

Ref.No.: GJEPC/Measures\_GST/2020-21

15<sup>th</sup> April 2020

To,  
ALL MEMBERS OF THE COUNCIL

Dear Members,

With regards to GST refunds, Department of Revenue, Ministry of Finance has come up with Instruction No. 2/1/2020-GST dated 9<sup>th</sup> April 2020 to expeditiously process the GST refunds including IGST refunds. In this regard, it may be noted that the decision to process pending refund claims has been taken with a view to provide immediate relief to the taxpayers in these difficult times even though the GST Law provides 15 days for issuing acknowledgement or deficiency memo and total 60 days for disposing off refund claims without any liability to pay interest, all pending refund applications must be taken up for processing immediately. Due diligence, however, may be done before granting the refunds on merits, considering all the relevant legal provisions and circulars.

Members may download the Ministry Instruction No. 2/1/2020-GST from our website [www.gjepc.org](http://www.gjepc.org).

Thanking you,

With best regards,

Sd/-

SABYASACHI RAY  
EXECUTIVE DIRECTOR

Encl: click here to download the Instruction No.2/1/2020-GST