



EXCISE & TAXATION DEPARTMENT, HARYANA
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File No. CFMS/5153

Instruction No. 01 /GST-II

27th November, 2022

To

All Joint Excise and Taxation Commissioners (Range),
All Dy. Excise and Taxation Commissioners (ST),
In the State

Memo No. 610 /GST-II,
Dated the - 22/11/2022

Attention is invited to sub-section (2) of section 107 of the Haryana Goods and Services Tax Act, 2017 which provides that the Commissioner may review any decision or order including an order of refund, with respect to its legality or propriety and he may direct any officer subordinate to him to file an appeal against the said decision or order within 6 months of the date of communication of the said decision or order. However, no formal process of review has been put in place. This matter was examined and I, Ashok Kumar Meena, for the purpose of uniformity in the implementation of the Haryana Goods and Services Tax Act, 2017 (hereinafter referred to as "HGST Act), in exercise of powers conferred to me under section 168 (1) of the HGST Act, instruct the following:-

1. An internal review cell shall be constituted at the Head Office and respective Range offices.
2. The Cell shall examine **all refund orders** as per the provisions of sub-section (2) of Section 107 as reproduced below:-

(2) The Commissioner may, on his own motion, or upon request from the Commissioner of Central Tax, call for and examine the record of any proceedings in which an adjudicating authority has passed any decision or order under this Act or the Central Goods and Services Tax Act, 2017 (Central Act 12 of 2017) for the purpose of satisfying himself as to the legality or propriety of the said decision or order and may, by order, direct any officer subordinate to him to apply to the Appellate Authority within six months from the date of communication of the said decision or order for the determination of such points arising out of the said decision or order as may be specified by the Commissioner in his order.

3. The review of the refund order shall be completed at least 30 days before the expiry of the time period allowed for filing appeal under Section 107(2) of the HGST Act and recommendations should be sent to the Commissioner accordingly. There shall not be any delay at the part of cells in examining the case and make recommendation to competent authority so that appeal can be filed within prescribed time limit. No delay will be allowed in such cases.
4. The Internal Review Cell shall be headed by:-
 - (a) The Additional Commissioner of State Tax (GST) at the Head Office to examine the decision or passed by the Appellate Authority or the Revisional Authority.
 - (b) The Joint Commissioner of State Tax (Range) at the Range to examine the decision or order passed by the Officers subordinate to him.
5. The Additional Commissioner of State Tax (GST) at the Head Office and the respective Joint Commissioner of State Tax (Range) may nominate upto 2 officers to be assist them in the review process.
6. The Commissioner upon receipt of recommendations from the Internal Review Cell shall take the necessary action as per relevant provisions of the law accordingly. It is to be kept in mind that while making the recommendations, the Cell must suggest the legal remedy available in the case where the decision or order is found to be prejudicial to the interest of revenue so that appropriate remedial action can be taken in the case.
7. The process of review can only be successful only if the orders reach the internal review cell well in time. Therefore, refund sanctioning authorities in districts, Appellate Authorities and Reviewing authorities are hereby instructed to mark a copy of all refund orders (FORM RFD- 06) to the respective review cell who is supposed to review the order as per instructions above.
8. The modalities working of internal review cell will be as per guidelines issued by CBIC as well as instructions issued above.
9. Difficulty, if any, in implementation of the above order may please be brought to the notice of the Head Office.



(Ashok Kumar Meena)
Excise and Taxation Commissioner
-cum – Commissioner of State Tax,
Panchkula, Haryana

No. —GST-II

O/o Excise and Taxation Commissioner, Haryana

Dated the _____