

The Chhattisgarh Goods & Services Tax Rules, 2017

**Rule 96 : Refund of integrated tax paid on goods <sup>1</sup>[or services] exported out of India**

- (1) The shipping bill filed by <sup>2</sup>[an exporter of goods] shall be deemed to be an application for refund of integrated tax paid on the goods exported out of India and such application shall be deemed to have been filed only when:-
  - (a) The person in charge of the conveyance carrying the export goods duly files an export manifest or an export report covering the number and the date of shipping bill or bills of export; and
  - (b) The applicant has furnished a valid return in **FORM GSTR-3** <sup>3</sup>[or **FORM GSTR-3B**];
- (2) The details of the <sup>4</sup>[relevant export invoices in respect of export of goods] contained in **FORM GSTR-1** shall be transmitted electronically by the common portal to the system designated by the Customs and the said system shall electronically transmit to the common portal, a confirmation that the goods covered by the said invoices have been exported out of India.
- (3) Upon the receipt of the information regarding the furnishing of a valid return in **FORM GSTR-3** <sup>5</sup>[or **FORM GSTR-3B**] from the common portal, <sup>6</sup>[the system designated by the Customs or the proper officer of Customs, as the case may be, shall process the claim for refund in respect of export of goods] and an amount equal to the integrated tax paid in respect of each shipping bill or bill of export shall be electronically credited to the bank account of the applicant mentioned in his registration particulars and as intimated to the Customs authorities.
- (4) The claim for refund shall be withheld where,-
  - (a) A request has been received from the jurisdictional Commissioner of central tax, State tax or Union territory tax to withhold the payment of refund due to the person claiming refund in accordance with the provisions of sub-section (10) or sub-section (11) of section 54; or
  - (b) The proper officer of Customs determines that the goods were exported in violation of the provisions of the Customs Act, 1962.
- (5) Where refund is withheld in accordance with the provisions of clause (a) of

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1 Inserted vide Notification No. 75/2017 - State Tax dt 29/12/2017; wef 23/10/2017

2 Substituted for "an exporter" vide Notification No. 3/2018- State Tax dt. 24/01/2018 wef 23/10/2017.

3 Inserted vide Notification No. 15/2017 - State Tax dt 19/07/2017; wef 01/07/2017

4 Substituted for "relevant export invoices" vide Notification No. 3/2018- State Tax dt. 24/01/2018 wef 23/10/2017.

5 Inserted vide Notification No. 15/2017 - State Tax dt 19/07/2017; wef 01/07/2017

6 Substituted for "the system designated by the Customs shall process the claim for refund" vide Notification No. 3/2018 - State Tax dt. 24/01/2018 wef 23/10/2017

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sub-rule (4), the proper officer of integrated tax at the Customs station shall intimate the applicant and the jurisdictional Commissioner of central tax, State tax or Union territory tax, as the case may be, and a copy of such intimation shall be transmitted to the common portal.

- (6) Upon transmission of the intimation under sub-rule (5), the proper officer of central or State tax or Union territory tax, as the case may be, shall pass an order in **Part B** of **FORM GST RFD-07**.
- (7) Where the applicant becomes entitled to refund of the amount withheld under clause (a) of sub-rule (4), the concerned jurisdictional officer of central tax, State tax or Union territory tax, as the case may be, shall proceed to refund the amount after passing an order in **FORM GST RFD-06**.
- (8) The Central Government may pay refund of the integrated tax to the Government of Bhutan on the exports to Bhutan for such class of goods as may be notified in this behalf and where such refund is paid to the Government of Bhutan, the exporter shall not be paid any refund of the integrated tax.
- <sup>7</sup>[(9) The application for refund of integrated tax paid on the services exported out of India shall be filed in FORM GST RFD-01 and shall be dealt with in accordance with the provisions of rule 89.

<sup>8</sup>[(10) The persons claiming refund of integrated tax paid on export of goods or

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7 Substituted vide Notification No. 3/2018 - State Tax dt 24/01/2018; wef 23/10/2017 for the sub-rule(9) :

A "(9) The persons claiming refund of integrated tax paid on export of goods or services should not have received supplies on which the supplier has availed the benefit of notification No. 48/2017 - State Tax dated 18th October, 2017 or Notification No. 40/2017 - State Tax (Rate) dated 15th November, 2017 or notification No. 41/2017 - Integrated Tax (Rate) dated 23rd October,2017."

A Inserted vide Notification No. 75/2017 - State Tax dt. 29/12/2017 wef 23/10/2017

8 Substituted vide Notification No. 39/2018- State Tax dt. 04/09/2018 w.e.f. 04/09/2018. Prior to substitution it read as under:

- (10) The persons claiming refund of integrated tax paid on export of goods or services should not have received supplies on which the supplier has availed the benefit of the Government of Chhattisgarh, Commercial Tax Department, notification No. 48/2017-State Tax dated 18.10.2017 published in the Gazette of Chhattisgarh (Extraordinary) vide number 468 Dated 28<sup>th</sup> October 2017 or notification No. 40/217-State Tax (Rate) dated 15.11.2017 published in the Gazette of Chhattisgarh (Extraordinary) vide number 506 dated 21<sup>st</sup> November, 2017 or notification No. 41/2017- Integrated Tax (Rate) dated 23.10.2017 published in the Gazette of India vide number G.S.R 1321 (E) or notification No. 78/2017- Customs dated 13.10.2017 published in the Gazette of India vide number G.S.R 1272 (E) or notification No. 79/2017 - Customs dated 13.10.2017 published in the Gazette of India vide number G.S.R 1299(E)

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services should not have

- (a)** received supplies on which the benefit of the notification No. 48/2017- State Tax,"F-10-87/2017/CT/V(153), dated the 18<sup>th</sup> October, 2017 of the Government of Chhattisgarh, Commercial Tax Department, published in the Gazette (Extraordinary) of Chhattisgarh, No. 468 dated the 28<sup>th</sup> October, 2017 or Notification No. 40/2017 - State Tax (Rate), F-10-94/2017/CT/V(173), dated the 15<sup>th</sup> November, 2017 of the Government of Chhattisgarh, Commercial Tax Department, published in the Gazette of (Extraordinary) of Chhattisgarh, No. 506 dated the 21<sup>st</sup> November, 2017 or notification No. 41/2017- Integrated Tax (Rate) dated 23<sup>rd</sup> October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1321(E) dated the 23<sup>rd</sup> October, 2017 has been availed; or
- (b)** availed the benefit under notification No. 78/2017 - Customs, dated the 13<sup>th</sup> October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1272(E) dated the 13<sup>th</sup> October, 2017 or notification No. 79/2017 - Customs, dated 13<sup>th</sup> October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1299(E) dated the 13<sup>th</sup> October, 2017.]

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