

4. Whether relevant date for the refund of tax paid on supplies regarded as deemed export by recipient is to be determined as per Clause (b) of Explanation (2) under Section 54 of Goa GST Act and if so, whether the date of return filed by the supplier or date of return filed by the recipient will be relevant for the purpose of determining relevant date for such refunds?

Clause(b) of Explanation (2) under Section 54 of Goa GST Act reads as under:

“(b) in the case of supply of goods regarded as deemed exports where a refund of tax paid is available in respect of the goods, the date on which the return relating to such deemed exports is furnished;”

On perusal of the above, it is clear that Clause (b) of Explanation (2) under Section 54 of the Goa GST Act is applicable for determining relevant date in respect of refund of amount of tax paid on the supply of goods regarded as deemed exports, irrespective of the fact whether the refund claim is filed by the supplier or by the recipient.

Further, as the tax on the supply of goods, regarded as deemed export, would be paid by the supplier in his return, therefore, the relevant date for purpose of filing of refund claim for refund of tax paid on such supplies would be the date of filing of return, related to such supplies, by the supplier.

2. Difficulty, if any, in implementation of this Circular may please be brought to the notice of the undersigned

*Hemant Kumar*, IAS, Commissioner State Tax, Goa.  
Panaji, 7th December, 2021.

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CCT/26-4/2017-18/E/2267

**Circular**

(No. 18/2021-22-GST)

Subject: Clarification in respect of applicability of Dynamic Quick Response (QR) Code on B2C invoices and compliance of Notification No. 38/1/2017-Fin(R&C)(134) dated 30th March, 2020 - Reg.

Various references have been received from trade and industry seeking further clarification on applicability of Dynamic Quick Response (QR) Code on B2C (Registered person to Customer) invoices for compliance of notification 38/1/2017-Fin(R&C)( 134) dated 30th March, 2020 as amended. It has been represented that in some cases where, though the service recipient is located outside India and place of supply of the service is in India as per IGST Act, 2017, the payment is received by the service provider located in India not in foreign exchange, but through other modes approved by RBI. In such cases, the supplier will not be fulfilling the condition specified in S. No. 4 of the Circular No. 9/2021-22 - GST dated 6th July, 2021, and accordingly, will be required to have dynamic QR code on the invoice. It has been also represented that relaxation from dynamic QR code on the invoices in such cases should be available if the payment is received through any RBI approved mode of payment, and not necessarily in foreign exchange.

2. The issues have been examined and in order to ensure uniformity in the implementation of the provisions of the law across the field formations, the undersigned, in exercise of its powers conferred under Section 168 of the Goa GST Act, 2017, hereby clarifies the issues hereafter.

3. It is observed that from the present wording of S. No. 4 of Circular No. 9/2021-22-GST dated 06th July, 2021, doubt arises whether the relaxation from the requirement of dynamic QR code on the

invoices would be available to such supplier, who receives payments from the recipient located outside India through RBI approved modes of payment, but not in foreign exchange. It is mentioned that the intention of clarification as per S. No. 4 in the said circular was not to deny relaxation in those cases, where the payment is received by the supplier as per any RBI approved mode, other than foreign exchange.

4. Accordingly, to clarify the matter further, the Entry at S. No. 4 of the Circular No. 9/2021-22-GST dated 06th July, 2021 is substituted as below:

4 "In cases, where receiver of services is located outside India, and payment is being received by the supplier of services, through RBI approved modes of payment, but as per provisions of the IGST Act, 2017, the place of supply of such services is in India, then such supply of services is not considered as export of services as per the IGST Act, 2017; whether in such cases, the Dynamic QR Code is required on the invoice issued, for such supply of services, to such recipient located outside India?

No. wherever an invoice is issued to a recipient located outside India, for supply of services, for which the place of supply is in India, as per the provisions of IGST Act, 2017, and the payment is received by the supplier, in convertible foreign exchange or in Indian Rupees wherever permitted by the RBI, such invoice may be issued without having a Dynamic QR Code, as such Dynamic QR Code cannot be issued by the recipient located outside India for making payment to the supplier."

5. Circular No. 9/2021-22-GST dated 06th July, 2021 stands modified to this extent.

6. Difficulty, if any, in implementation of this Circular may please be brought to the notice of the undersigned.

*Hemant Kumar*, IAS, Commissioner State Tax, Goa.

Panaji, December, 2021.

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