CBEC
(Central Board of Excise and Customs)

Scheme for Budgetary Support (SBS)
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Module: Scheme for Budgetary Support

In the following steps you will be able to:

- Explain the process of tax payer registration for Scheme for Budgetary Support.
- Explain the process of tax officer approval
- Explain the process of tracking the application
- Explain the resubmission process of tax payer
- Explain the resubmission process of tax officer.

1 Introduction

The Department of Industrial Promotion and Policy (DIPP) has notified a scheme to extend budgetary support to manufacturing units operating in the backward areas, which were availing central excise benefits under the erstwhile area-based exemption notifications under different Industrial Promotion Schemes of the Government of India. The areas are as given below table.

<table>
<thead>
<tr>
<th>S. No</th>
<th>Name of the State</th>
<th>State Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Jammu &amp; Kashmir</td>
<td>01</td>
</tr>
<tr>
<td>2</td>
<td>Himachal Pradesh</td>
<td>02</td>
</tr>
<tr>
<td>3</td>
<td>Uttarakhand</td>
<td>05</td>
</tr>
<tr>
<td>4</td>
<td>Arunachal Pradesh</td>
<td>12</td>
</tr>
<tr>
<td>5</td>
<td>Nagaland</td>
<td>13</td>
</tr>
<tr>
<td>6</td>
<td>Manipur</td>
<td>14</td>
</tr>
<tr>
<td>7</td>
<td>Mizoram</td>
<td>15</td>
</tr>
<tr>
<td>8</td>
<td>Tripura</td>
<td>16</td>
</tr>
<tr>
<td>9</td>
<td>Meghalaya</td>
<td>17</td>
</tr>
<tr>
<td>10</td>
<td>Assam</td>
<td>18</td>
</tr>
<tr>
<td>11</td>
<td>Sikkim</td>
<td>11</td>
</tr>
</tbody>
</table>

This scheme has been approved for the period from 1.7.2017 till 31.03.2027 for such industrial units located in aforesaid States which availed the benefit of Central Excise exemption prior to coming into force of GST regime.
2. Process of Taxpayer under Scheme of Budgetary Support

2.1 Registration Process

2.1.1. Click the **Login** button.

2.1.2. Taxpayer Login page appears as shown below. Click the **Register** link under the **New User** option. First time the user needs to, click the **Register** button in login portal.
2.1.3. If the GSTIN Number is not registered, an error message of - "Invalid GSTIN" will appear.

2.1.4. If GSTIN number of any other area is used, an error message of "You are not eligible for Scheme of Budgetary Support Registration" will appear.
2.1.5. After entering the valid **GSTIN** number, password will be sent to your mobile and e-mail address. Afterwards, please follow the steps from **2.1.9**.

2.1.6. If the taxpayer has forgotten the password, click on the **Forgot Password/Unlock Account** link.

2.1.7. Enter the registered **GSTIN** number.

2.1.8. Click the **Generate Default Password** button. A new password will be generated and sent to the mobile and e-mail address and the user will be redirected to the Login page.
2.1.9. Click the **Login** link on the right side.
2.1.10. Enter the registered **GSTIN number**.
2.1.11. Enter the **Password**.
2.1.12. Enter the **Captcha**. If Captcha is not clear, click the **Refresh** button. You will get new Captcha.
2.1.13. Click the **Login** button.

2.1.15. To logout of the application, Click on **Logout**.

2.1.16. Click on the **Yes** button, to successfully logout of the application.
2.1.17. To change the password, Click on **Change password**.

2.1.18. Change password screen will appear.

2.1.19. Enter the **Old password** in the first line.

2.1.20. Enter the **new password** in the second line and **confirm the New Password** in the third line.

2.1.21. Click the **Submit** button.
2.1.22. After the successful submission of the new password, **Scheme for Budgetary Support dash board** will appear.

2.1.23. To register the units, either click on the **Register** button or click on the **Menu** and select 'Registration for Scheme for budgetary support'.

2.1.24. Follow the menu path: **Menu -> Registration for Scheme for budgetary support**
2.1.25. The details of the record appears:

- GSTIN number, Legal Name, Trade Name and State

**Note:** User will be able to add multiple units.

All the date fields in the application can be entered only by using the calendar icon.
2.1.26. Click the **Unit(s) Details** tab and enter the mandatory fields below.

- **Unit name**
- **Erstwhile Central Excise Notification under which exemption was being availed up to 30.06.2017**
- **Residual Period of exemption beyond 30.06.2017 which the unit was entitled for under the erstwhile exemption notification**
- **Period of budgetary support beyond 30.06.2017 which the unit would be entitled for**
- **Number of Person Employed**
- **EPF and ESIC no. of the eligible unit /establishment of which the eligible unit is part of**
- **Electricity Consumption (k.wts) - 2016-17 & 2017-18(Upto 30 June 2017)**
- **Unit Address details (Building No/Flat No, Road/Street, City/District and Pin Code)**

**Note:** User will be able to add multiple units.

All the date fields in the application can be entered only by using the calendar icon.

---

### Unit(s) Details

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Central Excise Reg. No.</th>
<th>Unit Name</th>
<th>Authorisation Issued by State Government (If any)</th>
<th>Erstwhile Central Excise Notification under which exemption availed up to 30.06.2017</th>
<th>Residual Period of exemption beyond 30.06.2017</th>
<th>Period of Budgetary support entitled for, beyond 30.06.2017</th>
<th>No. of Persons Employed</th>
<th>EPF No. of the Eligible unit / establishment</th>
<th>ESIC no. of the Eligible unit / establishment</th>
<th>Electricity Consumption (k.wts)</th>
<th>Unit Address</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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2.1.27. After entering all the mandatory fields, **Add Unit** button will be enabled. Click the **Add Unit** button.

**Note:** All the date fields in the application can be entered only by using the calendar icon.
2.1.28. Click the **Save** button to save the unit.
- If you want to view the Unit(s), click the **Eye icon** to view the details.
- If you want to edit the Unit(s), click the **Edit icon** to edit the Unit(s).
- If you want to delete the Unit(s), click the **Delete Icon** to delete the Unit(s).

2.1.29. Click **Add** button to add more unit(s).

2.1.30. Click **Next** button or click the next tab.
2.1.31. When the screen is not saved and the **Next** button is clicked, system will give a warning message and if the user again clicks on Next button, the user will be taken to the next screen and the data entered will not be saved.

**Application form for Registration of eligible unit(s) for Budgetary Support**

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Central Excise Reg. No.</th>
<th>Unit Name</th>
<th>Authorisation issued by State Government (if any)</th>
<th>Ejectible Central Exise Notification under which exemption availed till 30.06.2017</th>
<th>Residual Period of Exemption entitled for, beyond 30.06.2017</th>
<th>Period of Budgetary Support entitled for, beyond 30.06.2017</th>
<th>No. of Persons Employed</th>
<th>EPF No. of the Eligible unit / establishment</th>
<th>ESIC No. of the Eligible unit / establishment</th>
<th>Electricity Consumption (kWh)</th>
<th>Unit Address</th>
<th>Actions</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>aab</td>
<td>unit1</td>
<td>test</td>
<td>22</td>
<td>06/03/2018</td>
<td>33</td>
<td>33</td>
<td>33</td>
<td>33</td>
<td>33</td>
<td>33</td>
<td>Get</td>
</tr>
</tbody>
</table>

Please save your changes to proceed further or your data will be lost!
2.1.32. Click the **Goods for Which Exemption Availed** tab to add the Goods details.

2.1.33. If there is more than one unit(s), select the relevant unit(s) and add the goods details.

2.1.34. Click the (+) button to add the Goods details.
   - Goods Name.
   - Date of Commencement of Commercial Production.
   - Value of clearance
   - Central Excise Duty paid

2.1.35. Click the **Delete** icon to delete the Goods.

2.1.36. Click the **Save** button to save the Goods details. If not save data will be lose.

2.1.37. Click the **Next** button or click the next tab.

**Note:** All the date fields in the application can be entered only by using the calendar icon.
2.1.38. Click the **Bank Details** tab, to add the bank account details for credit of budgetary support. After entering the IFSC Code, search icon should be clicked to fetch the bank name and branch.

- IFSC Code
- Account Number
- Account Type
- Name of the Bank
- Name of the Branch

2.1.39. Click the **Save** button to save the details.

2.1.40. Click the **Next** button or click the next tab.
2.1.41. Click the **Documents Upload** tab to upload the relevant supporting document.

2.1.42. Click the **Upload Document** button.
- File format only pdf/Jpeg
- Maximum 10 files possible to upload
- Maximum file size is 2MB

2.1.43. Enter the **Remarks**.

2.1.44. Enter the **Any other activity undertaken in the State under the same GSTIN**.

2.1.45. Click the **Submit** button.

**Note:** The documents uploaded should clearly identify the Unit Name to which the document relates to.
2.1.46. After submission, a success message will pop-up with ARN. Taxpayer will be able to track this application.

2.1.47. Click the **Track Application** button

2.1.48. Click the **Download Summary** icon to view the details of the Units, Goods and bank details.
2.1.49. You will able to view the Registration Summary of the Application for Scheme of Budgetary Support.

**Note:**

- The Unique ID will be generated once the Registration is approved.
- Once Registration application is submitted by the tax payer it will appear in the dash board of tax officer.
2.2 Response to Query

When the application for registration is sent back by tax officer to tax payer for some query comments, it will appear on the Taxpayer's dash board.

2.2.1 Follow the navigation process: Menu>> Track Application Status.

2.2.2 Track Application status dash board will appear.

2.2.3 Click the Returned with comments status link.
2.2.4 View the **Remarks** of application in the pop-up that appears.

2.2.5 Click the **Close** button.

2.2.6 Click the **ARN** hyper link.
2.2.7 Details of the record appears.

2.2.8 Click the **Edit** icon to edit the Unit(s).
2.2.9  Update the **Central Excise Reg.no.**

2.2.10  Click the **Save** button to save the unit.
2.2.11 Click the **Documents Upload** tab to upload the relevant supporting documents.

2.2.12 Click the **Submit** button.

2.2.13 After submitting, confirmation message pop-up will appear.

2.2.14 Click the **Yes** button to confirm.
2.2.15 A success message will pop-up with ARN. Taxpayer will be able to track this application.

**Note:** After fixing the Tax officer comments by Tax payer, that relevant record goes back to the Tax officer dash board.
2.3 File Refund Process

After registration application approval tax payer can file for refund application.

2.3.1 For initial steps, follow the steps from 2.1.9 to 2.1.13.

2.3.2 Click the Menu button or File Refund button.
2.3.3 The application details window will appear.

2.3.4 Select the relevant **Unit Name** drop-down.

- Based on the Unit Name, **Unique Id** and **Unit Address** will be auto-populated.

2.3.5 Select the relevant **Tax period** drop-down.
2.3.6 Based on the Unit Name and Tax period, details will appears.

2.3.7 Click the **Total Amount of Tax Paid** tab and enter the mandatory fields below.

- Tax Amount, Cash, Credit and Balance of Credit if any
- Total value of Taxable Inputs received
- Total Receipts from composition dealers
2.3.8 After entering all the mandatory fields, save button will enabled. Click **Save** button.

2.3.9 Click the **Amount of Tax Paid by Eligible Unit** tab and enter all the mandatory fields.

- Tax Amount, Cash, Credit and Balance of Credit if any
- Total value of Taxable Inputs received (F).
- Total Receipts from composition dealers (G).
2.3.10 After entering all the mandatory fields, save button will enabled. Click Save button.
2.3.11 Click the **Claim of Budgetary Support** tab.

2.3.12 Click the drop icon to expand and fill all the mandatory fields.

- Under (8.b) **Budgetary support in respect of inter-state supplies**, enter the **Balance of ITC of IGST and ITC of CGST**

- **IGST in Cash, Value under (G) and Value under (F)** gets auto-populated based on values entered under **Amount of Tax Paid Eligible Unit** tab.

**Note:** Fill the fields as shown above under (8.a) **Budgetary support in respect of intra-state supplies here as well. CGST in Cash, Value under (G) and Value under (F)** gets auto-populated here as well based on values entered under **Amount of Tax Paid Eligible Unit** tab.
2.3.13 After entering all the mandatory fields, save button will enabled. Click the **Save** button.

![Image of the application interface showing the save button highlighted.](image)

2.3.14 Click the **Bank Details** tab.

![Image of the application interface showing the Bank Details tab highlighted.](image)

**Note:** Bank details gets auto populated based on the data filled during the time of registration.
2.3.15 Click the **Declaration** tab and fill the mandatory fields.

2.3.16 After entering all the mandatory fields, save button will enabled. Click **Save** button.
2.3.17 Click the **Documents Upload** tab to upload the relevant supporting document.

2.3.18 Click the **Upload Document** button.
- File format should be only pdf/Jpeg
- Maximum file size should be 2MB.

2.3.19 Enter the **Remarks**.

2.3.20 Click the **Submit** button.
2.3.21 Confirmation message pop-up window will appear. Click the Yes button.

2.3.22 After submission, a success message will pop-up with ARN. Taxpayer will be able to track this application.

2.3.23 Click the Track Application button.
2.3.24 Track Application dashboard will appear

2.3.25 Follow this navigation path: **Home Page >> SBS Refunds >> testUnit** in task list.

The list of records will appear. Click the **Download Summary** icon to view the details.
2.3.27 You will be able to view the Application Details of the Application Form for Budgetary Support.

2.3.28 Click the **ARN** hyperlink to view the relevant details.
2.3.29 After clicking the ARN, **Application Details** and **Acknowledgement** tabs will be displayed.

2.3.30 Application details tab will display the application under different sub-tabs

- Total Amount of Tax Paid
- Amount of Tax Paid by Eligible Unit
- Claim of Budgetary Support
- Bank Details
- Declaration
- Documents Upload
2.3.31 Click the **Acknowledgement** tab to view application details.

![Application Form for Budgetary Support](image)

2.3.32 Click the **Download Summary** button.
2.3.33 Download summary here will display the application as well as the acknowledgement details.

2.3.34 Follow the login steps as shown from 2.1.9 ad 2.1.13.

2.3.35 To navigate, follow the menu path: Menu -> Track Application Status.
2.3.36 List of records are displayed.

2.3.37 Click the relevant **ARN** hyperlink.

**Note:** Sample of Pending for Sanction screen, the process is shown in the later part.

**Note:** Sample of Rejected screen, the process is shown in the later part.
2.3.38 The details of selected record appears.
2.3.39 Click the **Application Details** tab.
2.3.40 Click the following tabs to view details:
   - Total Amount of Tax Paid
   - Amount of Tax Paid by Eligible Unit
   - Claim of Budgetary Support
   - Bank Details
   - Declaration
2.3.41 Click the **Acknowledgement** tab.

2.3.42 Click the **Deficiency Memo** tab.

2.3.43 Click the **Download Summary** button

2.3.44 Click the **File Fresh Application** button to create fresh application. Follow the same process as **2.3.2 to 2.3.22**
2.3.45 You will be able to view the Deficiency Memo Application Details of the Application Form for Budgetary Support as displayed.

### Application Form for Budgetary Support

#### Application Details

<table>
<thead>
<tr>
<th>Name of Tax</th>
<th>Tax Amount</th>
<th>Cash</th>
<th>Credit</th>
<th>Balance of Credit, if any</th>
<th>Total Value of Taxable Inputs received</th>
<th>Total Receipts from composition dealers</th>
</tr>
</thead>
<tbody>
<tr>
<td>CST</td>
<td>11</td>
<td>11</td>
<td>2</td>
<td>2</td>
<td></td>
<td></td>
</tr>
<tr>
<td>SGST/UTGST</td>
<td>2</td>
<td>2</td>
<td>2</td>
<td>2</td>
<td></td>
<td></td>
</tr>
<tr>
<td>IOBT</td>
<td>2</td>
<td>2</td>
<td>2</td>
<td>2</td>
<td></td>
<td></td>
</tr>
<tr>
<td>CESS</td>
<td>2</td>
<td>2</td>
<td>2</td>
<td>55</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>17</td>
<td>17</td>
<td>8</td>
<td>61</td>
<td>4,444</td>
<td>4,444</td>
</tr>
</tbody>
</table>

#### Amount of Tax Paid out of 6 above (During the quarter in respect of manufacture by the eligible unit in respect of specified goods under the same GSTIN) which are eligible for budgetary support

<table>
<thead>
<tr>
<th>Name of Tax</th>
<th>Tax Amount</th>
<th>Cash</th>
<th>Credit</th>
<th>Balance of Credit, if any</th>
<th>Total Value of Taxable Inputs received</th>
<th>Total Receipts from composition dealers</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### Deficiency Memo

**Deficiencies Noticed**

- Others: Test

### Officer Details

<table>
<thead>
<tr>
<th>Name of the proper officer</th>
<th>Designation</th>
<th>Office Address</th>
<th>Date</th>
<th>Place</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACES1test1532</td>
<td>Assistant Commissioner</td>
<td></td>
<td>11-01-2018</td>
<td>Chikamagaluru South Range</td>
</tr>
</tbody>
</table>
CENTRAL BOARD OF EXCISE AND CUSTOMS

Date: 7th December 2017

**Note:** Follow the same process from 2.3.37 to 2.3.41

2.3.46 List of records are displayed. Select the record status “Pending for Sanction”

2.3.47 Click the **Sanction/Rejection Order** tab.

2.3.48 Click the **Download Summary** button.

2.3.49 You will able to view the Sanction Order Application Details of the Application Form for Budgetary Support.
Note: Follow the same process from 2.3.37 to 2.3.41.

2.3.50 List of records are displayed. Select the record status “Rejected”

2.3.51 Click the Sanction/Rejection Order tab.

2.3.52 Click the Download Summary button.
2.3.53 You will able to view the Rejected Order Application Details of the Application Form for Budgetary Support as displayed.

Application Form for Budgetary Support

<table>
<thead>
<tr>
<th>Unit Name</th>
<th>Unit Address</th>
</tr>
</thead>
<tbody>
<tr>
<td>234</td>
<td>5,564,2,2,5,42,Tamil Nadu,525234</td>
</tr>
</tbody>
</table>

Unique Id: UNQSB33HUBPS853S1ZQ0002
Tax Period: Jul'17 - Sep'17

6. Amount of Total Tax Paid during the quarter in respect of GSTIN as per the return

<table>
<thead>
<tr>
<th>Name of Tax</th>
<th>Tax Amount</th>
<th>Cash</th>
<th>Credit</th>
<th>Balance of Credit, if any</th>
<th>Total Value of Taxable Inputs received</th>
<th>Total Receipts from composition dealers</th>
</tr>
</thead>
<tbody>
<tr>
<td>CGST</td>
<td>123</td>
<td>13</td>
<td>123</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>SGST/UTGST</td>
<td>31</td>
<td>3</td>
<td>1</td>
<td>451</td>
<td></td>
<td></td>
</tr>
<tr>
<td>IGST</td>
<td>4</td>
<td>1</td>
<td>3</td>
<td>43</td>
<td></td>
<td></td>
</tr>
<tr>
<td>CEPT</td>
<td>234</td>
<td>1</td>
<td>134</td>
<td>134</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>392</td>
<td>18</td>
<td>261</td>
<td>629</td>
<td>594</td>
<td>345,774</td>
</tr>
</tbody>
</table>

7. Amount of Tax Paid out of 6 above (During the quarter in respect of manufacture by the eligible unit in respect of specified goods under the same GSTIN) which are eligible for budgetary support

Sanction/Rejection Order

FORM-GST-REIMBURSEMENT-BUDGETARY SUPPORT
[See notification dated 5th October, 2017 of DIPP, Ministry of Commerce & Industry]

This has reference to your application for reimbursement of budgetary support filed under notification dated 5th October, 2017 of DIPP, Ministry of Commerce & Industry.

rejected

Upon examination of your application, the amount of budgetary support sanctioned to you, is as follows:

I hereby reject an amount of INR 110668 to M/s 234 having GSTIN 33HUBPS853S1ZQ under notification dated 5th October, 2017 of DIPP, Ministry of Commerce & Industry

Officer Details

<table>
<thead>
<tr>
<th>Name of the proper officer</th>
<th>Designation</th>
<th>Office Address</th>
<th>Date</th>
<th>Place</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACES Test1</td>
<td>Assistant Comm.</td>
<td></td>
<td>11-01-18</td>
<td>CHIKKAMAGALURU SOUTH RANGE</td>
</tr>
</tbody>
</table>
2.4 Process of tracking the application

2.4.1 Follow the Tax payer login the portal steps from 2.1.9 ad 2.1.13.

2.4.2 To navigate, follow the menu path: Menu >> Track Application Status.

2.4.3 List of pending/approved records are displayed.

2.4.4 Click the Download Summary icon to view the registration summary.
2.4.5 On approval of the application, application status changed to **Approved** and **Unique Id** generated is displayed.

2.4.6 **Approving Authority Remarks** will also get updated. (The given Taxpayer will now get registered under the SBS scheme, as requested in the Dealer portal).
3. Process of Tax officer under Scheme of Budgetary Support

The Divisional Asst. Commissioner, who has jurisdiction over the taxpayer (GSTIN), will see the Registration applications of Scheme for Budgetary Support under the TASK LISTS’ REFUNDS DASHBOARD.

3.1 Send back Process

3.1.1 Open the Citrix login page.

3.1.2 Enter the SSOID in the User Name and enter the Password.

3.1.3 Click the Log on button.
3.1.4 Click the GST link

**Note:** Click the CBEC ACES GST application icon available on the Citrix home page in the actual production environment.

3.1.5 Registration dashboard appears as shown below.
3.1.6 To navigate, follow the menu path: **Menu -> Task Lists -> Refunds.**
3.1.7 Refunds Task List dashboard appears as shown below. Each task will have some stages.

3.1.8 Follow this navigation path: **Home Page >> Scheme for Budgetary Support- Registration >> Pending for Approval** in task list.

3.1.9 The list of records will appear. Click the **ARN** link to view the details.
3.1.10 Click the **Unit Details** tab to view the detailed section.

3.1.11 Click the **Goods details** to view the detailed section.
3.1.12 Click the **Bank Details** tab to view the detailed section.

![Bank Details Tab](image)

3.1.13 Click the **Documents Submitted** tab to view the detailed section.

![Documents Submitted Tab](image)

3.1.14 Click the **Download Summary Report** button to view/print the summary of the registration application in PDF form.
3.1.15 Registration Summary page will appear.

3.1.16 Click the Actions button.
3.1.17 Click the **Send Back** button.

3.1.18 Return with Comments pop-up will appear.

3.1.19 Select the relevant **Tab Name** drop-down.

3.1.20 Enter the **Remarks**.

3.1.21 Click the **Submit Remarks** button.
3.1.22 Confirmation pop-up will appear.

3.1.23 Click the **Yes** button to confirm.

3.1.24 Click the **Close** button.

**Note:** Once Send Back the application is submitted by the tax officer it will appear in the dash board of tax payer.
**Note:** After reviewing, when the Tax Officer doesn’t find any error in the **SBS Registration Application**, then the Tax Officer directly approves the Form without Sending it Back to the Tax Payer, as shown below.

3.1.25 Click the **Approve** button.

3.1.26 Approve Registration for Scheme of Budgetary Support pop-up will appear.

3.1.27 Enter the **Remarks**.

3.1.28 Click the **Submit** button.
3.1.29 After submission, a success message will pop-up.

**Note:**

- After approval of the application for Registration for Scheme of Budgetary Support, it can be viewed under the “SBS Registration Archive List”.
- After approval of the registration application, the tax payer will be able to submit the application for budgetary support.
3.2 Approval Process

3.2.1 Refunds Task List dashboard will appear as shown below. Each task will have some stages.

3.2.2 Follow this navigation path: Home Page >> Scheme for Budgetary Support- Registration >> Pending for Approval – Reply Received in
3.2.3 The list of record will appear. Click the **ARN** link to view the details.

3.2.4 Tax officer will verify the relevant comments and click the **Actions** button.
3.2.5 Click the **Approve** button.

3.2.6 **Approve Registration for Scheme of Budgetary Support** pop-up will appear.

3.2.7 Enter the **Remarks of Approving Authority**.

3.2.8 Click the **Submit** button.
3.2.9 Approval confirmation pop-up message will appear.

3.2.10 Click the Yes button.

3.2.11 Approved successfully message pop-up will appear.
3.3 Reject / Sanction / Deficiency Memo Process

3.3.1 For initial steps, follow the same process from **3.1.1 to 3.1.6**.

3.3.2 Refunds Task List dashboard appears as shown below. Each task will have some stages. Follow this navigation path: Home Page >> Scheme for Budgetary Support-Refund >> Pending for Sanction in task list.

3.3.3 The list of records will appear. Click the ARN to view the details.
3.3.4 Click the **Total Amount of Tax Paid** tab to view the detailed section.

3.3.5 Click the **Amount of Tax Paid by Eligible Unit** tab to view the detailed section.
3.3.6 Click the **Claim of Budgetary Support** tab to view the detailed section.

3.3.7 Click the **Bank Details** tab to view the detailed section.
3.3.8 Click the **Documents Upload** tab to view the detailed section.

3.3.9 Click the **Declaration** tab to view the detailed section.

3.3.10 Click the **Actions** button.
3.3.11 Click the **Def Memo** button.

3.3.12 Deficiency Memo pop-up will appear.

3.3.13 Select the relevant **Tab Name** from the drop-down.

3.3.14 Enter the **Remarks**.

3.3.15 Click the **Submit Remarks** button.
3.3.16 Deficiency Confirmation Message pop-up window will appear.

3.3.17 Click the Yes button.

3.3.18 Click the Close button.
3.3.19 Click the **Reject** button.

3.3.20 Reject pop-up will appear.

3.3.21 Enter the **Remarks**.

3.3.22 Click the **Submit** button.
3.3.23 After submitting, Reject confirmation pop-up will appear.

3.3.24 Click **Yes** button to confirm.

3.3.25 Click the **Close** button.
3.3.26 Click the **Sanction** button.

3.3.27 Sanction Refund pop-up will appear.

3.3.28 Enter the **Remarks**.

3.3.29 Click the **Submit** button.
3.3.30 After submitting, Sanction confirmation pop-up will appear.

3.3.31 Click **Yes** button to confirm.

3.3.32 Click the **Close** button.
3.4 SBS Registration Archive List

3.4.1 Follow the same process from 3.1.1 to 3.1.5.

3.4.2 Follow this navigation path: Menu >> Refunds >> SBS Registration Archive List in task list.

3.4.3 The list of records will appear. Click the ARN link to view the details.
3.4.4 The details pertaining to Refunds of the selected record appears.

3.4.5 Click the following tabs to view details:
- Unit Details
- Goods Details
- Bank Details
- Documents Submitted

3.4.6 Click the **Download Summary Report** button.
3.4.7 Application status changed to **Approved** and **Unique Id** will generated.

3.4.8 Approving Authority Remarks will also get updated.
3.5 SBS Refunds Archive List

3.5.1 Follow the same process from 3.1.1 to 3.1.5.

3.5.2 Follow this navigation path: Menu >> Refunds >> SBS Refunds Archive List in task list.

3.5.3 The list of SBS Refund Archive list record will appear. Click the ARN to view the details of relevant record.
3.5.4 The details pertaining to Refunds of the selected record appears.

3.5.5 Click the following tabs to view details:

- Total Amount of Tax paid
- Amount of Tax Paid Eligible Unit
- Claim of Budgetary Support
- Bank Details
- Documents upload
- Declaration

<table>
<thead>
<tr>
<th>Application Details</th>
<th>Acknowledgement</th>
<th>Deficiency Memo</th>
<th>Total Amount of Tax paid</th>
<th>Amount of Tax Paid by Eligible Unit</th>
<th>Claim of Budgetary Support</th>
<th>Bank Details</th>
<th>Documents upload</th>
<th>Declaration</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Amount of Tax paid</td>
<td>Amount of Tax Paid by Eligible Unit</td>
<td>Claim of Budgetary Support</td>
<td>Bank Details</td>
<td>Documents upload</td>
<td>Declaration</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

6. Amount of Tax Paid (During the month in respect of GSTIN) for other than specified goods

<table>
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<tr>
<th>Name of the Tax</th>
<th>Tax Credit</th>
<th>Credit</th>
<th>Credit</th>
<th>Balance of Credit, if any</th>
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<tbody>
<tr>
<td>CGST</td>
<td>24</td>
<td>24</td>
<td>2</td>
<td>42</td>
</tr>
<tr>
<td>SGST/UTGST</td>
<td>42</td>
<td>4</td>
<td>2</td>
<td>42</td>
</tr>
<tr>
<td>VAST</td>
<td>42</td>
<td>4</td>
<td>24</td>
<td>42</td>
</tr>
<tr>
<td>3%  GSTR</td>
<td>2</td>
<td>42</td>
<td>42</td>
<td>24</td>
</tr>
<tr>
<td>Total</td>
<td>26330</td>
<td>74</td>
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<td>112</td>
</tr>
</tbody>
</table>

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4. Summary

The module on Refund process is now complete. Now you will be able to:

- Explain the process of tax payer registration for Scheme for Budgetary Support.
- Explain the process of tax officer approval
- Explain the process of tracking the application
- Explain the resubmission process of tax payer
- Explain the resubmission process of tax officer.