



NEWSLETTER

CBIC-GST Application

OCTOBER 2019

**Directorate General of Systems & Data Management
Central Board of Indirect Taxes & Customs
Department of Revenue, Ministry of Finance**



From the Desk of the Member, CBIC & Principal Director General

The GST Refund module, which was so far pre-dominantly manual has now been made fully automated w.e.f. 26.09.2019.

The new refund module enables seamless online processing of applications (RFD-01 to RFD-09) including the disbursement of refund and re-credit of rejected amount (PMT-03). Furthermore, this new automated refund module provides for a centralized single point payment of refunds through PFMS via GSTN. This newsletter explains various screens and functionalities of the new refund module.

Another change relating to refunds is that two-factor authentication has been introduced in the citrix platform. This will further strengthen the security of refund processing and sanction by confirming the identity of the tax officer either via the AIO used or by an OTP. The process of activation of the two-factor authentication in the citrix platform is also explained here.

It is important to note that the RFD-01B functionality would continue to be available to dispose of the older refund applications (RFD-01A) whose ARNs were generated till 25.09.2019 midnight.



(Sandeep M. Bhatnagar)

1. New GST functionalities during July 2019

a. Functionalities available on GST Common Portal:

- Online refund processing functionality has been deployed. The taxpayers can file refund application (in Form GST RFD 01) and the tax officers can process the refund application, online.
- After processing the refund application, the tax officials will issue payment order online and the amount will be refunded/ credited to taxpayer's account, as provided by them in their refund application.
- In case validation of bank account number given by the taxpayer fails, intimation will be sent to taxpayer about the same and the taxpayer will be required to correct bank account details, so that refund amount can be credited to their bank account.
- In the new system, after processing is completed by the tax officer, the sanctioned amount will get credited to the bank account of the Taxpayer through the accredited bank of Government and through the PFMS System.
- All communications between the taxpayers and the tax officers will be online. Taxpayers can view the various stages of processing of their refund application and can give replies to notice, if any, online on the GST Portal now. They will also be given information via SMS and Email, at important stages of processing of their refund application.
- All refund applications filed in RF0D1A form and before 25th September, 2019 will be processed manually and disbursed as done under the previous refund process.
(An Advisory on refund for taxpayers, Document on the process of disbursement through PFMS and a Refund Companion for tax officers is attached for information)

a. Functionalities available in CBIC-GST Application:

- GSTR 5A amendment API moved to production
- User manuals and advisories for Refund are available on [cbic-gst.gov.in>Training>User manuals and advisories>Refund](https://cbic-gst.gov.in/Training/User%20manuals%20and%20advisories/Refund) and on https://antarang.icegate.gov.in/communities/community/home#fullpageWidgetId=W15ab938c9c80_4ed9_8b23_2d16e29e0a9f&folder=%257B2E7ACF2D-FB6B-4BB0-9E30-2CCA9B7EB837%257D.

- SVLDRS adhoc report 'Zone wise Category wise number of applications submitted and amount 'Tax dues less Tax Relief'' is being communicated daily to all Chief Commissioner's office and designated committee members.
- 'GST-Liferay-Prod' icon giving access to month-on-month, year-on-year and Top 100 assessee's data for the officer's formation in the form of Graphs. Three more graphs are being tested and will be deployed soon.

c. Presently available modules and forms:

Overall GST functionality position							as on 30.09.2019	
Module	Functionality needed as per GST Law	Number of functionalities needed	Number of functionalities available on GS common portal	Functionality not available on GST common portal	Functionality available on CBIC System	Functionality not available on CBIC System		
Registration	REG 01 to 30	30	30	0	—	29	1	REG08
	PCT 01 to 05	5	4	1	PCT 05	4	0	—
	CMP 01 to 08	8	7	1	CMP 07	3	4	CMP 03 (Stock intimate),CMP 05(SCN to not avail composition),CMP 06(reply to SCN)
Payment	PMT 01 to 07	7	7	0	-	5	2	PMT 04 (discrepancy in ledger), PMT 07 (Discrepancy in payment)
Return	GSTR-8,1A,2A,3A,3B,4A,5A,6A,7A,9, 9A, 11 (Annual/final 9B not notified)	23	17	6	GSTR 1A, 3, 3A, 4A, 6A	17	0	
	ITC 01 to 04	4	4	0		4	0	
	TRAN 1 to 3	3	3	0		3	0	
EWAY bill	EWB 01 to 04, INV 01	5	5	0		5	0	Handled by NIC and field officers directly)
Provisional Assessment	ASMT 01 to 09	9	4	5	ASMT 02,04,06,07, 09	0	4	ASMT 01,03,05,08
Assessment / Scrutiny of return	ASMT 10 to 18	9	3	6	ASMT 10, 12, 14 to 16, 18	0	3	ASMT 11,13,17
Refunds	RFD 01A,01B, 01 to 11	13	4	9	RFD 01 to 09	13	0	
Advance Ruling	ARA 01 to 03	3	1	2	ARA 02, 03	0	1	ARA 01 will go to AAR
Dispute Resolution (Adjudication + Recovery)	DRC 01 to 25	27	7	20	DRC 02, 08 to 19,21 to 25	1	6	DRC 01, 03 To 06, 20
	CPD 01 to 02	2	2	0	—	0	2	CPD 01,02
Appeal	APL 01 to 08	8	4	4	APL05 to 08	0	4	APL 01, 02, 03, 04
Audit	ADT 01 to 04	4	0	4	ADT 01 to 04	0	0	
Investigation	INS 01 to 05	5	2	3	INS 03 to 05	0	2	INS 01,02
	Total	165	104	61		84	29	
Fund settlement between Centre & State	STL 01 to 12, + other	31			Handled by PrCG and DoR			
	Grand Total	196	104					

2. Prioritized Application Developments

- Migration of CE/ST data to new application
- All India, Zonal and Commissionerate Dashboards
- Show cause notice and adjudication DRC -01 to DRC -06
- Return scrutiny ASMT 13 to 18
- New return RET-01 including ANX 01 and ANX 02
- Provisional Assessment ASMT 01 to 09
- Investigation INS 01 to 05
- Appeals forms APL 01 to 08

3. Old method V/s New method of Refund processing

At present the Refund applications for various types are filed online by the tax payer at the GSTN common portal. These applications are pushed to the CBIC back end system, in which the jurisdictional tax officer can view and download these applications. The proper officer manually processes the applications and sanctions or rejects the refund as deemed fit. The action so taken is communicated to the taxpayer through the GSTN common portal using the RFD-01 B functionality. The rejected amount if any, which has been debited from the ledgers of the tax payer is re-credited automatically upon successful submission of RFD-01 B (This is only for the types of refunds for which there is a debit of the ledger at the time of filing of the refund application).

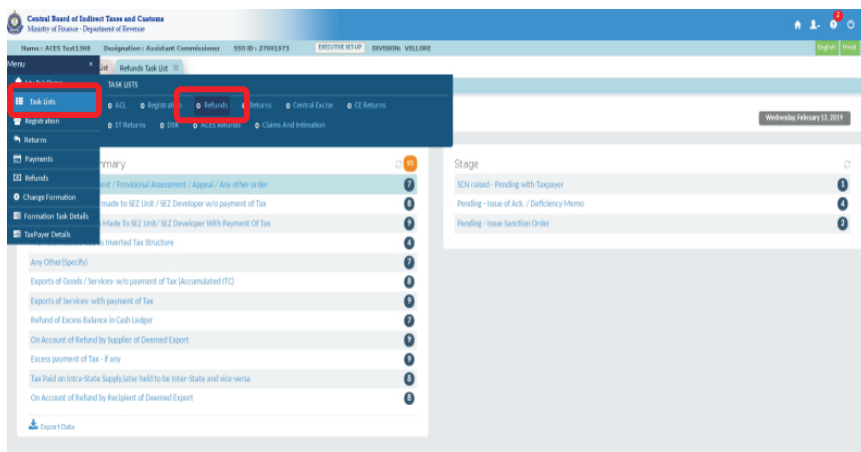
Now, the fully online mode of refunds i.e. Online filing of RFD-01 application and online processing of the application starting from issuance of acknowledgement/ deficiency memo to disbursal of payment (RFD-05) and re-credit of rejected amount through PMT-03 has been developed and gone live w.e.f. 26.09.2019. The RFD-01B functionality would continue to be available to dispose of the older refund applications i.e. the ARNs of RFD-01A filed till 25.09.2019 midnight. This advisory is prepared in order to explain the various screens and functionalities and will be a useful tool for the field officers who handle refunds module in the system.

The following functionalities have been developed and will be implemented.

- (i) Form- GST RFD-01 Online application for refund filed by the tax payer
- (ii) Form- GST RFD-02- Acknowledgment
- (iii) Form- GST RFD-03- Deficiency Memo

- (iv) Form- GST RFD-04 – Provisional Refund Order
- (v) Form- GST RFD-05- Payment Order
- (vi) Form- GST RFD-06- Refund Sanction/ Rejection Order
- (vii) Form- GST RFD-08- Notice for rejection of application for refund
- (viii) Form- GST RFD-09-Reply to show cause notice
- (ix) Form GST-PMT-03- Order for re-credit of the amount to cash or credit ledger on rejection of refund claim

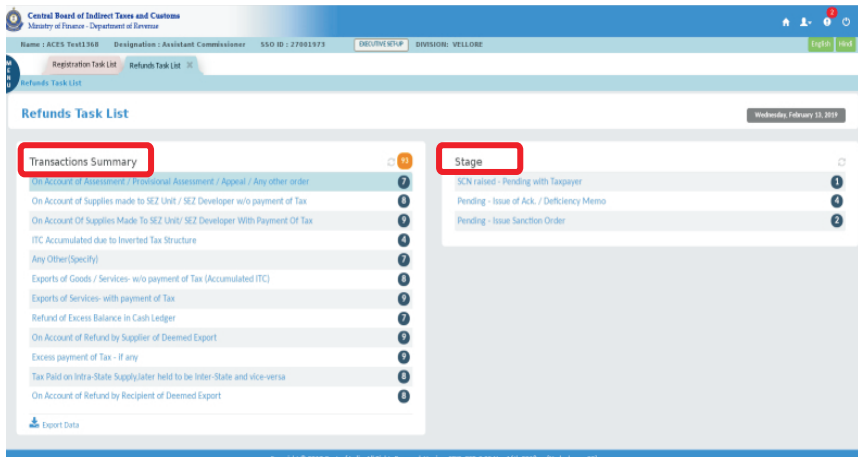
The proper officer has to navigate to this screen using the below mentioned path as shown in Fig (i). Menu → Task list → Refunds



Fig(i)

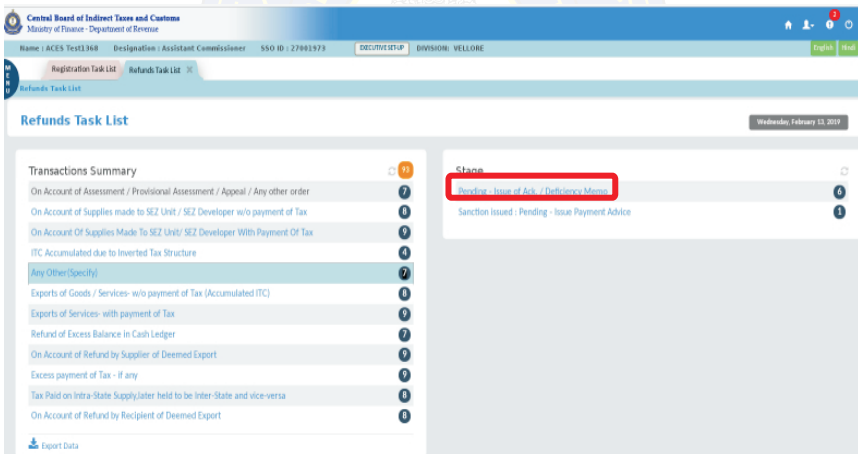
applications pending at different stages is displayed on the right side of the screen – Fig(ii). The following stages are displayed.

- i. Pending for Issuance of Acknowledgement/ Deficiency Memo
- ii. Pending issuance of provisional Order
- iii. Provisional Order Issued- Pending issuance of Payment Order
- iv. Pending issuance of Sanction Order
- v. Sanction Order issued- Pending issuance of Payment Order
- vi. SCN Issued- Response awaited
- vii. SCN Issued- Response received
- viii. Error List
- ix. PFMS Error List



Fig(ii)

2.3 When the ARN is first received, it would be listed under “Pending –for Ack. / Deficiency memo” stage (Fig.(iii)).



Fig(iii)

List page:

In this screen the proper officer has the facility to sort and search based on the ARN number, ARN date, Tax period, GSTIN, Name of the Tax payer, Target Date, the sub-stage (Status column) in which the ARN is pending and the claimed amount.

Sl.No	ARN	ARN Date	From Period	To Period	Jurisdiction of Taxpayer	GSTIN	Tax Payer Name	Status	Target Date	Claim Amount
1	AA2407180001418	29-11-2018	Jun-2018	Jun-2018	C:CHENNAI-OUTER > D:Vellore > E:AMBUR RANGE	24CUPP008NPZ7	JAHNAVI PINGANE	Pending - Issue of Ack / Deficiency Memo	14-12-2018	2,000
2	AA2408180001628	29-11-2018	Jun-2018	Jun-2018	C:CHENNAI-OUTER > D:Vellore > E:AMBUR RANGE	24CUPP008NPZ7	JAHNAVI PINGANE	Pending - Issue of Ack / Deficiency Memo	14-12-2018	1,000
3	AA2405180001102	29-11-2018	May-2018	May-2018	C:CHENNAI-OUTER > D:Vellore > E:AMBUR RANGE	24CUPP008NPZ7	JAHNAVI PINGANE	Pending - Issue of Ack / Deficiency Memo	14-12-2018	1,000
4	AA291118000113V	18-01-2019	Nov-2018	Nov-2018	C:CHENNAI-OUTER > D:Vellore > E:Vellore RANGE	29AGQP0702H2V	NEVED	Pending - Issue of Ack / Deficiency Memo	02-02-2019	12,000
5	AA291118000113F	18-01-2019	Nov-2018	Nov-2018	C:CHENNAI-OUTER > D:Vellore > E:AMBUR RANGE	29AGQP0702H2V	PRANAV FOODS	Pending - Issue of Ack / Deficiency Memo	02-02-2019	31,000
6	AA291118000149E	23-01-2019	Nov-2018	Nov-2018	C:CHENNAI-OUTER > D:Vellore > E:AMBUR RANGE	29AGQP0703H2V	OCEAN CONTAINER MOVERS	Pending - Issue of Ack / Deficiency Memo	07-02-2019	4,000

Showing: 1 - 6 of 6 Records Page 1 of 1

Fig(iv)

Details page:

When the ARN is at “Pending for Acknowledgement/ deficiency memo” stage, two tabs viz., “Application Details” and “Application History” will be displayed in the details page.

FORM-GST-RPD-01 [See rule 89(1) and 97A]

Refund Type - On Account of Assessment / Provisional Assessment / Appeal / Any other under

ARN: AA2905180001102 | 3. 15/10/18 Temporary ID: 29AGQP0702H2V | 3. 1. Legal Name: KANAKA KANDAS RAJES | 3. Trade Name, if any: No. | 4. Address: 4, Bangalore Bangalore/Urban, 56002 | 5. Tax period(s) applying: No.

Application Details | Application History

Amount Details | Grounds for Claim | Bank Details | Documents Uploaded | Annexures

4. Amount of the Refund Claimed

Sl.	Type	Amount	Penalty	Rate	Offset	Total
1	Central Tax	0	0	0	0	0
2	State / UT Tax	0	0	0	0	0
3	Integrated Tax	0	0	0	0	0
4	Cash	0	0	0	0	0
Total		0	0	0	0	0

Fig(v)

Application Details Tab:

Below the application details tab, the other relevant details will be displayed on separate tabs viz., “Amount Details”, “Grounds of Claim”, “Bank Details”, “Documents Uploaded” and “Annexures”.

Sl. No.	Type	Amount	Period	Remarks	Time In	Time Out
1	Central tax	00	0000	00	00	00
2	State GST tax	00	00	00	00	00
3	Integrated tax	00	00	00	00	00
4	Cess	00	00	0000	00	0000
Total		0000	0000	0000	00	0000

Fig(vi)

Application History Tab:

This tab will contain the history of the application like the movement of the ARN from tax payer to the CBIC GST Back end system, movement from one SSOID to another for verification, details regarding each action like issuance of provisional order, Payment Order, SCN, Final order etc. It will also show the details of the officer who has performed the task, the time stamp at which the action was completed and remarks if any, entered by the officer while performing the action. Refer Fig(vii)

Sl. No.	Reference No.	Type/Process/Tab/Process	SSOID	Name	Designation	Formation	Remarks	Time In	Time Out
1	AA200919000037M	Application filed	NA	NA	NA	Z.BRANCHULA > CIRCINCHULA > D.JAMBALA	NA	09-09-2019 09:54:27	09-09-2019 09:54:27
2	NA	Pending issuance of Acknowledgement or Deficiency Memo	NA	NA	NA	Z.BRANCHULA > CIRCINCHULA > D.JAMBALA	NA	09-09-2019 09:54:27	-

Fig(vii)

Verification Report Tab:

If the verification report has been updated by any of the officers i.e. AC/DC or Superintendents or Inspectors working in the formation to

whom the ARN has been delegated, a third tab “Verification Report” will appear wherein all the details of the verification and remarks entered by the officer will be displayed. Refer Fig (viii).

S.No.	ARN Number	ARN Status	Remarks	ARN No.	ARN Date	ARN Type	ARN Status
1	10000000000000000000	ARN Status	ARN Status	10000000000000000000	10000000000000000000	ARN Status	ARN Status
2	10000000000000000000	ARN Status	ARN Status	10000000000000000000	10000000000000000000	ARN Status	ARN Status
3	10000000000000000000	ARN Status	ARN Status	10000000000000000000	10000000000000000000	ARN Status	ARN Status
4	10000000000000000000	ARN Status	ARN Status	10000000000000000000	10000000000000000000	ARN Status	ARN Status

Fig(viii)

Acknowledgement Tab:

This tab will appear only after the officer has issued an acknowledgment in respect of an ARN. The details as to how to issue an acknowledgment in the system is shown in Fig (ix), Fig(x) and Fig (xi).

The officer after navigating to the details page of a particular ARN can chose any of the three action viz. “Verification”, “Acknowledgment” or “Deficiency Memo”, displayed under the “Action” button. If the AC/DC wants to update verification report he/she may do so by clicking on the “Verification” button. If AC/DC thinks that the application is complete in all respects, he/she can issue an acknowledgment by clicking on the “Acknowledgment” button and entering the remarks in the text area. The maximum allowed character limit in the text area is 250.

S.No.	ARN Number	ARN Status	Remarks	ARN No.	ARN Date	ARN Type	ARN Status
1	10000000000000000000	ARN Status	ARN Status	10000000000000000000	10000000000000000000	ARN Status	ARN Status
2	10000000000000000000	ARN Status	ARN Status	10000000000000000000	10000000000000000000	ARN Status	ARN Status
3	10000000000000000000	ARN Status	ARN Status	10000000000000000000	10000000000000000000	ARN Status	ARN Status
4	10000000000000000000	ARN Status	ARN Status	10000000000000000000	10000000000000000000	ARN Status	ARN Status

Fig(ix)

If the AC/DC, who is the proper officer, chooses to issue acknowledgement or deficiency memo pending completion of verification process by the delegated officer he may do so by clicking on the ARN and directly issue the acknowledgement with or without updating the verification report. It is to be noted that the verification report is not forwarded to GSTN COMMON PORTAL or tax payer and is saved in the data base for internal purpose only.

Acknowledgement

Remarks *

The refund application is hereby acknowledged.

☒ Upload Document ☐ Convert details into pdf

File Upload

File No. File Name File Type File Size View Action

No Record

Browse Documents

Max file size allowed is 5MB
(Only 1 file can be uploaded)
File format should be .pdf

Submit Close

Fig(x)

The facility for uploading a document is optional at present and is available for all the forms except RFD-05.

FORM-GST-RFD-02 (See rule 89(1) and 92A)

Refund Type - ITC Accumulated due to Inverted Tax Structure

Application Details Application History **Acknowledgement** Order

FORM-GST-RFD-02 (See rules 90(1), 90(2) and 95(2))

Acknowledgement Number	Date of Acknowledgement	GSTN User Temporary ID, if applicable	Applicant Name	Form No.	Form Description	Center Jurisdiction	State/Union Territory	File No.
ZU0402110000305	01-02-2019	24C1UPP3058W7	JAYRAM PRAGAN	RFD-02	Acknowledgement Form by Applicant	C CHENNAI OUTLET - D VELLORE - E KANUR BANDE	KA	Applicant

Refund Application Details

Period	Date of first filing	Reason for Refund
From : 01-05-2018 To : 31-05-2018	16-11-2018	ITC Accumulated due to Inverted Tax Structure

Amount of Refund Claimed:

Act	Tax	Interest	Penalty	Fees	Others	Total
Central Tax	2,000	0	0	0	0	2,000
State / UT Tax	2,000	0	0	0	0	2,000
Integrated tax	2,000	0	0	0	0	2,000
Cess	2,000	0	0	0	0	2,000
Total	8,000	0	0	0	0	8,000.00

Officer Details

Name of the proper officer	Designation	SGID	Office Address	Date	Signature	Officer Remark
ACES Test1267	Assistant Commissioner	2700372	VELLORE	01-02-2019	DKC	The receipt of your application is acknowledged. Refund will be sanctioned after detailed scrutiny.

Fig(xi)

It is to be noted that once a refund application pertaining to the refund type “Excess balance in Electronic Cash Ledger” is submitted at the common portal, an Acknowledgement is generated at the GSTN common portal itself. The officer is not required to issue an acknowledgement or deficiency memo for this type of refund. The ARN will directly be appearing in the “Pending for Sanction Order” stage. The officer can proceed to process the refund from this stage.

Deficiency Memo:

If the AC/DC feels that the application is incomplete for any reason, he/she may issue a deficiency memo by clicking on the deficiency memo button. The deficiency memo pop-up will open as shown in the Fig (xii).

The screenshot displays the 'Deficiency Memo' pop-up window. The 'Reasons' section includes a dropdown menu labeled 'Select Reasons'. Below it are two radio buttons: 'Upload Document' and 'Convert details into .pdf'. The 'Remarks' section features a text area with a placeholder 'Max. character allowed 250' and a 'Submit' button. The background shows the 'Refund' section of the portal with tabs for 'Refund Task List', 'Refund List', and 'Refund Details'. The 'Refund Details' tab is active, showing a table with columns for 'Act', 'Central Tax', 'State / UT Tax', 'Integrated Tax', 'Cess', and 'Total'. The table contains data for a refund application with ARN 'AARUP190000274'.

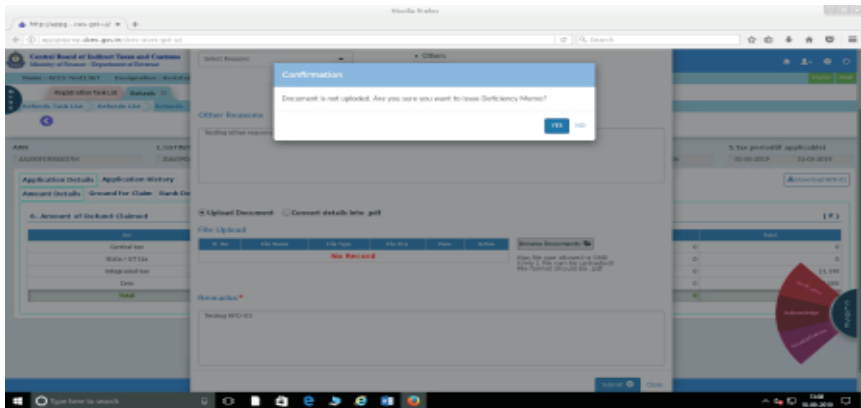
Fig(xii)

The AC/DC has to select the reasons for issuance of deficiency memo from the drop down. The proper officer can select one or more reasons from the drop down. In case the AC/DC wants to choose any other reason, he/she may do so by selecting “Others”. Upon choosing others, a text box will open below the drop down. Fig(xiii). The AC/DC can enter the reasons in the text box which has a character limit of 150. If the AC/DC feels that more details need to be provided to the tax payer, he/she may do so by preparing a deficiency memo manually and sign the same, scan and upload it in the system using the document upload button provided in the pop up. In addition to the above if the AC/DC wants to record some detail in the system for future reference, he may do so by entering the same in the remarks text area below the document upload tab Fig(xiv).). This text area

has a character limitation of 250 characters, and it is to be noted that the remarks entered here are transmitted to GSTN COMMON PORTAL but the same is not displayed by GSTN COMMON PORTAL to the tax payer. Next, AC/DC clicks on “Submit” button and a confirmation screen is displayed with a message “Document is not uploaded. Are you sure you want to issue deficiency memo?” see Fig(xv). Clicking on the option “Yes”, the Success message pops up.

Fig(xiii)

Fig(xiv)



Fig(xv)

Once a deficiency memo is issued in respect of an ARN, no further action is there in respect of that ARN and is pushed to the archive list – Fig(xvi). The officer can view the ARN in the archive list, and upon clicking on the ARN, the details page will open, where he will be able to see the deficiency memo tab. All details of deficiency along with document uploaded if any and optional remarks if any will be available in this tab.

ARN ID	Date	Status	Deficiency Memo
ARN111111111111	18-10-2019	New	Deficiency Memo
ARN222222222222	18-10-2019	New	Deficiency Memo
ARN333333333333	18-10-2019	New	Deficiency Memo
ARN444444444444	18-10-2019	New	Deficiency Memo
ARN555555555555	18-10-2019	New	Deficiency Memo
ARN666666666666	18-10-2019	New	Deficiency Memo
ARN777777777777	18-10-2019	New	Deficiency Memo
ARN888888888888	18-10-2019	New	Deficiency Memo
ARN999999999999	18-10-2019	New	Deficiency Memo
ARN101010101010	18-10-2019	New	Deficiency Memo

Fig(xvi)

It is to be noted if the ARN pertains to any of the types for which a debit happens in the electronic ledger of the taxpayer, issuance of a deficiency memo will automatically re-credit the entire amount to the same ledger. There is no requirement to issue PMT-03 in case of an ARN where deficiency memo has been issued.

Types of refunds for which a debit takes place in the cash ledger:

1. Refund of Excess balance of cash in the electronic cash ledger (RFD-02/03 is not applicable for this type as acknowledgement is generated at common portal)

Types of refunds for which a debit takes place in the electronic credit ledger:

1. Accumulated ITC in Export of Goods or Services without payment of tax
2. On account of supplies made to SEZ unit/ SEZ developer (without payment of tax)
3. Recipient of deemed export supplies
4. ITC accumulated due to inverted tax structure

Provisional Refund:

Provisional Refund is applicable to the following four type of refunds which involves Zero rated supplies.

1. Accumulated ITC in Export of Goods or Services without payment of tax
2. Export of services with payment of tax
3. On account of supplies made to SEZ unit/ SEZ developer (without payment of tax)
4. On account of supplies made to SEZ unit/ SEZ developer (with payment of tax)

After successful issuance of acknowledgement in respect of ARNs pertaining to any of the above listed refund types, the task will be automatically moved to the “Pending for Provisional Refund” Stage. The AC/DC can choose any ARN from the list and proceed to sanction provisional refund. In addition to the “Application Details” and “Application History” tabs, two new tabs will appear now in the details page. The “Acknowledgement” tab will contain the details of the acknowledgement and the “Order” tab.

The order tab has to be updated before the proper officer can issue a provisional sanction order. If the proper officer clicks on the action button before updating the order tab, the system will display the message.:

“Please enter the Amount Details in Provisional Order tab, Save and then proceed for Issuing Provisional Order”

When the proper officer clicks on the order tab, the table shown in Fig (xvii) will be displayed. In the said table, the first three rows viz., amount

of refund claimed, 10% of the amount claimed as refund (to be sanctioned later) and Balance amount (i-ii) will be auto-populated by the system. These fields will be calculated/ populated from the Amount of refund claimed and the officer cannot make any entry or edit the fields. In the fourth row viz., Percentage of refund claimed amount sanctioned at present, the proper officer can enter value upto a maximum of 90% of the amount claimed under each head. In this column, the officer has to enter the % of claimed amount he wishes to sanction as provisional refund. The system will not allow the officer to enter any amount above 90% and also will not allow decimals in this field as per the validations set by GSTN COMMON PORTALCOMMON PORTAL. In case the officer enters an amount more than 90%, the system will display an error at the time of saving. -- Fig(xviii). The system will calculate the amount as per the % entered in column No 4 against each head and auto populate the amount under the corresponding head in the fifth row viz., “Amount of refund sanctioned” in read only mode. The officer cannot make entry or edit the fields in fifth row. Fig (xix, xx) After checking the amounts, the officer has to save the calculations done under the tab. After successfully saving the data, the “Issue Provisional Order” button under the action button will be enabled. The officer can click on the button now and a pop-up will open which will show the details entered in the calculations tab in a read-only mode. The proper officer can enter remarks if required, in the text area (max 250 characters) provided below the table and submit. Fig (xxi, xxii). **It is to be noted that the remarks entered here are transmitted to GSTN COMMON PORTAL but the same is not displayed by GSTN COMMON PORTAL to the taxpayer.**

Central Board of Indirect Taxes and Customs
Ministry of Finance, Department of Revenue

Home > A229 Task List > Refunds > Refunds

Registration Task List > Refunds List > Refunds

FORM-GST-RFD-01 [See rule 89(1) and 97A]
Refund Type - On Account of Supplies made to SEZ Unit / SEZ Developer with payment of Tax

ABIN: AA2408180003460 1. GSTIN/Temporary ID: 24CUPF3008R027 2. Legal Name: JAGRAN PRIGRAM 3. Trade Name, if any: NA 4. Address: cv, Ahmedabad, 380001 5. Tax period(s) applicable: 01-08-2018 31-08-2018

Application Details Application History Acknowledgement **Order**

Provisional Order

FORM-GST-RFD-04 [See rule 91(2)]

Sl.No	Description	Integrated Tax	Central Tax	State /UT Tax	Cost
i.	Amount of Refund Claimed	4,000	0	0	3,000
ii.	10% of the amount claimed as refund (to be sanctioned later)	400	0	0	300
iii.	Balance amount (i-ii)	3,600	0	0	900
iv.	Percentage of Refund Claimed Amount (%)	90	0	0	81
v.	Amount of refund sanctioned	3,240.00	0.00	0.00	720.00
Grand Total					4,276.00

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Fig(xvii)

Central Board of Indirect Taxes and Customs
Ministry of Finance - Department of Revenue

Name : ACES Tock1367 Designation : Assistant Commissioner SSO ID : 27003972 DIVISION : Vellore

Registration Task List Refunds

Provisional Order

FORM-GST-RFD-01 [See rule 89(1) and 97A]

Refund Type - On Account of Supplies made to Provisional Order Unit, Same and hence record for issuing Provisional Order

Application Details Application History Acknowledgment Order

Sl.No	Description	Integrated Tax	Central Tax	State /UT Tax	Cess
i.	Amount of Refund Claimed	4,000	0	0	0.00%
ii.	10% of the amount claimed as refund (to be sanctioned later)	400	0	0	10%
iii.	Balance amount (i-ii)	3,600	0	0	0.00%
iv.	Percentage of Refund Claimed Amount (%)	80	0	0	80%
v.	Amount of refund sanctioned	3,600.00	0.00	0.00	0.00%
Grand Total					4,000.00

Fig(xviii)

Central Board of Indirect Taxes and Customs
Ministry of Finance - Department of Revenue

Name : ACES Tock1367 Designation : Assistant Commissioner SSO ID : 27003972 DIVISION : Vellore

Registration Task List Refunds

FORM-GST-RFD-01 [See rule 89(1) and 97A]

Refund Type - On Account of Supplies made to SEZ Unit / SEZ Developer with payment of Tax

Application Details Application History Acknowledgment Order

Provisional Order

FORM-GST-RFD-01 [See rule 91(2)]

Sl.No	Description	Integrated Tax	Central Tax	State /UT Tax	Cess
i.	Amount of Refund Claimed	1,42,640	0	0	3.00%
ii.	10% of the amount claimed as refund (to be sanctioned later)	14,264	0	0	10%
iii.	Balance amount (i-ii)	1,28,376	0	0	0.00%
iv.	Percentage of Refund Claimed Amount (%)	90	0	0	90%
v.	Amount of refund sanctioned	1,28,376.00	0.00	0.00	0.00%
Grand Total					1,29,276.00

Fig(xix)

Central Board of Indirect Taxes and Customs
Ministry of Finance - Department of Revenue

Name : ACES Tock1368 Designation : Assistant Commissioner SSO ID : 27003973 DIVISION : Vellore

Registration Task List Refunds

FORM-GST-RFD-01 [See rule 89(1) and 97A]

Refund Type - On Account of Supplies made to SEZ Unit / SEZ Developer with payment of Tax

Application Details Application History Acknowledgment Order

Provisional Order

FORM-GST-RFD-01 [See rule 91(2)]

Sl.No	Description	Integrated Tax	Central Tax	State /UT Tax	Cess
i.	Amount of Refund Claimed	4,000	0	0	3.00%
ii.	10% of the amount claimed as refund (to be sanctioned later)	400	0	0	10%
iii.	Balance amount (i-ii)	3,600	0	0	0.00%
iv.	Percentage of Refund Claimed Amount (%)	80	0	0	80%
v.	Amount of refund sanctioned	3,600.00	0.00	0.00	0.00%
Grand Total					4,000.00

Provisional Amount Sanctioned under Cess should be == 90% of Claimed Amount

Fig(xx)

S.No	Description	Integrated Tax	Central Tax	State/UT Tax	Total
1.	Amount of Refund Claimed	1,40,540.00	0.00	0.00	1,40,540.00
2.	10% of the amount claimed as refund (for sanctioned later)	14,054.00	0.00	0.00	14,054.00
3.	Balance amount (S-0)	1,26,486.00	0.00	0.00	1,26,486.00
4.	Percentage of Refund Claimed Amount (%)	80	0	0	80
5.	Amount of refund sanctioned	1,26,486.00	0.00	0.00	1,26,486.00
Grand Total					1,19,115.00

Note: Calculations details are displayed from Provisional Order sanction, please review before submit.

Remarks *

Provisional Refund sanctioned: Payment order will be issued in disbursement account number in its valid status. Maximum characters allowed in remarks must be shown somewhere.

Upload Document: Convert details into pdf

Issue Provisional Order

Fig(xxi)

S.No	Description	Integrated Tax	Central Tax	State/UT Tax	Total
1.	Amount of Refund Claimed	4,000	0	0.00	1,000
2.	10% of the amount claimed as refund (for sanctioned later)	400	0	0.00	500
3.	Balance amount (S-0)	3,600	0	0	900
4.	Percentage of Refund Claimed Amount (%)	80	0	0	87
5.	Amount of refund sanctioned	3,600.00	0.00	0.00	870.00
Grand Total					4,270

Bank Details

S.No	Bank Account No. as per application	Name of the Bank	Address of the Bank/Branch	PIN	MFI
1	8765234567	HSBC BANK LTD.	HSBC BANK LTD 8 HESLADEE NAGAR 2ND PHASE 1 ELECTRONIC CITY BANGALORE KARNATAKA 560008	HSBC0003781	

Fig(xxii)

Payment Order:

After successful submission of provisional refund order, a Payment Order for the sanction has to be issued in the system. The ARN would have moved to the "Provision Order issued- Pending issuance of Payment Order" stage. The officer can click on the stage to see the list of ARNs pending for Payment Order and select an ARN for issuing Payment Order. The details of the provisional refund sanctioned will be available under the sub tab "Provisional Refund" under the "Order" tab. Issue Payment Order will be available under the action button and if the officer clicks on it a pop up is loaded, wherein the details sanctioned under the order tab will be auto populated and shown in read-only mode. The proper officer has to enter the remarks if any in the text area provided below "Latest Bank

[illegible]

After clicking on the “Issue Payment Order”, a Success message in pop up is displayed. The same procedure is to be adopted to issue a Payment Order after sanctioning the final refund order also. It is to be noted that the RFD-05 can be issued only when the bank account of the taxpayer is in “valid” status. If the bank account is in either “**Invalid**” or “**Validation under progress**” status, the Payment Order button will not be enabled. (click the bank details tab)

Central Board of Indirect Taxes and Customs
Ministry of Finance - Department of Revenue

Name / ACES, Text1367 Designation / Assistant Commissioner SSO ID / 27061372 Security R/WP DIVISION/ VELLORE English Hindi

[Registration Task List](#) [Refunds](#)

[Refunds Task List](#) [Refunds List](#) [Refunds](#)

FORM-GST-RFD-01 [See rule 89(1) and 97A]
Refund Type - On Account of Supplies made to SEZ Unit / SEZ Developer with payment of Tax

AIIN	1. GSTIN/Temporary ID	2. Legal Name	3. Trade Name, if any	4. Address	5. Tax period(s) applicable
AAJ001910000360	20ALP0615BPZ6	TELECOMCARE TELESERVICES INDIA P	TELECOMCARE TELESERVICES INDIA P	No. 18/43, Chermal, 600026	01-09-2019 31-09-2019

[Application Details](#) [Application History](#) [Acknowledgement](#) [Provisional Order](#) [Payment Order](#) [Sanction Order](#) [Download RFD-01](#)

[Amount Details](#) [Ground for Claim](#) [Bank Details](#) [Documents Uploaded](#) [Annexures](#)

B. Details of Bank Account

Sl No.	Name of bank	Address of branch	IFSC	Type of Account	Account No.	Status	Timestamp
1	CITI BANK N A	REMBRANDT, C/G ROAD, NEAR RANCHWADI CIRCLE, AHMEDABAD - 380006	CTI0000007	S	234009706459760459	VALID	10-09-2019 18:40:45

Leveraging Technology for Serving Taxpayers

Central Board of Indirect Taxes and Customs
Ministry of Finance - Department of Revenue

Name : ACES Test1367 Designation : Assistant Commissioner SSO ID : 27981972 DEPUTY SETUP DIVISION: VELLORE

Registration Task List Refunds

Refunds Task List Refunds List Refunds

FORM-GST-RFD-01 [See rule 89(1) and 97A]
Refund Type - Exports of Services- with payment of Tax

ARN: AA200919000037M 1. GSTIN/Temporary ID: 20AUYP0612PRZ6 2. Legal Name: TELEPHONE TELESERVICES INDIA P 3. Trade Name, if any: TELEPHONE TELESERVICES INDIA P 4. Address: No- 18/42, Chennai, 600026 5. Tax period(if applicable): 01-05-2019 31-05-2019

Application Details Application History Acknowledgment Order

Amount Details Ground for Claim Bank Details Documents Uploaded Annexures

Download RFD-01

B. Details of Bank Account

Sr. No.	Name of bank	Address of branch	PIC	Type of Account	Account No.	Name	Timestamp
1	CITI BANK N.A.	RED-BRANDT, C.G. ROAD, NEAR PANCHVATI CIRCLE, AHMEDABAD - 380006	CTI00000007	S	234809760497760497	Validation Under Process	09-09-2019 09:54:27

Fig(xxv)

Skipping Provisional Refund Order:

If the officer is of the opinion (see the list of types eligible for provisional refund above) that a tax payer is prima facie not eligible for a Provisional Refund, he may skip the provisional refund by clicking on the Skip Provisional Refund button as shown in Fig(xxvi). Upon clicking the button, the system will ask for a confirmation – Fig(xxvii) and once the officer clicks on the “Submit” button, the ARN will be moved to the “Pending for Sanction” stage.

Central Board of Indirect Taxes and Customs
Ministry of Finance - Department of Revenue

Name : ACES Test1367 Designation : Assistant Commissioner SSO ID : 27981972 DEPUTY SETUP DIVISION: VELLORE

Registration Task List Refunds

Refunds Task List Refunds List Refunds

FORM-GST-RFD-01 [See rule 89(1) and 97A]
Refund Type - On Account of Supplies made to SEZ Unit / SEZ Developer with payment of Tax

ARN: AA200919000037M 1. GSTIN/Temporary ID: 20AUYP0612PRZ6 2. Legal Name: TELEPHONE TELESERVICES INDIA P 3. Trade Name, if any: TELEPHONE TELESERVICES INDIA P 4. Address: No- 18/42, Chennai, 600026 5. Tax period(if applicable): 01-06-2019 30-06-2019

Application Details Application History Acknowledgment Order

Provisional Order

Download RFD-01

FORM-GST-RFD-04 [See rule 91(2)]

Sr/No	Description	Integrated Tax	Central Tax	State /UT Tax	Cess
I.	Amount of Refund Claimed	1,42,640	0	0	1.00
II.	10% of the amount claimed as refund (to be sanctioned later)	14,264	0	0	10
III.	Balance amount (I-II)	1,28,376	0	0	
IV.	Percentage of Refund Claimed Amount (%)	50	0	0	
V.	Amount of refund sanctioned	71,320.00	0.00	0.00	
Grand Total					

Skip Provisional Order

Issue Provisional Order

Print

Fig(xxvi)

Central Board of Indirect Taxes and Customs
Ministry of Finance - Department of Revenue

Name: ACES Text1367 Designation: Assistant Commissioner SSO ID: 27981972

Registration Task List Refunds Task List Refunds

ARN: AAD0019000057K 1. GSTIN/Temporary ID: 20ACFD543BFE25

Application Details Application History Acknowledgment Order

Provisional Order

Skip Provisional Order

Remarks *

Skipping provisional refund. Tax Payer is getting refund not eligible for a provisional refund. Hence skipping the option.

Submit Cancel

FORM-GST-RFD-04 [See rule 93(2)]

Sr.No	Description	Integrated Tax	Central Tax	State / UT Tax	Cess
I.	Amount of Refund Claimed	1,42,640	0	0	1,000
II.	10% of the amount claimed as refund (to be sanctioned later)	14,264	0	0	500
III.	Balance amount (I-II)	1,28,376	0	0	500
IV.	Percentage of Refund Claimed Amount (%)	70	0	0	
V.	Amount of refund sanctioned	71,320.00	0.00	0.00	
Grand Total					

Fig(xxvii)

Revert Provisional Order:

If the officer wants to revert the ARN back to the provisional refund stage, he shall do so by opening the ARN in the “pending for sanction” stage and clicking on the revert option as shown in Fig(xxviii) and Fig(xxix). Once the revert button is clicked and submitted, the ARN will be moved back to the “Pending issuance of Provisional order” stage – Fig(xxx) and Fig(xxxi). It may be noted that the skip option and revert option can be exercised only once and therefore adequate caution may be taken before initiating the skip or revert option.

Central Board of Indirect Taxes and Customs
Ministry of Finance - Department of Revenue

Name: ACES Text1367 Designation: Assistant Commissioner SSO ID: 27981972 EXECUTIVE SETUP DIVISION: BELLARIE

Registration Task List Refunds Task List

Refunds Task List

Tuesday, September 12, 2017

Transactions Summary

Stage	Description	Count
Pending Issuance of Sanction Order	On Account of Assessment / Provisional Assessment / Appeal / Any other order	1
Pending Issuance of Sanction Order	On Account of Supplies made to SEZ Unit / SEZ Developer w/o payment of Tax	1
Pending Issuance of Sanction Order	On Account of Supplies made to SEZ Unit / SEZ Developer with payment of Tax	2
Pending Issuance of Sanction Order	Any Other (Specify)	1
Pending Issuance of Sanction Order	Exports of Goods / Services - w/o payment of Tax (Accumulated ITC)	2
Pending Issuance of Sanction Order	Exports of Services - with payment of Tax	2
Pending Issuance of Sanction Order	Excess Balance In Electronic Cash Ledger	3

Export Data

Transaction Chart

Activity Chart

Fig(xxviii)

Central Board of Indirect Taxes and Customs
Ministry of Finance - Department of Revenue

Registration Tab List Refunds List

GST-Refund Applications
Refund Type : On Account of Supplies made to NEZ Unit / NEZ Developer with payment of Tax

Sl.No	App	App Date	From Period	To Period	Definition of taxpayer	GSTIN	Tax Payer Name	Status	Target Date	Claim Amount
1	AS200110000076	28-09-20	Apr-2019	Jan-2020	CORINHA/CATER - D-VELOC - 6-BELLOWS RANGE	20A0P00000025	TELECOM	Settled Pending Interest of New Out Order	31-11-2021	1,43,848

Showing 1 - 1 of 1 Records

Fig(xxix)

Central Board of Indirect Taxes and Customs
Ministry of Finance - Department of Revenue

Registration Tab List Refunds List

FORM-GST-RFD-03 [See rule 89(1) and 97A]
Refund Type : On Account of Supplies made to NEZ Unit / NEZ Developer with payment of Tax

App: AS200110000076 L-0018/Temporary ID: 20A0P00000025 3. Legal Name: TELECOM TELESERVICE INDIA P 4. Address: TELEPHONE TELESERVICE INDIA P 5. Tax period(s) applied: 01-04-2019 30-09-2019

Application Details: Application History: Acknowledgement: Order

Account Details: Ground for Claim: Bank Details: Documents Uploaded: Annotations

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6. Amount of Refund Claimed

Sl	Tax	Amount	Security	Tax	Others	Total
01	Central Tax	0	0	0	0	0
02	State / UT Tax	0	0	0	0	0
03	Integrated tax	1,43,848	0	0	0	1,43,848
04	Cash	1,000	0	0	0	1,000
Total		1,43,848	0	0	0	1,43,848

Fig(xxx)

Central Board of Indirect Taxes and Customs
Ministry of Finance - Department of Revenue

Registration Tab List Refunds List

FORM-GST-RFD-03 [See rule 89(1) and 97A]
Refund Type : On Account of Supplies made to NEZ Unit / NEZ Developer with payment of Tax

App: AS200110000076 L-0018/Temporary ID: 20A0P00000025 3. Legal Name: TELECOM TELESERVICE INDIA P 4. Address: TELEPHONE TELESERVICE INDIA P 5. Tax period(s) applied: 01-04-2019 30-09-2019

Application Details: Application History: Acknowledgement: Order

Account Details: Ground for Claim: Bank Details: Documents Uploaded: Annotations

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6. Amount of Refund Claimed

Sl	Tax	Amount	Security	Tax	Others	Total
01	Central Tax	0	0	0	0	0
02	State / UT Tax	0	0	0	0	0
03	Integrated tax	1,43,848	0	0	0	1,43,848
04	Cash	1,000	0	0	0	1,000
Total		1,43,848	0	0	0	1,43,848

Revert to Provisional Order

Remarks*

Reverting to Provisional Refund as Tax payer is eligible

Submit Close

Fig(xxxi)

Final Sanction Order:

In case of refunds of zero-rated supplies, once the Payment Order for the provisional refund has been issued successfully the system would move the ARN to the “Pending issuance of sanction order” stage. In case of other refund types, the ARN will move to this stage once the acknowledgement is issued successfully. The calculations table has to be updated and saved successfully before issuing sanction order. The table will be auto-populated with claimed amount and with provisional amount sanctioned and remaining amount if any. These fields will be in read-only mode and the proper officer will not be able to edit or make any entry in these fields. If the proper officer wishes to reject any part of the claimed amount, he/she has to select any one of the reasons from the drop down provided in item (d) “Refund Amount inadmissible”. —Fig(xxxii). The officer can select one or multiple reason from the list of reasons provided by GSTN COMMON PORTAL which is available in the drop down. The proper officer has to enter the amount to be rejected under the major/minor head and click on the save button. Since issuance of SCN is mandatory if any amount is rejected, the system will allow only the option to issue SCN whenever an entry is made in the “Refund Amount inadmissible”. The details as to how to issue a SCN is explained in Section 15 below.

The screenshot shows the 'Refund Amount Inadmissible' table with the following data:

S.No	Reason	Major Head	Minor Head	Amount
1	Refund Amount Inadmissible			

Fig(xxxii)

If no amount is entered in the “Refund Amount inadmissible” column, upon clicking the “Save” button, the “Sanction Refund” button will be enabled under the “Action” button (Fig xxxiii). It is pertinent to note here that for both sanction and rejection orders the same button will be enabled as the form is common (RFD-06). After clicking on the “Sanction Refund” button a pop up with the sanction details as saved in the

calculations table will open in read only mode --Fig(xxxiv). The details cannot be edited in the pop-up. The proper officer can upload a document if required in the pop-up and enter remarks in the text area Fig(xxxix). Once the proper officer clicks on the “Sanction Refund” button, a success message pop-up is displayed – Fig(xl). The documents along with the sanctioned details will be transmitted to GSTN COMMON PORTAL and the tax payer. It is to be noted that the remarks entered here are transmitted to GSTN COMMON PORTAL but the same is not displayed by GSTN COMMON PORTAL to the tax payer.

Central Board of Indirect Taxes and Customs
Ministry of Finance, Department of Revenue

Home - AECIS Tool L008 Disposition: Assistant Commissioner SSO ID: 270051973 EXECUTIVE SETUP DIVISIONAL VELLORE

Registration Task List Refunds

Refunds Task List Refunds L08 Refunds

FORM-GST-RFD-01 [See rule 89(1) and 97A]
Refund Type - On Account of Supplies made to SEZ Unit / SEZ Developer w/o payment of Tax

APP Number: AA2411100002021 1. GSTIN/Temporary ID: 24BVPKPR1764ZU 2. Legal Name: RENGARAJAN SURESH 3. Trade Name, if any: K.S. PLASTIC COMPANY 4. Address: 120, Madurai, 625033 5. Tax period(s) applicable: 01-11-2018 30-11-2018

Application Details Application History Acknowledgment Provisional Order Payment Advice Order

Calculations

Type of Order: RFD-06

Details of Refund (1 Order)

Description	Integrated Tax						Total	Central Tax						Total
	T	I	F	P	O			T	I	F	P	O		
a. Refund Amount Claimed	5,000	0	0	0	0	0	5,000	1,000	0	0	0	0	0	1,000
b. Refund Sanctioned on Provisional Basis	1,000	0	0	0	0	0	1,000	200	0	0	0	0	200	
c. Remaining Amount	4,000	0	0	0	0	0	4,000	800	0	0	0	0	800	
d. Refund Amount (finalization)	0	0	0	0	0	0	0	0	0	0	0	0	0	
e. Gross Amount to be paid	4,000	0	0	0	0	0	4,000	800	0	0	0	0	800	
f. Net Amount to be paid	4,000	0	0	0	0	0	4,000	800	0	0	0	0	800	

Note: 1. 'T' stands Tax; 'I' stands for Interest; 'F' stands for Fee and 'O' stands for Others
2. No tax amount adjustment can be made present.

Fig(xxxiii)

Sanction Refund

Old Integrated Tax	Central Tax						Total	Old Central Tax	Central Tax						Total
	T	I	F	P	O				T	I	F	P	O		
5,000	0	0	0	0	0	0	5,000	1,000	0	0	0	0	1,000		
1,000	0	0	0	0	0	0	1,000	200	0	0	0	0	200		
4,000	0	0	0	0	0	0	4,000	800	0	0	0	0	800		
0	0	0	0	0	0	0	0	0	0	0	0	0	0		
4,000	0	0	0	0	0	0	4,000	800	0	0	0	0	800		

Note: Calculation details are displayed from Calculation section. Please verify before submit.

Title: RFD-06

Sl No	Slk Name	Slk Type	Slk Date	Slk User	Action	Browser Document
1	RFD-06	application.pdf	20-11-2018			View the application on the GSTN portal

Remarks:

Text Submission of Final Order

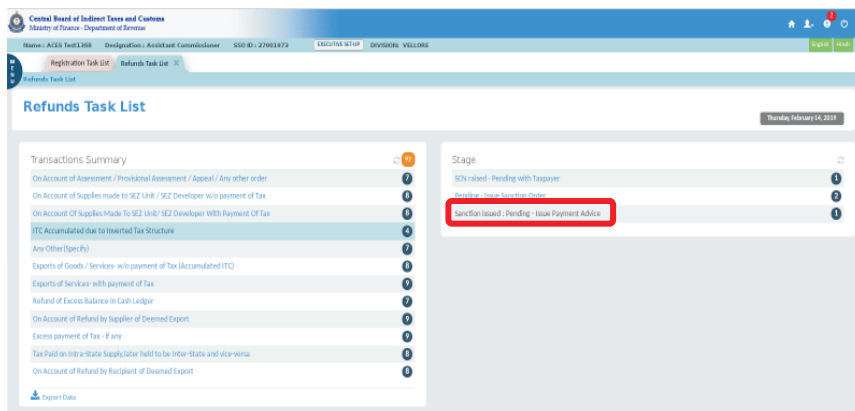
Sanction Refund

Fig(xxxiv)

Adjustment of existing arrears: It is pertinent to note here that, at present there is no provision to adjust any existing liability or demand in the RFD-06 order. The RFD-07 (Part-A) order for complete adjustment also is not available and hence the proper officer will not be able to do any partial or

complete adjustment at present in the system. The functionality for adjustment is being developed and will be made available soon. Separate advisory will be issued when the functionality is made available. Payment Order for final refund order:

The procedure for issuance of Payment Order after final order is similar to the issuance of Payment Order after a provisional refund order. The only difference is that the ARNs will be listed under “Sanction issued: pending-issue of Payment Order” stage Fig(xxxv).



Fig(xxxv)

As notified by rules, any amount claimed cannot be rejected without issuing a show cause notice to the taxpayer. As explained above, whenever inadmissible amount is entered in the “Refund Amount inadmissible” column, system will not allow any other action other than issuance of SCN. In the inadmissible column, the officer can enter a maximum amount upto the claimed amount. In case the Taxpayer has been granted a provisional refund which is more than the eligible amount, the same also shall be included in the inadmissible amount. In such cases, the Gross amount will become negative as shown in the Fig(xxxvi). On saving the data entered in the table with some inadmissible amount the “Issue SCN” button will be enabled under the “Action” button on clicking it, the SCN pop up will open – Fig(xxxvii). In the pop-up the reason selected by the officer for rejecting the claim in the calculation table along with the amount will be pre-populated in read only mode. The proper officer has to choose a date and time for Personal Hearing as it has been made a mandatory feature.

FORM-GST-RFD-01 [See rule 89(1) and 97A]

Refund type - On Account of Supplies made to MSME / MSU Developer with payment of tax

Application Details Application History Acknowledgement Provisional Order Payment Advice Cancel

Calculations

Type of Order - MSME [X]

Details of Refund Amount

Reason	Y	Q	Year	T	Q	Year	T	Q	Year	T	Total Tax
a. Refund Amount Claimed											0.000
b. Refund Amount Available											0.000
c. Refund Amount to be paid											0.000

Note - 1. 'Y' stands for Tax, 'Q' stands for Interest, 'T' stands for Penalty, 'T' stands for Tax and 'Q' stands for Others.
2. No tax amount adjustment can be made present.

Fig(xxxvi)

The officer can choose one or more reasons from the list provided by GSTN COMMON PORTAL in the drop down. In case the officer wants to enter any other reason other than the reasons available in the list he can choose others and enter the details in the text box provided below. It is pertinent to note that GSTN COMMON PORTAL does not display the date and time of Personal Hearing to the tax payer and therefore it is essential for the officer to upload a document in PDF format with the details of the SCN along with the details of the date and time allotted for Personal Hearing or the officer can choose the convert to PDF option on the SCN pop up. On clicking submit after choosing the option, the entries made in the popup along with the PH date and timing will be converted into a PDF document as per the notified format and transmitted to GSTN COMMON PORTAL. So that taxpayer would be able to download it.

SCN

Date: 01-01-2018 Time: 10:00 AM to 6:00 PM

Reason for refund: Refund Amount Available

Y	Q	Year	T	Q	Year	T	Q	Year	T	Total Tax
										0.000

File Upload

File Name	File Type	File Size	Upload
SCN Sample.pdf	application/pdf	204.47 KB	Upload

Remarks

Details of PH mentioned in attached document. More than one reason for rejecting the claim. Other reasons included in the detailed [X] and attached as document.

Submit Cancel

Fig(xxxvii)

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Refunds Task List

Transactions Summary

On Account of Assessment - Provisional Assessment - Export - Any other order	1
On Account of Supplies made to SEZ Unit / SEZ Developer w/assessment of Tax	1
On Account of Supplies made to SEZ Unit/ SEZ Developer With Provision Of Tax	1
PI Accumulated due to Internal Tax structure	1
Any other law/Sec	1
Export of Goods - Services w/assessment of Tax (Accumulated PI)	1
Export of Services - w/assessment of Tax	1
Refund of Excise/Duties In Cash/Export	1
On Account of Refund by Supplier of Imported Export	1
Encashment of Tax - If any	1
Tax Paid in Extra State Supply/Not held to be Extra State and also versa	1
On Account of Refund by Supplier of Imported Export	1

Charges

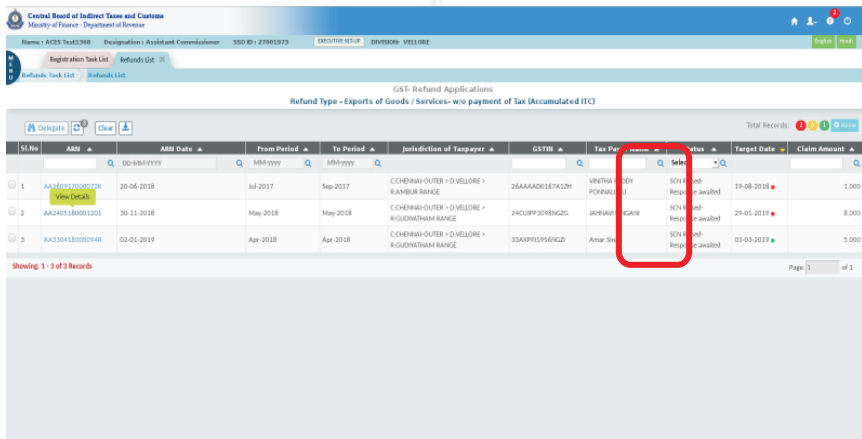
IGN related - Pending with Supplier	1
Pending - Issue of Ref. /Confidence Memo	1
Pending - Issue Section Order	1

Fig(xxxvi)

[illegible]

Fig(xxxvii)

If the taxpayer responds to the SCN within 15 days, the ARN is moved to the stage “SCN issued – Response Received”. If the tax payer does not respond to the SCN within 15 days from the issuance of the SCN, the “Sanction Refund” button will be enabled when the ARN is still under the “SCN issued- response awaited” stage – Fig(xxviii) and Fig(xxxix)) and the officer will be free to issue a sanction or rejection order as deemed fit. If the taxpayer replies to the SCN after the order has been passed by the proper officer, the reply will be simply saved in the system under the “reply to SCN” tab for reference.



Central Board of Indirect Taxes and Customs
Ministry of Finance - Department of Revenue

Name : A/CSS Tax3208 Designation : Assistant Commissioner SSO ID : 27981979 EXISTING NO: DEVDRIVE: VELLORE

Registration Task List Refunds List

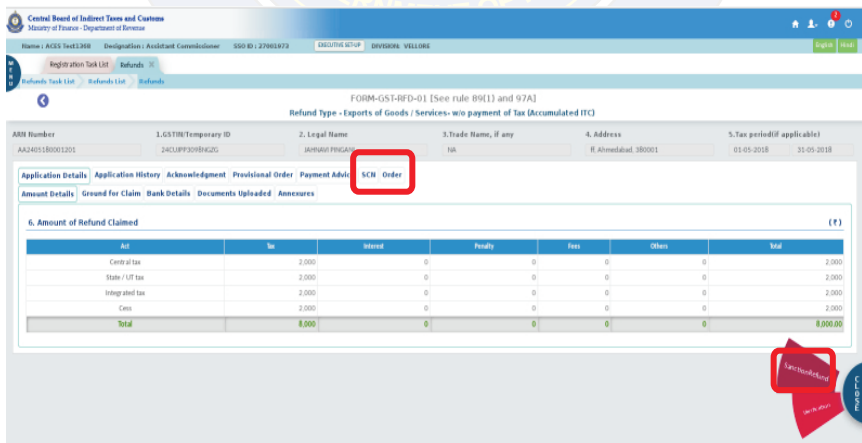
Refunds Task List Refunds List

GST Refund Applications
Refund Type - Exports of Goods / Services- w/o payment of Tax (Accumulated ITC)

Showing 1 - 3 of 3 Records

Sl.No	ARN	ARN Date	From Period	To Period	Jurisdiction of Taxpayer	GSTIN	Tax Payable	Status	Target Date	Claim Amount
1	AA240118001201	20-06-2018	Jul-2017	Sep-2017	COHENNA-OUTER - D VELLORE - RANBUR RANGE	26AAAAD0167A12H	VINOTH SONY PONDURU	SCN issued- response awaited	19-08-2018	1,000
2	AA240118001201	30-11-2018	May-2018	May-2018	COHENNA-OUTER - D VELLORE - RUDENNAH RANGE	24CUPP309ENG2G	JAYANATH PRASAD	SCN issued- response awaited	29-03-2019	8,000
3	AA240118001201	02-01-2019	Apr-2018	Apr-2018	COHENNA-OUTER - D VELLORE - RUDENNAH RANGE	23APPP1516K2G	Amar S...	SCN issued- response awaited	03-03-2019	5,000

Fig(xxviii)



Central Board of Indirect Taxes and Customs
Ministry of Finance - Department of Revenue

Name : A/CSS Tax3208 Designation : Assistant Commissioner SSO ID : 27981979 EXISTING NO: DEVDRIVE: VELLORE

Registration Task List Refunds List

Refunds Task List Refunds List

FORM-GST-RFD-01 [See rule 89(1) and 97A]
Refund Type - Exports of Goods / Services- w/o payment of Tax (Accumulated ITC)

ARN Number: AA240118001201 1. GSTIN/Temporary ID: 24CUPP309ENG2G 2. Legal Name: JAYANATH PRASAD 3. Trade Name, if any: NA 4. Address: R. Alameludurai, 380001 5. Tax period (if applicable): 01-05-2018 - 31-05-2018

Application Details Application History Acknowledgment Provisional Order Payment Advice **SCN Order**

Amount Details Ground for Claim Bank Details Documents Uploaded Annexures

6. Amount of Refund Claimed (₹)

Sl.No	Tax	Interest	Penalty	Loss	Others	Total
1	Central tax	2,000	0	0	0	2,000
2	State / UT tax	2,000	0	0	0	2,000
3	Integrated tax	2,000	0	0	0	2,000
4	Cess	2,000	0	0	0	2,000
Total		8,000	0	0	0	8,000.00

Fig(xxxix)

In case the tax payer responds to the SCN any time before the order is issued by the officer, the ARN will be moved to the “SCN issued- response received” stage and the reply submitted by the tax payer will be shown under the “Reply to SCN” tab. The officer, after viewing the reply can issue a sanction or rejection order as deemed fit – Fig(xl)

Central Board of Indirect Taxes and Customs
Ministry of Finance, Department of Revenue

Home | ACCESS Tool 1.2018 | Designation: Assistant Commissioner | SDO ID: 27061873 | CASOTING ALUP | CHENNAI, TAMIL NADU | Login | Help

Refunds Task List | Refunds List | Refunds

FORM-GST-REFD-01 [See rule 89(1) and 97A]
Refund Type - Exports of Services- with payment of Tax

ARN Number: AA2711180001270 | 1. GSTIN/Temporary ID: 27AGQPT010282V | 2. Legal Name: NEVED ENGINEERS PVT LTD | 3. Trade Name, if any: NEVED ENGINEERS PVT LTD | 4. Address: A-101, BALAJI BHAWANA, Rajpal, 400654 | 5. Tax period(if applicable): 01-11-2018 | 30-11-2018

Application Details | Application History | Acknowledgment | Provisional Order | Payment Order | **SCN | Reply to SCN | Order**

FORM-GST-REFD-01 [See rule 92(3)] Reply to show cause notice

Refund Application Reference No. (ARN)	ARN Date	SCN No.	SCN Date	SCN No.	SCN Date	Reply to SCN	Date
AA2711180001270	28-01-2019	270612190000412	01-02-2019	282702190000058	02-02-2019	282702190000058	02-02-2019

Reply to SCN

S. No.	Document Description
1	SCN-01

Supporting Documents Uploaded

S. No.	Document Description
1	Doc 1

Transaction Details

Fig(xl)

In case, the reply is received in the system when the officer is acting on the ARN in the “SCN issued- response awaited” stage, the officer will not be able to submit a refund sanction or rejection order. If the officer tries to submit, an error message will be displayed at the time of submission. The officer has to navigate back to the refunds task list home page and has to access the ARN in “SCN issued- response received” to view the reply and thereafter submit a sanction/ rejection order as deemed fit.

Archive List:

The archive list is the page where all the ARNs in respect of which finality is reached i.e. deficiency memo or final sanction and Payment Order has been submitted. In case of complete rejection, as there is no Payment Order the ARN will move to the archive list immediately after a complete rejection order has been issued by the officer. The archive list is formation specific and only the proper officer holding charge of the division will be able to access the archive list. The proper officer can sort and search the ARN list based on ARN, Date, GSTIN, Refund type, Status and Claimed Amount Fig(xli) and Fig(xlii).

Fig (xli)

Fig(xlii)

[illegible]

Fig(xliii)

PMT-03:

Once the final order has been issued and Payment Order has been issued in respect of any sanctioned amount, the ARN will be moved to the archive list as explained above. In case there is a partial rejection or complete rejection in the refund order “issue PMT-03” button will be enabled in the action button. The officer has to choose an ARN from the list page in the archive list for which he wishes to issue PMT-03. In the details page, the action button will be enabled. Once the officer clicks on the button, the system will display the PMT-03 pop-up prepopulated with the amount rejected under each end in the sanction order – Fig(xliv). The officer can enter his remarks if any in the text area below the PMT-03 table and submit the PMT-03 order – Fig(xlv). the officer then clicks on the “Submit” button. It is to be noted that the remarks entered here are transmitted to GSTN COMMON PORTAL but the same is not displayed by GSTN COMMON PORTAL to the taxpayer. Further at the time of issue of PMT-03 two documents viz.

1. Declaration of the taxpayer (mandatory)
2. Any other document (not mandatory)

[illegible]

Fig(xliv)

[illegible]

Fig(xliii)

Once the PMT-03 is successfully issued and submitted to GSTN COMMON PORTAL, the status will be updated in the archive list as shown.

Sl No	ARN	ARN Date	From Period	To Period	Substitution of Taxpayer	GSTIN	Taxpayer Name	Refund Type	Status	Amount	View
1	AAJ11180001000	11-01-2019	Nov-2018	Nov-2018	C-CORPORATION - I-VOLGORE + R-GOODS/INTRA RANGE	29A40P0000000000	Anglo Gupta	ITC Accumulated due to Inverted Tax Structure	PMT-03 Issued	440000	View
2	AAJ11180000000	11-01-2019	NA	NA	C-CORPORATION - I-VOLGORE + R-GOODS/INTRA RANGE	29A40P0000000000	Anglo Gupta	Tax Paid on Intra-State Supplies later found to be zero-rated and eligible	PMT-03 Issued	130145	View
3	AAJ11180001120	16-01-2019	Nov-2018	Nov-2018	C-CORPORATION - I-VOLGORE + R-GOODS/INTRA RANGE	29A40P0000000000	ANGLO GUPTA	On Account of Refund by Recipient of Deemed Export	PMT-03 Issued	140000	View
4	AAJ11180001840	29-11-2018	NA	NA	C-CORPORATION - I-VOLGORE + R-GOODS/INTRA RANGE	29A40P0000000000	ANGLO GUPTA	Excess Balance in Electronic Cash Ledger	PMT-03 Issued	20000	View
5	AAJ11180000722	17-01-2019	Dec-2018	Dec-2018	C-CORPORATION - I-VOLGORE + R-GOODS/INTRA RANGE	29A40P0000000000	ANGLO GUPTA	On Account of Supplies made to SEZ Unit - SEZ Developer w/o payment of Tax	PMT-03 Issued	107444	View

Fig(xliii)

PMT-03 can be issued only for those refund types for which a debit takes place in the electronic ledger of the tax payer, at the time of filing the refund claim. For other types as there is no debit or re-credit, the PMT-03 button will not appear in the archive list. The list of types for which a debit takes place is provided below for reference.

Types of refunds for which a debit takes place in the cash ledger:

1. Refund of Excess balance of cash in the electronic cash ledger

Types of refunds for which a debit takes place in the electronic credit ledger:

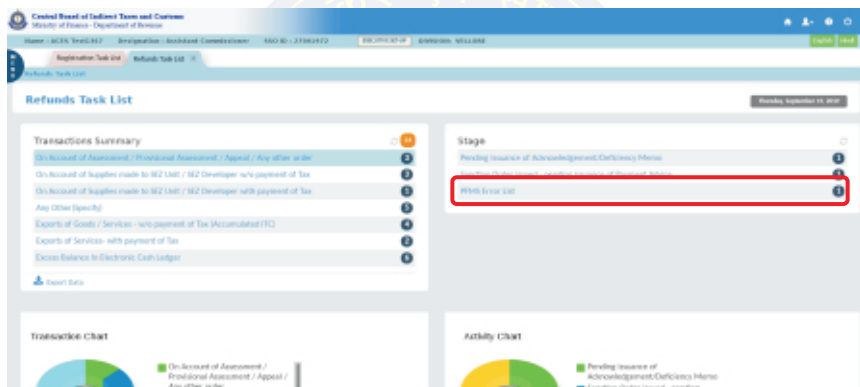
1. Accumulated ITC in Export of Goods or Services without payment of tax
2. On account of supplies made to SEZ unit/ SEZ developer (without payment of tax)
3. Recipient of deemed export supplies
4. ITC accumulated due to inverted tax structure

PFMS ERROR TASK

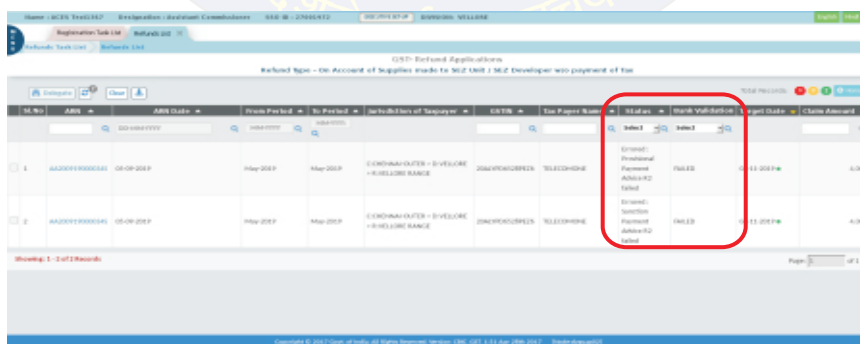
Once the Payment Order is successfully submitted to the GSTN COMMON PORTAL the same is forwarded by GSTN COMMON PORTAL to PFMS for disbursement of the sanctioned amount. If there is any failure at PFMS or Bank's end, the record is returned with an error. These ARNs which have been returned with an error from PFMS are listed in the PFMS Error List as shown in the figures (xlvi) to (xlviii) below. The list of ARNs which have failed at PFMS or Bank end will figure here along with the bank validation status. Whenever the ARNs are returned with an error, the

Taxpayer will be notified by the common portal to rectify the issue or provide a new account. Once the issue is rectified or the new bank account is validated by the PFMS, the bank validation status will change to “Valid”. The bank account validation failure can happen at the time of filing the application (assesse master validation) and after issue of RFD-05.

The officer can sort the ARNs based on the Bank validation status as shown in the figure and re-issue payment order for those ARNs where the bank account status is valid. In other, cases the Payment Order button will be disabled as shown in the figure. It is to be noted that, no amendment except bank details is allowed while re-submitting the Payment Order. The latest valid Bank account will be auto-populated in the Payment Order Pop-up. The officer shall verify whether the latest valid bank details, as reflected in the Bank details tab, is reflecting in the new Payment Order pop up, before submission.



Fig(xlvii)



Fig(xlviii)

Central Board of Indirect Taxes and Customs
Ministry of Finance - Department of Revenue

Name: ACES Textiles Designation: Assistant Commissioner SSO ID : 27081972 EXECUTIVE SETUP DIVISION: VELLORE

Registration Task List Refunds List Refunds

FORM-GST-RFD-01 [See rule 89(1) and 97A]
Refund Type - On Account of Supplies made to SEZ Unit / SEZ Developer w/o payment of Tax

ARN: AA200919000345 1. GSTIN/Temporary ID: 20ALYD6452B26 2. Legal Name: TELECOMONE TELESERVICES INDIA P 3. Trade Name, if any: TELECOMONE TELESERVICES INDIA P 4. Address: No- 18/ND, Chennai, 600028 5. Tax period(if applicable): 01-09-2019 31-09-2019

Application Details Application History Acknowledgment Provisional Order Payment Order Sanction Order PFMS Error Details Download RFD-01

Amount Details Ground for Claim Bank Details Documents Uploaded Annexures

8. Details of Bank Account

Sl. No.	Name of bank	Address of branch	IFSC	Type of Account	Account No.	Status	Timestamp
1	KOTAK MAHINDRA BANK LIMITED	NO 220-3-54 SIDDAPUR COMPOUND HOOR MAIN ROAD BOHMANHALLI BANGALORE 560068	KKSH00008057	S	754881804993	INVALID	30-09-2019 09:19:47
2	CITI BANK N.A	REMBRANDT, C G ROAD, NEAR RINCHUATI CIRCLE, AHMEDABAD - 380006	CTII00000007	S	234809760429700439	INVALID	31-09-2019 16:06:05

No action button when bank status is invalid

Fig(xlix)

Central Board of Indirect Taxes and Customs
Ministry of Finance - Department of Revenue

Name: ACES Textiles Designation: Assistant Commissioner SSO ID : 27081972 EXECUTIVE SETUP DIVISION: VELLORE

Registration Task List Refunds List Refunds

GST-Refund Applications
Refund Type - On Account of Assessment / Provisional Assessment / Appeal / Any other order

Debit Clear Download

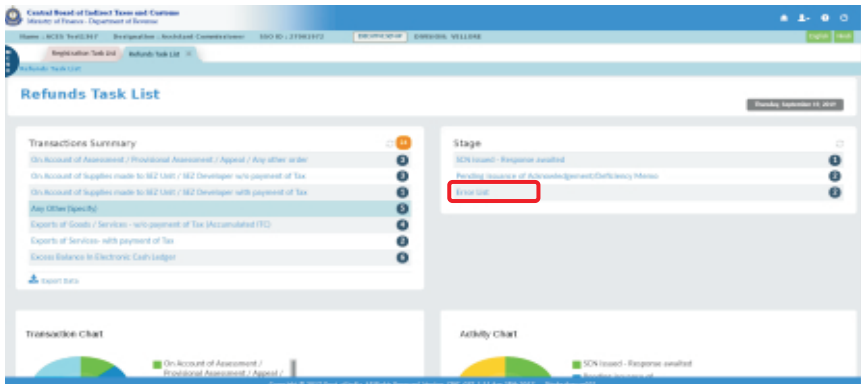
Sl.No	ARN	ARN Date	From Period	To Period	Jurisdiction of taxpayer	GSTIN	Tax Payer Name	Status	Bank Voucher	Target Date	Claim Amount
1	AA2908190000134	12-08-2019	NA	NA	C/CHENNAI OUTER - D/VELLORE > R/GUDIPOTHAM RANGE	29AGGP070020427	RAMESH JASMIN RANGA	Entered : Sanction Payment Advice R1 Failed	SUCCESS	15-10-2019	192

Showing: 1 - 1 of 1 Records Page 1 of 1

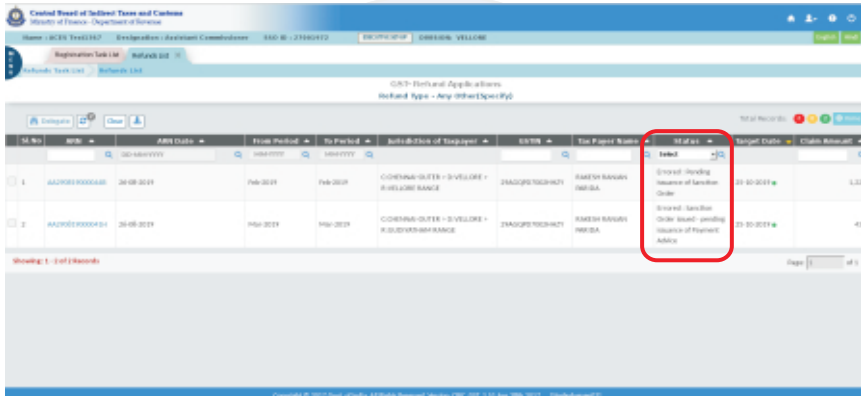
Fig(l)

Error List

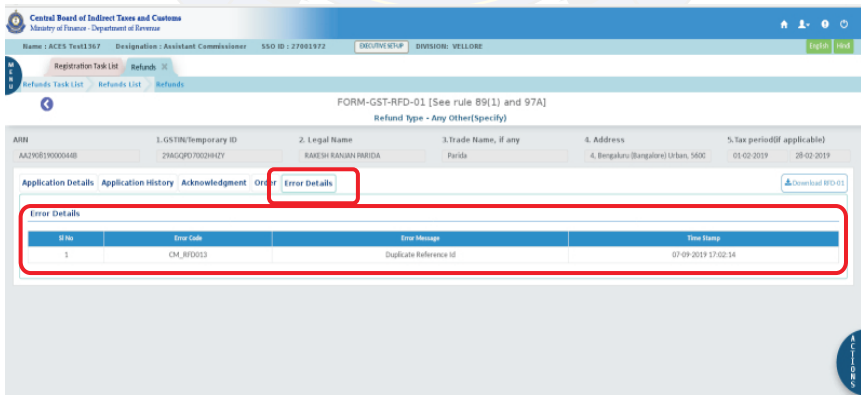
If there is an error during the submission of any form to the GSTN COMMON PORTAL system, the ARN is returned with an error message. All such ARNs will be listed in the Error List as shown in the figure (xli). Upon clicking on the Error List, the list page opens where all the ARNs pertaining to the Refund type that have resulted in errors at different stages will be listed. The stage under which the ARN has failed will be reflected under the Status column as shown in the figure (xlii). The officer can click on any ARN to see the reason for the error under the error tab as shown in Figure (xliii).



Fig(ii)



Fig(iii)



Fig(iiii)

Most of the validations built at the GSTN COMMON PORTAL end have also been built in the CBIC-GST backend refund application to prevent any error while submission. There may be errors due to network issues at the time of submission, in which the officer has to resubmit the form without making any changes. Notwithstanding the validations if there are any scenarios in which the ARN has been returned with specific errors, the officer shall contact the helpdesk with screenshot of the error screen, so that the same can be resolved by the helpdesk.

5. Two-Factor Authentication (2 FA)

2FA is an extra layer of security used to make sure that people trying to gain access to an online account are who they say they are. First, a user will enter their username and a password. Then, instead of immediately gaining access, they will be required to provide another piece of information. This second factor could come from one of the following categories:

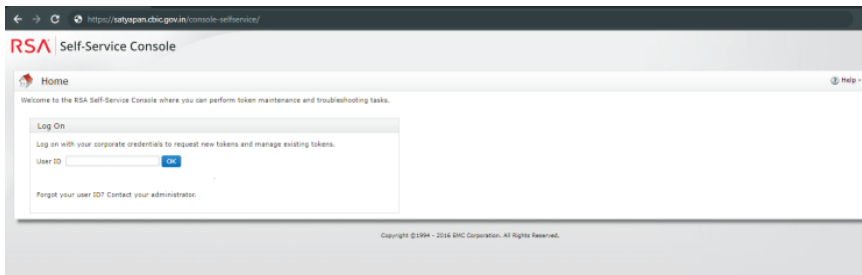
- Something you know: This could be a personal identification number (PIN), a password, answers to “secret questions” or a specific keystroke pattern
- Something you have: Typically, a user would have something in their possession, like a credit card, a smartphone, or a small hardware token
- Something you are: This category is a little more advanced, and might include biometric pattern of a fingerprint, an iris scan, or a voice print

With 2FA, a potential compromise of just one of these factors won't unlock the account. So, even if your password is stolen or your phone is lost, the chances of a someone else having your second-factor information is highly unlikely. Looking at it from another angle, if a consumer uses 2FA correctly, websites and apps can be more confident of the user's identity, and unlock the account.

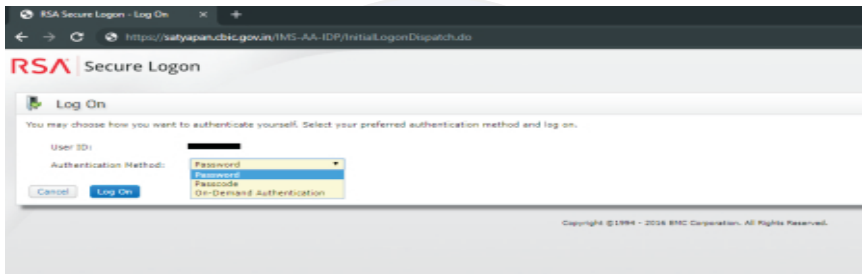
CBIC has implemented 2 FA with “Something you have” that is RSA token/Passcode. CBIC officers for whom RSA 2 FA has been enabled, will see a new screen asking for RSA token/Passcode while logging in Citrix Appstore with their SSO ID and Password.

Desktop Based:

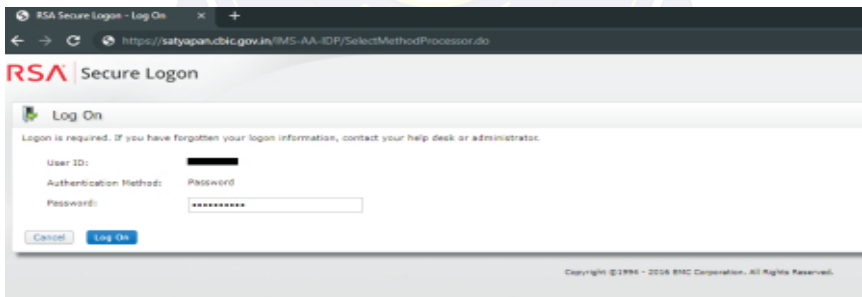
Step 1: - User needs to open below mentioned URL on his AIO and enter his/her SSOID and AIO login password. <https://satyapan.cbic.gov.in>

The screenshot shows the RSA Self-Service Console login page. The browser address bar displays 'https://satyapan.cbic.gov.in/console-selfservice/'. The page header includes the RSA logo and 'Self-Service Console'. Below the header, there is a 'Home' link and a welcome message. The main content area features a 'Log On' section with a prompt to log on with corporate credentials. It includes a 'User ID' input field and a 'Log On' button. A link for 'Forgot your user ID? Contact your administrator.' is also present. The footer contains a copyright notice: 'Copyright ©1994 - 2014 BMC Corporation. All Rights Reserved.'

Step 2: - Select Password from the drop down and click Log on.

The screenshot shows the RSA Secure Logon page. The browser address bar displays 'https://satyapan.cbic.gov.in/IMS-AA-IDP/InitialLoginDispatch.do'. The page header includes the RSA logo and 'Secure Logon'. Below the header, there is a 'Log On' section with a prompt to select a preferred authentication method. It includes a 'User ID' input field and an 'Authentication Method' dropdown menu. The dropdown menu is open, showing options: 'Password', 'Passcode', and 'On-Demand Authentication'. The 'Password' option is selected. There are 'Cancel' and 'Log On' buttons. The footer contains a copyright notice: 'Copyright ©1994 - 2014 BMC Corporation. All Rights Reserved.'

Step 3: - Enter your AIO login password as shown below and click Log on.

The screenshot shows the RSA Secure Logon page. The browser address bar displays 'https://satyapan.cbic.gov.in/IMS-AA-IDP/SelectMethodProcessor.do'. The page header includes the RSA logo and 'Secure Logon'. Below the header, there is a 'Log On' section with a prompt to log on if login information is forgotten. It includes a 'User ID' input field, an 'Authentication Method' dropdown menu set to 'Password', and a 'Password' input field filled with asterisks. There are 'Cancel' and 'Log On' buttons. The footer contains a copyright notice: 'Copyright ©1994 - 2014 BMC Corporation. All Rights Reserved.'

Step 4: - User need to click on Request for new token tab and select the profile as Windows Desktop/Laptop and also need to set a pin and click Submit.

[Note: - This pin so generated by user will be used in subsequent login till changed by user himself. The same should be memorized and should not be shared with anybody.]

RSA Self-Service Console

My Account

This page allows you to view your user profile and manage your authentications. Certain edits to your account require administrator approval. You can also use this page to request authentications and user group membership, and [view your account history](#).

Notes

You have not answered security questions that are used for emergency authentication. To answer them, click **set up** in the My Authentications section.

My Authentications

Tokens - [request a new token from SecurID token center](#)

You do not currently have any tokens.

On-Demand Authentication

Security Questions - [set up](#)

Not configured
Please set up your security questions and answers

My Profile

Personal Information

First Name: [REDACTED]
 Middle Name: [REDACTED]
 Last Name: [REDACTED]
 User ID: [REDACTED]
 E-Mail: [REDACTED]
 Account Creation Date: 14-Sep-2019 15:53:57 IST
 Mobile Number: [REDACTED]

Web (Request a Token)

Request a Token

SecurID tokens are required for logging on to protected resources.

Request a Token:

Select a Token

@Windows Desktop/Laptop
 RSA SecurID(R) Token 4.0 for Windows(X) Desktops

Create Your PIN

You must create a PIN for the new token. A PIN is combined with a tokencode to create a passcode used for authentication.

Create PIN: Your PIN must be between 6 and 8 characters long, contain only numeric characters. You cannot re-use any of your last 3 PINs.

Confirm PIN:

Reason for Token Request

Reason for Token Request:

Please explain why you are requesting this token. For example, to access a Virtual Private Network (VPN), or to replace a lost token.

Step 5: - Auto generated email will come on your Icegate email address comprising of link to import the token on the AIO. User needs to open his/her Icegate mail and use the highlighted URL and activation code as explained in Step 8.

your software token request has been approved. Follow the steps below to import your software token. Please view this e-mail on the device where you are importing the token.

Instructions

1. Install the RSA SecurID token application (if not already installed).
<https://gettagen.chic.gov.in/>
2. Use this link to import your token:
<https://gettagen.chic.gov.in/>

Activation Code: 00657689999

Activation Code Expires On: 15/2/19 5:47:27 PM IST

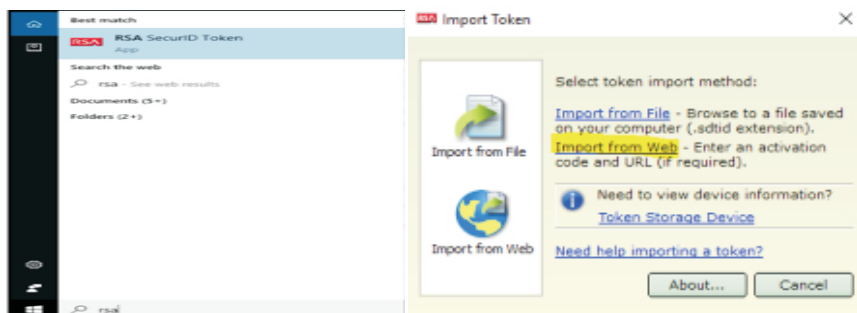
Additional Information

Serial Number: [REDACTED]

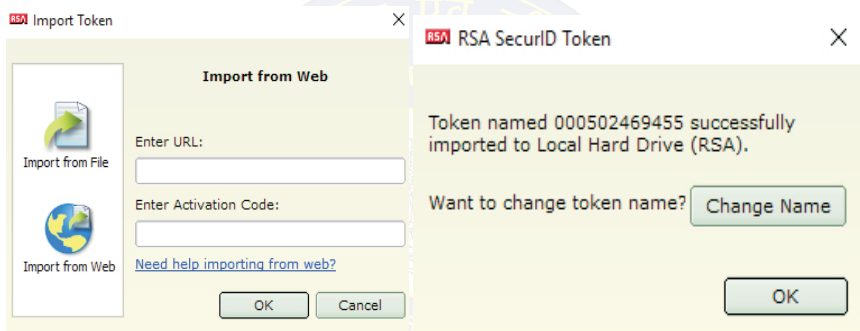
Self-Service Console Link:
<https://gettagen.chic.gov.in:7004/console-selfservice>

Step 6: - User need to launch RSA Secure ID token from the AIO by entering RSA in the search area of AIO and click on it. You can also pin the application on your taskbar by doing right click >> pin to taskbar.

Step 7: - Importing the token in the RSA application.
 On RSA token screen -> Please click on Import from Web option.

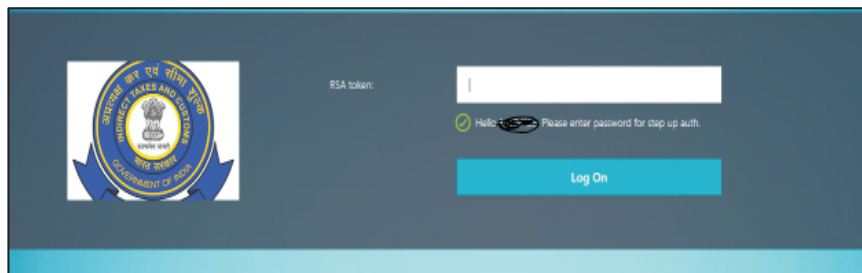


Step 8: - You can enter URL and Activation code from Icegate mail (As shown in Step 5) and click OK. Token configured successfully message will appear on the screen. With this step, one-time registration for pin generation has been completed.



Step 9: - Citrix login using Secure ID token.

- User needs to open the URL in browser as - <https://appstore.cbec.gov.in>
- User needs to enter his SSOID and AIO login password.
- A new screen will come and ask for RSA token/passcode. For RSA token/passcode, follow next step.



- d. Now, user need to click RSA icon on taskbar or follow step 6 to launch RSA Two factor application on the AIO and enter his pin. This will provide a random eight-digit RSA passcode. User needs to copy this passcode and paste it in above screen and click log on.

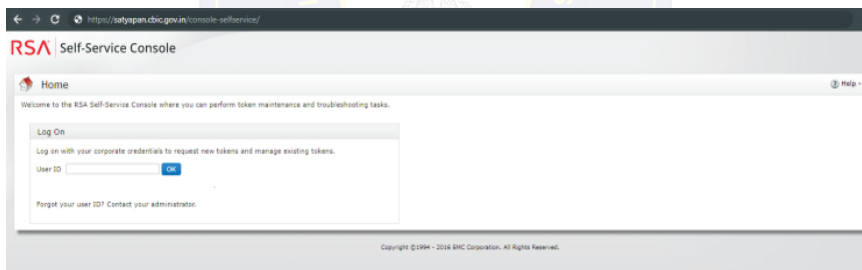


- e. Authentication has been completed successfully and user will enter into Appstore.

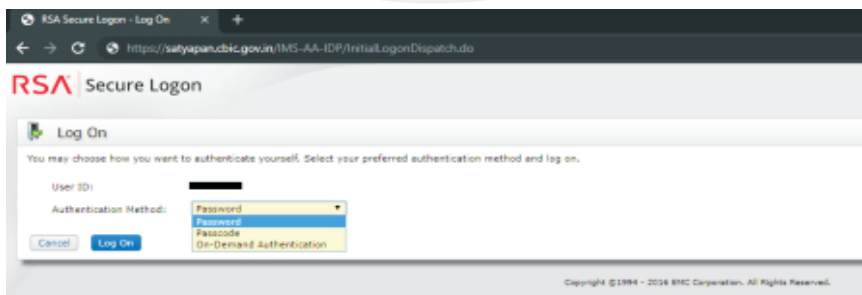
OTP based token

NOTE: Process explained in Step 1 to Step 5 is a onetime process to generate PIN and if user already has a PIN, he/she is not required to follow these steps.

Step 1: - User needs to open below mentioned URL on his AIO and enter his/her SSOID and AIO login password. <https://satyapan.cbic.gov.in>



Step 2: - Select Password from the drop down and click Log on.



Step 3: - Enter your AIO login password as shown below and click Log on.

Step 4: - Click on change PIN under On-demand authentication as highlighted below.

view your account history.' There are three sections: 'My Authenticators' (with a link to 'request_a_new_token'), 'On-Demand Authentication' (with a link to 'Change PIN'), and 'Security Questions' (with a link to 'add.qn'). The 'On-Demand Authentication' section is highlighted with a yellow box. There are also icons for a laptop, a tablet, and a smartphone."/>

Step 5: - Set your PIN and Logoff.

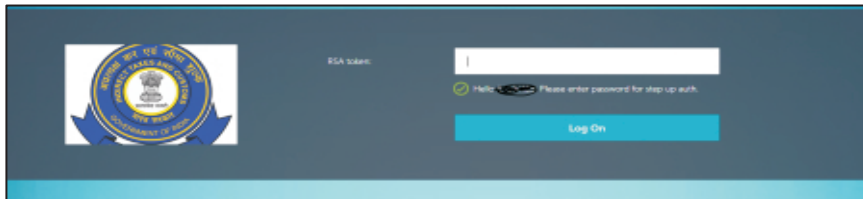
Step 5: - Set your PIN and Logoff.

[Note: - This pin so generated by user will be used in subsequent login till changed by user itself and same should be memorized and should not be shared with anybody.]

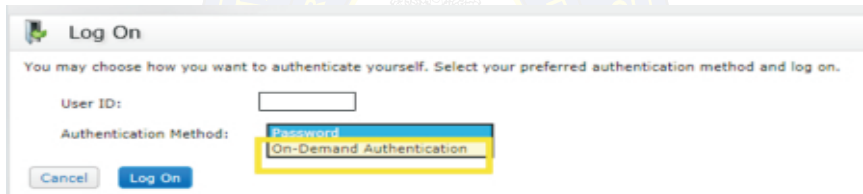
[Note: Step 1 to 5 is one-time registration Process]

Step 6: - Citrix login using Secure ID token.

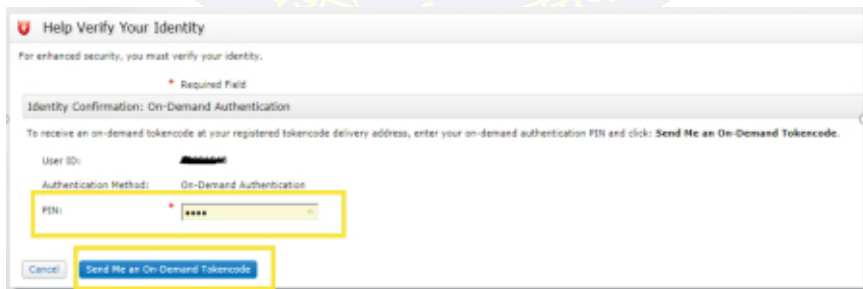
- a. User needs to open the URL in browser as - <https://appstore.cbec.gov.in>
- b. User needs to enter his SSOID and AIO login password.
- c. A new screen will come and ask for RSA token/passcode. For RSA token/passcode, follow next step.



- d. To get RSA token/Passcode, open <https://satyapan.cbic.gov.in> again and enter SSO ID(user id) and select On-demand authentication from drop down and click Log on.



- e. Enter your On-demand Authentication PIN as set above (refer step 5), click on Send Me an On-Demand Token code and you will receive OTP on registered Mobile number. This code is valid for 5 minutes.



- f. Now you will get this screen on Satyapan Portal, you can close this screen as this is not required.

Help Verify Your Identity

You should receive a tokencode at your registered tokencode delivery address. Use this tokencode to verify your identity. If you do not receive a tokencode within 2 minutes, [request a new tokencode](#).

* Required Field

Identity Confirmation: On-Demand Authentication

Enter the tokencode that you received at your registered tokencode delivery address.

Delivered To: Mobile Number (xxxxxxxx5429)

Tokencode: *

- g. Enter PIN + <OTP received on SMS> on Appstore portal as shown in Step 6(c)
For e.g. PIN = 12345 and OTP = 2345 8907 then RSA token/Passcode to be entered on Appstore should be like – 1234523458907
- h. Authentication has been completed successfully and user will enter into Appstore.

6. **Feedback and Suggestions**

DGS is striving to make the CBIC-GST Application user friendly and responsive to the needs of the users by regularly involving the field formations in both its development and the UAT (User Acceptance Testing). Likewise, inputs are always taken from the field formations and Directorates for new MIS reports and improvements in existing reports. DGS would like to thank the field formations for their support and looks forward to receiving continuous feedback and suggestions, which may please be sent to DG.SYS@ICEGATE.GOV.IN.

All newsletters are available on:

CBIC website WWW.CBIC.GOV.IN> GST > GST Background Materials for reference purpose.

CBIC website cbic-gst.gov.in> Media > CBEC GST Application Newsletter.



Leveraging Technology for Serving Taxpayers