

Central Goods & Services Tax Rules, 2017

¹[Rule 95B : Refund of tax paid on inward supplies of goods received by Canteen Stores Department]

- (1)** Notwithstanding anything contained in rule 95, a Canteen Stores Department under the Ministry of Defence, which is eligible to claim the refund of fifty per cent. of the applicable central tax paid by it on all inward supplies of goods received by it for the purposes of subsequent supply of such goods to the Unit Run Canteens of the Canteen Stores Department or to the authorised customers of the Canteen Stores Department as per notification issued under section 55, shall apply for refund in **FORM GST RFD-10A** once in every quarter, electronically on the common portal.
- (2)** Such application for refund of tax paid on inward supplies of goods filed in **FORM GST RFD-10A** shall be dealt in a manner similar to that of application for refund filed in **FORM GST RFD-01** in accordance with the provisions of rule 89.
- (3)** The refund of tax paid by the applicant shall be available, if-
 - (a)** the inward supplies of goods were received from a registered person against a tax invoice and details of such supplies have been furnished by the said registered person in his details of outward supply in **FORM GSTR-1** and the said supplier has furnished his return in **FORM GSTR-3B** for the concerned tax period;
 - (b)** name and Goods and Services Tax Identification Number of the applicant is mentioned in the tax invoice; and
 - (c)** goods have been received by Canteen Stores Department for the purpose of subsequent supply to the Unit Run Canteens of the Canteen Stores Department or to the authorised customers of the Canteen Stores Department.]

¹ Rule 95B inserted by Noti. No. 12/2024–Central Tax, dt. 10-07-2024 w.e.f. 10-07-2024.