

Circular No. 139/09/2020-
GST

CBEC-20/06/03-2020 –
GST Dated 10.06.2020

Clarification on issue
related to ITC Refund

Doubts/Issue	Clarification
<p>Vide circular no 125/44/2019 dated 18.11.2019 which is also called master circular for GST refund states vide para no 36 that in case of those invoice which are not reflected in GSTR-2A refund of ITC shall be allowed in terms of section 54(3) if the applicant upload the physical copy of these invoices.</p> <p>However insertion of Rule 36(4) vide notification no 49/2019 dated 09.10.2019 states differently.</p>	<p>It has been decided that the refund shall be allowed only for those invoices which are reflected in the GSTR-2A of the applicant and master circular shall be amended accordingly.</p>
<p>Refund of ITC availed on RCM, Import of Goods, ISD invoices since not reflected in GSTR-2A.</p>	<p>It has been clarified that the status of this invoice will remain same and allowed to processed for refund even though not shown in GSTR-2A.</p>