433)/GST/Policy/2022/

Dated: 04/05/2022

1. All SCTTs/ACTTs/JCTTs, Trade and Taxes Department.
2. All ACs/GSTOs through the Zonal Incharge, Trade and Taxes Department.
3. PS to Commissioner, Trade and Taxes Department.
4. Guard File.
5. Incharge EOP cell with the request to upload on Department portal.


4/5/2022
(VIVEK MITTAL)
ASSISTANT COMMISSIONER (POLICY)

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Annexure

Fortnightly Report of refunds for the 1st / 2nd fortnight of _____ (month and year), Zone _____

Zone	No. of refund application decided (A)				Out of (A), No. of Refund applications decided beyond 60 days (B)					No. of Refund applications Pending beyond 60 days.
	Accepted	Amount sanctioned	Rejected	Amount Rejected	Accepted	Amount sanctioned	Rejected	Amount Rejected	Interest paid (if any)	
1	2	3	4	5	6	7	8	9	10	11

(Signature of Zonal Incharge)