

कार्यालय आयुक्त  
OFFICE OF THE COMMISSIONER  
केन्द्रीय माल एवं सेवा कर, आयुक्तालय, जालंधर  
CENTRAL GOODS & SERVICES TAX COMMISSIONERATE, JALANDHAR,  
जी. एस. टी. भवन, ऋषि नगर, लुधियाना-पंजाब  
GST BHAWAN, RISHI NAGAR, LUDHIANA-PUNJAB  
दूरभाष/TELE: 0161-2305633, फ़ैक्स/FAX: 0161-2679422; ई-मेल/Email: [commr-cexjlnr@nic.in](mailto:commr-cexjlnr@nic.in)

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**व्यापार सूचना /Trade Notice No.05/GST/Jal/2018**

**दिनांक/Date: 24.04.2018**

**Subject:** **Manual filing and processing of refund claims on account of inverted duty structure, deemed exports and excess balance in electronic cash ledger- Reg.**

Kind attention of all the suppliers of goods and services, members of trade and industry and others concerned is invited to Circular No 17/17/2017-GST dated 15.11.2017 issued vide F No 349/169/2017-GST and Circular No 24/24/2017-GST, dated 21.12.2017 issued vide F No 349/58/2017-GST by the Government of India, Ministry of Finance, Department of Revenue, Central Board of Excise and Customs, GST Policy Wing on the subject cited above.

As per para 6.0 of the above said Circular dated 21.12.2017, "in order to facilitate sanction of refund amount of Central Tax and State Tax by the respective tax authorities, **it has been decided that both the Central and State Tax authorities shall nominate Nodal Officer(s) for the purpose of liasioning through a dedicated e-mail address.** Where the amount of Central Tax and State Tax refund is ordered to be sanctioned provisionally by the Central tax authority and a sanction order is passed in accordance with the provisions of Rule 91(2) of the CGST Rules, the Central tax authority shall communicate the same, through the nodal officer, to the State tax authority for making payment of the sanctioned refund amount in relation to State tax and vice versa. The aforesaid communication shall primarily be made through e-mail attaching the scanned copies of the sanction order [FORM GST RFD-04 and FORM GST RFD-06], the application for refund in FORM GST RFD-01A and the Acknowledgement Receipt Number (ARN). Accordingly, the jurisdictional proper officer of Central or State Tax, as the case may be, shall issue FORM GST RFD-05 and send it to the DDO for onward transmission for release of payment. After release of payment by the respective PAO to the applicant's bank account, the nodal officer of Central tax and State tax authority shall inform each other. **The manner of communication as referred earlier shall be followed at the time of final sanctioning of the refund also.**"

In compliance of the above instructions/directions, Assistant Commissioner, GST Division Jalandhar-III is being nominated as the Central Tax Nodal Officer whose details are as follows

Nodal officer (S/Sh.)	Office Address	Jurisdiction/ District	Phone Nos./Mobile No.	E-mail No.
R.K. Sharma, Assistant/Deputy Commissioner, GST Division-III, Jalandhar	GST Division, Jalandhar-III, Model Town Road, Near Skylark Hotel, Jalandhar	GST Commissionerate, Jalandhar comprising district of Jalandhar, Amritsar, Kapurthala, SBS Nagar (Nawanshehar), Tarn Taran, Pathankot, Gurdaspur, Hoshiarpur	0181-2458011 9417062777	jal3-gstjaka.gov.in

-Sd-

(Sunil Singh Katiyar)  
Commissioner, Jalandhar

C.No. IV(16) Hqrs/Tech/Jal/06/15/Pt 3811-40

Date: 24/04/2018

Copy to:

1. The Chief Commissioner, GST (Chandigarh Zone), GST Building, Sector 17, Chandigarh.
2. The Commissioner, State Goods & Services Tax (SGST), Excise and Taxation Department Building, Sector-69, SAS Nagar, Mohali, Punjab with a request to provide the name, designation, address and contact details including e-mail id of the Nodal Officer appointed by your department for State Tax, to facilitate timely sanction and payment of refund amount by the respective tax authorities for the Districts mentioned in the table.
3. All Section Heads of HQ Office, GST Commissionerate, Jalandhar.
4. The Deputy/Assistant Commissioner, GST Division-Jalandhar-I, II, III, Amritsar-I, II, Kapurthala, Batala, Pathankot, Phagwara, Hoshiarpur.
5. All Trade Associations/Chambers of Commerce and Members of RAC/PGRC and all other concerned.
6. Superintendent (Systems), GST Commissionerate, Jalandhar with direction to get the contents of this public notice uploaded on the website [www.centralexciseludhiana.gov.in](http://www.centralexciseludhiana.gov.in).
7. Notice Board.

Asstt. Commissioner (Tech)

26/4/2018