



TEXPROCIL

THE COTTON TEXTILES EXPORT PROMOTION COUNCIL
(Sponsored By Government of INDIA)

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E Serve No. 108 of 2018

September 06, 2018

Circular No. EPS/37/2018-19

To: Members of the Council

Sub: Clarifications of Refund related issues under GST

Dear Member,

CBIC vide **Circular No. 59/33/2018-GST** dated **September 4, 2018** has issued clarifications on various GST refunds related issues such as Submission of invoices for processing of claims of refund, System validations in calculating refund amount, Re-credit of electronic credit ledger in case of rejection of refund claim, Scope of rule 96(10) of the CGST Rules, Disbursal of refund amount after sanctioning by the proper officer, Status of refund claim after issuance of deficiency memo and Treatment of refund applications where the amount claimed is less than rupees one thousand.

A copy of the above Circular is enclosed herewith ([click here](#)) for your information.

In case you need any further clarification or guidance in the matter, please get in touch with us or send us your queries on the email IDs ravikumar@texprocil.org / vimal@teprocil.org.

Regards,

A. Ravi Kumar
Joint Director

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