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, Dated the 18th July, 2019

To,

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

The Principal Director Generals/ Director Generals (All)

IndiaCode

Madam/Sir,

Subject: Corrigendum to Circular No. 45/19/2018-GST dated 30th May, 2018 issued vide F. No. CBEC/20/16/4/2018-GST - reg.

In para 4.2 of the Circular No. 45/19/2018-GST dated 30th May, 2018,

for

> "4.2 In this regard, it is clarified that for the tax periods commencing from **01.07.2017 to 31.03.2018**, 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 **01.07.2017 to 30.06.2019**, 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."

2. It is requested that suitable trade notices may be issued to publicize the contents of this Circular.

3. Difficulty, if any, in implementation of this Circular may please be brought to the notice of the Board. Hindi version would follow.

(Upender Gupta)
Pr. Commissioner (GST)

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