



Government of Goa
Department of Commercial Taxes
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CCT/26-4/2017-2018/C 1102

Dated: 26th July, 2019

CORRIGENDUM TO CIRCULAR NO. 11 / 2018-19 - GST

Subject: Corrigendum to Circular No. 11 / 2018-19 – GST dated 05/06/2018
issued vide F. No. CCT/26-4/2017-2018/824 – reg.

In para 4.2 of the Circular No.11 / 2018-19 - GST dated 05/06/2018
for

“4.2 In this regard, it is clarified that for the tax periods commencing from **01.07.2017 to 31.03.2018**, such registered persons shall be allowed to file the refund application in **FORM GST RFD-01A** on the common portal subject to the condition that the amount of refund of integrated tax/cess claimed shall not be more than the aggregate amount of integrated tax/cess mentioned in the Table under columns 3.1(a), 3.1(b) and 3.1(c) of **FORM GSTR-3B** filed for the corresponding tax period.”

read,

“4.2 In this regard, it is clarified that for the tax periods commencing from **01.07.2017 to 30.06.2019**, such registered persons shall be allowed to file the refund application in **FORM GST RFD-01A** on the common portal subject to the condition that the amount of refund of integrated tax/cess claimed shall not be more than the aggregate amount of integrated tax/cess mentioned in the Table under columns 3.1(a), 3.1(b) and 3.1(c) of **FORM GSTR-3B** filed for the corresponding tax period.”

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



(Dipak M. Bandekar)

Commissioner of State Tax,

Goa

Note: Similar corrigendum to circular is issued under Central Goods and Services Tax Act, 2017 by the GST Policy Wing, Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, GOI, New Delhi vide Corrigendum to Circular No. 45/19/2018-GST dated 18/07/2019.