



**OFFICE OF THE COMMISSIONER OF CENTRAL GST, PUNE -II COMM'TE
GST BHAVAN, 1ST FLOOR, 41/A, SASSOON ROAD, OPP. WADIA COLLEGE, PUNE - 411001**

TRADE NOTICE NO. 07/GST-II/2018-19

Sub:- Refund applications involving amount claimed less than rupees one thousand - reg.

(Authority: Board's letter F.No: 349/54/2017-GST dtd 08th May, 2018)

Attention of the Trade is invited to Sub-section(14) of Section 54 of the CGST Act, 2017 wherein it states that no refund under sub-section (5) or sub-section (6) shall be paid to an applicant, if the amount is less than one thousand rupees. The intent of the said sub-section is clearly to prevent frivolous refund claims unnecessarily burdening the human and the technical resources of the tax administration.

Accordingly, it is requested that registered persons should refrain from filing refund application in Form GST RFD-01A on the common portal where the amount claimed is less than Rupees One Thousand. It is further informed that no Acknowledgement Reference Number (ARN) will be generated in such cases and neither the electronic cash nor credit ledger may be debited.

All the Trade Associations and Chamber of Commerce and Industries, Goods and Services Tax Assesses are requested to bring the same to the notice of all their member/constituents for their information and further necessary action.

Hindi version will follow.

Vandana K. Jain
(Vandana K. Jain)
Commissioner,
Central GST
Pune-II Commissionerate.
24/05/18

F.No. VGN(30)GST-II/03/Tech/Trade Notice/18-19/1002
Pune, the 23rd May 2018
35

Copy to:-

- 1) The Chief Commissioner of Central GST and Customs, Pune Zone, Pune
- 2) The Commissioner of Central GST, Pune III/Kolhapur/Goa GST Commissionerate
- 3) The Commissioner of Customs, Pune
- 4) The Commissioner, Central C. T. (Appeals) Pune III/Goa
- 5) The Additional Director, DGCEI, Regional Unit, Pune
- 6) CENTAX Publications Pvt. Ltd, 1512-B, Bhisim Pitaman Marg, New Delhi.
- 7) All Members of RAC/PGC in the Commissionerate
- 8) All Trade Associations & Chambers of Commerce & Industries in the Commissionerate
- 9) The ADC, CST Pune D. C. Unit

- 10) All Assistant/Dy. Commissioners, Central GST, Pune-II Commissionerate
- 11) All Section Heads at Hdqrs. Office, Central GST Pune-II Commissionerate
- 12) Trade Facility Subscribers
- 13) Maratha Chamber of Commerce, Industries and Agriculture. P.O.Box No.525, Tilak Road, Pune-411002
- 14) Maharashtra State Tax Practitioner Association Federation /Pimpri Chinchwad ITP-STP Association, Pimpri, P.J. Chambers, 2nd Floor, 2 A Block No. 304, Pimpri, Pune-411018
- 15) The System Manager EDP Section Hdqrs. Central GST Pune-I Commissionerate to upload on the website of the Commissionerate
- 16) The Additional Director General/Director General Systems, 'A' Wing, 3rd Floor, Pushpa Bhawan, New Delhi-110062.
- 17) The OMBUDSMAN, Indirect Tax Mumbai, 3rd Floor Utpad Shulk Bhavan, Plot No. C-24, Sector - E, Bandra Kurla Complex, Bandra (E) Mumbai 40005119.
- 18) The Confederation of Indian Industry, Pune Zonal Office, Office -D, 10th Floor, Godrej Eternia-C, 'B' Wing, 3, Off Mumbai-Pune Highway, Wakdevadi, Shivajinagar, Pune-411005.
- 19) The C.A.O./P.A.O, Central GST Pune-II Commissionerate
- 20) Master file.