



**Government of Karnataka
(Department of Commercial Taxes)**

No.ADCOM(E-G)/CR-03/2022-23

Office of the
Commissioner of Commercial Taxes,
(Karnakata) VTK-1, Kalidasa Marga,
Gandhinagar, Bengaluru-560009
Date: 30.08.2022.

**COMMISSIONER OF COMMERCIAL TAXES
GST CIRCULAR NO. 13/2022-23**

Sub : Un-Registered Persons (URP) Refunds – Regarding,

- Ref. : 1. Order no: Adcom (Audit)/JDN/CR-83/2017-18 dated:
15.12.2017: JDN to DGSTO/LGSTO/SGSTO.
2. Order no: Adcom (Audit)/JDN/CR-83/2017-18
Dated: 27.04.2018.
3. Commissioner of Commercial Taxes, Circular No.GST 30/
2019- 20 dated: 02.12.2019.

In some of the cases, where tax and penalty has been paid by Un-Registered Persons (URP/ URD's) based on the order of vigilance / enforcement authorities and the same was decided in favour of the URP/URD at the appellate authority (JCCT- Appeals), the unregistered persons have applied for refund based on the orders of appellate authorities. In the administrative interest of processing the URP refunds online, division wise 13 LGSTO's will be designated as proper officers to sanction the refunds falling under the respective divisional geographical jurisdiction as under.

SL. No.	DGSTO	LGSTO TO WHICH URP REFUND TO BE MAPPED
1	2	3
1	DGSTO-1	LGSTO-10
2	DGSTO-2	LGSTO-60
3	DGSTO-3	LGSTO-90
4	DGSTO-4	LGSTO-15
5	DGSTO-5	LGSTO-35
6	DGSTO-6	LGSTO-50
7	DGSTO, Mysuru	LGSTO-190
8	DGSTO, Shivamogga	LGSTO-220
9	DGSTO, Mangaluru	LGSTO-260

10	DGSTO, Dharwad	LGSTO-310
11	DGSTO, Belagavi	LGSTO-380
12	DGSTO, Kalaburagi	LGSTO-520
13	DGSTO, Davanagere	LGSTO-460

2. The Additional Commissioner of Commercial Taxes (e-Governance) shall supervise and monitor the effective implementation of aforesaid circular instructions and shall submit compliance relating to Un-Registered Persons (URP) Refunds periodically to the Commissioner of Commercial Taxes (Karnataka), Bengaluru.



(**Ms.Shikha.C**) IAS
Commissioner of Commercial Taxes
(Karnataka), Bengaluru

Commissioner of Commercial Taxes
Karnataka, Bangalore.