

PROCESSING OF REFUND UNDER DGST ACT, 2017 - REGARDING.

GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI DEPARTMENT OF TRADE AND TAXES POLICY (GST) Branch VYAPAR DELHI-02 F. No.2(J/P01icy-GST/2018/ 96 Dated: 8 /02/ 2018 ORDER Subject: Processing of refund under DGST Act, 2017 — Regarding. All Asstt. Commissioners/GSTOs, who have been assigned powers under section 54 of the Delhi Goods and Services Tax (DGST) Act, 2004 (Delhi Act 3 of 2017) are hereby directed to process the refund cases of DGST Act in the following manner:- s. No. 1. 2

3. Description of refund Refund up to Rs.10 Lakhs of Tax (including SGST, CGST, IGST and Cess) to a taxpayer if any, paid by such taxpayer in excess of the amount due from him. If the amount of refund is more than Rs. 10 Lakhs but less than 50 Lakhs of Tax (including SGST, CGST, IGST and Cess) to a taxpayer if any, paid by such taxpayer in excess of the amount due from him If the amount of refund is more than Rs. 50 Lakhs of Tax (including SGST, CGST, IGST and cess) to a taxpayer if any, paid by such taxpayer in excess of the amount due from him Designation of the Officer from whom prior approval is required GSTO/AC GSTO/AC, shall issue refund order after obtaining the prior approval of the Zonal incharge i.e. Additional Commissioner Commissioner / Spl. Commissioner of the Zone. GSTO/AC, shall issue refund order after obtaining the prior approval of the Refund Approval Committee, constituted by the department. (H.Rajesh Prasad) Commissioner (State Tax) F. No.2tC)/P01icy-GST/2018/ Copy forwarded for information and necessary action to: Dated: 8/02/ 2018 1) 2) 3) 4) 5) 6) 7) All Spl./Addl./Joint Commissioners, Department of Trade and Taxes, GNCT of Delhi, Vyapar Bhawan, I.P.Estate, New Delhi-02. Special Commissioner (PR), Department of Trade and Taxes, GNCT of Delhi, Vyapar Bhawan, I.P.Estate, New Delhi-02 for wide publicity of the contents of this circular. Joint Director (IT), Department of Trade and Taxes, GNCT of Delhi, Vyapar Bhawan, I.P. Estate, New Delhi-02 for uploading the circular on the website of the Department. The President/General Secretary, Sales Tax Bar Association (Regd.), Vyapar Bhawan, I.P. Estate, New Delhi. All Assistant Commissioners/GSTOs, Department of Trade and Taxes, GNCT of Delhi, Vyapar Bhawan, I.P. Estate, New Delhi-02. PS to the Commissioner, GST, Department of Trade and Taxes, GNCT of Delhi Vyapar Bhawan, I.P. Estate, New Delhi-02. Guard File. Commissioner (State Tax)