

GST and JOHNNY- UPDATE No.80

JOHNNY
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Yes, Papa!



Whether refund for SEZ
with payment of tax was
sanctioned with ease?



No papa



Why so?



This papa: -

Exporters are facing acute crunch of working capital as they continue to experience refund issues in the post-GST regime with the government inserting rules retrospectively and taking a rigid stance on how certain policies should be implemented.

One of the problems faced recently in case of refund in GST is as follows- We have supplied to SEZ Unit during the month November-2018 and December-2018. But mistakenly, we forgot to select "SEZ with payment of Tax" during the filing of GSTR-1 return in B2B supplies.

We have amended the both invoices during the month of March-2019 on GST portal. After amendment, we have tried filing refund claim but portal is generating the message "No outward supply tax (Integrated Tax/Cess) filed for the selected refund period".

We have lodged two grievances at different times on GST portal. Thereafter, we received a mail from helpdesk claiming that "The above query has been resolved".

We have tried multiple times to file refund but the same message is showing on GST portal. The CBIC has also clarified vide circular number 125/44/2019-GST dated 18.11.2019 in point number 25 that even if we have shown the SEZ clearance in 3.1(a) in place of 3.1(b) then also refund should be granted. But the same is not granted till date.

Revision is not allowed of returns, amendment is not updated on the portal, helpdesk doesn't cooperate with the taxpayers in providing a reasonable solution for the queries and department is more of engaged in sending notices to taxpayers. On the whole, the assessee has to suffer the intricacies of everything. It is a humble request to find probable solution for these sufferings on urgent basis.

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