

उक्त अधिनियम की धारा 54 की उपधारा (2) के अनुसार, उक्त अधिनियम की धारा 55 के अधीन यथा अधिसूचित विनिर्दिष्ट व्यक्ति, माल या सेवाओं या दोनों के आवक प्रदायों पर उनके द्वारा संदत्त कर के प्रतिदाय के हकदार होंगे, वे ऐसे प्रतिदाय के लिए, ऐसे प्ररूप और रीति में, जो विहित की जाए, उस तिमाही के, जिसमें ऐसा प्रदाय प्राप्त किया था, अंतिम दिन से छह मास की समाप्ति के पूर्व आवेदन कर सकेंगे ;

उक्त अधिनियम की धारा 55 के अधीन प्रतिदाय का दावा फाइल करने की सुविधा अभी हाल ही में सामान्य पोर्टल पर उपलब्ध कराई गई है ;

अतः, अब, केंद्रीय सरकार, उक्त अधिनियम की धारा 148 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, परिषद् की सिफारिशों पर, विनिर्दिष्ट व्यक्तियों को, व्यक्तियों के वर्ग के रूप में अधिसूचित करती है, जो अधिकारिता वाले कर प्राधिकारी को, यथा विनिर्दिष्ट प्ररूप और रीति में, ऐसी तिमाही के, जिसमें ऐसा प्रदाय प्राप्त किया था, अंतिम दिन से अठारह मास की समाप्ति से पूर्व माल या सेवाओं या दोनों के आवक प्रदायों पर उनके द्वारा संदत्त कर के प्रतिदाय के लिए आवेदन करेंगे ।

[फा.सं. 349/58/2017-जीएसटी(पार्ट)]

रुची बिष्ट, अवर सचिव

NOTIFICATION

New Delhi, the 28th March, 2018

No. 20/2018 – Central Tax

G.S.R. 309 (E).— Whereas, as per section 55 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), the Government may, on the recommendations of the Council, by notification, specify any specialised agency of the United Nations Organisation or any Multilateral Financial Institution and Organisation notified under the United Nations (Privileges and Immunities) Act, 1947 (46 of 1947), Consulate or Embassy of foreign countries and any other person or class of persons as may be specified in this behalf (hereafter in this notification referred to as the specified persons), who shall, subject to such conditions and restrictions as may be prescribed, be entitled to claim a refund of taxes paid on the notified supplies of goods or services or both received by them;

Whereas, the Central Government has laid down the conditions and restrictions for claiming of refund of taxes under section 55 of the said Act vide the Central Goods and Services Tax Rules, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (i) vide notification No. 3/2017-Central Tax, dated the 19th June, 2017, published vide number G.S.R 610 (E), dated the 19th June, 2017 and last amended vide notification No. 14/2018-Central Tax, dated the 23rd March, 2018, published vide number G.S.R 266 (E), dated the 23rd March, 2018;

Whereas, as per sub-section (2) of section 54 of the said Act, the specified persons, as notified under section 55 of the said Act, are entitled to a refund of tax paid by them on inward supplies of goods or services or both, may make an application for such refund, in such form and manner as may be prescribed, before the expiry of six months from the last day of the quarter in which such supply was received;

Whereas, the facility for filing the claim of refunds under section 55 of the said Act has been made available on the common portal recently;

Now, therefore, in exercise of the powers conferred by section 148 of the said Act, the Central Government, on the recommendations of the Council, hereby notifies the specified persons as the class of persons who shall make an

application for refund of tax paid by it on inward supplies of goods or services or both, to the jurisdictional tax authority, in such form and manner as specified, before the expiry of eighteen months from the last date of the quarter in which such supply was received.

[F. No.349/58/2017-GST(Pt.)]

RUCHI BISHT, Under Secy.