राजस्थान सरकार

# वाणिज्यिक कर विभाग

www.rajtax.gov.in

F.17 (228) ACCT/GST/ 2023/ 8282 Date: 10/03/2023

All Additional Commissioners (Adm.),
State Tax,
Rajasthan, Jaipur.

**Subject:** Guidelines regarding refund process within time limit.

**Ref:** No. F.12 (5) FD/Tax/2023-103, dated 10.02.2023

Finance Department, Government of Rajasthan has issued Order No F.12(5) FD/Tax/2023-103, dated 10.02.2023, to decide refund application under section 54 of the Rajasthan Goods and Service Tax Act, 2017 within a period of twenty one days from the date of receipt of such application. In compliance of this order following guidelines are issued:-

1. All the Proper officers are directed to decide the refund application and pass the final sanction/rejection order in form GST RFD -06 and the payment advice in FORM GST RFD-05 after verifying the correctness of the refund claim, in accordance with provisions of RGST Act, 2017 and Rules made thereunder, within 21 days of the date of receipt of the refund application.

2. It is further directed that all refund applications pending beyond 21 days of receipt date, shall be disposed by the proper officer within seven days of this order. In case a SCN has been already issued to the taxpayer and personal hearing/date of reply to be submitted has been given beyond seven days, the same shall be decided by the proper officer within three days of the date of reply/personal hearing.

3. The date of the filing of the claim of refund is clearly indicated in the acknowledgement issued to the applicant under rule 90 of RGST Rules, 2017. The time limit of 21 days to decide the refund application shall be counted from such date of filing. Thus, the proper officer should issue acknowledgement or deficiency memo, if any, at the earliest. This will give them sufficient time to examine and decide the refund application.

All the Additional Commissioners (Adm.) ensure the monitoring and strict compliance of the above.

10/3

**(Dr. Ravi Kumar Surpur)**
Chief Commissioner
State Tax,
Rajasthan, Jaipur

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F.17 (228) ACCT/GST/2023/8283-8288 Date: 10/3/23

Copy to following for information and necessary action:

1. Chief Commissioner, CGST & Central Excise, Jaipur Zone, Jaipur.
2. PS to Commissioner, State Tax, Rajasthan.
3. Joint Secretary, Finance (Tax) Department, Jaipur.
4. All Special Commissioners, CTD, Headquarter, Jaipur.
5. Additional Commissioner (IT) for uploading it on Department's website www.rajtax.gov.in and on the web portal RAJVISTA/TCS, CTD, Jaipur.
6. Guard file.

**(Satish Kumar Upadhyay)**
Special Commissioner(GST)
State Tax,
Rajasthan, Jaipur