

The Chhattisgarh Goods & Services Tax Rules, 2017

Rule 90 : Acknowledgement

- (1) Where the application relates to a claim for refund from the electronic cash ledger, an acknowledgement in **FORM GST RFD-02** shall be made available to the applicant through the Common Portal electronically, clearly indicating the date of filing of the claim for refund and the time period specified in sub-section (7) of section 54 shall be counted from such date of filing.
 - (2) The application for refund, other than claim for refund from electronic cash ledger, shall be forwarded to the proper officer who shall, within a period of fifteen days of filing of the said application, scrutinize the application for its completeness and where the application is found to be complete in terms of sub-rule (2), (3) and (4) of rule 89, an acknowledgement in **FORM GST RFD-02** shall be made available to the applicant through the Common Portal electronically, clearly indicating the date of filing of the claim for refund and the time period specified in sub-section (7) of section 54 shall be counted from such date of filing.
 - (3) Where any deficiencies are noticed, the proper officer shall communicate the deficiencies to the applicant in **FORM GST RFD-03** through the Common Portal electronically, requiring him to file a fresh refund application after rectification of such deficiencies.
 - (4) Where deficiencies have been communicated in **FORM GST RFD-03** under the State Goods and Services Tax Rules 2017, the same shall also deemed to have been communicated under this Rule along with deficiencies communicated under sub-rule (3).
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