



GOVERNMENT OF SIKKIM  
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT  
MANAN KENDRA SECRETARIAT, DEVELOPMENT AREA  
GANGTOK - 737101  
Tele: 03592-202792/ 205033  
FAX NO.: 03592-200200/ 207553  
EPABX : 202291-97/ 202652-55

No. 227/Fin/Adm.

Dated: 5/6/18

## OFFICE MEMORANDUM

With the implementation of Good & Services Tax by Government of India, the receipt, accounting and refunds of Good & Services Tax are automated through GSTN. The refunds from Good & Services Tax are also being processed through GSTN after dealer files refund application in RFD-01A or RFD 01. On the basis of application submitted by the dealer, the officer of Commercial Tax division shall issue RFD-02 to the dealer and the refund is to be credited into dealers account within 60 days of issue RFD-02. There are delays in crediting of refunds in the dealers account which are against the deadline prescribed by GSTN.

Hence in order to complete the refund process in the timeline provided by GSTN and to cope of with the administrative delays relating to sanction, drawal of refund bills, passing of refund bill by Treasury offices in time and credit of refund amount to the dealers account, the following procedures are prescribed for strict compliance.

1. The sanction of refunds under Good & Services Tax shall be issued by Secretary, Commercial Tax Division, Finance Revenue & Expenditure Department.
2. The Joint Commissioner (GST), Commercial Tax Division or any other officer dealing with GST refunds shall be responsible for the date of issue of RFD-02 to RFD-09. They should complete the process in three days.
3. Preparation of bills, signing of refund bills under GST and submission to Treasury offices will be done by the Drawing & Disbursing Officer under Commercial Taxes Division (HQ). The drawing and disbursing officer shall personally responsible for;
  - i. Delay in credit of refunds to the dealers account after he/she receives sanctions of such refunds from competent authority.
  - ii. Ensuring upload of refund data in the GSTN after the cheque is credited to dealers account.
4. The Treasury Pay & Accounts Offices should ensure the release the refunds of GST within 15 days from the date of receipt of refund bill. The commercial Tax Division shall credit the refund within the deadline prescribed by GST which shall count from the day of acknowledgement of application for refunds under GST.
5. Any penalties arising due to delay in credit of refund in the dealers account shall not be debited to the government account and the responsibility of delay and penalty lies with the concerned officer/officials causing such delays.
6. The Secretary, Commercial Taxes Division shall be responsible for monitoring of refund process and ensure timely refunds as well as uploading of information to the GSTN as required.

This is an interim arrangement to cope with the present problem. This shall be regularised through re-delegation of powers as per the provisions contained in Sikkim Financial Rules 1979 on a later date. This shall come into force with immediate effect.

By order

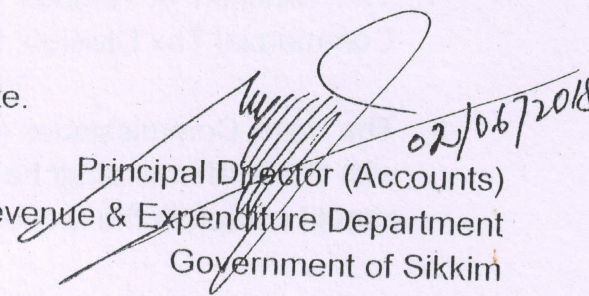
Sd/-  
Chief Secretary  
Government of Sikkim  
File No.GOS/FIN/Accts/A-218/2017-18

Memo No. /Fin/ADM

Dated:

Copy to:

1. All Heads of Department
2. Secretary ,Commercial Taxes Division, FRED
3. Principal Director, TPAO(HQ)
4. CPAO, N/E/W/S
5. All officers under Finance Revenue & Expenditure Department
6. File
7. Guard file
8. Assistant Director (IT) for hoisting in Official Website.

  
Principal Director (Accounts)  
Finance Revenue & Expenditure Department  
Government of Sikkim