

## Indirect Taxation Committee

Chairman: CA. Sunil Gabhawalla

Convenors: CA. Dushyant Bhatt, CA. Mandar Telang, CA. Saurabh Shah

## “Refund Workshop”

organised jointly by GSTPAM, AIFTP, CTC, MCTC and WIRC

Dear Member,

Timely refund mechanism is essential in tax administration, as it facilitates trade through release of blocked funds for working capital, expansion and modernization of existing business. The provisions pertaining to refund contained in the GST law aim to streamline and standardise the refund procedures under GST regime. Thus, under the GST regime there is a standardised form for making any claim for refunds. The claim and sanctioning procedure is completely online and time bound unlike as compared to the earlier time consuming and cumbersome procedure.

### **Situations leading to refund claims:**

1. *Export of Goods and/or Services*
2. *Supplies to SEZ units or developers*
3. *Refund arising on account of inverted duty structure*
4. *Deemed export supplies*
5. *Refund of pre-deposit*
6. *Excess payment made due to mistake*
7. *Refund of taxes on purchase made by UN or embassies etc.*
8. *Refund arising on account of judgment, decree, order or direction of the Appellate Authority, Appellate Tribunal or any court*
9. *Finalisation of provisional assessment*
10. *Tax wrongly collected and paid to the Government*
11. *Refund of CGST & SGST paid by treating it as Intra-State Supply which is subsequently held as Inter-State Supply.*

It is joint workshop to be organised by BCAS, GSTPAM, AIFTP, CTC, MCTC and WIRC. The aim of these organisations is to update its members in the efficient manner. In pursuit of this objective, a 5 day workshop is organised wherein the experts will provide a detailed explanation on different scenarios in which refund arises.

### **The Refund workshop will broadly cover following areas:**

1. *Cases getting covered under the specified refund scheme*
2. *Periodicity of refund*
3. *Conditions to be fulfilled for claiming of refund under the scheme*

4. Calculation of refund amount
5. The time limit for filing of refund application
6. Submission of documents while filing refund under specified Refund scheme
7. Advantages under specified Refund scheme
8. Disadvantages under specified Refund scheme
9. Comparisons between with payment refund and without payment refund

**The schedule of the said workshop is given below:**

Date	Time	Topic	Speaker
06.05.2021 Thursday	4.00 PM to 6.00 PM	Refund of Zero Rate Supply - (Part 1)	CA Jignesh Kansara
07.05.2021 Friday	4.00 PM to 6.00 PM	Refund of Zero Rate Supply - (Part 2)	CA Jignesh Kansara
10.05.2021 Monday	4.00 PM to 6.00 PM	Refund under Inverted Duty	Adv Rahul Thaker
12.05.2021 Wednesday	4.00 PM to 6.00 PM	All other Refunds under GST	CA Mandar Telang
14.05.2021 Friday	4.00 PM to 6.00 PM	Remission of Duties and Taxes on Export Products (RoDTEP)	Adv Rohit Jain

FEES	MEMBERS	NON MEMBERS
	Rs. 826/- (Rs. 700/- plus GST Rs. 126/-)	Rs. 1,180/- (Rs. 1,000/- plus GST Rs. 180/-)

**Click following link for online payment of enrolment fees**

**BCAS Members : [CLICK HERE](#) Non-members : [CLICK HERE](#)**

Bombay Chartered Accountants' Society, 7, Jolly Bhavan No. 2, New Marine Lines, Mumbai - 400 020. Tel.- 61377600 - Email: [bca@bcasonline.org](mailto:bca@bcasonline.org) Website: [www.bcasonline.org](http://www.bcasonline.org) BCAS: E-Journal: [www.bcajonline.org](http://www.bcajonline.org)