

## Office of the Commissioner of Commercial Taxes

CCT/26-4/2017-18/E/2266

**Circular**

(No. 19/2021-22-GST)

Subject: Clarification on certain refund related issues- reg.

Various representations have been received from taxpayers and other stakeholders seeking clarification in respect of certain issues relating to refund. The issues have been examined. In order to ensure uniformity in the implementation of the provisions of the law across field formations, the undersigned, in exercise of its powers conferred by Section 168 of the Goa Goods and Services Tax Act, 2017 (hereinafter referred to as "Goa GST Act"), hereby clarifies each of these issues as under:

Sr. No.	Issue	Clarification
1.	Whether the provisions of sub-section (1) of Section 54 of the Goa GST Act, regarding time period, within which an application for refund can be filed, would be applicable in cases of refund of excess balance in electronic cash ledger?	No, the provisions of sub-section (1) of Section 54 of the Goa GST Act regarding time period, within which an application for refund can be filed, would not be applicable in cases of refund of excess balance in electronic cash ledger.
2.	Whether certification/declaration under Rule 89(2)(1) or 89(2)(m) of Goa GST Rules, 2017 is required to be furnished along with the application for refund of excess balance in electronic cash ledger?	No, furnishing of certification/declaration under Rule 89(2)(1) or 89(2)(m) of the Goa GST Rules, 2017, for not passing the incidence of tax to any other person is not required in cases of refund of excess balance in electronic cash ledger as unjust enrichment clause is not applicable in such cases.
3.	Whether refund of TDS/TCS deposited in electronic cash ledger under the provisions of Section 51/52 of the Goa GST Act can be refunded as excess balance in cash ledger?	The amount deducted/collected as TDS/TCS by TDS/TCS deductors under the provisions of Section 51/52 of the Goa GST Act, as the case may be, and credited to electronic cash ledger of the registered person, is equivalent to cash deposited in electronic cash ledger. It is not mandatory for the registered person to utilise the TDS/TCS amount credited to his electronic cash ledger only for the purpose of discharging tax liability. The registered person is at full liberty to discharge his tax liability in respect of the supplies made by him during a tax period, either through debit in electronic credit ledger or through debit in electronic cash ledger, as per his choice and availability of balance in the said ledgers.  Any amount, which remains unutilized in electronic cash ledger, after discharge of tax dues and other dues payable under Goa GST Act and rules made thereunder, can be refunded to the registered person as excess balance in electronic cash ledger in accordance with the proviso to sub-section (1) of Section 54, read with sub-section (6) of Section 49 of Goa GST Act.

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