

**Circular No.1067/6 /2018-CX**

F.No: 116/15/2017-CX-3  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Excise & Customs

New Delhi, dated the 5<sup>th</sup> October, 2018

To

The Principal Chief Commissioner/ Chief Commissioner of GST & Central Excise  
(Chandigarh, Meerut, Kolkata and Shillong zone)  
DG, GSTI.

**Subject: Online registration and online filing of the claims, by the eligible units for disbursal of budgetary support under Goods and Service Tax Regime, located in States of Jammu & Kashmir, Uttarakhand, Himachal Pradesh and North East including Sikkim. –reg.**

Madam/Sir,

Department of industrial Policy and Promotion (DIPP), Ministry of Commerce & Industry issued notification dated 05.10.2017 implementing "Scheme of budgetary support under Goods and Service tax Regime to the units located in States of Jammu & Kashmir, Uttarakhand, Himachal Pradesh and North East including Sikkim." The scheme was introduced as a measure of goodwill, only to the units which were eligible for availing benefits under the earlier excise duty exemption/refund schemes but the scheme had otherwise no relation to the erstwhile schemes. The scheme of budgetary support came into operation w.e.f. 01.07.2017 for an eligible unit (as defined under para 4.1 of the scheme) and shall remain in operation for residual period (as defined in para 4.3 of the scheme) in respect of specified goods (as defined in para 4.2 of the scheme). Budgetary support under the scheme is worked out on quarterly basis and claims for the same are also filed on a quarterly basis viz. April to June, July to September, October to December and January to March. The manner and method for determination of amount of Budgetary Support, recovery procedure thereof etc. has been enumerated in the scheme.

## **ACES-GST portal for the scheme.**

**2.1.** In terms of para 8.1 of the scheme eligible units are required to obtain one time registration on the ACES-GST portal and obtain a unique ID which shall be used for filing application by the eligible units for reimbursement of budgetary support on the ACES-GST portal. The application filed is required to be processed and sanctioned by the Deputy Commissioner or Assistant Commissioner of the Central Tax.

**2.2.** In order to implement the scheme Board has issued Circular Nos. 1060/9/2017-CX dated 27.11.2017 and 1061/10/2017-CX dated 30.11.2017. It was decided that units may be registered for the scheme on the basis of manual application and claim for quarter ending September, 2017 was also directed to be filed and processed manually. The same stands replicated and accordingly registration of the units and filing of the claims up to quarter ending June, 2018 is taking place manually.

## **Online registration and online filing & processing of claims**

**3.1.** The scheme was essentially conceptualised and approved to operate in an automated environment. This would bring about better supervision, monitoring of pendency and utilisation of allocated funds and generation of reports. DG, Systems, CBIC is looking after the work relating to automation of the scheme. The development of IT System has been taken up in 3 phases namely:-

- (i) Registration of the units online under the scheme;
- (ii) Online filing of applications by registered units for budgetary support;
- (iii) Upload of inspection report & Integration with PFMS System for electronic disbursement of sanctioned budgetary support to the bank account of the assesseees.

IT facility for Phase (i) relating to online registration and phase (ii) relating to online filing of the application including online processing and sanction by the jurisdictional Central Tax officer already stands completed. Phase (iii) which seeks to integrate the portal with PFMS is under development and likely to be ready by November, 2018. With this total automation of the scheme as per the notification would be implemented. Tax payers are requested to ensure that they complete their processes related to phase one expeditiously as per the procedure detailed in para 4 below. Now it is proposed to implement phase (i) and (ii) without any exceptions.

**3.2.** It has been decided by the Board that no claim for the quarter ending September, 2018, onwards shall be allowed to be filed manually. Further, all claims after 15<sup>th</sup> October, 2018 shall be required to be filed and processed in terms of para 8.1 of the scheme. In other words claims will have to be necessarily filed and processed online. After sanction of the claims online the amount sanctioned would be credited into accounts of the beneficiaries through PFMS platform as per the standard operating procedure being followed in terms of Board's circular dated 27.11.2017 & 30.11.2017.

**3.3.** Further, on completion of phase 3-online linking of ACES-GST platform and PFMS platform is at advance stage of development by DG, Systems, CBIC further procedure in this regard would be laid down by way of issuance of circular.

#### **Online registration of existing manually registered eligible units**

**4.** In order to roll out online filing and processing module w.e.f. 15.10.2018 online registration of the existing manually registered eligible units is a mandatory requirement. The units registered manually would be required to file fresh application for registration online on ACES-GST portal and jurisdictional Deputy Commissioner or Assistant Commissioner of Central Tax for the scheme shall approve the registration without causing any further verification and asking for additional documents and only on the basis of earlier approval of the manual registration. It must be ensured that this transition from manual registration to online registration is smooth and achieved within the time limit. Jurisdictional Commissioners of Central Tax shall monitor this transition by hand holding the eligible units so that 100% of the manually registered units existing as on 30.09.2018 are registered online by 15.10.2018 and they are in a position to file online claims on or after 15.10.2018. Unique ID generated online would be the registration no. under the scheme and relevant for online filing, processing and sanction and payment of claims. Cross referencing of manual registration with online registration is required to be maintained in the records maintained in the Division.

#### **Steps involved for registration for Scheme of Budgetary Support**

**5.** (i) Registered GST taxpayers in the 11 States( North East including Sikkim, Jammu and Kashmir, Uttarakhand and Himachal Pradesh) can obtain login credentials on the CBEC GST Portal ([www.cbec-gst.gov.in](http://www.cbec-gst.gov.in)) by entering their GSTIN under 'login'.

(ii) A one-time password is sent to the Email-id and mobile number declared in the REG-01/REG-26 form filed at the GST Common portal.

(iii) On logging in with the one-time –password, taxpayer is prompted to change the password.

(iv) With the new password , taxpayer can login to file an application for registration for Scheme of Budgetary Support.

(v) The taxpayer has to enter the mandatory details for all the eligible under the GSTIN, in the fields provided in the application form.

(vi) The taxpayer can also enclose supporting documents (upto 10 in number, each not exceeding 2MB, and uploaded in JPEG/PDF format.

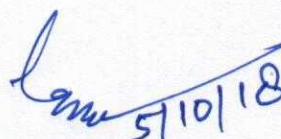
(viii) Once submitted, the application is routed to the jurisdictional Deputy Commissioner or Assistant Commissioner of Central Tax having jurisdiction over the Principal Place of Business of the GST Registration.

(viii) The jurisdictional Deputy Commissioner or Assistant Commissioner of Central Tax may process and approve the registration, following which a unique ID will be generated for each of the units mentioned in the application.

(ix) Taxpayers can check the status of their Registration application by logging in to the portal.

6. The application for disbursement of budgetary support for the quarter ending September, 2018 onwards would be filed only online. User Manual for Scheme of Budgetary Support is available on CBEC GST Portal ([www.cbec-gst.gov.in](http://www.cbec-gst.gov.in)) under 'What's New' and 'Services'

7. In case of any operational difficulty or IT related glitches in registration the tax payer or the officer would help in case of any IT related glitches faced in registration to be completed by 15.10.2018 may contact the CBEC Mitra Help desk at 18001200232 or email to [cbecmitra.helpdesk@icegate.gov.in](mailto:cbecmitra.helpdesk@icegate.gov.in) for necessary assistance.

  
Mayank Sharma  
OSD (CX)