

Mustafa refund!

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This summer, we have decided to beat the Chennai heat by a sojourn in South East Asia's popular tourist destinations, Malaysia and Singapore. Don't worry, this is not going to be a travelogue, which is alien to a tax magazine like ELT. But I am going to write on a topic which is more relevant for all of us.....GST refund!

Any tour abroad is not complete without spending considerable time as well as money on shopping. Shopping, not only for yourself but also for all those who are back home. The options are unlimited from watches to key chains, gadgets to chapels, pens to perfumes, the size and price of the perfume bottles being directly proportional to the love and affection my wife has got for her clans vis-à-vis my clans! So we spent more time on the famous shopping mall "Mustafa" than we collectively spent on all other places of attraction.

I was told that the tourists who shop in the mall and take the goods back home, can claim refund of the GST charged by the shop. The very name "GST" has triggered my curiosity as it is our daily mantra nowadays. I reached out to the GST counter, to know the procedures, only to find the serpentine queue before the counter. Yet my resolve to attempt getting the GST refund was not dithered by the crowd.

We have to show all the bills for the day's purchase and show our passport to the counter and a refund application form would be instantly prepared in the counter. I was told that I have to show the form to the Customs Officer in the Airport, who may also inspect the goods, and after due endorsement by him (proof of export!), I have to drop one copy of the form, in the drop box available near the customs counter in the Airport, which I promptly did. I should also indicate the preferred mode for getting the refund by furnishing my bank account or credit card number or address for the cheque being despatched and I opted to give my credit card number.

Back home, I got lost in the accumulated work and my wife was busy in distributing the gifts purchased to all and sundry starting from our driver to neighbours, relatives to friends and what not. In between I also got my Credit card statement and believe me, the GST refund was credited in my card!

What a simple procedure to claim tax refund from the Government? How simple the life is? If this is going to be the order of the day, paying taxes would be my most favourite pastime.

I cannot resist myself from comparing the situation prevalent back home in claiming any refund from the Government department, be it the "SAD" refund or service tax refund for the exporters or any refund claim for that matter. Sanction of refund is viewed as a crime in the department and those who sanction any refund are having the fear of being haunted forever. So, they end up finding out unique and mind boggling reasons to return / reject the refund claim. As any delay in sanctioning refund would make the department liable to pay interest, even for a silly information which can be obtained across the phone, the refund claim will be returned to you with a direction to re submit along with such information. Ultimately, when you re-re-re-re file it for the last time, that date will be considered as the date of filing and the refund will be rejected on the ground that it has filed belatedly from the relevant date. Your cries from the

rooftop to treat the date of first filing as the date of filing would fall only on deaf ears. Even if you are able to cross this hurdle, there are umpteen number of reasons for the department to reject the refund claim. The intelligence and ingenuity of the department works at its peak, in this segment of work and one will be amazed at various reasons cited by them for rejecting the refund. The spate of instructions issued to facilitate early sanction of refunds are only gathering dust and not garnering refund.

Though much is being talked about GST, the panacea for all tax problems, I doubt whether the situation will improve under GST regime, as it is also going to be administered only by the present set of departmental officers with their anathema towards refund still in tact.

I can only dream that at least one day, our refunds will also become as simple as Mustafa refund.