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सत्यमेव जयते

Agenda for

31st GST Council Meeting

22nd December 2018

Volume – 3

माल और सेवा कर परिषद
GOODS AND SERVICES
TAX COUNCIL

File No: 800/31st GSTCM/GSTC/2018
GST Council Secretariat

Room No.275, North Block, New Delhi
Dated: 06th December, 2018

Notice for the 31st Meeting of the GST Council scheduled on 22nd December 2018

The undersigned is directed to refer to the subject cited above and to say that the 31st Meeting of the GST Council will be held on 22nd December 2018 at Hall No 2-3, Vigyan Bhawan, New Delhi. The schedule of the meeting is as follows:

- Saturday, 22nd December 2018 : 10:30 AM to 1:30 PM

2. In addition, an Officer's Meeting will be held on 21st December 2018 at Hall No 2-3, Vigyan Bhawan, New Delhi as follows:

- Friday, 21st December 2018 : 10:30 AM to 4:30 PM

3. The agenda items for the 31st Meeting of the GST Council will be communicated in due course of time.

4. Please convey the invitation to the Hon'ble Members of the GST Council to attend the Meeting.

-sd-
(Dr. Ajay Bhushan Pandey)
Secretary to the Govt. of India and ex-officio Secretary to the GST Council
Tel: 011 23092653

Copy to:

1. PS to the Hon'ble Minister of Finance, Government of India, North Block, New Delhi with the request to brief Hon'ble Minister about the above said meeting.

2. PS to Hon'ble Minister of State (Finance), Government of India, North Block, New Delhi with the request to brief Hon'ble Minister about the above said meeting.

3. The Chief Secretaries of all the State Governments, Delhi and Puducherry with the request to intimate the Minister in charge of Finance/Taxation or any other Minister nominated by the State Government as a Member of the GST Council about the above said meeting.

4. Chairperson, CBIC, North Block, New Delhi, as a permanent invitee to the proceedings of the Council.

5. Chairman, GST Network

Agenda Items for the 31st Meeting of the GST Council on 22nd December 2018

1. Confirmation of the Minutes of 30th GST Council Meeting held on 28 September, 2018
2. Deemed ratification by the GST Council of Notifications, Circulars and Orders issued by the Central Government
3. Decisions of the GST Implementation Committee (GIC) for information of the Council
4. Decisions/recommendations of the IT Grievance Redressal Committee (ITGRC) for information of the Council
5. Review of Revenue position
6. Issues recommended by the Fitment Committee for the consideration of the GST Council
7. Issues recommended by the Law Committee for the consideration of the GST Council
   i. Extension of the due date for furnishing the statement in FORM GSTR-8 by electronic commerce operator for the months of October, November and December, 2018
   ii. Extension of last date for allowing migration of taxpayers who received Provisional Identification Number (PID) till 31st December, 2017
   iii. FAQ on Banking, Insurance and Stock Brokers Sector
   iv. Amending SOP issued on TDS - Issues on furnishing of return in FORM GSTR-7 by registered persons required to deduct tax at source under section 51 of the CGST Act for period during which the deductor was not registered
   v. Update on the implementation status of the issues referred to the Law Committee by the GST Council
   vi. Request for exemption from provisions relating to Tax Deduction at Source (TDS) in case of taxable supplies between Government Authority to another Government Authority or to PSU and *vice versa*
   vii. Amendments to the CGST Rules, 2017
   viii. IGST Rules for determination of Place of Supply
   ix. Circular to clarify certain issues under GST
   x. Circular to clarify denial of composition option by tax authorities and effective date thereof
   xi. Clarification on refund related issues
   xii. Clarification on export of services under GST
   xiii. Requirement of submission of invoices for processing of refund claims of unutilised Input Tax Credit (ITC) in FORM GST RFD-01A
   xiv. Proposal for centralized Authority for Advance Ruling and centralized Appellate Authority for Advance Ruling under GST
   xv. Suggestions made for allowing quarterly payment by small taxpayers
   xvi. Issuance of a Circular to clarify taxability of medicines and consumables supplied to in-patients in hospitals during the course of treatment
   xvii. Amendments to the CGST Rules, 2017, consequential to notifying the provisions of the CGST (Amendment) Act, 2018, SGST (Amendment) Act, 2018 and IGST (Amendment) Act, 2018
   xviii. Proposal to extend the due date for availing ITC on the invoices or debit notes relating to such invoices issued during the FY 2017-18 under section 16(4) of CGST Act, 2017 till the due date for furnishing of return for the month upto March, 2019
   xix. Extension of the due date for furnishing of annual returns in FORM GSTR-9, FORM GSTR-9A and reconciliation statement in FORM GSTR-9C for the Financial Year 2017 – 2018
   xx. Proposal for amendment of Section 50 of CGST Act, 2017 to allow payment of interest on net cash liability

xxi. Reduction in amount of late fees leviable on account of delayed furnishing of FORM GSTR-1, FORM GSTR-3B and FORM GSTR-4 for the months/quarters from July, 2017 to September, 2018

xxii. Proposal to extend benefit of composition levy for small service providers

xxiii. Proposal to introduce the new return system on trial basis from 01.04.2019 and on mandatory basis from 01.07.2019

xxiv. Single interface for disbursal of refund amounts

xxv. Rationalisation of cash ledgers in GST

8. Approval of modifications in Articles of Association (AOA) and Memorandum of Association (MOA) of Goods and Services Tax Network (GSTN) based on decision of the GST Council to convert it into a 100% Government-owned entity
9. Status report of work of GoM on Revenue Mobilisation
10. Status report of passage of SGST (Amendment) Bill, 2018 in various States and Union Territories with Legislatures
11. Reconstitution of membership of the Law Committee, Fitment Committee and IT Committee for information of the Council
12. Any other agenda item with the permission of the Chairperson
13. Date of the next meeting of the GST Council

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Discussion on Agenda Items

Agenda Item 12: Any other agenda item with the permission of the Chairperson

Agenda Item 12(iii): Proposals for boosting real estate sector under GST regime by providing a composition scheme for residential construction units

CREDAI has requested that GST on construction of residential complex, building, civil structure may be fixed at the composite rate of 5% without input tax credit. Similarly, GST on affordable housing projects may be completely exempted. The advantages it would offer consist of continuity with service tax regime which followed a composition system with the service tax being levied at 4.5%. Secondly, the composite rate of 5% would reduce the adverse impact on the land abatement of 33% being offered under the present system. Thirdly, such a composite rate would be transparent, objective and non-discretionary and enhance ease of doing business. Fourthly, the industry would be freed from the requirement of monthly returns for availing input tax credit which are unduly cumbersome. Fifthly, the composite rate of 5% would correct the imbalance under the present GST regime which subjects under construction projects but leaves completed units out of its scope. Lastly, the overall impact of the reduction is likely to be revenue positive with enhanced output.

2. Similarly, Maharashtra Real Estate Regulatory Authority has stated that there is a perception among owners of property that the transition from service tax to GST regime has resulted in much higher outgoings for consumers and the Government is the beneficiary of that. This perception can be corrected if the Government. brings in a flat rate of GST of say 12% for all types of real estate projects, with land abatement of 50% (2/3rd for affordable housing projects) and no ITC. This would mean an effective rate of 6% (4 % for affordable housing projects) which will be comparable to that of the service tax+ VAT rate of 5.5%. Such a move would not only give the necessary fillip to affordable housing projects but also help in bringing down the high level of unsold inventory of under construction projects, generate necessary liquidity in such under-construction projects and help expedite completion.

3. From the above representations is appears that representatives of industry have suggested that following measures may be taken by the Ministry to boost the real estate sector. The suggestions are as under:

(i) to levy 5% or similar lower rate of GST on sales of both under construction and ready to move in flats with no input tax credit.
(ii) to exempt transfer of development rights (TDR) and development rights in a Joint Development Agreement from GST.
(iii) to rationalize the deemed deduction of 1/3rd of the consideration towards value of land.

4. Suggestions made by industry has been examined as under.

Proposal: To levy 5% or similar lower rate of GST without ITC on sale of both under construction and ready to move in flats (completion certificate is not obtained) with no input tax credit

4.1 In pre-GST regime, two options were available with service providers for assessment and payment of Service Tax on construction of a complex, building, civil structure and parts thereof and after considering the availability of input tax credit, the effective incidence of tax was around 4 to 4.5%. These options were:

Option for assessment and payment of Tax	Value for payment of Tax	Effective rate of tax	Conditions
Composition Scheme for works contract service [WCS]	40% of value – in case of original work relating to construction-Rule 2A of the Service Tax (Determination of value) Rules, 2006	6% [0.4*ST@15%=0.06]	1. Value of land included 2. ITC of capital goods and input services was available. Credit of duties or cess paid on any inputs, used in or in relation to the said works contract was not available.
Construction Service	30% [Sr. No. 10 of notification No. 26/2012-ST]	4.5% [0.3*ST@15%=0.045]	1. Value of land included 2. ITC of inputs not available.

4.2 Apart from Service Tax of 4 – 4.5%, State VAT, in the range of 1% to 5% under composition scheme, was payable. Different States had different methodologies and options for payment of VAT. For example, in Maharashtra and Uttar Pradesh following options were available for payment of VAT:

State	Options for VAT payment	Rate	Conditions
Maharashtra	Composition Scheme	8%	Set off of upto 64% of the eligible credit on purchase of inputs was allowed.
	Composition scheme for notified contracts	5%	Set off of upto 4% of eligible credit on purchase of inputs was allowed
	Composition scheme for Builder and Developers	1%	No set-off of taxes on inputs was allowed.
Uttar Pradesh	Composition Scheme	1%	Where inputs in the works contract have been procured from within the State.
		3%	Where import inputs in the works contract have been used besides goods procured from within the State.

4.3 Considering pre-GST incidence of Service Tax and VAT, the effective combined tax in pre-GST regime was in the range of 5.5% to 9.5% of value of flat which also included embedded taxes. Post GST, since there is seamless flow of input tax credit, the effective incidence of tax is lower. Request to levy GST of 5% without ITC will lead to collection of same amounts of taxes as earlier but will ease compliance burden on this sector. For affordable housing projects also, rate of 5% without ITC may be prescribed. This will lead to uniformity of tax rate within the sector. Further, it may be clarified that the value for the purpose of tax will be the gross amount charged from the buyer of the flat and present 1/3rd abatement towards deemed cost of land or undivided share of land will not be provided. The tax thus would be payable on the gross value without any abatement towards the land cost. To save the proposed scheme from the challenge of encroaching on the jurisdiction of State to levy stamp duty on conveyance of immovable property, appropriate explanation would need to be incorporated to show that while determining/ fixing the GST rate on gross value, value of land was duly abated.

4.4 The proposal is however also fraught with challenges and therefore appropriate safeguards may be considered as follows:

(i) Proposal to charge 5% without ITC may lead to blockage of ITC and will be against the spirit of GST. Since GST on inputs is a cost for the supply, later request to lower GST on inputs may be received from trade. Therefore, in communication it shall be made clear that input tax reduction would not be considered as the rate of 5% has been arrived at after taking standard GST of 18% on inputs.

(ii) All credits relating to inputs, input services and capital goods shall lapse on pro rata basis to the extent used in construction of flats. Transition would also be based on this principle and such inputs which are meant to be used for construction of flats shall also undergo reversal of ITC.

(iii) Construction is an evasion prone sector. Reducing tax to 5% without ITC may also lead to revenue loss on supply of inputs such as steel, cement, sanitary items, paint, varnish etc. used by the construction industry as it may start procuring such inputs without bills and without properly accounting for the same in their books of account. Therefore, condition need to be made that inputs, capital goods and input services other than TDR/JDR upto 80% shall be purchased from GST registered supplier only. It will help to maintain the integrity of the supply chain.

(iv) No request for refund shall be entertained in relation to any input tax credit which is accumulated and proposed to be lapsed. This shall be made clear to the industry from the beginning only.

4.5 The scheme would be mandatory and teething problems would be addressed by seeking representation from the trade proactively. Transition of input tax credit is expected to be the major area where there would be transition problem which would need to be addressed. The proposal is not likely to lead any revenue loss.

5. Proposal:

5.1 In view of the discussions above it is proposed that: -

(i) GST of 5% without ITC may be prescribed for construction of a complex, building, civil structure for houses other than affordable housing projects.

(ii) For houses in an affordable housing project also GST of 5% may be prescribed without ITC.

Note: The proposal does not apply for housing projects where completion certificate has been obtained.

5.2 Further following safeguards may be prescribed to address the concerns of revenue: -

a) Inputs, Capital goods and Input services upto 80% other than TDR (or similar rights) shall be purchased from a GST registered supplier only, to maintain the integrity of the supply chain.

b) ITC treatment shall be such that supply of goods/services used for construction of residential accommodation shall be treated as supplied for exempted supplies and therefore reversed.

c) Accounting of purchases and whether the purchases constitute 80% from registered persons shall be carried out financial year wise.

d) On such purchases which are below 80% benchmark and are procured from unregistered persons, GST at the rate of 12% on RCM basis shall be paid in cash by the trade without any input tax credit. This would require that the amended law be brought into force before this scheme can be operationalised, as section 9(4) stands suspended as of now and amended Section 9(3) would need to be used to impose tax under RCM.

e) **Credits in the ledger which is relatable to material or services in store or work in progress or consumed in construction of residential flats shall be required to be reversed (lapsed) within 60 days of the launch of the scheme. This may be done on self-assessment basis with certification by Chartered Accountant where the amount is greater than the threshold.**

6. <u>Proposal: To exempt transfer of development of rights (TDR) and development rights in a Joint Development Agreement from GST</u>

6.1 Representatives have stated that TDR is equivalent to land sale, so no GST should be applicable. GST should not be leviable on a right to use of a development right in the context of a Joint Development Agreement also. It is like sale of land particularly when cost is included in the tax on sale

6.2 In so far as this contention is concerned, it is stated that Joint Development rights or transfer of development rights in joint development agreement cannot be equated to outright sale of land as the same does not amount to transfer of land as contemplated under Section 53A of the Transfer of Property Act. This position is as per various Court pronouncements.

6.3 Further, transfer of development right is a service by the land owner to the developer/ builder of the property who in turn is engaged in the taxable supply of construction service. The GST paid on such transfer of development rights is available as ITC to off-set the final GST liability on the construction service. However, in the alternate scheme of composition of 5% GST proposed, tax on these rights will stick as cost for the project. In order to provide boost to the construction sector, it is proposed to exempt GST on TDR on construction of residential property only. It will also address the cash flow issue. This exemption may not be granted for sale of residential property which has been booked for sale after completion certificate has been issued. In this regard, builder would be required to pay the GST leviable on such development rights thus effectively reversing the exemption availed on TDR/ JDR used for such property at the time of issue of completion certificate. To some extent, this would lead to addressing the problem of the perception of differential GST on under construction and completed flats. This will be explicitly communicated through media if needed.

6.4 Recommendation:

i. **TDR/ development rights in JDA to the extent used for construction of residential property except where entire consideration is received after issuance of completion certificate may be exempted as GST of 5% without ITC is proposed to be levied on such property.**

ii. **Properties which were not booked for sale and for which completion certificate has been issued, exemption from GST on TDR/ development rights in JDA shall be withdrawn. Hence, builder would be required to pay the GST on TDR to the extent of TDR used for the property at the time of issue of completion certificate. This would address the problem of cash flow in relation to taxes on TDR/JDR.**

iii. **GST on TDR/ development rights in JDA for properties other than residential purpose may continue to be taxed as usual.**

iv. **Time of supply of TDR/JDR for residential property may be shifted to point of issue of completion certificate. This would lead to extinguishing of interest liability on TDR/ development rights in JDA.**

7. To boost the real estate sector as suggested by industry, it is therefore proposed to seek in-principle approval of the GST Council for rate change proposals at para 5.1, 5.2 and 6.4 (all in bold pre-pages) above. With the approval of the council, the draft (notification) scheme may be placed in public domain and comments invited from stake holders. Final notification shall be issued with the approval of the GIC. The new scheme is proposed to become operational from 1st February, 2019.

Corrigendum to the Agenda Items of the 31st GST Council Meeting scheduled on 22nd December 2018

A. Agenda Item 5 (Review of Revenue position)

It was noticed that the last two columns of the **Table 4** of the aforesaid agenda item regarding the trend in returns in **FORM GSTR-3B** (columns relating to filed till date 13th Dec., 2018 and percentage till date 13th Dec., 2018) got jumbled up inadvertently. The corrected **Table 4** is substituted as follows:

Table 4

Tax Period	**Taxpayers eligible to file**	**Filed till due date**	**% till due date of filing**	**Filed till date 13th Dec., 2018**	**% till date 13th Dec., 2018**
Jul-17	74,61,214	38,34,877	51.40%	65,22,950	87.42%
Aug-17	75,32,807	27,25,183	36.18%	70,76,360	93.94%
Sep-17	79,25,831	39,34,256	49.64%	74,00,449	93.37%
Oct-17	81,54,303	43,68,711	53.58%	71,35,996	87.51%
Nov-17	79,92,517	49,13,065	61.47%	71,70,724	89.72%
Dec-17	81,82,277	54,26,278	66.32%	72,27,719	88.33%
Jan-18	83,63,437	53,94,018	64.50%	73,10,247	87.41%
Feb-18	85,45,661	54,51,004	63.79%	73,98,778	86.58%
Mar-18	87,08,493	52,83,962	60.68%	74,60,566	85.67%
Apr-18	88,17,798	56,38,813	63.95%	74,29,626	84.26%
May-18	91,22,309	56,18,925	61.60%	75,17,863	82.41%
Jun-18	93,16,710	58,39,034	62.67%	75,55,632	81.10%
Jul-18	94,70,282	64,39,259	67.99%	75,59,211	79.82%
Aug-18	96,15,273	57,02,349	59.31%	75,45,416	78.47%
Sep-18	96,57,239	64,19,403	66.47%	74,52,775	77.17%
Oct-18	97,57,664	53,98,369	55.32%	72,04,912	73.84%

B. Agenda Item 8 (Approval of modifications in Articles of Association (AOA) and Memorandum of Association (MOA) of Goods and Services Tax Network (GSTN) based on decision of the GST Council to convert it into a 100% Government-owned entity)

In the above agenda item 8, in place of the existing paragraph no 5 and 6 of the Detailed Agenda Note, the following may be substituted:

5. “As proposed and approved by the Union Cabinet, these 10 shares may be allocated to the State of Maharashtra in view of Maharashtra being on top amongst States in GST collection.

6. Accordingly, it is proposed to:

a. Approve the share allotment as per **Annexure 3**.

b. The modified AOA and MOA of GSTN are placed before the Council for in-principle approval and GIC may be authorised to go through them in detail and finalise the same.”

Note: Revised **Annexure 3** of the Agenda item 8 is as below:

Annexure 3

Share holding pattern of GSTN

		Pre-conversion shareholding		Post conversion shareholding	
S.No.	**Name of Shareholders**	**Number of Shares held**	**%age**	**Post-acquisition shares**	**Paid up Capital**
1	Central Government	24,50,000	24.50	**50,00,000**	**5,00,00,000**
2	Government of Punjab	79,000	0.79	1,61,290	16,12,900
3	Government of Gujrat	79,000	0.79	1,61,290	16,12,900
4	Government of Odisha	79,000	0.79	1,61,290	16,12,900
5	Government of Tamil Nadu	79,000	0.79	1,61,290	16,12,900
6	Government of Jammu & Kashmir	79,000	0.79	1,61,290	16,12,900
7	Government of Maharashtra	79,000	0.79	1,61,300*	16,13,000
8	Government of Rajasthan	79,000	0.79	1,61,290	16,12,900
9	Government of Sikkim	79,000	0.79	1,61,290	16,12,900
10	Government of Karnataka	79,000	0.79	1,61,290	16,12,900
11	Government of Andhra Pradesh	79,000	0.79	1,61,290	16,12,900
12	Government of Meghalaya	79,000	0.79	1,61,290	16,12,900
13	Government of Bihar	79,000	0.79	1,61,290	16,12,900
14	Government of Nagaland	79,000	0.79	1,61,290	16,12,900
15	Government of Himachal Pradesh	79,000	0.79	1,61,290	16,12,900
16	Union Territory of Puducherry	79,000	0.79	1,61,290	16,12,900
17	Government of Mizoram	79,000	0.79	1,61,290	16,12,900
18	Government of Uttarakhand	79,000	0.79	1,61,290	16,12,900
19	Government of Haryana	79,000	0.79	1,61,290	16,12,900
20	Government of Assam	79,000	0.79	1,61,290	16,12,900
21	Government of Goa	79,000	0.79	1,61,290	16,12,900
22	Government of Kerala	79,000	0.79	1,61,290	16,12,900
23	Government of Manipur	79,000	0.79	1,61,290	16,12,900
24	Government of Tripura	79,000	0.79	1,61,290	16,12,900
25	Government of West Bengal	79,000	0.79	1,61,290	16,12,900
26	Government of Delhi	79,000	0.79	1,61,290	16,12,900
27	Government of Jharkhand	79,000	0.79	1,61,290	16,12,900
28	Government of Uttar Pradesh	79,000	0.79	1,61,290	16,12,900
29	Government of Chhattisgarh	79,000	0.79	1,61,290	16,12,900
30	Government of Madhya Pradesh	79,000	0.79	1,61,290	16,12,900
31	Government of Arunachal Pradesh	79,000	0.79	1,61,290	16,12,900
32	Government of Telangana	0.00	0.00	1,61,290	16,12,900
				50,00,000	**5,00,00,000**
33	Empowered committee of State Finance Ministers	80,000	0.80	0	0
34	LIC Housing Finance Limited	11,00,000	11.00	0	0
35	Housing Development Finance Corporation Ltd.	10,00,000	10.00	0	0

36	HDFC Bank Limited	10,00,000	10.00	0	0
37	ICICI Bank Limited	10,00,000	10.00	0	0
38	NSE Strategic Investment Corporation Limited	10,00,000	10.00	0	0
	Total	**1,00,00,000**	**100**	**1,00,00,000**	**10,00,00,000**
*** The State of Maharashtra has been given additional 10 shares, being on top amongst States in GST collection.**					

C. <u>Agenda Item 6 (Issues recommended by the Fitment Committee for the consideration of the GST Council)</u>

In **part A** to the **Annexure I** relating to reduction in GST rates on goods, following corrections at page no 9 of Volume 2 of the Detailed Agenda Note is made (to correct typographical error).

1. Against **S.No.4** in place of HSN code "6601", the HSN code **"6602"** should be substituted (in column 3 and 6).
2. Against **S. No. 5 in the comments column**, in paragraph 7, in place of, "the rate of 5%/12%", the "rate of **5%/18%**" should be substituted.

<u>Comments/views of the States regarding Agenda Item 7(xxiv): Single interface for disbursal of refund amounts</u>

For agenda item 7(xxiv), the comments/views of the States were called for by an email sent by the GST Council Secretariat on 15th December 2018. The States were requested to furnish the comments by 20th December 2018. The comments/views from the States received at the GST Council Secretariat is tabulated in Table 1 below.

Table 1

Sl. No.	**State**	**Comments/Views**
1	Nagaland	1. The State of Nagaland agrees in principle to the new proposal on "Single interface for disbursal of refund amounts" as it is expected to smoothen the Refund process to a large extent. 2. However, the State prefers to go by the consensus views as may be arrived in the GST Council Meeting.
2	Mizoram	1. The proposed system for refunds approved by the Council is found to be acceptable by the State.
3	Sikkim	1. State if Sikkim has very few cases of refund. Presently, they are pushing data on refunds to the Portal. 2. We, agree to the proposal of creating single interface for disbursal of refund amount so as to smoothen the process.
4	Manipur	1. As provided at Sl. No. 4 of the Agenda item 7(xxiv), adjustment of SGST refund can be deducted directly from the IGST apportionment of State. Whereas we shall go along with consensus decision of the Council. 2. As of now State Treasury is not fully online mode and PFMS system is not operational.
5	Odisha	1. The suggestion appears simple. No question of claim from Government of India, no settlement from State side. Government of India pays the refund and recovers from the State account. We have to just account for both as IGST received and SGST refunded. No suspense operation in State account. 2. Since the appropriate authority in PFMS will be responsible for making refund for the entire country on account of CGST, IGST & SGST, the processing / authorization delays may happen even after the integration between PFMS & GSTN. Hence, timelines for refund authorization and payment may be clearly defined. 3. As there will be lack of physical proximity between the refund sanctioning authorities and the refund paying authorities, mechanism for resolution of grievance should be in place 4. Proposed process may also indicate the mechanism to be followed in resolving the instances of failed payment.
6	Maharashtra	1. The Proposal is found to be acceptable. 2. While accepting the proposal, it would be required to ensure that the outstanding dues, if any, of the existing laws of the State as well as the GST dues, are made available to the disbursing authority of the centre in the system itself till the IT system is fully integrated. 3. It would be also necessary for the Central Government to appoint a single principal accounting officer per State so as to expedite the refunds.

7	Tripura	1. The State of Tripura agrees with the proposal for ‘Single interface for disbursal of refund amounts.
8	Telangana	1. a. The proposed refund procedure is accepted in principle as it removes interface and bottlenecks. b. The SGST amount refunded from suspense account of IGST account may be adjusted against provisional settlements of IGST instead of monthly settlement of IGST. 2. A system may be kept in place to communicate the details of refunds adjusted against IGST settlement.
9	Jammu & Kashmir	1. The State Government is of the view that such a mechanism can be put in place in order to simplify the procedure of refund and promotion of Ease of Doing Business.
10	Tamil Nadu	1. The proposal of the Law Committee for single interface of disbursal of refund amounts to avoiding delay in getting the entire refund is agreeable. GSTN must device a glitch-free module for refund.
11	Puducherry	1. The proposal is acceptable 2. In the first instance, the new procedure may be adopted for refund of excess amount available in the Electronic Cash Ledger. After trial run, the same may be extended to other refund categories. 3. An MIS on details of the refund shall be made available to the States. There should be mechanism to reconcile the refund sanctioned and amount refunded by GSTN and lodge claim on wrong refund.