

**GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI**  
**DEPARTMENT OF TRADE AND TAXES**  
**POLICY (GST) Branch**  
**VYAPAR BHAVAN:I.P.ESTATE:NEW DELHI-02**

F. No. 2(6)/Policy-GST/2018/ 1490-96

Dated: 8/02/2018

**ORDER** No. 01/2018

**Subject: Processing of refund under DGST Act, 2017 – Regarding.**

All Asstt. Commissioners/GSTOs, who have been assigned powers under section 54 of the Delhi Goods and Services Tax (DGST) Act, 2004 (Delhi Act 3 of 2017) are hereby directed to process the refund cases of DGST Act in the following manner:-

S. No.	Description of refund	Designation of the Officer from whom prior approval is required
1.	Refund up to Rs. 10 Lakhs of Tax (including SGST, CGST, IGST and Cess) to a taxpayer if any, paid by such taxpayer in excess of the amount due from him.	GSTO/AC
2.	If the amount of refund is more than Rs. 10 Lakhs but less than 50 Lakhs of Tax (including SGST, CGST, IGST and Cess) to a taxpayer if any, paid by such taxpayer in excess of the amount due from him	GSTO/AC, shall issue refund order after obtaining the prior approval of the Zonal incharge i.e. Jt. Commissioner / Additional Commissioner / Spl. Commissioner of the Zone.
3.	If the amount of refund is more than Rs. 50 Lakhs of Tax (including SGST, CGST, IGST and Cess) to a taxpayer if any, paid by such taxpayer in excess of the amount due from him	GSTO/AC, shall issue refund order after obtaining the prior approval of the Refund Approval Committee, constituted by the department.

  
**(H. Rajesh Prasad)**  
**Commissioner (State Tax)**

F. No. 2(69)/Policy-GST/2018/ 1490-96

Dated: 8/02/2018

**Copy forwarded for information and necessary action to:**

- 1) All Spl./Addl./Joint Commissioners, Department of Trade and Taxes, GNCT of Delhi, Vyapar Bhawan, I.P.Estate, New Delhi-02.
- 2) Special Commissioner (PR), Department of Trade and Taxes, GNCT of Delhi, Vyapar Bhawan, I.P.Estate, New Delhi-02 for wide publicity of the contents of this circular.
- 3) Joint Director (IT), Department of Trade and Taxes, GNCT of Delhi, Vyapar Bhawan, I.P. Estate, New Delhi-02 for uploading the circular on the website of the Department.
- 4) The President/General Secretary, Sales Tax Bar Association (Regd.), Vyapar Bhawan, I.P. Estate, New Delhi.
- 5) All Assistant Commissioners/GSTOs, Department of Trade and Taxes, GNCT of Delhi, Vyapar Bhawan, I.P. Estate, New Delhi-02.
- 6) PS to the Commissioner, GST, Department of Trade and Taxes, GNCT of Delhi Vyapar Bhawan, I.P. Estate, New Delhi-02.
- 7) Guard File.

  
Commissioner (State Tax)