



Government of Haryana
Excise and Taxation Department

Dated: 20th April 2022

E-office No. 693632

To,

All Joint Commissioners and Deputy Commissioners (GST)
In the State of Haryana

Standard Operating Procedure for processing Reimbursement of SGST on films
by the Excise and Taxation Department

The Government from time to time has provided for reimbursement of SGST on specific films (hereinafter read as films). Various representations have been received both from the trade and the field formations to provide for a uniform procedure to apply for such reimbursements.

1. It may be noted that these reimbursements are not mandated under any of the Acts being administered by the Excise and Taxation Department such as the HGST Act, HVAT Act or the Excise Act. These are independent executive orders passed after approval of the Hon'ble Chief Minister's in concurrence with the Finance Department and are to be processed by the Excise and Taxation Department.
2. This reimbursement shall not be allowed for B2B supplies.
3. Only the registered person under GST who is issuing the invoice shall be eligible to apply for such reimbursement.
4. That applicant can only apply for reimbursement after filing FORM GSTR-1 and FORM GSTR3-B for the tax period in which he has declared and paid for the invoices for which the reimbursement has been claimed for.
5. The taxpayer shall apply to his jurisdictional proper officer in FORM AR-1 (enclosed):
 - a. In cases where multiple cinema halls are running on a single GSTIN then in such cases the proper office of the ward in which the principal place of business lies shall process the application. In such cases, the proper officer shall ensure that the cinema halls for which reimbursement is being applied for are added as additional places of business in the GST registration.
 - b. The proper officer shall check that the said taxpayer was active during the tax period for which the reimbursement is being applied for.

- c. The proper officer shall check that the said taxpayer has filed all his returns for the tax period for which the reimbursement is being applied for. The proper officer shall also check that the amount declared in B2C supplies in FORM GSTR-1/ FORM GSTR-3B shall be more than the amount for which the reimbursement has been claimed.
 - d. Minimum 10 sample tickets to be verified by the proper officer. However, the proper officer is at liberty to take more samples of tickets or any other information that he deems fit for proper verification.
6. All taxpayers while applying for reimbursement shall also enclose a CA certificate in FORM AR-2 certifying the correctness of the reimbursement application.
 7. The refund clerk in O/o of Concerned DETC (ST) of the proper officer will maintain record of application received and amount processed.
 8. The reimbursement processing authority for any amount of reimbursement shall be the Joint Commissioner (Range) for all such forms of reimbursements. The application shall be examined and processed by the proper officer who shall then send his recommendation to the Joint Commissioner (Range) for final order.
 9. Separate guidelines will be issued on how to disburse these reimbursements.
 10. It may be noted that a report in FORM AR-3 shall be send to the Head Office every month only by the Joint Commissioner (Range). It may also be noted that ETOs and DETCs should refrain from sending intra-district or intra-range communication casually to the Head Office.
 11. If there is any challenge in the policy implementation of these instructions then request for clarification shall be routed through the proper channel i.e. Joint Commissioner (Range) to the Head Office.
 12. This issues with the approval of the Additional Chief Secretary (Excise and Taxation), Government of Haryana

Additional Commissioner (GST)

Copy to :-

1. Additional Chief Secretary to Government of Haryana, Finance Department for information.
2. Additional Chief Secretary to Government of Haryana, Excise & Taxation Department.

3. Excise and Taxation Commissioner
4. Webmaster for uploading on Department Website.

FORM AR-1Template for application for reimbursement of SGST

Basic KYC								
GSTIN (With Legal Name and Trade Name)								
Name of Applicant (Should be Authorized Signatory for GSTIN) (Should attached Aadhaar Card / PAN Card Driving License / Passport / Any other document of the signatory)								
Email ID								
Mobile Number								
Details of the SGST for which reimbursement applied for:-								
Name and Address of the Premises for which the reimbursement is being applied for	Name of the Film	Order No by which exempt (Provide copy of order)	Total Number of tickets on which SGST not charged (Minimum 10 sample tickets to be provided)	Rate of Tax	Total SGST Amount	Total amount collected and paid in returns through own resources	SGST not and GST own	Return period(s) in which the amount declared in column 7 has been declared and paid.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	

I/We <Taxpayer Name> hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

I/We declare that no refund on this account has been received by me/us earlier.

I/We also undertake that if any of the information furnished by me is incorrect or if the reimbursement availed by me is found to be wrongly availed then I shall pay back to the Government the amount of reimbursement sanctioned along with interest at a rate of 18%, compounded annually.

-sd-

Name

Mobile Number

Email

Place

Annexure AR-2

CA Certificate for application of reimbursement

Dated : -

This is to certify that the application in respect of the reimbursement amounting to Rs. _____ (in words) claimed by M/s _____ (Applicant's Name) GSTIN _____ for the tax period _____ is true and correct and also the incidence of tax requested for reimbursement has not been passed on to any other person.

This certificate is based on the examination of the books of account and other relevant records and returns particulars maintained/ furnished by the applicant.

Signature of the Chartered Accountant/ Cost Accountant:

Name:

Membership Number:

Place:

Date:

Annexure AR-3Data to be sent to the Head Office by Joint Commissioner (Range)<< Name of the Range >>

Sno.	Name of the Applicant	Name of the District	Tax Period for which refund claimed	Amount of SGST claimed	Amount of SGST sanctioned	Current Status (Accepted / Rejected / In Process)