

Dinesh Tambde

62 Refund Refund Application can be filed manually under rule 97A which contains a non-obstante clause, it is intended to override rules 89 to 97 of the CGST Rules forming part of Chapter X. Having failed to upload “Statement 5B” along with refund applications which were filed online, the petitioner applied manually on 10th June, 2021 and 22nd June, 2021 for F.Y.s 2018-19 and 2019-2020. Such applications were returned without being processed with an instruction that in terms of Circular No. 125/44/2019-GST dated 18th November 2019, a refund application has to be filed in FORM GST RFD 01 on the common portal and the same has to be processed electronically, with effect from 26th September 2019. Such an instruction is contained in letter bearing F. No. CGST/RGD/Div-II/Tech-I/Misc/21-22, New Panvel, dated 27th July 2021 issued by the Superintendent, Tech-, Division- II, CGST & C. Ex., Raigad (hereaf.....