

Office of the  
Commissioner of State Tax,  
(GST), Maharashtra State,  
8th floor, GST Bhavan,  
Mazgaon, Mumbai-400010.

**TRADE CIRCULAR**

To,

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No. JC/HQ-I/GST/Refund/2017-18/01/ADM-08

Mumbai, Date 11/12/2017

**Trade Cir. No. 52 T of 2017**

**Subject : Clarification regarding Manual filing and processing of refund claims in respect of Zero-rated supplies.**

**Ref. :** (1) Order of Distribution of cases No. 1/2017-GST/Maharashtra dated the 22<sup>nd</sup> November 2017.  
(2) Trade Circular No. 49 of 2017 dated the 28<sup>th</sup> November 2017.

Sir/Gentlemen/Madam

1. You are well aware that the Trade Circular No. 49 of 2017 dated 28<sup>th</sup> November 2017 was issued to explain the manual filing and processing of refund applications made under GST regime. The Para 2.6, 2.7 and 2.8 of the said Trade Circular is modified as under:

2.6. The refund applications in respect of the Export of Goods with payment of tax-to be dealt by Custom Authorities.

2.7. The refund application in respect of the following contingencies shall be dealt as given below:

- (a) Export of Goods without payment of tax under LUT/Bond - to be dealt by Central/State Authorities to whom case is allotted.
- (b) Export of Services with payment of tax - to be dealt by Central/State Authorities to whom case is allotted.

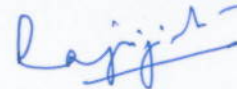
- (c) Export of Services without payment of tax under LUT/Bond - to be dealt by Central/State Authorities to whom case is allotted.
- (d) Supplies of goods or services to SEZ Unit or SEZ Developer with payment of tax - to be dealt by Central/State Authorities to whom case is allotted.
- (e) Supplies of goods or services to SEZ Unit or SEZ Developer without payment of tax under LUT/Bond - to be dealt by Central/State Authorities to whom case is allotted.

2.8. The tax payer who is neither assigned to the State Tax Authority nor to the Central Tax Authority and who desires to submit the application for refund to the MGSTD, then under such circumstances, the refund application shall be accepted,-

- (a) in case the registered place of business of the said tax payer is situated in Brihan Mumbai, then in the Office of the Joint Commissioner of State tax (MUM-VAT-F-001), Nodal-1, 5<sup>th</sup> Floor, "E-Wing", New Building, GST Bhavan, Mazgaon, Mumbai-400010.
- (b) at Pune location, in the office of the Joint Commissioner of State tax (VAT-PUN-F-001), 201, 2<sup>nd</sup> Floor, Off. Golf Club, Air Port Road, Yerawada, Pune-411006.
- (c) at the location other than Brihan Mumbai and Pune in the office of the Joint Commissioner of State tax where such office exists and in any other case in the office of the head of the location.

2. This circular is clarificatory in nature and cannot be made use of for interpretation of provisions of law. If any member of trade has any doubt, he may refer the matter to this office for further clarification.

Yours faithfully,



**(Rajiv Jalota)**

Commissioner of State Tax (GST)  
Maharashtra State, Mazgaon,  
Mumbai.

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Copy forwarded for information to,

- (1) The Joint Commissioner of State Tax, (MAHAVIKAS) with a request to upload this Trade circular on MSTD web-site.
- (2) Deputy Secretary, Finance Department, Mantralaya, Mumbai.
- (3) Under Secretary, Finance Department, Mantralaya, Mumbai.
- (4) Accounts Officer, Sales Tax Revenue Audit, Mumbai and Nagpur.

**(D. M. Thorat)**

Joint Commissioner of State Tax  
(GST), HQ-1, Maharashtra State  
Mazgaon, Mumbai