

Mechanism for filing of refund claim by the taxpayers registered in erstwhile Union Territory of Daman & Diu for period prior to merger with U.T. of Dadra & Nagar Haveli

New GSTINs with UT Code 26 were created for the taxpayers of erstwhile UT of Daman and Diu w.e.f. 1st August 2020 on merger of the UT of Dadra & Nagar Haveli and UT of Daman & Diu.

During the transition, the taxpayers have transferred their ITC balance from their electronic credit ledger of the old GSTIN to the new GSTIN (by availing the ITC for the said amount in the first return in FORM GSTR 3B filed for the new GSTIN.

The taxpayers were unable to apply for refund on account of zero-rated supplies and inverted rated structure for the period prior to merger in respect of old GSTIN as they have no ITC available in the electronic credit ledger of the old GSTIN for debiting the amount from electronic credit ledger for claiming refund of unutilised ITC.



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Taxpayer were unable to file refund application for the period prior to merger. To enable such refund mechanism to taxpayer the following procedure is prescribed:

1

·The application for refund shall be filed under 'Any other' category on the GST portal using their new GSTIN.

2

·In the Remarks column of the application, the applicant needs to enter the category in which the refund application otherwise would have been filed.

3

·The application shall be accompanied by all the supporting documents which otherwise are required to be submitted with the refund claim.

4

·The applicant is not required to make any debit from the electronic credit ledger.

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