GOVERNMENT OF ASSAM
OFFICE OF THE PRINCIPAL COMMISSIONER OF STATE TAX, ASSAM
KAR BHAWAN, DISPUR, GUWAHATI -781006

(Circular No. 181/2024)

No. CT/COMP-7/2024/173   Dated Dispur, the 21ᵗʰ October, 2024

Sub: Guidelines for claiming of SGST reimbursement under Assam Industrial Scheme, 2017 and 2021 through portal https://commercialtax.assam.gov.in.

Whereas the Commissionerate of Taxes is pleased to make available a software module on **"The Assam Industries (Tax Reimbursement for Eligible Units) Scheme"** through its portal https://commercialtax.assam.gov.in to facilitate eligible units to make online applications for grant of entitlement certificate and claim of reimbursement of SGST under Assam Industrial Scheme, 2017 and 2021 with effect from 21/08/2024 as per order no. CT/COMP-7/2024/167 dated 20th August 2024. For this purpose, the following operational guidelines are issued for online claiming of SGST reimbursement under Assam Industrial Scheme, 2017 and 2021:

1. To apply for GST reimbursement in online mode, taxpayer needs to first generate User ID/Password. To generate User ID/Password, user needs to visit **"https://commercialtax.assam.gov.in"** portal and click on **"GST REIMBURSEMENT"** tab and then **"Signup"** option.

2. User needs to first enter the GSTIN number. On entering GSTIN number, taxpayer's legal name, trade name, email id and mobile number along with tax office jurisdiction will get auto populated.

3. System will internally check whether taxpayer is a migrated or new taxpayer. In case of only migrated taxpayer, system will populate a message to enter **VAT registration number**. On entering VAT registration number, system will check whether **GST and VAT registration number** belongs to the same taxpayer or not.

4. On successful validation, taxpayer would be required to provide **"Desired User ID"**. If User Id provided by taxpayers is already in use, system will throw an exception **"Desired User Id is not available"**.

5. If User ID provided by taxpayer is not in use and is available for allocation to new user, no exception will be thrown and taxpayer can submit signup form. On submission of sign up form, **taxpayer online profile will be created in system** and password would be sent through **email** and **SMS**.

6. At the time of first time login, taxpayer would be required to mandatorily change the password. There will also be **"Forgot Username" and "Forget Password"** option on the login screen. Using **"Forgot Username"** option, taxpayer may retrieve the username by furnishing correct GSTIN. Using **"Forget Password"** option, taxpayer can receive a new password on the registered email id and mobile number.

7. Taxpayer needs to login using User Id/Password. On successful authentication of User Id/Password, taxpayer will be presented with **Annexure-1 or Annexure-8 application form** as the case may be. They would be required to upload duly scanned copies of three documents namely **Eligibility Certificate, Certificate of Entitlement and Annexure-2 or Annexure-9** as the case may be.

8. All the documents should be uploaded in **pdf** format. Maximum size of each document can be **5 MB. In the Annexure-1/8, Bank details would be auto populated from GST datasets maintained in system.** Before submitting Annexure-1/8, taxpayer should ensure that bank account details populated from GST datasets is a valid one. Otherwise, taxpayer should amend bank details first in Back Office portal (BO) and then submit Annexure-1/8 with updated bank account details.

9. On successful submission of **Annexure -1/8 and Annexure-2/9,** alert will go for approval to concerned Superintendent of Taxes (ST)/ Assistant Commissioner of Taxes (ACT). Taxpayer at any point of time can view status of **"Annexure-1/8"** by **clicking on same link in the Dashboard.**

10. Only after successful submission of **Annexure-1 or Annexure-8 application and Annexure-2 or Annexure-9,** taxpayer would be presented with two new options namely "**Annexure-9 or Annexure-10 (Application for refund)**" and "**Track status of Annexure -9 or Annexure-10 (Application for refund)**". "**Annexure-9/10 application**" needs to be filed on a monthly basis by taxpayer.

11. **Annexure-9/10** application filed by taxpayer would be **validated with GST payment and return (GSTR3B) records of taxpayer maintained in system.** Only after **successful validation,** taxpayer can submit online **Annexure-9/10** application. There is also an option to upload "**Condonation letter/doc**". Condonation letter is required to be uploaded, if **Annexure-9/10** application is not filed within time. Along with **Annexure-9/10,** taxpayer needs to upload **CA certificate** for cases where amount of tax to be reimbursed to an eligible unit exceeds 50 Lakhs for a month. However, in the month of March in each year, taxpayer mandatorily needs to upload CA certificate for the entire year along with **Annexure-9/10** irrespective of tax reimbursable amount.

12. **Acknowledgment number** would get generated after successful submission of **Annexure-9/10** application. Taxpayer will get **alert** in both **email** and **phone.** Using this **acknowledgement number,** taxpayer can track status of **SGST reimbursement claim** pertaining to a month.

13. ST/ACT can login to "**GST Reimbursement Admin Login**" application and select "**The Assam Industries (Tax Reimbursement for Eligible Units) Scheme Application**" option and ST/ACT would get two options "**Annexure-1/8 and Annexure-2/9 Application**" and "**Annexure-9/10 (Application for Refund)**". ST/ACT can select "**Annexure-1/8 and Annexure-2/9**" option to view all **Annexure -1/8 applications and approve or reject after scrutiny of the same. If ST/ACT rejects Annexure-1/8 application, there would be a provision for providing reason for rejection which can be viewed by taxpayer. Recording of reasons by ST/ACT is mandatory.**

14. After approval of **Annexure-1/8** application, ST/ACT can process **Annexure-9/10** application. **In case Annexure-1/8 application is rejected, Annexure-9/10 application will also get automatically rejected.**

15. **ST/ACT** needs to verify all the requisites as per Assam Industrial Scheme, 2017 and 2021 and also to verify whether **Annexure-9/10** application was filed in time. If not whether condonation letter has been filed or not. **ST/ACT can only recommend reimbursement application and send to Deputy Commissioner of Taxes (DCT) level with remarks but cannot reject it.** However, ST/ACT can **send the application to DCT (if any with unfavourable comments).**

16. **Amount of reimbursement claimed would be shown as an editable** field at ST/ACT level and ST/ACT **can change the value** if there is any mistake. ST/ACT needs to verify the below mentioned details through **GST BO portal** and then **accept the checklist as per verification**

done in **GST BO portal. Only when all checklist items are accepted, application for reimbursement would be forwarded to DCT.** History of changes made in *amount of reimbursement claimed* will be maintained in system and displayed at **DCT and CT level.**

Checklist to be accepted only after due verification with GST BO portal

- ✓ SGST paid and utilized (on output supplies) have been verified with Electronic Cash Ledger, GSTR-3B, and Electronic Liability Register

- ✓ SGST credit available and SGST credit utilized with Electronic Credit Ledger, GSTR-3B and Electronic Liability Register.

- ✓ SGST output tax liability have been verified with Electronic Liability Register, GSTR-3B and GSTR-1.

- ✓ SGST output liability does not include sales of raw materials/scraps etc. which are not eligible for tax reimbursement.

- ✓ SGST payment made on account of reverse charge have not been considered for the purpose of tax Reimbursement.

- ✓ Application for SGST reimbursement has been made only after full utilization of ITC, if any.

17. **Deputy Commissioner of Taxes (DCT)** will login to **"GST Reimbursement Admin Login"** application using his User Id /Password and select **"Annexure-9 (Application for Refund)"** option to get all the application for refund (Annexure-9). DCT can either **recommended approval or not recommended approval or return** Annexure -9/10 application. DCT needs to provide remarks for **recommended approval or not recommended approval** of Annexure-9/10 application. **In case, DCT returns Annexure-9/10 application, taxpayer can re-submit the same application along with necessary modification/changes directly to DCT.** DCT can only **return** once **Annexure-9/10** application.

18. **Amount of re-imbursement claimed** would be shown as an **editable** field at DCT level and DCT can change the value if there is any mistake. History of changes made in *amount of re-imbursement claimed* will be maintained in system and displayed at **Commissioner of Taxes level.** In case of return of the application, the same would be shown to taxpayer and taxpayer will get **30 days'** time to resubmit the application. If taxpayer does not respond within **30 days,** at the expiry of 30 days DCT can forward application to Commissioner of Taxes.

19. **Commissioner of Taxes** will login **"GST Reimbursement Admin Login"** application using his User Id /Password and select **"Annexure-9/10 (Application for Refund) draft Approval"** to view all the **Annexure-9/10** applications with all **comments and remarks raised at ST/ACT and DCT level.** Commissioner of Taxes can edit *amount of re-imbursement claimed.* Commissioner of Taxes can either **approve or reject** Annexure-9/10 application. On approval, application will be referred to **Tax Reimbursement Committee (TRC)** for approval.

20. Annexure-9/10 applications with reimbursement claim amount less than 50 lakhs per month will be referred to Tax Reimbursement Committee **(TRC)** and Annexure-9/10 applications with reimbursement claim amount equal to or more than 50 lakhs per month will go to State Level Tax Reimbursement Committee **(STRC).**

21. **Commissioner of Taxes** can download the system generated agenda of both Tax Reimbursement Committee **(TRC)** and State Level Tax Reimbursement Committee **(STRC)**.

22. After **Tax Reimbursement Committee/State Tax Reimbursement Committee** meeting, the applications will be sent through system to two designated officers of the Department for approval. First approving officer will login **"GST Reimbursement Admin Login"** application using his/her User Id /Password and select **"Annexure-9/10 (Application for Refund) First Approval for TRC"** to view all the **Annexure-9/10** applications. First approving officer needs to approve or reject the applications in system based on the recommendation of TRC/STRC and upload the signed copy of the minutes of the meeting. For approval or reject, OTP will be send to first approving officer's mobile number for verification and after submission of correct OTP, application will be approved or rejected. After first approving officer approval, the application will go to second approving officer for approval.

23. Second approving officer will login **"GST Reimbursement Admin Login"** application using his/her User Id /Password and select **"Annexure-9/10 (Application for Refund) final Approval for TRC"** to view all the **Annexure-9/10** applications. For approval or reject, OTP will be send to second approving officer's mobile number for verification and after submission of correct OTP, application will be approved or rejected.

24. After approval by designated officers, **Commissioner of Taxes** needs to download **sanction letter and upload signed sanction order in system**, only then **refund voucher will be generated through system**. Refund vouchers will be submitted to Director of Accounts and Treasuries for further processing of bills and account payment to taxpayers.

25. Taxpayer **at any point of time can track the status of his Annexure-9/10** application and can know the status of his/her reimbursement application, whether it is at **ST/ACT level or DCT level or Commissioner of Taxes level.** Status change of the application will be notified through both **email** and **SMS** to taxpayer.

Pallav 21.10.24

(Pallav Gopal Jha, IAS)
Principal Commissioner of State Tax, Assam
Dispur, Guwahati-6

Memo No. CT/COMP-7/2024/173-A   Dated Dispur, the 21th October, 2024

Copy to:

1. P.S. to the Commissioner & Secretary to the Government of Assam, Finance Department, Dispur, Guwahati-06 for kind appraisal of Commissioner & Secretary.

2. The Commissioner of Industries & Commerce, Assam, Udyog Bhawan, Bamunimaidam, Guwahati-21 for kind information.

3. The Special Commissioner of State Tax (All) / Additional Commissioner of State Tax (All) / Joint Commissioner of State Tax (All) / Deputy Commissioner of State Tax (All) / Assistant Commissioner of State Tax (All) / Superintendent of State Tax (All) for information.

4. Information Technology Officer for publishing in Department websites.

5. Circular file.

Pallav 21.10.24.

Principal Commissioner of State Tax, Assam
Dispur, Guwahati-6