



7<sup>th</sup> July, 2020

To,  
**Shri Ajay Jain, IRS,**  
Principal Chief Commissioner  
7<sup>th</sup> Floor, GST Bhavan  
Ambawadi  
Ahmedabad-09

**Durgesh V. Buch**  
President

**Natubhai Patel**  
Sr. Vice President

**Bhargav Thakkar**  
Vice President

**Sanjeev Chhajer**  
Secretary

**Dilip M. Padhya**  
Secretary (R)

**Pathik S. Patwari**  
Treasurer

**Sub: Regarding the CESS refund credited in Electronics Credit Ledger**

Respected Sir,

Greetings from Gujarat Chamber of Commerce and Industry (GCCI).

It is to bring to your kind notice that one of our members Bhagwati Trading Company, has written to you on 17<sup>th</sup> June, 2020 regarding the CESS refund credited in Electronics Credit Ledger. (Letter Enclosed) They have paid CGST, SGST and CESS Rs. 2,03,698, Rs. 2,03,698 and Rs. 6,06,564 respectively.

While trying for CESS refund process, there is no option to select refund of CESS credited to Electronics Credit Ledger. Since CESS credit cannot be adjusted in future transaction, they have requested to issue the guidelines for refund of credited CESS.

We request you for your kind intervention and do the needful.

With warm regards,

Yours sincerely,

**Yogendra Kumar Trivedi**  
Chief Operating Officer

Copy To:

1. **Shri J.P Gupta, IAS,** Commissioner Commercial Tax, C-5 Rajya Kar Bhawan, Ashram Road, Ahmedabad- 09
2. **Assistant Commissioner,** Unit-5, Multi-storey Building, Lal Darwaja Ahmedabad

Encl: As mentioned above

# B H A G W A T I TRADING COMPANY

Reg.A.D

Dt:17.6.2020

To,  
Smt.Nirmala Sitharaman,  
Hon'ble Finance Minister,  
Room No.134, North Block,  
New Delhi-110001

Sub:- CESS Refund Rs.6,06,564/- (Credit in Electronics Credit Ledger)  
Ref.: GST No. 24ABLPD2046D1Z9

Dear sir,

Our Company Bhagwati Trading Company is traders of Imp.Coal, Lignite, Doc. We are reg. under GST No.24ABLPD2046D1Z9 We paid GST return and Tax regularly..As per GST rule 36 (4) & Circular No.123/42/2019 dated 11.11.2019 every reg.person get credit only those ITC which credit in LEDGER 2A up to 11th day of next Month. At the time of file Nov. month's GST return, we show GSTR 2A, our some of the suppliers not filed GSTR1 up to 11th Dec.2019. So on behalf of those suppliers we paid GST as per details given bellow.

**CGST - Rs. 203698/-**

**SGST - Rs. 203698/-**

**Cess - Rs. 606564/-**

We take ITC of above CGST & SGST in the return of Dec. & Jan. months. But so far the concern of CESS credit we can't take or adjust in future. So, we request you to guide us how we get refund of the said CESS amount Rs. 606564/- which credit in Electronics Credit Ledger. When we apply for refund of CESS there is no option for refund of Electronics Credit Ledger.

So for the said refund we ask Asst. Commissioner & Dy. Commisioner of Unit-5 Ahmedabad but they also not knowing, for this we call to Banglore office as well as your CBEC dept. but no result found, I try for refund since last 3 to 4 months but no result. Really we tired. For this we send email to concern dept of GST but no result found,. In GST rule there is no proper guideline for refund of CESS which credit in Ele.Credit Ledger & not any person give proper answer for that. And one more things that GSt dept. take Int. & penalty from Reg. person if they pay or file return late but when dept given refund to reg. person they can't given Interest.

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**B H A G W A T I  
TRADING COMPANY**

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So, we request you to please refund our cess amount Rs.606564/- with Interest.  
Awaiting your prompt action & reply to us in writting.

Thanks & regards,

For Bhagwati Trading Company



A handwritten signature in black ink, appearing to be "J. Patel".

Authorised Signatory

- CC TO:-1. Shri Kaushikbhai J. Patel,  
Revenue Minister,  
Swarnim Sankul-1, 1<sup>st</sup> Floor,  
Sachivalay, Sector-10,  
Gandhinagar-382010
2. Principal Chief Commissioner,  
7<sup>th</sup> floor, GST Bhavan,  
Revenue Marg, Ambawadi,  
Ahmedabad.
3. Commissioner Shree,  
C-5, Rajya Kar Bhavan,  
Ashramroad, Ahmedabad-9
4. The Asst. Commissioner,  
Unit-5, Multi Storyed Bidg.,  
Lal Darwaja, Ahmedabad.