

Covid19 Alert : Keep Social distance and utilize your time by joining CA CS CMA online classes at 30% disc Coupon: SAFE30 Call : 1800-3000-0505

Home / Notification & Circulars / GST

Seeks to clarify the eligibility to file a refund application in FORM GST RFD-01 for a period and category.

Notice Date : 10 March 2019

Circular No. 110/29/2019 - GST Page 1 of 2

F.No. CBEC - 20/06/03/2019 - GST

Government of India

Ministry of Finance

Department of Revenue

Central Board of Indirect Taxes and Customs

GST Policy Wing

New Delhi, the 3rd October, 2019

Submit Notifications

Grant Thornton | An instinct for growth™
Grant Thornton IFRS Programme
Delhi | Mumbai | Bengaluru | Live Online

BECOME A
GLOBAL VALUATION PROFESSIONAL

IICA Indian Institute of Corporate Affairs
Partners in Knowledge Governance Transformation
IICA VALUATION CERTIFICATE PROGRAM

LIVE Online Learning
Join our Online Live GST Course
Certified by MSME - Starts from 12th Mar 2020 register now



To

The Pr. Chief Commissioners / Chief Commissioners / Principal Commissioners / Commissioners of Central Tax (All)

The Principal Director Generals / Director Generals (All)

Madam / Sir,

Subject: Eligibility to file a refund application in FORM GST RFD-01 for a period and category under which a NIL refund application has already been filed – regarding

Several registered persons have inadvertently filed a NIL refund claim for a certain period under a particular category on the common portal in FORM GST RFD-01A/RFD-01 in spite of the fact that they had a genuine claim for refund for that period under the said category. Once a NIL refund claim is filed, the common portal does not allow the registered person to re-file the refund claim for that period under the said category. Representations have been received requesting that registered persons may be allowed to re-file the refund claim for the period and the category under which the NIL claim has inadvertently been filed. The matter has been examined and in order to clarify this issue and to ensure uniformity in the implementation of the provisions of the law across field formations, the Board, in exercise of its powers conferred by section 168 (1) of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as "CGST Act"), hereby clarifies the issues raised as below:

To know more in details,click [here](#)

Guest

on 03 October 2019

Circular No : 110/2019

Published in [GST](#)

Source : , [http://www.cbic.gov.in/htdocs-](http://www.cbic.gov.in/htdocs-cbec/gst/circular-cgst-110.pdf)

[cbec/gst/circular-cgst-110.pdf](http://www.cbic.gov.in/htdocs-cbec/gst/circular-cgst-110.pdf)



[← Previous](#)

[Next →](#)

Be the first to leave a comment.



Search Notices

GO

Subscribe to Notice Feed

Enter your email address

Submit

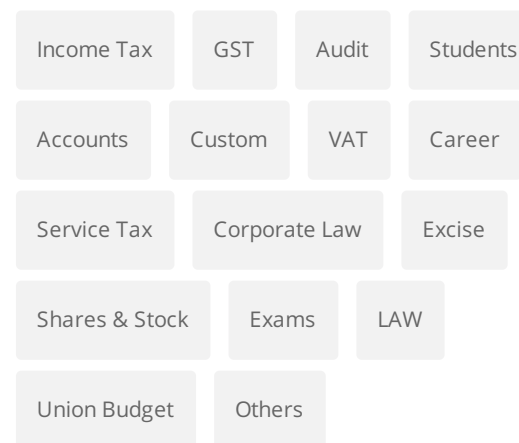
You are not logged in . Please login to post comments.

[Click here to Login / Register](#)

Other Latest Notification/Circulars

- ▶ Order u/s 119 of The Income Tax Act, 1961 on issue of certificates for lower rate/nil deduction/collection of TDS or TCS u/s 195, 197 and 206C(9)
- ▶ Circular on Clarification on refund related issues - Reg
- ▶ Special Clearing Operations on March 31, 2020
- ▶ 'Fully Accessible Route' for Investment by Non-residents in Government Securities - (specified securities)
- ▶ 'Fully Accessible Route' for Investment by Non-residents in Government Securities
- ▶ Relaxation from compliance with certain provisions of the circulars issued under SEBI (Credit Rating Agencies) Regulations, 1999 due to the COVID-19 pandemic and moratorium permitted by RBI.
- ▶ Temporary relaxation in processing of documents pertaining to FPIs due to COVID-19
- ▶ Relaxation in compliance with requirements pertaining to Portfolio Managers
- ▶ Relaxation in compliance with requirements pertaining to AIFs and VCFs
- ▶ Seeks to extend the exemption from Integrated Tax and Compensation Cess upto 31.03.2021 on goods imported against AA/EPCG authorizations

Browse by Category



[More »](#)

- Articles
- News
- GST
- Trainee Corner
- Forum
- Experts
- Scorecard
- Notification
- Career
- Budget
- CCI Online Learning
- Featured
- Jobs
- Feed
- Share Files
- Poll
- Video
- Top Members
- Bookmarks
- Coaching Institutes
- Income Tax
- Rewards
- Events
- CA Online Classes

Member Strength 30,84,314 and growing..

Get latest updates

Download CCI APP



Our Network Sites



[About](#) [We are Hiring](#) [Media Coverage](#) [Advertise](#) [Terms of Service](#) [Disclaimer](#) [Privacy Policy](#) [Contact Us](#)



© 2020 CAclubindia.com. India's largest network for Finance Professionals.