

Certificate under the State Goods and Services Tax Act, 2017 (in short “SGST Act”) and the Central Goods and Services Tax Act, 2017 (in short “CGST Act”) in terms of Section 54 of the said Acts

1. M/s. _____(hereinafter referred to as the “Applicant”) is a registered person vide GSTIN..... and is having its principal place of business at _____ in the State of State. The Applicant has the following additional places of business duly registered in the State of ____:

a. _____

b. _____

The principal place of business and the additional places of business in the State have been duly registered with effect from_____.

2. The Applicant has filed an application for refund u/s 54 of the CGST / SGST Act, 2017 under the following scenario:

? refund of tax paid on zero-rated supplies of goods or services or both or on inputs or input services used in making such zero-rated supplies; *

? refund of unutilised input tax credit under sub-section (3); *

? refund of tax paid on a supply which is not provided, either wholly or partially, and for which invoice has not been issued, or where a refund voucher has been issued; *

? refund of tax in pursuance of section 77; *

? the tax and interest, if any, or any other amount is paid by the applicant and he has not passed on the incidence of such tax and interest to any other person;*

[*strike whichever is not applicable]

3. We have examined the books of accounts and other relevant documents / records of the Applicant and on the basis of such examination & the information and explanation furnished to us, we hereby certify that, in respect of the refund amounting to Rs., the incidence of such tax and interest or any other amount claimed as refund has not been passed on by the Applicant to any other person.

4. This certificate has been issued in terms of Section 54 of the CGST / SGST Acts, 2017 read with Rule 89 (2) of the CGST / SGST Rules, 2017.

For _____,
Chartered Accountants

Place:

Partner

Date:

Firm Registration Number:

Membership Number:

Check points for the Chartered Accountant –

- i. Verify registration particulars with the Registration Certificate.
- ii. Copy of the refund claim for which the Certificate is sought, to be obtained. Check whether the refund claim has been made within the specified time limit.

- iii. Ensure that the applicant is not in-eligible for claim of refund under Section 54(3) of the CGST / SGST Act, 2017 and document the basis on which refund claim is sought by the Applicant. Compare the GST rate of inputs and the GST rate on outputs.
- iv. Obtain a declaration from the suppliers to the effect that they have not claimed refund or drawback on the supplies made i.e. this proviso forming part of 54(3) of the CGST / SGST Act, 2017 - to ensure that there is no double refund / revenue loss to Government.
- v. Obtain documentary evidence from the applicant for ensuring that there is no unjust enrichment of the refund amount claimed [Section 54 (4) (b) of the CGST / SGST Act, 2017].
- vi. Ensure that the refund claimed is recorded as receivable in books and tallies with ledger balances. Also test check the tax invoices and flow of accounting entries recorded in books for such supplies and related taxes.
- vii. Ensure compliance with provisions of Section 54(10) of the CGST / SGST Act, 2017 with respect to default in furnishing any returns, non-payment of tax, interest or penalty etc.
- viii. This certificate is required to be issued only if the aggregate value of the refund claim exceeds rupees two lakhs (Rule 40 (1)(d) of the CGST / SGST Rules, 2017)
- ix. This certificate is to be suitably modified wherever applicable. The names of the registered persons, dates, addresses etc. are only illustrative and needs to be modified in each case. Any resemblance to any person / place is purely unintentional.
- x. This certificate is to be issued in respect of a person who has made a claim of refund u/s 54 of the CGST / SGST Act, 2017
- xi. Ensure that the certificate issued is in accordance with the Guidance note on Reports and Certificates for special purpose issued by the ICAI.
- xii. Ensure that a letter of representation is taken from the management for the details and information provided by them.
- xiii. Ensure that a declaration is taken from the Applicant with regard to non-availability of tax invoices and reasons for the same.