

Fwd: Re: Inputs on the PQ Diary NO S3652**CCU CGST Jaipur Zone** <ccu-cexjpr@gov.in >

Wed, 18 Mar 2026 1:47:08 PM +0530

To "S & I, CGST Zone, Jaipur"<pq-rti-ccoipr@gov.in>

==== Forwarded message =====

From: DG GST <dggst-cbic@gov.in>

To: "CCU CGST Ahmedabad Zone" <ccu-cexamd@nic.in>, "PCCO Banglore Zone" <ccbz-excise@nic.in>, "CCU CGST Bhopal Zone" <ccu-cexbpl@nic.in>, "CCU CGST Bhubaneswar Zone" <ccu-cexbbr@nic.in>, "CCU Zone CHD" <ccu-cexchd@gov.in>, "Chennai CGST" <ccu-cexchn@nic.in>, "CRU PCCO" <ccu-cexdel@nic.in>, "CCU Guwahati" <ccu-cgstguwahati@nic.in>, "Chief Commissioners Office Hyderabad" <ccu-cexhyd@nic.in>, "CCU CGST Jaipur Zone" <ccu-cexjpr@nic.in>, "CCU CGST Kolkata Zone" <ccu-cexkoa@nic.in>, "CCU CGST Lucknow Zone" <ccu-cexlko@nic.in>, "CCU CGST Meerut Zone" <ccu-cexmeerut@nic.in>, "CCU CGST Mumbai Zone" <ccu-cexmum1@nic.in>, "CCU CGST Nagpur Zone" <ccu-cexngpr@gov.in>, "CCU CGST Panchkula Zone" <ccu-gstpl@gov.in>, "CCO Pune Zone" <ccu-cexpune@nic.in>, "CCO CGST Ranchi Zone" <ccu-cexranchi@nic.in>, "CCU CGST Thiruvananthapuram Zone" <ccu-cexcok@nic.in>, "CCU CGST Vadodara Zone" <ccu-cexvdr@nic.in>, "CCU CGST Visakhapatnam Zone" <ccu-cexvzg@nic.in>

Date: Wed, 18 Mar 2026 13:43:01 +0530

Subject: Fwd: Re: Inputs on the PQ Diary NO S3652

==== Forwarded message =====

MOST URGENT
Parliamentary Question

Respected Madam/Sir,

Please refer trail email dated 17.03.2026 for starred **Rajya Sabha question Diary No. S3652** on the above subject.

In this regard, you are requested to send the following information to this office latest by **19.03.2026 05:00 PM** for onward submission to Board:

- 1. The reasons for pendency of refund applications beyond 45 days.**
- 2. Reason for delay for refunds granted beyond the statutory prescribed time limit of 60 days.**

Regards,

Dr. Pradeep Kumar,

Joint Director

DGGST Hq, New Delhi

=====
From: Prashant Sharma <prashantsharma.irs@gov.in>
To: "DG GST" <dggst-cbic@gov.in>
Date: Tue, 17 Mar 2026 12:11:49 +0530
Subject: Fwd: Re: Inputs on the PQ Diary NO S3652
=====

Urgent Matter- Parliamentary Question

Sir,

Please find attached the RS PQ, Diary no S 3652.

The following information may be sent at the earliest for Note for Pad for starred RS Question Dy No. S 3652 dated 24.03.2026 by 6:00 PM today.

- 1. The reasons for pendency of refund applications beyond 45 days.**
- 2. Reason for delay for refunds granted beyond the statutory prescribed time limit of 60 days.**

Thank You

Regards

Prashant Sharma
Deputy Commissioner
GST policy wing
CBIC, Ministry of Finance
9871123854

1 Attachment(s)

PQ dated 24.03.2025.pdf
583.3 KB

अति तत्काल
अनंतिम रूप से सम्मिलित रूप से संसदीय प्रश्न

राजस्व विभाग
(संसद अनुभाग)

विषय: तारांकित/अतारांकित प्रश्न डयरी संख्या 53652 FTS No. 5053207 जिसका उत्तर
24/03/2026 को लोक सभा/ राज्य सभा में दिया जाना है।

लोकसभा सचिवालय से प्राप्त अनंतिम रूप से स्वीकृत संसदीय प्रश्न का पाठ संलग्न है। प्रश्न का मुद्रित पाठ लोकसभा की प्रश्न शाखा से संसद अनुभाग द्वारा प्राप्त होते ही उपलब्ध करा दिया जाएगा।

जानकारी का संग्रह उचित स्तर पर विधिवत अनुमोदित अपेक्षित जानकारी सभी संबंधित संगठनों/कार्यालयों से शीघ्रता से एकत्र की जाए। उत्तर का प्रारूप और अनुपूरक के लिए नोट भी तैयार रखा जाए।

प्रश्न का स्थानांतरण ऐसे सभी मामलों में जहां संसदीय प्रश्न को किसी अन्य मंत्रालय में स्थानांतरित करने की मांग की जाती है, यह उचित स्तर पर अनुमोदन प्राप्त करने के बाद प्रश्न प्राप्त होने पर तुरंत किया जाना चाहिए और लोकसभा सचिवालय और अवर सचिव (संसद अनुभाग) को सूचित करते हुए स्थानांतरण अनुरोध की स्वीकृति भी प्राप्त की जानी चाहिए।

जहां तक वित्त मंत्रालय के विभिन्न विंगों के बीच प्रश्नों के हस्तांतरण से संबंधित मुद्दों का संबंध है, इसे संबंधित संयुक्त सचिव के स्तर पर व्यक्तिगत रूप से निपटाया जा सकता है।

यदि आवश्यक हो तो इनपुट लेकर प्रश्न का उत्तर देना उस संबंधित प्रभाग की जिम्मेदारी होगी जिससे भाग (ए) संबंधित है और किसी भी स्थिति में, प्रश्न को संसद अनुभाग में वापस नहीं किया जाएगा।

Comm (GST-Policy)

Shankar

J.

फरिदुल्ला सरकार
अवर सचिव (संसद अनुभाग)
दूरभाष: 24012617
16/3/2026

Pending GST refunds to MSMEs

rsqns@sansad.nic.in < rsqns@sansad.nic.in >

Mon, 16 Mar 2026 2:06:10 PM +0530

To "soparl-exp"<soparl-exp@nic.in>

PROVISIONALLY ADMITTED QUESTION FOR THE RAJYA SABHA

Starred /Unstarred Diary No.-- S3652

The Question Will be put down for -- 24/03/2026

Answer on the Ministry Department -- Finance(FIN)

Pending GST refunds to MSMEs

(a) whether Government is aware of the pendency of Goods and Services Tax (GST) refund claims relating to Micro, Small and Medium Enterprises (MSMEs), particularly in export hubs such as Bhopal and Indore;

(b) if so, the details of total amount of such claims and the average time taken for their disposal;

(c) whether Government has taken any steps to streamline and expedite automatic processing of GST refunds through the GST portal, if so, the details thereof; and

(d) the expected timeline prescribed for settlement of all valid GST refund claims pertaining to MSMEs?

Sanjeer
16/3/26

DOR

Dy. No. RS. 522 PARL/EXP.
DATED. 16.03.2026



कार्यालय मुख्य आयुक्त
Office of the Chief Commissioner
सीजीएसटी एवं केन्द्रीय उत्पाद शुल्क (जयपुर परिक्षेत्र), जयपुर
CGST & Central Excise (Jaipur Zone), Jaipur

फा.सं.: GCCO/44/2026-S AND I-O/o CC-CGST-ZONE-JAIPUR

दिनांक: 19.03.2026

सेवा में,

सहायक निदेशक,
वस्तु और सेवा कर महानिदेशालय,
5 वीं मंजिल, एमटीएनएल भवन
8- भीकाजी कामा प्लेस,
नई दिल्ली-110066।

विषय: : Inputs on the PQ Diary NO S3652 - के संबंध में।

महोदय/महोदया,

उपरोक्त विषयान्तर्गत आपके कार्यालय से प्राप्त ई-मेल दिनांक 18.03.2026 का संदर्भ प्राप्त करें।

2. इस संबंध में सीजीएसटी एवं केन्द्रीय उत्पाद शुल्क (जयपुर परिक्षेत्र), जयपुर के संबंध में चाही गई विदुवार सूचना इस प्रकार है :-

1. Reasons for pendency of refund applications beyond 45 days

As per Section 54 of the CGST Act, refund applications are required to be scrutinized for completeness and correctness before sanction. Although internal guidelines prescribe issuance of refund sanction order within 45 days to ensure final disbursement within 60 days, pendency beyond 45 days may arise due to the following reasons:

- **Deficiency in application/documents:**
Incomplete or incorrect details, missing invoices, mismatch in returns (GSTR-1, GSTR-3B, GSTR-2A), etc., leading to issuance of deficiency memo and re-submission.
- **Detailed verification and scrutiny:**
Refund claims require verification of eligibility, ITC, export documents, unjust enrichment, etc., which may involve time-consuming examination.
- **Reply to notices / deficiency memos:**
On noticing discrepancies in the refund claim, a Show Cause Notice (SCN) is issued to the applicant, providing a 15-day time limit to submit a reply. Upon receipt of the reply, a personal hearing is granted to the applicant. Thereafter, the refund is processed and sanctioned. Due to these procedural steps, the issuance of refund orders sometimes got delayed beyond 45 days.
- **System-related and procedural issues:**
Portal-related glitches, manual intervention, or need for cross-verification with other authorities may cause delays. In certain cases, due to PFMS validation issues, the BO portal does not permit the issuance of RFD-05 prior to completion of the validation process. At times, delays occur due to technical glitches in the portal.

नव केन्द्रीय राजस्व भवन, स्टेच्यू सर्किल, सी-स्कीम, जयपुर - 302005(राजस्थान)

फोन : 0141-2385155; फैक्स: 0141-2385130, ईमेल: ccu-cexjpr@nic.in,

वेबसाइट: www.cgstjaipur.gov.in, ट्विटर : @CGSTJAIPURZONE

- **Jurisdictional or administrative issues:**
Misallocation of applications between Centre/State or requirement of inter-departmental coordination.
- **Adjustment against outstanding dues:**
Time taken in verifying and adjusting any pending tax, interest, or penalty before sanction of refund.

2. Reasons for delay in grant of refund beyond statutory time limit of 60 days

As per Section 54(7) read with Section 56 of the CGST Act, refund is to be sanctioned and credited within 60 days of receipt of complete application, failing which interest is payable.

Delays beyond 60 days may generally occur due to:

- **Application not complete in all respects:**
The statutory period of 60 days is counted only from the date of receipt of a *complete* application. In cases involving deficiency memos, the timeline resets after submission of complete reply.
- **Pending adjudication / verification:**
Cases involving scrutiny, audit objections, or suspected ineligible ITC require detailed examination before sanction. Where the taxpayer is under the Category of Risky Exporter and under investigation.
- **Delay in taxpayer response:**
Due to the issuance of the SCN, taxpayers often request additional time to submit their reply and, in some cases, also seek an additional personal hearing (PH). Non-submission or delayed submission of clarification/documents by the applicant contributes to delay.
- **Technical/system constraints:**
GSTN-related issues, validation checks, or banking/payment processing delays may affect final credit. Sometimes, delays occur due to technical glitches in the portal.
- **Withholding of refunds as per law:**
Refunds may be withheld where returns are not filed or where demand is pending, as per provisions of the CGST Act.
- **Administrative and procedural bottlenecks:**
Manual processing, multiple levels of approval, and coordination between authorities may extend timelines.

यह पत्र श्रीमान मुख्य आयुक्त महोदय की स्वीकृति से जारी किया गया है।

भवदीय,

Digitally signed by
Ashutosh
Date: 20-03-2026
14:11 (आशुतोष)
आयुक्त(in situ)