



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

Engineering Centre, 5th Floor, 9, Mathew Road, Mumbai - 400 004. Maharashtra State, INDIA

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**E-Serve No.: 63 of 2020 | Date: April 03, 2020**

Circular No. EPS/03/2020-21

To: Members of the Council

**Sub.: Clarifications on Refund related issues under GST**

**Dear Member,**

CBIC has clarified on certain issues related to refunds under GST vide Circular No. 135/05/2020 – GST dated 31.3.2020.

*The clarifications are as follows :*

**(1) Clubbing of tax periods for claiming refund**

Para 8 of Circular No. 125/44/2019-GST dated 18.11.2019 had restricted clubbing of tax periods across financial years for claiming refund . This restriction on clubbing of tax periods across financial years has been removed and Circular No. 125/44/2019-GST dated 18.11.2019 stands modified to that extent .

**(2) Invoices reflected in Form GSTR-2A**

In terms of para 36 of Circular No.125/44/2019-GST dated 18.11.2019, refunds of ITCs availed in respect of invoices not reflected in Form GSTR -2A were allowed subject to uploading of copies of such invoices by the applicant. Refund of ITC will henceforth be restricted to the ITC as per those invoices , the details of which are uploaded by the supplier in Form GSTR-1 and are reflected in Form GSTR-2A of the applicant.

### (3) HSN / SAC codes on Inward Invoices

For refunds, applicants, in addition to details already prescribed, is now required to mention the HSN/ SAC code which reflects on the inward invoices. The purpose is to differentiate between ITC on Capital Goods and / or Input Services out of the total ITC for a relevant tax period. Accordingly, statement of invoices related to inward supply as provided in Annexure -B of Circular No. 125/44/2019-GST dated 18.11.2019 has been modified by including a column related to HSN/ SAC code.

### (4) Refund of Accumulated ITC

Refund of accumulated ITC under Section 54 of the CGST Act, would not be applicable in those cases where the Input and the Output supplies are the same.

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

You are requested to please take a note of the above and do the needful.

In case, you need any further clarification in the matter please get in touch with us.

**Thanking You,**

**A. Ravi Kumar**  
**Joint Director**

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