

## REFUND OF TAX-TIME BOUND PROCESSING AND DISPOSAL THEREOF.

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/- 0 ORDER Dated: 02.02.2022 Subject: Refund of Tax-time bound processing and disposal thereof. I. 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 order issued by the Government, shall be payable in respect of such refunds of tax. Therefore, it is hereby directed that all refund applications are to be decided within the prescribed time frame in order to avoid undue interest liability on the taxpayer.

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 ARG COMMISSIONER (STATE TAX) Dated: 02.02.2022 1. All SCTTs/ACITs/JCTFs, Trade and Taxes 2. All ACs/GSTOs through the Zonal Incharge, Trade and Taxes Department

3. PS to Commissioner, Trade and Taxes Department

**4. Guard File.** (VIV MITTAL) ASSISTANT COMMISSIONER (POLICY) 50 nt Annexure Fortnightly Report of refunds for the / 2nd fortnight Of (month and year), Zone Zone 1 No. of refund application decided CA) ejected amount accepted Amount No. of Refund application decided beyond 60 days interest on amount ejected accepted Amount ejected 5 sanctioned aid ejected No. of Refund application Pending beyond 60 days. 11 2 sanctioned 3 if an ) 10 6 8 9 4 (Signature of Zonal Incharge)