

# GST and JOHNNY- UPDATE No.69

JOHNNY  
JOHNNY!!



Yes, Papa!



Had you made export  
with payment of IGST?



Yes, papa. But still I  
have not received the  
Refund of IGST paid  
on export?



What's the  
Issue?



**This papa:** -In our earlier updates, we have raised some critical issues faced by taxpayers related to the Refund process. We have come across a situation wherein the taxpayer has not received their Refund on export made with payment of IGST. The issue faced was refund for the period September 2017 for payment of tax is still pending without any reason.

Government has provided us with a facility to check the status of the refund on the ICEGATE portal. However, the ICEGATE is not mentioning the reason of non sanctioning of refund. The taxpayer cross checked the GSTR-1 of the respective period, the details of the shipping bill no. and payment of tax in GSTR 3B and found that the figures are tallying with each other.

In addition to the above, the refunds for the subsequent period were sanctioned.

The anomaly arises here is that if the refund for subsequent month has been sanctioned, and then this is confirmed that there is no mismatch between consolidated GSTR 3B and GSTR 1 details and payment has been done accurately. Moreover, taxpayer cross verified the pending refund with the shipping bill also. The two main reasons of non transmission are already double checked.

Department stands muted in this case also.

At last, it is the assessee who is always suffering due to glitches in portal and unaccountability of department.

Where the law-abiding taxpayer has exported the goods with payment of tax in that case the refunds ought not be kept on hold when the sanctioning authority could itself examine the data of shipping bill getting reflected on the ICEGATE and the GSTN portals where no mismatch is observed with the datas.

CA Pradeep Jain