From

Excise & Taxation Commissioner,

Haryana, Panchkula.

To

All the Dy. Excise & Taxation Commissioner (ST), in the State of Haryana.

Memo No. 1889 /GST-2

26-07-19 Panchkula, date the

Subject:

Corrigendum to Circular issued vide memo No. 2073/GST-III, Panchkula, dated 21.06.2018 (Circular no. 45/19/2018-GST dated 30th May, 2018 issued by Centre) - reg.

MEMORANDUM

Please find enclosed herewith a copy of circular on the captioned subject. It is requested to bring this to the knowledge of all the officers working under your control for their information and necessary action.

> Superintendent (GST) for Excise and Taxation Commissioner, Haryana

Endst. No. 1889 /GST-2, Panchkula, dated the 26-07-19

A copy of the Circular is forwarded to the following for information and necessary action:-

- All the Jt. Excise & Taxation Commissioner (Division/Range) in the State of Haryana.
- All the Jt. Excise & Taxation Commissioner (Appeals) in the State of Haryana.
- PS/ ACSET.

PS/ETC.

Superintendent (GST)

for Excise and Taxation Commissioner, Haryana

Endst. No. 1890/GST-2, Panchkula, dated the 26-07-19

A copy of the Circular is forwarded to the following in the Head Office for information and necessary action:-

- All the Addl. Excise & Taxation Commissioners.
- All the Jt. Excise & Taxation Commissioners.

The Jt. Director (L) -I and II.

- The Dy. Excise & Taxation Commissioners.
- DA-I & II. 5.
- DDA-I & II.

Superintendent for Excise and Taxation Commissioner, Haryana A

HARYANA GOVERNMENT EXCISE AND TAXATION DEPARTMENT

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Subject: Corrigendum to Circular issued vide memo No. 2073/GST-III, Panchkula, dated 21.06.2018 (Circular no.45/19/2018-GST dated 30thMay, 2018 issued by Centre)-

reg.

In para 4.2 of the Circular issued vide memo No. 2073/GST-III, Panchkula, dated 21.06.2018, for

"4.2 In this regard, it is clarified that for the tax periods commencing from <u>01.07.2017 to 31.03.2018</u>, such registered persons shall be allowed to file the refund application in **FORM GST RFD-01A** on the common portal subject to the condition that the amount of refund of integrated tax/cess claimed shall not be more than the aggregate amount of integrated tax/cess mentioned in the Table under columns 3.1(a), 3.1(b) and 3.1(c) of **FORM GSTR-3B** filed for the corresponding tax period."

read.

- "4.2 In this regard, it is clarified that for the tax periods commencing from <u>01.07.2017 to</u> <u>30.06.2019</u>, such registered persons shall be allowed to file the refund application in **FORM GST RFD-01A** on the common portal subject to the condition that the amount of refund of integrated tax/cess claimed shall not be more than the aggregate amount of integrated tax/cess mentioned in the Table under columns 3.1(a), 3.1(b) and 3.1(c) of **FORM GSTR-3B** filed for the corresponding tax period."
- Difficulty if any, in the implementation of this Circular may be brought to the notice of the Department.

Dated: 24.07.2019

Panchkula

Amit Kumar Agrawal Excise & Taxation Commissioner-cum-Commissioner of State Tax, Haryana