



GOVERNMENT OF KARNATAKA

(Department of Commercial Taxes)

No. JCCT (EIU)/RFD /CR-01 /2017-18

Office of the Commissioner of Commercial Taxes,
(Karnataka), Vanijya Therige Karyalaya,
Gandhi Nagar, Kalidasa Road,
Bengaluru-560009, Dated 1st January 2018

**PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES,
(KARNATAKA), BENGALURU**

Present: **M.S. Srikar, I.A.S.**
Commissioner of Commercial Taxes,
(Karnataka), Bengaluru.

Sub: Manual processing of applications for refund claims- Appointment of
Nodal officers—Certain instructions – reg

Ref: 01. Circular No. 17/17/2017–GST, dated 15th November 2017 and Circular
No.24/24/2017-GST dated 21.12.2017 issued by GST Policy Wing,
CBEC, Government of India.

02. Order No.01/2017- GST/Karnataka dated 21st November 2017, Division
of Tax Payers base between the Central and State Government

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Preamble:

Procedures have been laid down vide Circulars cited at reference (1) above for manual filing and processing of refund claims due to the non-availability of the refund module on the common portal. It has been envisaged in the circular, that the processes and procedures followed for sanction of refund should be uniform across the country (State as well as Centre).

Hence the following order.

ORDER NO. JCCT (EIU)/RFD /CR -01 /2017-18 Dated 1st January 2018.

In exercise of the powers conferred under section 168 of the Karnataka Goods and Services Tax Act, 2017, the following officers have been designated as “Nodal Officers” for this purpose with immediate effect and following instructions are issued to ensure smooth communication between the State and Central Authorities for issue of manual refunds.

Sl No	Name of the Office / Divisional GST Office (DGSTO)	Officer of the CTD, designated as the 'Nodal Officer'	
1	O/o the Commissioner of Commercial Taxes (K), VTK-1, Bengaluru	JCCT (EIU) – State Level Nodal Officer	
		e-mail -	jccteiu.bng@ka.gov.in
		Phone -	080- 22342642 (O)

2	JCCT(Admn), DGSTO-1, Bengaluru		ACCT HQ, DVO-1, Bengaluru	
	e-mail -	e-mail - jcctdvo1@gmail.com	e-mail -	suchitracto@gmail.com
	Phone -	Phone - 080-23570382 (PA)	Phone -	080-23570382 -Ext.203
3	JCCT(Admn), DGSTO-2, Bengaluru		ACCT HQ, DVO-2, Bengaluru	
	e-mail -	jcctdvo2@gmail.com	e-mail -	onupari@yahoo.in
	Phone -	080-25706166 (O)	Phone -	080-25706167
4	JCCT(Admn), DGSTO-3, Bengaluru		ACCT HQ, DVO-3, Bengaluru	
	e-mail -	jcct3dvo@gmail.com	e-mail -	nayeemkhan455@gmail.com
	Phone -	080-22221048 (O)	Phone -	080-22231037
5	JCCT(Admn), DGSTO-4, Bengaluru		ACCT HQ, DVO-4, Bengaluru	
	e-mail -	jcctadmndvo4@gmail.com	e-mail -	accthdvo4@gmail.com
	Phone -	080-25704770 (D), 080-25704833 (PA),	Phone -	080-25704799
6	JCCT(Admn), DGSTO-5, Bengaluru		ACCT HQ, DVO-5, Bengaluru	
	e-mail -	jcctdvo5@gmail.com	e-mail -	murthyadav179@gmail.com
	Phone -	080-25706157 (O)	Phone -	080-25706173
7	JCCT(Admn), DGSTO-6, Bengaluru		ACCT HQ, DVO-6, Bengaluru	
	e-mail -	jcctdvo6@gmail.com	e-mail -	psy.ctd.999@gmail.com
	Phone -	080-28363927 (O)	Phone -	080-28363426
8	JCCT(Admn), DGSTO, Mysuru		ACCT HQ, DVO Mysuru	
	e-mail -	jcctadmndvomys@gmail.com	e-mail -	durgahk2505@gmail.com
	Phone -	0821 2426652 (O), 0821 2420367 (PA),	Phone -	0821 2422610
9	JCCT(Admn), DGSTO, Shimoga		ACCT HQ, DVO Shimoga	
	e-mail -	jcctdvosmg@gmail.com	e-mail -	gsscto1001@gmail.com
	Phone -	08182 258706 (O), 08182 258707 (PA)	Phone -	08182 258708
10	JCCT(Admn), DGSTO, Mangalore		ACCT HQ, DVO Mangalore	
	e-mail -	jcctadmn@yahoo.in	e-mail -	padmakarabhide@gmail.com
	Phone -	0824 2424147 (O), 0824 2425581 (PA)	Phone -	0824 2425580

11	JCCT(Admn), DGSTO, Dharwad		ACCT HQ, DVO Dharwad	
	e-mail -	jcctadmndwd@gmail.com	e-mail -	mpbctd@gmail.com
	Phone -	0836 2210170 (O), 0836 2210172 (PA)	Phone -	0836 2210174
12	JCCT(Admn), DGSTO, Belagavi		ACCT HQ, DVO Belagavi	
	e-mail -	jcdvobgm1@gmail.com	e-mail -	kulkarnikb16@gmail.com
	Phone -	0831 2407363 (O), 0831 2407366 (PA),	Phone -	0831 2407382
13	JCCT(Admn), DGSTO, Kalaburgi		ACCT HQ, DVO Kalaburgi	
	e-mail -	jcctdvoglb@gmail.com	e-mail -	ctgabburkar@gmail.com
	Phone -	08472 221338, 08472 222051	Phone -	08472 230157
14	JCCT(Admn), DGSTO, Davanagere		ACCT HQ, DVO Davanagere	
	e-mail -	jcctadmndvg@gmail.com	e-mail -	acctaudit1dvg@gmail.com
	Phone -	08192 253415 (O), 08192 231359 (PA)	Phone -	08192 - 253295

1. The Nodal officer shall co-ordinate with the Central Tax Authorities with regard to manual refunds. All the DGSTOs (Admn) in the State shall ensure proper co-ordination with regard to manual refund by following the instructions as envisaged in the Circular cited at reference (1) above.
2. The Nodal Officers shall keep liaison through dedicated e-mail with the Central Tax Authority of the respective jurisdiction. The central tax authority in case of any doubt as to the proper jurisdictional officer of the state, he shall contact the nodal officer of the state to get the same clarified.
3. Where -
 - a. the refund amount (involves Central tax or Integrated tax or Cess) is sanctioned provisionally by the jurisdictional refund sanctioning authority [LGSTO or SGSTO] or
 - b. a sanction order is passed in accordance with the provisions of rule 91 and 92 of the KGST Rules, 2017 and rule 91 and 92 of the Central GST Rules, 2017, involving Central tax or Integrated tax or Cess
 the concerned jurisdictional refund sanctioning authority [LGSTO or SGSTO] shall communicate the sanction order of refund to the jurisdictional Central Tax Authority for making payment of the sanctioned refund amount in relation to central tax, integrated tax or Cess.

4. The aforesaid communication shall primarily be made through e-mail attaching the scanned copies of the application for refund in FORM GST RFD 01A, the Acknowledgement Receipt Number (ARN) and the sanction order of refund (Form GST RFD-04/06). Further the photocopies of the application for refund, printout of the acknowledgment receipt number (ARN) and two copies of the sanction order in original are also required to be sent physically to the jurisdictional central tax authorities, either through a messenger or speed post or courier.
5. In case of refund orders relating to the state tax passed by the central tax authorities which are sent to the jurisdictional refund sanctioning authority [LGSTO or SGSTO], he shall, after the receipt of the documents in relation to the sanction of refund, endorse the refund sanctioned order and send it to the Treasury/RBI/Agency Bank for onward transmission for release of payment along with the refund advice in FORM RFD-05.
6. Jurisdictional refund sanctioning authority [LGSTO or SGSTO], after release of payment shall inform the jurisdictional Central Tax Authority, by e-mail followed by a physical copy, for keeping record and subsequent issuance of order for final settlement of refund claim.
7. The manner of communication as referred earlier shall have to be followed at the time of making order for final settlement of claim for refund.
8. The Divisional nodal officer shall obtain the information of refund orders from LGSTO/SGSTO and maintain the records relating to refund orders sent /received by the jurisdictional central tax authorities in the proformas enclosed.
9. All the DGSTOs are hereby instructed to submit a consolidated weekly report on every Monday to the State level Nodal Officer i.e. Joint Commissioner of Commercial Taxes (Economic Intelligence Unit), O/O CCT (K) Bengaluru with regard to refund orders sent to/received by the Central Tax Authorities in the proformas enclosed.

All the DGSTOs (Administration) in the State are hereby informed that the above instructions are followed scrupulously and the said instructions shall be communicated to the officers concerned for speedy and better disposal of the refund cases.


(M.S. SRIKAR)

Commissioner of Commercial Taxes,
(Karnataka), Bengaluru.

To,

All the Officers in the State.

PROFORMA-A

Sl. NO.	DGSTO	LGSTO/SGSTO	GSTIN	Legal Name of the Applicant	Date of refund order passed by LGSTO/SGSTO	Amount of Refund involved [State Tax] (In Rs.)	Date of dispatch of refund order Central Tax/Integrated Tax/CESS	Name and Designation of jurisdictional Central Tax Authority	Amount of Refund involved [Central Tax/Integrated Tax/CESS] (In Rs.)
1	2	3	4	5	6	7	8	9	10

PROFORMA-B

Sl. NO.	DGSTO	LGSTO/SGSTO	GSTIN	Legal Name of the Applicant	Date of refund order passed by Central Tax Authorities	Name and Designation of jurisdictional Central Tax Authority who has passed the refund order	Amount of Refund involved [State Tax] (In Rs.)	Date of receipt of refund order issued by the Central Tax Authorities	Date of issue of refund by the LGSTO/SGSTO
1	2	3	4	5	6	7	8	9	10