

of the appellate (or any other authority). However, such re-credit shall be made following the guideline as laid down in para 4.2 of Circular no. 59/33/2018 – GST dated 04/09/2018.

5. The above clarifications can be illustrated with the help of an example. Consider a registered person who makes an application for refund of unutilized ITC on account of export to the extent of ₹ 100/- and debits the said amount from his electronic credit ledger. The proper officer disposes the application by allowing refund of ₹ 70/- and rejecting the refund of ₹ 30/-. However, he does not re-credit ₹ 30/- since appeal is preferred by the claimant and accordingly FORM GST RFD 01B is not uploaded. Assume that the appellate authority allows refund of only ₹ 10/- out of the ₹ 30/- for which the registered person went in appeal. This ₹ 10/- shall be claimed afresh under the category "Refund on account of assessment/provisional assessment/appeal/any other order" and processed accordingly. However, subsequent to processing of this claim of ₹ 10/- the proper officer shall re-credit ₹ 20/- to the electronic credit ledger of the claimant, provided that the registered person is not challenging the order in a higher forum. For this purpose, FORM GST RFD 01B under the original ARN which has so far not been uploaded will be uploaded with refund sanctioned amount as ₹ 80/- and the amount to be re-credited as ₹ 20/-. In case, the proper officer who rejected the refund claim is not the one who is disposing the application under the category "Refund on account of assessment/provisional assessment/appeal/any other order", the latter shall communicate to the proper officer who rejected the refund claim to close the ARN as above only after obtaining the undertaking as referred in para 4.2 of Circular no. 59/33/2018 – GST dated 04/09/2018.

112

Withdrawal of Circular No. 105/24/2019-GST dated 28.06.2019 - GST

Circular No. 112/31/2019 – GST

3rd October, 2019

Kind attention is invited to Circular No. 105/24/2019-GST dated 28.06.2019 wherein certain clarifications were given in relation to various doubts related to treatment of secondary or post-sales discounts under GST.

2. Numerous representations were received expressing apprehensions on the implications of the said Circular. In view of these apprehensions and to ensure uniformity in the implementation of the provisions of the law across field formations, the Board, in exercise of its powers conferred by section 168(1) of the Central Goods and Services Tax Act, 2017, hereby withdraws, ab-initio, Circular No. 105/24/2019-GST dated 28.06.2019.

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Circular No. 113/32/2019-GST

Clarification regarding GST rates & classification (goods)

11th October, 2019

Representations have been received seeking clarification in respect of applicable GST rates on the following items: