

Pr. CCA/CBEC/GST-IT/32/e-PAO (Refunds)/2017-18/57

Office of the Principal Chief Controller of Accounts

Central Board of Excise & Customs

DGACR Building, 1<sup>st</sup> Floor

I.P Estate, New Delhi-02

Dated: 26<sup>th</sup> April 2018

OFFICE MEMORANDUM

**Subject: Processing GST Refund payments after corrections in the Bank Accounts details of Beneficiaries**

**Ref. I:-** OM No. Pr. CCA/CBEC/GST-IT/e-PAO(Refunds)/33/16-17/788 dated 5<sup>th</sup> December 2017

**Ref. II:-** OM No. Pr. CCA/CBEC/GST-IT/e-PAO (Refunds)/33/16-17/880 dated 29<sup>th</sup> January 2018

The field formations under the O/o Pr. CCA, CBEC are presently making refunds of IGST, both through digital/electronic mode (through e-PAO (GST-Refunds) based on the integration between ICEGATE and PFMS) and physical-cum-electronic mode (based on the physical sanction/payment advice submitted by the sanctioning authority with corresponding details on PFMS to the concerned PAO under CBEC.

2. It has come to the notice of this office that many transactions related to IGST refunds, processed electronically on PFMS, have been reported as 'Failed-after-Success'. There are multiple reasons of such failures like (i) 'wrong Bank Account details', (ii) 'frozen account', (iii) 'account does not exist' etc.

3. In the PFMS system, a Report is available to the concerned DDO with regard to the transactions which have been reported as 'Failed-After-Success', due to various reasons cited by the beneficiary's Bank.

4. As the automated system of reversal/return of 'Failed-after-Success' transactions from PFMS to the respective DDO and to ICEGATE system is under development, it has been decided, as an interim solution, that the report of 'Failed After Success' shall be shared by the respective PAO with the DDO through email on daily basis with following details:

Transaction ID:
Name of the Beneficiary:
Bank Account No:
IFSC Code:
Name of the Bank:
Reason of Failure:

5. The concerned DDO will further send it to the Sanctioning Authority/PD of the respective Commissionerate. The Sanctioning Authority/PD shall obtain the correct Bank Account details of the beneficiary and send the duly verified/signed document to the DDO in the following format:

Transaction ID:	
Name of the Beneficiary:	
Bank Account Details	
Already provided	Corrected/Revised
Account No.	Account No.
IFSC Code	IFSC Code.

6. The DDO shall forward the scanned copy of the duly verified corrected Bank Account details to the PAO/e-PAO through email. The PAO/e-PAO shall, based on verified Bank account details, correct the account details and reprocess the failed bill for payments.

7. The PAOs are directed to ensure that the details of 'Failed-After-Success' are shared with the DDO on daily basis and that the contents of this OM are shared widely with the concerned Commissionerates so that beneficiaries may get their GST Refunds promptly.

This issues with the approval of Pr. CCA, CBEC.

  
(Manoj Sethi) 26/4/18

Chief Controller of Accounts

To

1. All Pay and Accounts Offices including e-PAO (GST)
2. Controller of Accounts (WZ)/ (EZ), ACA (SZ)
3. All Pr. Chief Commissioners/ Chief Commissioners of GST/Custom
4. All Commissioners of GST/Customs