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# **REFUND IN GST REGIME**

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**ADVANCE CERTIFICATE COURSE IN GST - ICAI**



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# REFUNDS IN GST REGIME -

## 1. Introduction-

Timely refund mechanism is essential in tax administration, as it facilitates trade through the release of blocked funds for working capital, expansion and modernization of existing business.

Under GST regime, the procedure for claiming and sanctioning of refund has been streamlined as compared to the refund procedure under erstwhile regime.

There are standard forms for claiming refund under GST regime and the entire procedure is online.

## 2. Legal Provision for Refund

### Provisions of CGST Act, 2017

- 54. Refund of tax
- 55. Refund in certain cases
- 56. Interest on delayed refunds
- 57. Consumer Welfare Fund
- 58. Utilisation of Fund

### Other Relevant Sections

- 33. Tax to be indicated in tax invoice
- 57. Consumer Welfare Fund
- 49. Payment of tax, interest, penalty etc.
- 39. Furnishing of returns
- 77. Tax wrongfully collected and paid

### Provisions of CGST Rules, 2017

89. Application for refund of tax, interest, penalty, fees or any other amount

90. Acknowledgement

91. Grant of provisional refund

92. Order sanctioning refund

93. Credit of the amount of rejected refund claim

94. Order sanctioning interest on delayed refunds

95. Refund of tax to certain persons

96. Refund of integrated tax paid on goods or services exported out of India

96A. Refund of integrated tax paid on export of goods or services under bond or Letter of Undertaking

97. Consumer Welfare Fund

97A. Manual filing and processing

### 3. Type of Refunds that may be filed in GST Law –

- a. Refund of unutilized ITC on account of **exports without payment of tax**;
- b. Refund of tax paid on **export of services with payment of tax**;
- c. Refund of unutilized ITC for **supplies made to SEZ (Unit/Developer) without payment** of tax;
- d. Refund of tax paid on supplies made to **SEZ Unit/SEZ Developer** with **payment** of tax;
- e. Refund of unutilized ITC on account of accumulation due to **inverted tax structure**;
- f. Refund to **supplier** of tax paid on **deemed export supplies**;
- g. Refund to **recipient** of tax paid on **deemed export supplies**;
- h. Refund of **excess balance in the electronic cash ledger**;
- i. Refund of **excess payment of tax**;
- j. Refund of tax paid on **intra-State supply which is subsequently held to be inter-State supply** and vice versa;
- k. Refund on account of **assessment/provisional assessment/appeal/any other order**;
- l. Refund on account of **“any other” ground or reason**

### 4. Eligibility for Filing Refund –

Refund can be filed for:

- Zero rated supplies made without payment of tax
- Where the credit has accumulated on account of rate of tax on inputs being higher than the rate of tax on output supplies

### 5. Refund can be filed by following:

- 1. A specialized agency of the United Nations Organization or
- 2. Any Multilateral Financial Institution and Organization notified under the United Nations (Privileges and Immunities) Act, 1947,

3. Consulate or Embassy of foreign countries or
4. Any other person or class of persons as notified under section 55.

**In terms of Notification No. 55/2017 the refunds may be filed manually and the processing of refund with respect to any notice, reply or order, among others, can also be issued / filed manually. Prior to this, only online applications were allowed**

## 6. Refund Forms –

SI No.	Form No	Particulars	Time limit
1	RFD 1	Refund Application	Within 2 years from relevant date.
2	RFD 2	Acknowledgement	Within 15 days from date of application. Immediate in case of refund from electronic ledger.
3	RFD 3	Notice of deficiency on Application for Refund	Within 15 days from the date of application.
4	RFD 4	Provisional Refund Sanction Order	Within seven days from the date of acknowledgement
5	RFD 5	Refund Sanction or part sanctioned	90 days from the date of refund application.
6	RFD 6	Order for Complete Adjustment of claimed refund against past demand	90 days from the date of refund application.
7	RFD 7	SCN rejecting refund application	
8	RFD 8	Payment Advice	Immediately after RFD 4.
9	RFD 9	Order for interest on delayed Payments	
10	RFD 10	Refund Application form Specified category	Quarterly

## 7. Relevant Date for claiming refund –

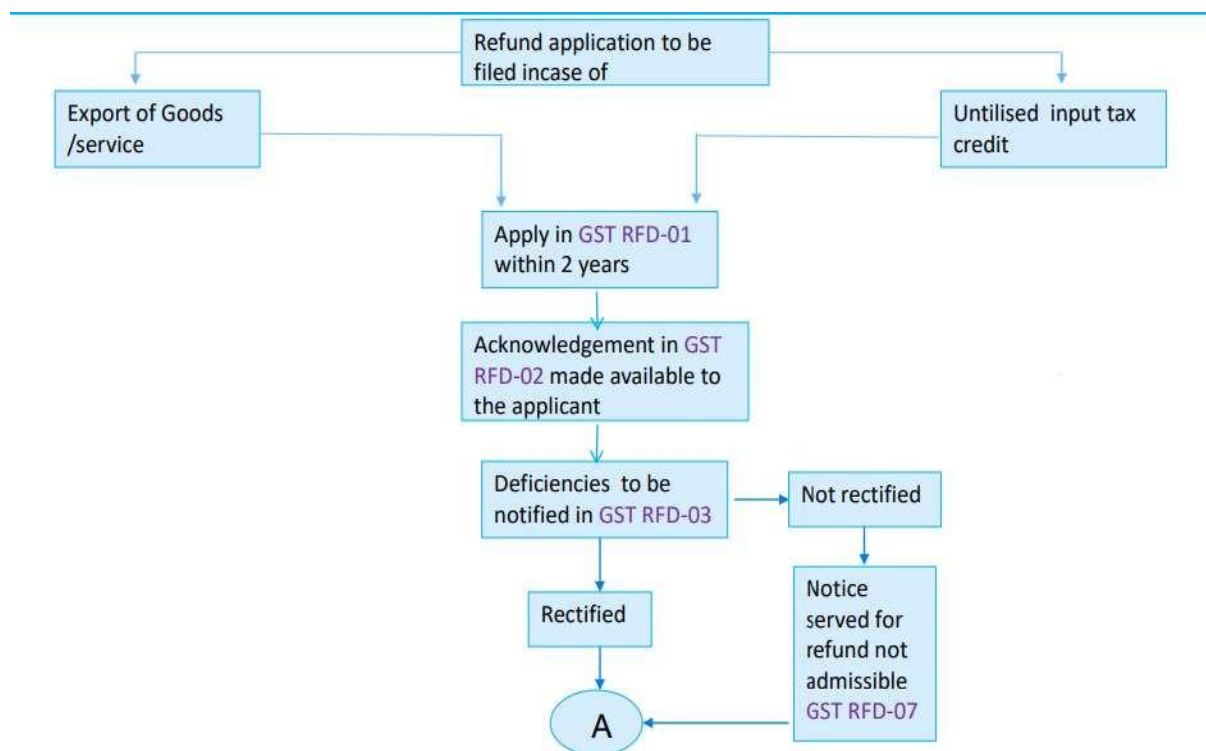
- Refund of tax paid on goods exported -
  - Date when the ship or the aircraft leaves India or goods pass the customs frontier or dispatched by concerned Post Office to a place outside India
- Refund of unutilized input tax credit accumulated due to exports including zero rated supplies - end of the financial year in which such claim for refund arises;
- Deemed exports supply of goods - the date on which the return relating to such deemed exports is furnished.
- Refund of tax paid on such services exported itself or tax paid on inputs/input service

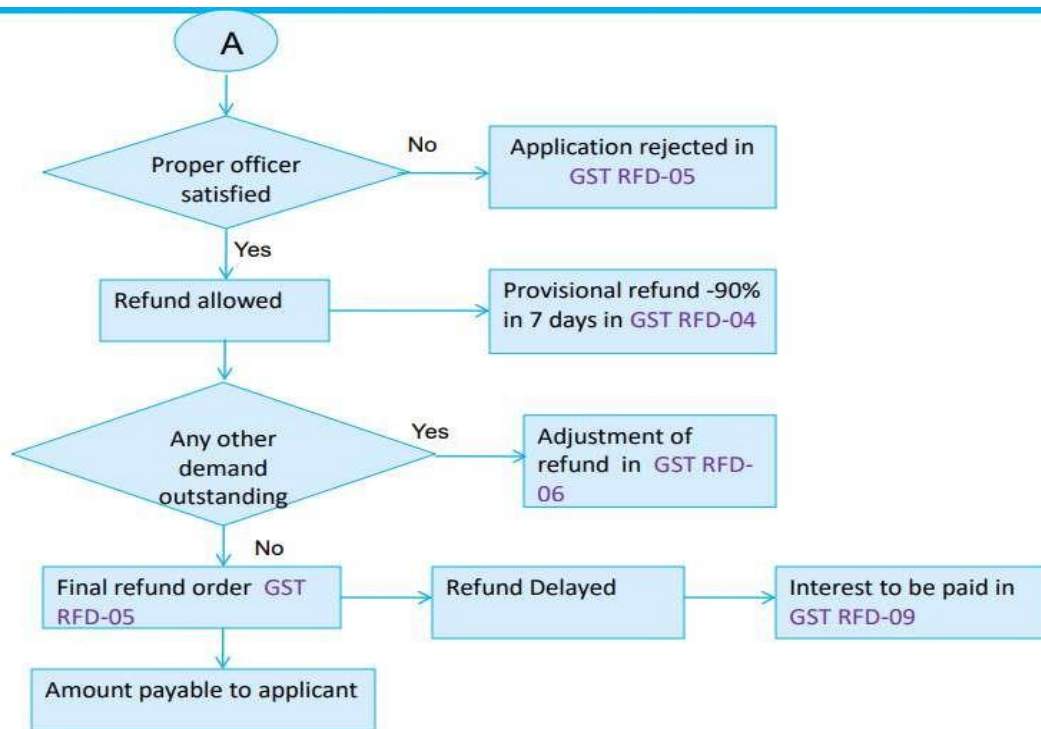


- Date of receipt of payment in convertible foreign exchange (If received in Advance - date of issue of invoice).

Situation	Relevant date	
Refund is in respect of goods exported (or on inputs/ input services used in such goods)		
i. By sea	Date on which the ship or the aircraft in which such goods are loaded, leaves India	
ii. By Air		
iii. By land	Date on which such goods pass the frontier	
iv. By post	Date of dispatch of goods by the concerned Post Office to a place outside India	
Refund in respect of deemed exports	Date on which the return relating to such deemed exports is filed.	
Refund is in respect of services exported (or on inputs/ input services used in such services)	Where supply of service completed prior to receipt of payment	Date of receipt of payment in convertible foreign exchange
	Where payment for service received in advance	Date of issue of Invoice
Tax becomes refundable as a consequence of: (i) Judgment (ii) Decree (iii) Order (iv) Direction of Appellate Authority, Appellate Tribunal or any Court	Date of communication of such judgment, decree, order or direction	
Refund of unutilized input tax credit	End of the financial year in which such claim for refund arises	
Tax is paid provisionally under this Act or the rules made there under	Date of adjustment of tax after the final assessment thereof.	
In case of a person other than the supplier	Date of receipt of goods or services by such person	
In any other case	Date of payment of GST	

## 8. Process flow for refund for unutilised ITC on Export of Goods or Services





## 9. Refund Computation Formula –

### A. In case of Accumulated ITC -

Refund Amount = (Turnover of zero-rated supply of goods + Turnover of zero-rated supply of services) x Net ITC ÷ Adjusted Total Turnover

- Where, "Net ITC" means input tax credit availed on *inputs and input services* during the relevant period other than the input tax credit availed for which refund is claimed under sub-rules (4A) or (4B) or both

### B. Refund under Inverted Duty Structure –

Formula for Grant of refund under Inverted Duty Structure – Rule 89 (5) of the CGST Rules, 2017 -

Maximum Refund Amount = {(Turnover of inverted rated supply of goods and services) x Net ITC ÷ Adjusted Total Turnover} - **tax payable on such inverted rated supply of goods and services.**

**(A) Adjusted Total Turnover** [Rule 89 (4) (E) of the CGST Rules, 2017] means the sum total of the value of-

**(a) the turnover in a State or a Union territory, as defined under clause (112) of section 2, excluding the turnover of services; and**

**(b)** the turnover of zero-rated supply of services determined in terms of clause (D) above and non-zero-rated supply of services, excluding-

- (i) the value of exempt supplies other than zero-rated supplies; and
- (ii) the turnover of supplies in respect of which refund is claimed under sub-rule (4A) or sub-rule (4B) or both, if any, during the relevant period.

**(B) Net ITC – Explanation to Rule 89(5) –**

Net ITC shall mean **input tax credit availed on inputs** during the relevant period other than the input tax credit availed for which refund is claimed under sub-rules (4A) or (4B) or both;

**Refer to Master Circular on Refund 125/44/2019-GST dated 18<sup>th</sup> November, 2019**

1. Refund of ITC only on Inputs and not on Input Service or Capital Goods - the intent of the law is not to allow refund of tax paid on input services or capital goods as part of refund of unutilized input tax credit. It is clarified that both the law and the related rules clearly prevent the refund of tax paid on input services and capital goods as part of refund of input tax credit accumulated on account of inverted tax structure. **(Para 53 of the Circular)**
2. Non grant of refund of ITC of GST paid on those inputs which are procured at equal or lower rate of GST than the rate of GST on outward supply – The Circular clarifies that in some instances where while processing the refund of unutilized ITC on account of inverted tax structure, some of the tax authorities denied the refund of ITC of GST paid on those inputs which are procured at equal or lower rate of GST than the rate of GST on outward supply, by not including the amount of such ITC while calculating the maximum refund amount as specified in rule 89(5) of the CGST Rules. **(Para 54 of the Circular)**

It has been clarified as below –

Refund of unutilized ITC in case of inverted tax structure, as provided in section 54(3) of the CGST Act, is available where ITC remains unutilized even after setting off of available ITC for the payment of output tax liability. **Where there are multiple inputs attracting different rates of tax, in the formula provided in rule 89(5) of the CGST Rules, the term “Net ITC” covers the ITC availed on all inputs in the relevant period, irrespective of their rate of tax.**

**10. Provisional Refund for zero rated supplies**

- GST law also provides for grant of provisional refund of 90% of the total refund claim, in case the claim relates for refund arising on account of zero rated supplies.
- The provisional refund would be paid within 7 days after giving the acknowledgement.
- The acknowledgement of refund application is normally issued within a period of 14 days but in case of refund of integrated tax paid on zero rated supplies, the acknowledgement would be issued within a period of 3 days

**11. Acknowledgement of Refund and issuance of Deficiency Memo for any discrepancy –**

- Where application relates to a claim for refund from the electronic cash ledger - An acknowledgement in FORM GST RFD-02 shall be made available, clearly indicating the date of filing of the claim for refund. Time period of 60 days for passing an order by proper officer shall be counted from such date of filing.
- The application for refund, other than claim for refund from electronic cash ledger – To be forwarded to the proper officer who shall, who shall scrutinize it within a period of fifteen days for its completeness, and if found in order, an acknowledgement in FORM GST RFD-02 shall be made available
- Where any deficiencies are noticed, the proper officer shall communicate the deficiencies to the applicant in FORM GST RFD-03 through the common portal electronically, requiring him to file a fresh refund application after rectification of such deficiencies.

**12. Withholding of Refund –**

- A. In case of claim of refund of accumulated input tax credit, the refund due will be either withheld or deducted in cases where –
  - A person defaults in furnishing any return;
  - A person is required to pay any tax, interest or penalty ordered, which is not stayed by Court or Appellate Authority within the last date for filing an appeal under this act.
- B. In case of claim of refund against payment of IGST, the refund shall be withheld where, -

- a request has been received from the jurisdictional Commissioner to withhold the payment of refund; or the proper officer of Customs determines that the goods were exported in violation of the provisions of the Customs Act, 1962.
- the proper officer of integrated tax at the Customs station shall intimate the applicant and the jurisdictional Commissioner, and a copy of such intimation shall be transmitted to the common portal
- the proper officer shall pass an order in Part B of FORM GST RFD-07
- Where the applicant becomes entitled to refund of the amount withheld, the concerned jurisdictional officer shall proceed to refund the amount after passing an order in FORM GST RFD-06.

### 13. Refund Pre-Application form –

#### What is Refund Pre-Application Form?

Refund Pre-Application is a form, which need to be submitted by the taxpayers to provide certain information related to nature of business, Aadhaar Number, Income Tax details, export data, expenditure and investment etc.

#### 2. What details are captured in Refund Pre-Application Form?

Below details are captured in Refund Pre-Application Form:

1. Nature of Business
2. Date of Issue of IEC (Only for Exporters)
3. Aadhaar Number of Primary Authorized Signatory
4. Value of Exports made in the Financial Year 2019-2020 (till date) (Only for Exporter)
5. Income tax paid in Financial Year 2018-2019
6. Advance tax paid in Financial Year 2019-2020 (till date)
7. Capital Expenditure and investment made in Financial Year 2018-2019

## Submission & Tracking of Refund Pre-Application Form

#### 3. How can I submit Refund Pre-Application Form?

Navigate to **Services > Refunds > Refund pre-application Form** option to submit Refund Pre-Application Form.

#### 4. Is it required to sign the Refund Pre-Application Form for its submission?

It is not required to sign the Refund Pre-Application form for its submission.

**5. Will I get any intimation, once the Refund Pre-Application Form is submitted?**

On submitting the refund pre-application form, you will be shown an acknowledgement message on the screen. No separate e-mail or SMS will be sent to you for the same.

**6. I have already submitted the Refund Pre-Application Form. I want to revise it now. Can I do so?**

Once submitted, the Refund Pre-Application Form cannot be edited, revised or re-submitted again.

**7. Can I track the status of Refund Pre-Application Form after its submission?**

There is no tracking functionality available after the Refund Pre-Application Form is submitted on the GST Portal.

**14. Filing of Letter of Undertaking for Export of Goods or Services (FORM GST RFD-11)****1. Who has to furnish a Letter of Undertaking?**

Any registered person availing the option to supply goods or services for export /SEZs without payment of integrated tax has to furnish, prior to export/SEZs supply, a Letter of Undertaking (LUT), if he has not been prosecuted for tax evasion for an amount of Rs 2.5 Crore or above under the CGST Act/IGST Act/Existing law. Example of transactions for which LUT can be used are:

- Zero rated supply to SEZ without payment of IGST.
- Export of goods to a country outside India without payment of IGST.
- Providing services to a client in a country outside India without payment of IGST.

**2. How can I file LUT?**

All registered taxpayers who have zero-rated supply of goods or services have to furnish LUT in Form GST RFD-11 on the GST Portal before affecting such supply. Access the GST portal and login using valid credentials. Navigate to **Services > User Services > Furnish Letter of Undertaking (LUT)** command to file LUT.

**3. What is to be filled in LUT?**

GSTIN and Name (Legal Name) of the Taxpayer would get prefilled based on login. Taxpayer needs to select the financial year for which LUT is being filed, enter the name, address and occupation details of two independent and reliable witnesses. Taxpayer also needs to select all the points of self-declaration before filing the LUT.

**4. What if I have already furnished a LUT and also got approval for it?**

If a taxpayer has any LUT which was furnished manually and got approved by the Tax Authority for current Financial Year, then he can upload that LUT and file this online application for furnishing LUT to seek the online approval for that previous LUT.

### **5. Is it mandatory to record the manually approved LUT in online records?**

It is not mandatory, but if you want to record the manually approved LUT to be available in online records then you can furnish it with online application.

### **6. Is there any limitation regarding the upload of previous LUT?**

Only one previous LUT document not exceeding 2 MB in size can be uploaded in one application. To upload another LUT, taxpayer needs to file a new application.

### **7. Can I as a taxpayer save the LUT application during the process of filing?**

Taxpayer will have the facility to save the application at any stage for 15 days. Saved application can be retrieved from **Dashboard > Services > User Services > My Saved Applications**.

### **8. Can I preview the LUT application?**

Before signing and filing the application, taxpayer will have an option to Preview the application and save it in PDF format.

### **9. Who has to sign the LUT application?**

Primary authorized signatory/Any other Authorized Signatory needs to sign and file the verification with DSC/EVC. Authorized signatory can be the working partner, the managing director or the proprietor or by a person duly authorized by such working partner or Board of Directors of such company or proprietor to execute the form.

### **10. How would I know that the process of furnishing LUT has been completed?**

After successful filing, system will generate ARN and acknowledgement. You will be informed about successful filing via SMS and Email and you can also download the acknowledgement as PDF.

### **11. Can I view my LUT application after filing?**

Taxpayer will be able to see his ARN under the Services > User Services > View My Submitted LUTs.

### **12. How would the LUT application be processed?**

The processing of LUT is available online for Model 2 States. For Model 1 States, Tax Official may process LUT manually/ online, depending on the facility available at backend of Model 1 States to process the LUT.

**13. From where can I reply to notice issued by Tax Official?**

Navigate to **Dashboard > Services > User Services > View Additional Notices/Orders** to reply to notice issued by Tax Official.

**14. From where can I view the order issued by Tax Official?**

Navigate to **Dashboard > Services > User Services > View Additional Notices/Orders** to view the order issued by Tax Official.

**15. What will happen if a Tax Official doesn't process the LUT application?**

If the LUT application is not processed by Tax Official, or any notice for clarification is not issued by the Tax Official within 3 working days, then the application will be deemed approved and the status of LUT application will change to "Deemed Approved". When the application is deemed approved, then an order copy will be generated through the GST Portal and order will be available to the taxpayer in the downloadable form under **Dashboard > Services > User Services > View Additional Notices/Orders** option.

**16. What are the various status of the LUT application filed by the taxpayer?**

The list below provides the list of statuses of the LUT application in Form GST RFD-11 ARN, filed by the taxpayer:

1. **Submitted:** Status of LUT application after Taxpayer submits the application successfully
2. **Pending for Clarification:** Status of LUT application after LUT Processing officer issues notice for seeking clarification
3. **Pending for Order:** Status of LUT application after Taxpayer submits the reply for notice within 15 working days Or Taxpayer does not submit the reply for notice after completion of 15 working days and then GST Portal changes the status from pending for clarification to pending for order
4. **Approved:** Status of LUT application after Tax Official accepts the undertaking furnished by Taxpayer
5. **Rejected:** Status of LUT application after Tax Official rejects the undertaking furnished by Taxpayer
6. **Deemed Approved:** Status of LUT application in case Tax Official doesn't take any action within 3 working days
7. **Expired:** The status of the LUT application will get changed to Expired at the end of the respective FY.

**17. Can a Tax Official disable LUT filing by the taxpayer?**

A Tax Official who is LUT Processing Officer, may disable LUT filing functionality for a taxpayer on the GST Portal. When Tax Official has disabled LUT filing for a taxpayer, taxpayer is intimated through SMS and email.

**18. Can a taxpayer raise request from GST Portal to enable LUT?**



If LUT Processing Officer has disabled the furnishing of LUT for some taxpayer, then to get it enabled, taxpayer has to communicate this request to LUT Processing Officer manually. From GST Portal, taxpayer cannot raise the request to enable furnishing of LUT.

### **15. Clarification related to processing of GST Refund – Restricted to ITC populated in GSTR 2A**

The Central Board of Indirect Taxes and Customs (CBIC) had issued **Master Circular on Refunds No. 125/44/2019-GST dated 18.11.2019** rescinding all earlier circulars.

Recently CBIC has issued **Circular No 135/05/2020 – GST** dated 31<sup>st</sup> March, 2020 clarifying additional issues in claiming GST Refund. The Circular proposed to restrict the refund of accumulated ITC, the details of which are not uploaded by the supplier in **FORM GSTR-1** and hence same are reflected in the **FORM GSTR-2A** of the applicant.

The refund sanctioning authorities started rejecting the refund in respect of ITC availed on Imports, ISD invoices, RCM etc. citing the above-mentioned Circular on the basis that the details of the said invoices/ documents are not reflected in FORM GSTR-2A of the applicant.

**To overcome the aforesaid issue, CBIC has issued clarification vide Circular No. 139/09/2020- GST dated 10<sup>th</sup> June, 2020 which is summarized below –**

The Circular clarifies that the earlier Circular No. 135/05/2020- GST dated 31<sup>st</sup> March, 2020 aforesaid ***does not in any way impact*** the refund of ITC availed on the invoices / documents relating to imports, ISD invoices and the inward supplies liable to Reverse Charge (RCM supplies) etc.

***It has been further clarified that the treatment of refund of such ITC relating to imports, ISD invoices and the inward supplies liable to Reverse Charge (RCM supplies) will continue to be same as it was before the issuance of Circular No. 135/05/2020- GST dated 31<sup>st</sup> March, 2020.***

Refund of ITC invoices relating to imports, ISD invoices and the inward supplies liable to Reverse Charge (RCM supplies) will be processed based on other means of verification and not be restricted if the same is not appearing in GSTR 2A of the applicant.

## 16. Recent Changes in GST Refund – Process and Guidelines –

The Central Board of Indirect Taxes and Customs (CBIC) had issued [Master Circular on Refunds No. 125/44/2019-GST dated 18.11.2019](#) rescinding all earlier circulars. Recently CBIC has issued Circular and brought amendment to CGST Rules, 2017 to bring major changes for claiming refund under GST. It include submission of additional details, realization of exports proceeds, documents and additional compliance, etc.

Recently CBIC has issued [Circular No 135/05/2020 – GST](#) dated 31<sup>st</sup> March, 2020 clarifying additional issues in claiming GST Refund. Below is the summary of the clarifications issues and changes being brought:

<u>S. No</u>	<u>Issue</u>	<u>Clarification</u>
1	Bunching of refund claims across Financial Years	<ul style="list-style-type: none"> <li>• Circular No. 37/11/2018-GST (Para 11.2) dated 15.03.2018 had put the restriction on clubbing of tax periods across different financial years for claiming GST Refund</li> <li>• The said circular was rescinded being subsumed in the Master Circular on Refunds No. 125/44/2019-GST dated 18.11.2019 and the said restriction on the clubbing of tax periods across financial years for claiming refund thus has been continued vide Paragraph 8 of the Circular No. 125/44/2019-GST dated 18.11.2019</li> <li>• Hon'ble Delhi High Court in Order dated 21.01.2020, in the case of <b>M/s Pitambra Books Pvt Ltd.</b>, has stayed the rigor of paragraph 8 of Circular No. 125/44/2019-GST dated 18.11.2019. Hon'ble Delhi High Court further observed that the <b>Circulars can supplant but not supplement the law.</b></li> <li>• Representations have been received by Govt, including from Merchant exporters who receive the supplies of goods in the last quarter of a Financial Year and make exports in the next Financial Year i.e. from April onwards. The restriction imposed vide para 8 of the master refund circular prohibits the refund of ITC accrued in such cases as well.</li> <li>• Section 16(3) of the IGST Act, 2017 and Section 54 (3) of the CGST Act, does not impose any bar in claiming refund by clubbing different months across successive Financial Years</li> <li>• Hence, Central Govt. has decided to remove the restriction on clubbing of tax periods across Financial Years. Accordingly, circular No. 125/44/2019-GST dated 18.11.2019 stands modified to that extent i.e. the restriction on bunching of refund claims across financial years shall not apply.</li> </ul>

Sl. No	Issue	Clarification
2	Refund of accumulated input tax credit (ITC) on account of reduction in GST Rate	<ul style="list-style-type: none"> <li>• CBIC has noticed that some of the applicants are seeking refund of unutilized ITC on account of inverted duty structure where the inversion is due to change in the GST rate on the same goods.</li> <li>• <b>Example</b> – A trader in goods has purchased, say goods “X” attracting 18% GST. However, subsequently, the rate of GST on “X” has been reduced to, say 12%. It is being claimed that accumulation of ITC in such a case is also covered as accumulation on account of inverted duty structure and such applicants have sought refund of accumulated ITC under clause (ii) of sub-section (3) of section 54 of the CGST Act</li> <li>• As per Provisions of Clause (ii) of Sec 54(3) allows refund of accumulated ITC where the credit has accumulated on account of rate of tax on inputs being higher than the rate of tax on output supplies.</li> <li>• Further, since the input and output being the same in such cases, though <b>attracting different tax rates at different points in time</b>, do not get covered for refund.</li> <li>• It is hereby clarified that refund of accumulated ITC in this case, <b>would NOT be applicable</b> in cases where the input and the output supplies are the same.</li> </ul>
3	Guidelines for refunds of Input Tax Credit under Section 54(3)	<p><b><u>Refund of ITC for Invoices appearing in GSTR 2A -</u></b></p> <ul style="list-style-type: none"> <li>• As per Master circular No. 125/44/2019-GST dated 18.11.2019, the refund of ITC availed in respect of invoices not reflected in <b>FORM GSTR-2A</b> was also admissible and copies of such invoices were required to be uploaded (<b>earlier</b>)</li> <li>• Pursuant to insertion of sub-rule (4) to rule 36 of the CGST Rules, 2017 vide notification No. 49/2019-GST dated 09.10.2019, field formations represented on the admissibility of refund of the ITC availed on the invoices which are not reflecting in the <b>FORM GSTR-2A</b> of the applicant</li> <li>• Hence, the refund of accumulated ITC shall be restricted to the ITC as per those invoices, the details of which are uploaded by the supplier in <b>FORM GSTR-1</b> and are reflected in the <b>FORM GSTR-2A</b> of the applicant. (<b>Amended Provision</b>)</li> </ul> <p><b><u>New requirement to Mention HSN/SAC in Annexure B -</u></b></p> <ul style="list-style-type: none"> <li>• In certain cases, Refund is only allowed for ITC accumulated on Inputs and same is not allowed on ITC for Input Services and Capital Goods. The HSN wise details of goods and services are not available in <b>FORM GSTR-2A</b> and</li> </ul>

		<p>therefore it becomes very difficult to distinguish ITC on capital goods and/or input services out of total ITC for a relevant tax period</p> <ul style="list-style-type: none"> <li>• <b>Annexure-B</b> of the circular No. 125/44/2019-GST, dated 18.11.2019 stands modified to that extent. <b>(New Requirement)</b></li> </ul>
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Further CGST Rules has been amended vide [the Central Goods and Services Tax \(Third Amendment\) Rules, 2020 on dated 23<sup>rd</sup> March, 2020](#) amending various provisions of refund.

A summary of such amendments to the CGST Rules has been incorporated below:

<u>Sl. No</u>	<u>Rule</u>	<u>Category</u>	<u>Amendment</u>
1	Rule 89 (4) (C)	Turnover of zero-rated supply of goods	<ul style="list-style-type: none"> <li>• Turnover of zero-rated supply of goods" means the value of zero-rated supply of goods made during the relevant period without payment of tax under bond or letter of undertaking or the value which is <b>1.5 times the value of like goods domestically supplied by the same</b> or, similarly placed, supplier, as declared by the supplier, whichever is less, other than the turnover of supplies in respect of which refund is claimed under sub-rules (4A) or (4B) or both; <b>(no such rule for exports with payment of tax)</b></li> </ul>
2	Rule 96B	Recovery of refund of unutilized input tax credit or integrated tax paid on export of goods where export proceeds not realized	<ul style="list-style-type: none"> <li>• <b>Recovery of refund of unutilized input tax credit or integrated tax paid on export of goods where export proceeds not realized</b> under the Foreign Exchange Management Act, 1999 (42 of 1999), including any extension of such period, the person to whom the refund has been made shall deposit the amount so refunded, to the extent of non-realization of sale proceeds, along with applicable interest within thirty days of the expiry of the said period or, as the case may be, the extended period.</li> <li>• Further where sale proceeds, or any part thereof, in respect of such export goods are not realized by the applicant within the period allowed under the FEMA, 1999, but the RBI writes off the requirement of realization of sale proceeds on merits, the <b>refund paid to the applicant shall not be recovered</b></li> <li>• Where the sale proceeds are realized by the applicant, in full or part, after the amount of refund has been recovered from him and the applicant produces evidence about such realization within a period of <b>three months from the date of realization of sale proceeds</b>, the amount so recovered shall be refunded, to the extent of</li> </ul>

			realization of sale proceeds, provided the sale proceeds have been realized <b><i>within such extended period as permitted by the Reserve Bank of India</i></b>
3	Rule 92 (1A)	Proportionate refund in the respective original mode of payment	<p><b><i>Manner of refund of tax paid on supplies other than ZERO Rated Supplies -</i></b></p> <ul style="list-style-type: none"> <li>• Refund of any amount paid as tax other than the refund of tax paid on zero-rated supplies or deemed export, Order in <b>FORM RFD-06 shall be</b> sanctioned for the amount of refund to be paid, (after adjusting any outstanding demand under the Act or under any existing law) <b><i>proportionately in the respective original mode of payment</i></b> i.e. either Electronic Cash ledger or Electronic Credit Ledger</li> </ul>
4	Rule 89 (2) (g)	Undertaking for filing Refund	<p><b><u>New Undertaking -</u></b></p> <p>“I hereby undertake to deposit to the Government the amount of refund sanctioned along with interest in case of non-receipt of foreign exchange remittances as per the proviso to section 16 of the IGST Act, 2017 read with rule 96B of the CGST Rules 2017.”</p>

**CBEC-20/16/04/18-GST**  
**Government of India**  
**Ministry of Finance**  
**Department of Revenue**  
**Central Board of Indirect Taxes and Customs**  
**GST Policy Wing**  
\*\*\*\*\*

New Delhi, Dated the 18<sup>th</sup> November, 2019

To,

The Principal Chief Commissioners/Chief Commissioners/Principal Commissioners/  
Commissioners of Central Tax (All) / The Principal Director Generals/ Director Generals (All)

The Principal Chief Controller of Accounts (CBIC)

Madam/Sir,

**Subject: Fully electronic refund process through FORM GST RFD-01 and single  
disbursement – regarding**

After roll out of GST w.e.f. 01.07.2017, on account of the unavailability of electronic refund module on the common portal, a temporary mechanism had to be devised and implemented wherein applicants were required to file the refund application in **FORM GST RFD-01A** on the common portal, take a print out of the same and submit it physically to the jurisdictional tax office along with all supporting documents. Further processing of these refund applications, i.e. issuance of acknowledgement of the refund application, issuance of deficiency memo, passing of provisional/final order, payment advice etc. was also being done manually. In order to make the process of submission of the refund application electronic, Circular No. 79/53/2018-GST dated 31.12.2018 was issued wherein it was specified that the refund application in **FORM GST RFD-01A**, along with all supporting documents, shall be submitted electronically. However, various post submission stages of processing of the refund application continued to be manual.

2. The necessary capabilities for making the refund procedure fully electronic, in which all steps of submission and processing shall be undertaken electronically, have been deployed on the common portal with effect from **26.09.2019**. Accordingly, the Circulars issued earlier laying down the guidelines for manual submission and processing of refund claims need to be suitably modified and a fresh set of guidelines needs to be issued for electronic submission and processing of refund claims. With this objective and in order to ensure uniformity in the implementation of the provisions of law across field formations, the Board, in exercise of its powers conferred by section 168 (1) of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as “CGST Act”), hereby lays down the procedure for electronic submission and processing of refund applications in supersession of earlier Circulars viz. Circular No. 17/17/2017-GST dated 15.11.2017, 24/24/2017-GST dated 21.12.2017, 37/11/2018-GST dated 15.03.2018, 45/19/2018-GST dated 30.05.2018 (including corrigendum dated 18.07.2019), 59/33/2018-GST dated 04.09.2018,

70/44/2018-GST dated 26.10.2018, 79/53/2018-GST dated 31.12.2018 and 94/13/2019-GST dated 28.03.2019. However, the provisions of the said Circulars shall continue to apply for all refund applications filed on the common portal before 26.09.2019 and the said applications shall continue to be processed manually as prior to deployment of new system.

### **Filing of refund applications in FORM GST RFD-01**

3. With effect from **26.09.2019**, the applications for the following types of refunds shall be filed in **FORM GST RFD 01** on the common portal and the same shall be processed electronically:

- a. Refund of unutilized input tax credit (ITC) on account of exports without payment of tax;
- b. Refund of tax paid on export of services with payment of tax;
- c. Refund of unutilized ITC on account of supplies made to SEZ Unit/SEZ Developer without payment of tax;
- d. Refund of tax paid on supplies made to SEZ Unit/SEZ Developer with payment of tax;
- e. Refund of unutilized ITC on account of accumulation due to inverted tax structure;
- f. Refund to supplier of tax paid on deemed export supplies;
- g. Refund to recipient of tax paid on deemed export supplies;
- h. Refund of excess balance in the electronic cash ledger;
- i. Refund of excess payment of tax;
- j. Refund of tax paid on intra-State supply which is subsequently held to be inter-State supply and vice versa;
- k. Refund on account of assessment/provisional assessment/appeal/any other order;
- l. Refund on account of “any other” ground or reason.

4. The following modalities shall be followed for all refund applications filed in **FORM GST RFD-01** on the common portal with effect from **26.09.2019**:

- a. **FORM GST RFD-01** shall be filled on the common portal by an applicant seeking refund under any of the categories mentioned above. This shall entail filing of statements/declarations/undertakings which are part of **FORM GST RFD-01** itself, and also uploading of other documents/invoices which shall be required to be provided by the applicant for processing of the refund claim. A comprehensive list of such documents is provided at **Annexure-A** and it is clarified that no other document needs to be provided by the applicant at the stage of filing of the refund application. The facility of uploading these other documents/invoices shall be available on the common portal where four documents, each of maximum 5MB, may be uploaded along with the refund application. Neither the refund application in **FORM GST RFD-01** nor any of the supporting documents shall be required to be physically submitted to the office of the jurisdictional proper officer.
- b. The Application Reference Number (ARN) will be generated only after the applicant has completed the process of filing the refund application in **FORM GST RFD-01**, and has completed uploading of all the supporting documents/ undertaking/

statements/invoices and, where required, the amount has been debited from the electronic credit/cash ledger.

- c. As soon as the ARN is generated, the refund application along with all the supporting documents shall be transferred electronically to the jurisdictional proper officer who shall be able to view it on the system. The application shall be deemed to have been filed under sub-rule (2) of rule 90 of the CGST Rules on the date of generation of the said ARN and the time limit of 15 days to issue an acknowledgement or a deficiency memo, as the case may be, shall be counted from the said date. This will obviate the need for an applicant to visit the jurisdictional tax office for the submission of the refund application and /or any of the supporting documents. Accordingly, the acknowledgement for the complete application (**FORM GST RFD-02**) or deficiency memo (**FORM GST RFD-03**), as the case may be, would be issued electronically by the jurisdictional tax officer based on the documents so received from the common portal.
- d. If a refund application is electronically transmitted to the wrong jurisdictional officer, he/she shall reassign it to the correct jurisdictional officer electronically as soon as possible, but not later than three working days, from the date of generation of the ARN. Deficiency memos shall not be issued in such cases merely on the ground that the applications were received electronically in the wrong jurisdiction.
- e. It may be noted that the facility to reassign such refund applications is already available with the Commissioner or the officer(s) authorized by him.

5. The refund application in **FORM GST RFD-01** filed by all taxpayers, who have already been assigned to the Centre or the State tax authorities, shall be automatically forwarded by the common portal to the concerned authority. At the same time, there might be some migrated taxpayers, who have remained unassigned so far. The refund application in **FORM GST RFD-01** filed by such unassigned taxpayers shall be forwarded, for processing, by the common portal to the jurisdictional proper officer of the tax authority from which the taxpayer has originally migrated. Such officers will continue to process these applications up to the stage of issuance of final order in **FORM GST RFD-06** and the related payment order in **FORM GST RFD-05** even if the applicant is assigned to the counterpart tax authority while the refund claim is under processing. However, if such an applicant gets assigned to one of the tax authorities after generation of the ARN and a deficiency memo gets issued for the refund application submitted by him, then the re-submitted refund application, after correction of deficiencies, shall be treated as a fresh refund application and shall be forwarded to the jurisdictional proper officer of the tax authority to which the taxpayer has now been assigned, irrespective of which authority handled the initial refund claim and issued the deficiency memo.

6. Any refund claim for a tax period may be filed only after furnishing all the returns in **FORM GSTR-1** and **FORM GSTR-3B** which were due to be furnished on or before the date on which the refund application is being filed. However, in case of a claim for refund filed by a



composition taxpayer, a non-resident taxable person, or an Input Service Distributor (ISD) furnishing of returns in **FORM GSTR-1** and **FORM GSTR-3B** is not required. Instead, the applicant should have furnished returns in **FORM GSTR-4(along with FORM GST CMP-08)**, **FORM GSTR-5** or **FORM GSTR-6**, as the case may be, which were due to be furnished on or before the date on which the refund application is being filed.

7. Since the functionality of furnishing of **FORM GSTR-2** and **FORM GSTR-3** remains unimplemented, it has been decided by the GST Council to sanction refund of provisionally accepted input tax credit. However, the applicants applying for refund must give an undertaking to the effect that the amount of refund sanctioned would be paid back to the Government with interest in case it is found subsequently that the requirements of clause (c) of sub-section (2) of section 16 read with sub-section (2) of section 42 of the CGST Act have not been complied with in respect of the amount refunded. This undertaking should be submitted electronically along with the refund claim.

8. The applicant, at his option, may file a refund claim for a tax period or by clubbing successive tax periods. The period for which refund claim has been filed, however, cannot spread across different financial years. Registered persons having aggregate turnover of up to Rs. 1.5 crore in the preceding financial year or the current financial year opting to file **FORM GSTR-1** on quarterly basis, can only apply for refund on a quarterly basis or clubbing successive quarters as aforesaid. However, refund claims under categories listed at (a), (c) and (e) in para 3 above must be filed by the applicant chronologically. This means that an applicant, after submitting a refund application under any of these categories for a certain period, shall not be subsequently allowed to file a refund claim under the same category for any previous period. This principle / limitation, however, shall not apply in cases where a fresh application is being filed pursuant to a deficiency memo having been issued earlier.

### **Deficiency Memos**

9. It may be noted that if the application for refund is complete in terms of sub-rule (2), (3) and (4) of rule 89 of the CGST Rules, an acknowledgement in **FORM GST RFD-02** should be issued within 15 days of the filing of the refund application. The date of generation of ARN for **FORM GST RFD-01** is to be considered as the date of filing of the refund application. Sub-rule (3) of rule 90 of the CGST Rules provides for communication of deficiencies in **FORM GST RFD-03** where deficiencies are noticed within the aforesaid period of 15 days. It is clarified that either an acknowledgement or a deficiency memo should be issued within the aforesaid period of 15 days starting from the date of generation of ARN. Once an acknowledgement has been issued in relation to a refund application, no deficiency memo, on any grounds, may be subsequently issued for the said application.

10. After a deficiency memo has been issued, the refund application would not be further processed and a fresh application would have to be filed. Any amount of input tax credit/cash debited from electronic credit/ cash ledger would be re-credited automatically once the deficiency

memo has been issued. It may be noted that the re-credit would take place automatically and no order in **FORM GST PMT-03** is required to be issued. The applicant is required to rectify the deficiencies highlighted in deficiency memo and file fresh refund application electronically in **FORM GST RFD-01** again for the same period and this application would have a new and distinct ARN.

11. It is further clarified that once an application has been submitted afresh, pursuant to a deficiency memo, the proper officer will not serve another deficiency memo with respect to the application for the same period, unless the deficiencies pointed out in the original deficiency memo remain un-rectified, either wholly or partly, or any other substantive deficiency is noticed subsequently.

12. It is also clarified that since a refund application filed after correction of deficiency is treated as a fresh refund application, such a rectified refund application, submitted after correction of deficiencies, shall also have to be submitted within 2 years of the relevant date, as defined in the explanation after sub-section (14) of section 54 of the CGST Act.

### **Provisional Refund**

13. Doubts get raised as to whether provisional refund would be given even in those cases where the proper officer prima-facie has sufficient reasons to believe that there are irregularities in the refund application which would result in rejection of whole or part of the refund amount so claimed. It is clarified that in such cases, the proper officer shall refund on a provisional basis ninety percent of the refundable amount of the claim (amount of refund claim less the inadmissible portion of refund so found) in accordance with the provisions of rule 91 of the CGST Rules. Final sanction of refund shall be made in accordance with the provisions of rule 92 of the CGST Rules.

14. It is further clarified that there is no prohibition under the law preventing a proper officer from sanctioning the entire amount within 7 days of the issuance of acknowledgement through issuance of **FORM GST RFD-06**, instead of grant of provisional refund of 90 per cent of the amount claimed through **FORM GST RFD-04**. If the proper officer is fully satisfied about the eligibility of a refund claim on account of zero-rated supplies, and is of the opinion that no further scrutiny is required, the proper officer may issue final order in **FORM GST RFD-06** within 7 days of the issuance of acknowledgement. In such cases, the issuance of a provisional refund order in **FORM GST RFD-04** will not be necessary.

15. Further, there are doubts on the procedure to be followed in situations where the final refund amount to be sanctioned in **FORM GST RFD-06** is less than the amount of refund sanctioned provisionally through **FORM GST RFD-04**. For example, consider a situation where an applicant files a refund claim of Rs.100/- on account of zero-rated supplies. The proper officer, after prima-facie examination of the application, sanctions Rs. 90 as provisional refund through **FORM GST RFD-04** and the same is electronically credited to his bank account. However, on detailed examination, it appears to the proper officer that only an amount of Rs. 70 is admissible as refund to the applicant. In such cases, the proper officer shall have to issue a show cause notice

to the applicant, in **FORM GST RFD-08**, under section 54 of the CGST Act, read with section 73 or 74 of the CGST Act, requiring the applicant to show cause as to why:

- (a) the amount claimed of Rs. 30/- should not be rejected as per the relevant provisions of the law; and
- (b) the amount of Rs. 20/- erroneously refunded should not be recovered under section 73 or section 74 of the CGST Act, as the case may be, along with interest and penalty, if any.

16. The proper officer for adjudicating the above case shall be the same as the proper officer for sanctioning refund under section 54 of the CGST Act. The above notice shall be adjudicated following the principles of natural justice and an order shall be issued, in **FORM GST RFD-06**, under section 54 of the CGST Act, read with section 73 or section 74 of the CGST Act, as the case may be. If the adjudicating authority decides against the applicant in respect of both points (a) and (b) above, then an amount of Rs. 70/- will have to be sanctioned in **FORM GST RFD-06**, and an amount of Rs. 20/-, along with interest and penalty, if any, shall be entered by the officer in the electronic liability register of the applicant through issuance of **FORM GST DRC-07**. Further, if the application pertains to refund of unutilized/accumulated ITC, then Rs. 30/-, i.e. the amount rejected, shall have to be re-credited to the electronic credit ledger of the applicant through **FORM GST PMT-03**. However, this re-credit shall be done only after the receipt of an undertaking from the applicant to the effect that he shall not file an appeal or in case he files an appeal, the same has been finally decided against the applicant. In such cases, it may be noted that **FORM GST RFD-08** and **FORM GST RFD-06**, are to be considered as show cause notice and adjudication order respectively, under both section 54 (for rejection of refund) and section 73/74 of the CGST Act as the case may be (for recovery of erroneous refund).

17. It is further clarified that no adjustment or withholding of refund, as provided under sub-sections (10) and (11) of section 54 of the CGST Act, shall be allowed in respect of the amount of refund which has been provisionally sanctioned. In cases where there is an outstanding recoverable amount due from the applicant, the proper officer, instead of granting refund on provisional basis, may process and sanction refund on final basis at the earliest and recover the amount from the amount so sanctioned.

### **Scrutiny of Application**

18. In case of refund claim on account of export of goods without payment of tax, the Shipping bill details shall be checked by the proper officer through ICEGATE SITE ([www.icegate.gov.in](http://www.icegate.gov.in)) wherein the officer would be able to check details of EGM and shipping bill by keying in port name, Shipping bill number and date. It is advised that while processing refund claims, information contained in Table 9 of **FORM GSTR-1** of the relevant tax period as well as that of the subsequent tax periods should also be taken into cognizance, wherever applicable. In this regard, Circular No. 26/26/2017-GST dated 29.12.2017 may be referred, wherein the procedure for rectification of errors made while filing the returns in **FORM GSTR-3B** has been provided. Therefore, in case of

discrepancies between the data furnished by the taxpayer in **FORM GSTR-3B** and **FORM GSTR-1**, the proper officer shall refer to the said Circular and process the refund application accordingly.

19. Detailed guidelines laid down in subsequent paragraphs of this Circular covering various types of refund claims may also be followed while scrutinizing refund claims for completeness and eligibility.

**Re-crediting of electronic credit ledger on account of rejection of refund claim**

20. In case of rejection of refund claim of unutilized/accumulated ITC due to ineligibility of the input tax credit under any provisions of the CGST Act and rules made thereunder, the proper officer shall have to issue a show cause notice in **FORM GST RFD-08**, under section 54 of the CGST Act, read with section 73 or 74 of the CGST Act, requiring the applicant to show cause as to why:

- (a) the refund amount corresponding to the ineligible ITC should not be rejected as per the relevant provisions of the law; and
- (b) the amount of ineligible ITC should not be recovered as wrongly availed ITC under section 73 or section 74 of the CGST Act, as the case may be, along with interest and penalty, if any.

21. The above notice shall be adjudicated following the principles of natural justice and an order shall be issued, in **FORM GST RFD-06**, under section 54 of the CGST Act, read with section 73 or section 74 of the CGST Act, as the case may be. If the adjudicating authority decides against the applicant in respect of both points (a) and (b) above, then **FORM GST RFD-06** shall have to be issued accordingly, and the amount of ineligible ITC, along with interest and penalty, if any, shall be entered by the officer in the electronic liability register of the applicant through issuance of **FORM GST DRC-07**. Alternatively, the applicant can voluntarily pay this amount, along with interest and penalty, as applicable, before service of the demand notice, and intimate the same to the proper officer in **FORM GST DRC-03** in accordance with sub-section (5) of section 73 or sub-section (5) of section 74 of the CGST Act, as the case may be, read with sub-rule (2) of rule 142 of the CGST Rules. In such cases, the need for serving a demand notice for recovery of ineligible ITC will be obviated. In any case, the proper officer shall order for the rejected amount to be re-credited to the electronic credit ledger of the applicant using **FORM GST PMT-03**, only after the receipt of an undertaking from the applicant to the effect that he shall not file an appeal or in case he files an appeal, the same is finally decided against the applicant.

22. In case of rejection of a claim for refund, on account of any reason other than the ineligibility of credit, the process described in **para 20 and 21** above shall be followed with the only difference that there shall be no proceedings for recovery of ineligible ITC under section 73 or section 74, as the case may be.

23. Consider an example where against a refund claim of unutilized/accumulated ITC of Rs.100/-, only Rs.80/- is sanctioned (Rs.15/- is rejected on account of ineligible ITC and Rs.5/- is

rejected on account of any other reason). As stated above, a show cause notice, in **FORM GST RFD-08** shall have to be issued to the applicant, requiring him to show cause as to why the refund claim amounting to Rs.20/-should not be rejected under the relevant provisions of the law and why the ineligible ITC of Rs. 15/- should not be recovered under section 73 or section 74, as the case may be, with interest and penalty, if any. If the said notice is decided against the applicant, Rs. 15/-, along with interest and penalty, if any, shall be entered by the officer in the electronic liability register of the applicant through issuance of **FORM GST DRC-07**. Further, Rs. 20/- would be re-credited through **FORM GST PMT-03** only after the receipt of an undertaking from the applicant to the effect that he shall not file an appeal or in case he files an appeal, the same is finally decided against the applicant.

24. Continuing with the above example, further assume that the applicant files an appeal against this order and the appellate authority decides wholly in the applicant's favour. It is hereby clarified in such a case the petitioner would file a fresh refund claim for the said amount of Rs. 20/- under the option of claiming refund "On Account of Assessment/Provisional Assessment/Appeal/Any other order".

#### **Application for refund of integrated tax paid on export of services and supplies made to a Special Economic Zone developer or a Special Economic Zone unit**

25. It has been represented that while filing the return in **FORM GSTR-3B** for a given tax period, certain registered persons committed errors in declaring the export of services on payment of integrated tax or zero-rated supplies made to a Special Economic Zone developer or a Special Economic Zone unit on payment of integrated tax. They have shown such supplies in the Table under column 3.1(a) instead of showing them in column 3.1(b) of **FORM GSTR-3B** whilst they have shown the correct details in Table 6A or 6B of **FORM GSTR-1** for the relevant tax period and duly discharged their tax liabilities. Such registered persons were earlier unable to file the refund application in **FORM GST RFD-01A** for refund of integrated tax paid on the export of services or on supplies made to a SEZ developer or a SEZ unit on the GST common portal because of an in-built validation check in the system which restricted the refund amount claimed (integrated tax/cess) to the amount of integrated tax/cess mentioned under column 3.1(b) of **FORM GSTR-3B** (zero rated supplies) filed for the corresponding tax period.

26. In this regard, it is clarified that for the tax periods commencing from 01.07.2017 to 30.06.2019, such registered persons shall be allowed to file the refund application in **FORM GST RFD-01** on the common portal subject to the condition that the amount of refund of integrated tax/cess claimed shall not be more than the aggregate amount of integrated tax/cess mentioned in the Table under columns 3.1(a), 3.1(b) and 3.1(c) of **FORM GSTR-3B** filed for the corresponding tax period.

#### **Disbursal of refunds**

27. Separate disbursement of refund amounts under different tax heads by different tax authorities, i.e. disbursement of Central tax, Integrated tax and Compensation Cess by Central tax

officers and disbursement of State tax by State tax officers, was causing undue hardship to the refund applicants. In order to facilitate refund applicants on this account, it has now been decided that for a refund application assigned to a Central tax officer, both the sanction order (**FORM GST RFD-04/06**) and the corresponding payment order (**FORM GST RFD-05**) for the sanctioned refund amount, under all tax heads, shall be issued by the Central tax officer only. Similarly, for refund applications assigned to a State/UT tax officer, both the sanction order (**FORM GST RFD-04/06**) and the corresponding payment order (**FORM GST RFD-05**) for the sanctioned refund amount, under all tax heads, shall be issued by the State/UT tax officer only.

28. The sanctioned refund amounts, as entered in the payment orders issued by the Central and State/UT tax officers, shall be disbursed through the Public Financial Management System (PFMS) of the Controller General of Accounts (CGA), Ministry of Finance, Government of India. On filing of a refund application in **FORM GST RFD-01**, the common portal shall generate a master file for the applicant containing the relevant details like name, GSTIN, bank account details etc. This master file shall be shared with PFMS for validation of the bank account details provided by the applicant in the refund application. Once the bank account is validated, PFMS will create a unique assessee code (combination of GSTIN + validated bank account number) for the applicant. This unique assessee code will be used by PFMS for all refund payments made to the applicant in the said bank account. Therefore, in order to avoid repeat validations and generation of multiple unique assessee codes for the same GSTIN, it shall be advisable for the applicants to enter the same bank account details in successive refund applications submitted in **FORM GST RFD-01**. In cases where an applicant wishes to avail the refund in a different bank account, which has not yet been validated, a new unique assessee code (comprising of GSTIN + new bank account) will be generated by PFMS after validation of the said bank account.

29. If the bank account details mentioned by an applicant in the refund application submitted in **FORM GST RFD-01** are invalidated, an error message shall be transmitted by PFMS to the common portal electronically and the common portal shall make the error message available to the applicant and the refund officers on their dashboards. On receiving such an error message, an applicant can:

- a) rectify the invalidated bank account details by filing a non-core amendment in **FORM GST REG-14**; or
- b) add a new bank account by filing a non-core amendment in **FORM GST REG-14**

30. The updated bank account details will be reflected in a drop-down menu on the dashboard. From this drop-down menu, the applicant can choose any bank account, including the ones rectified (option (a)) or newly added (option (b)), from the list of bank accounts available in his registration database. The chosen bank account details will again be sent to PFMS for validation. The proper officer will be able to issue the payment order in **FORM GST RFD-05** only after the selected bank account has been validated.

31. By following the above process, validation errors, if any, will generally be corrected before the issuance of payment order in **FORM GST RFD-05**. Therefore, there should generally not be any validation errors after issuance of a payment order in **FORM GST RFD-05**. However, in certain exceptional cases, it is possible that a validation error occurs after issuance of the payment order. In such cases, the said payment order will be invalidated by the common portal and a new payment order will have to be issued by the proper officer after following the rectification process described in **paras 29 and 30** above. The re-issued payment order will have a new reference number and shall contain the newly selected bank account details. However, there will be no change in either the original ARN or the sanction order number or the amount for which the payment order was originally issued.

32. It may be noted that the applicant, at the time of filing of refund application in **FORM GST RFD-01**, can select a bank account only from the list of bank accounts provided by him at the time of registration in **FORM GST REG-01**, or subsequently through filing a non-core amendment in **FORM GST REG-14**. The same account details will be auto-populated in the payment order issued in **FORM GST RFD-05**. Any change in these auto-populated bank account details shall not be allowed unless there is a validation error in relation to the same.

33. The disbursement status of the refund amount would be communicated by PFMS to the common portal. The common portal shall notify the same to the taxpayer by email/SMS. Such details shall also be available on the status tracking facility on the dashboard.

34. Section 56 of the CGST Act clearly states that if any tax ordered to be refunded is not refunded within 60 days of the date of receipt of application, interest at the rate of 6 per cent (notified vide notification No. 13/2017-Central Tax dated 28.06.2017) on the refund amount starting from the date immediately after the expiry of sixty days from the date of receipt of application (ARN) till the date of refund of such tax shall have to be paid to the applicant. It may be noted that any tax shall be considered to have been refunded only when the amount has been credited to the bank account of the applicant. Therefore, interest will be calculated starting from the date immediately after the expiry of sixty days from the date of receipt of the application till the date on which the amount is credited to the bank account of the applicant. Accordingly, all tax authorities are advised to issue the final sanction order in **FORM GST RFD-06** and the payment order in **FORM GST RFD-05** within 45 days of the date of generation of ARN, so that the disbursement is completed within 60 days.

35. The provisions relating to refund provide for partial as well as complete adjustment of refund against any outstanding demand under GST or under any existing law. It is hereby clarified that both partial or complete adjustment of sanctioned amount of refund against any outstanding demand under GST or under any existing law would be made in **FORM GST RFD-06**. Furthermore, sub-clause (b) of sub-section (6), sub-clause (a) of sub-section (7), sub-clause (a) of sub-section (8) and sub-clause (a) of sub-section (9) of Section 142 of the CGST Act provides for recovery of any tax, interest, fine, penalty or any other amount recoverable under the existing law as an arrear of tax under GST unless such amount is recovered under the existing law. It is hereby

clarified that adjustment of refund amount against any outstanding demand under the existing law can be done.

### **Guidelines for refunds of unutilized Input Tax Credit**

36. Applicants of refunds of unutilized ITC, i.e. refunds pertaining to items listed at (a), (c) and (e) in **para 3** above, shall have to upload a copy of **FORM GSTR-2A** for the relevant period (or any prior or subsequent period(s) in which the relevant invoices have been auto-populated) for which the refund is claimed. The proper officer shall rely upon **FORM GSTR-2A** as an evidence of the account of the supply by the corresponding supplier(s) in relation to which the input tax credit has been availed by the applicant. Such applicants shall also upload the details of all the invoices on the basis of which input tax credit has been availed during the relevant period for which the refund is being claimed, in the format enclosed as **Annexure-B** along with the application for refund claim. Such availment of ITC will be subject to restriction imposed under sub-rule (4) in rule 36 of the CGST rules inserted vide Notification No. 49/2019-CT dated 09.10.2019. The applicant shall also declare the eligibility or otherwise of the input tax credit availed against the invoices related to the claim period in the said format for enabling the proper officer to determine the same. Self-certified copies of invoices in relation to which the refund of ITC is being claimed and which are declared as eligible for ITC in **Annexure – B**, but which are not populated in **FORM GSTR-2A**, shall be uploaded by the applicant along with the application in **FORM GST RFD 01**. It is emphasized that the proper officer shall not insist on the submission of an invoice (either original or duplicate) the details of which are available in **FORM GSTR-2A** of the relevant period uploaded by the applicant.

37. In case of refunds pertaining to items listed at (a), (c) and (e) in **para 3** above, the common portal calculates the refundable amount as the least of the following amounts:

- a) The maximum refund amount as per the formula in rule 89(4) or rule 89(5) of the CGST Rules [formula is applied on the consolidated amount of ITC, i.e. Central tax + State tax/Union Territory tax + Integrated tax];
- b) The balance in the electronic credit ledger of the applicant at the end of the tax period for which the refund claim is being filed after the return in **FORM GSTR-3B** for the said period has been filed; and
- c) The balance in the electronic credit ledger of the applicant at the time of filing the refund application.

After calculating the least of the three amounts, as detailed above, the equivalent amount is to be debited from the electronic credit ledger of the applicant in the following order:

- a) Integrated tax, to the extent of balance available;
- b) Central tax and State tax/Union Territory tax, equally to the extent of balance available and in the event of a shortfall in the balance available in a particular electronic credit ledger (say, Central tax), the differential amount is to be debited from the other electronic credit ledger (i.e., State tax/Union Territory tax, in this case).



38. The order of debit described above, however, is not presently available on the common portal. Till the time such facility is made available on the common portal, the taxpayers are advised to follow the order as explained above for all refund applications. However, for applications where this order is not adhered to by the applicant, no adverse view may be taken by the tax authorities. The above system validations are being clarified so that there is no ambiguity in relation to the process through which an application in **FORM GST RFD-01** is generated.

39. For all refund applications where refund of unutilized ITC of compensation cess is being claimed, the calculation of the refundable amount of compensation cess shall be done separately and the amount so calculated will be entirely debited from the balance of compensation cess available in the electronic credit ledger.

40. The third proviso to sub-section (3) of section 54 of the CGST Act states that no refund of input tax credit shall be allowed in cases where the supplier of goods or services or both avails of drawback in respect of Central tax. It is clarified that if a supplier avails of drawback in respect of duties rebated under the Customs and Central Excise Duties Drawback Rules, 2017, he shall be eligible for refund of unutilized input tax credit of Central tax/ State tax/ Union Territory tax / Integrated tax/ Compensation cess. It is also clarified that refund of eligible credit on account of State tax shall be available if the supplier of goods or services or both has availed of drawback in respect of Central tax.

#### **Guidelines for refund of tax paid on deemed exports**

41. Certain supplies of goods have been notified as deemed exports vide notification No. 48/2017-Central Tax dated 18.10.2017 under section 147 of the CGST Act. Further, the third proviso to rule 89(1) of the CGST Rules allows either the recipient or the supplier to apply for refund of tax paid on such deemed export supplies. In case such refund is sought by the supplier of deemed export supplies, the documentary evidences as specified in notification No. 49/2017-Central Tax dated 18.10.2017 are also required to be furnished which includes an undertaking that the recipient of deemed export supplies shall not claim the refund in respect of such supplies and shall not avail any input tax credit on such supplies. Similarly, in case the refund is filed by the recipient of deemed export supplies, an undertaking shall have to be furnished by him stating that refund has been claimed only for those invoices which have been detailed in statement 5B for the tax period for which refund is being claimed and that he has not availed input tax credit on such invoices. The recipient shall also be required to declare that the supplier has not claimed refund with respect to the said supplies. The procedure regarding procurement of supplies of goods from DTA by Export Oriented Unit (EOU) / Electronic Hardware Technology Park (EHTP) Unit / Software Technology Park (STP) Unit / Bio-Technology Parks (BTP) Unit under deemed export as laid down in Circular No. 14/14/2017-GST dated 06.11.2017 needs to be complied with.

### Guidelines for claims of refund of Compensation Cess

42. Doubts have been raised whether a registered person is eligible to claim refund of unutilized input tax credit of compensation cess paid on inputs, where the zero-rated final product is not leviable to compensation cess. For instance, cess is levied on coal, which is an input for the manufacture of aluminium products, whereas cess is not levied on aluminium products. In this context, attention is invited to section 16(2) of the Integrated Goods and Services Tax Act, 2017 (hereafter referred to as the “IGST Act”) which states that, subject to the provisions of section 17(5) of the CGST Act, credit of input tax may be availed for making zero rated supplies. Further, section 16 of the IGST Act has been *mutatis mutandis* made applicable to inter-State supplies under the Cess Act vide section 11 (2) of the Cess Act. Thus, it implies that input tax credit of Compensation Cess may be availed for making zero-rated supplies. Further, by virtue of section 54(3) of the CGST Act, the refund of such unutilized ITC shall be available. Accordingly, it is clarified that a registered person making zero rated supply of aluminium products under bond or LUT may claim refund of unutilized credit including that of compensation cess paid on coal. Such registered persons may also make zero-rated supply of aluminium products on payment of Integrated tax but they cannot utilize the credit of the compensation cess paid on coal for payment of Integrated tax in view of the proviso to section 11(2) of the Cess Act, which allows the utilization of the input tax credit of cess, only for the payment of cess on the outward supplies.

43. As regards the certain issues related to refund of accumulated input tax credit of compensation cess on account of zero-rated supplies made under Bond/Letter of Undertaking on which clarifications have been sought since GST roll out, the same have been examined and are clarified as below:

- a) **Issue:** A registered person uses inputs on which compensation cess is leviable (e.g. coal) to export goods on which there is no levy of compensation cess (e.g. aluminium). For the period July, 2017 to May, 2018, no ITC is availed of the compensation cess paid on the inputs received during this period. ITC is only availed of the Central tax, State tax/Union Territory tax or Integrated tax charged on the invoices for these inputs. This ITC is utilized for payment of Integrated tax on export of goods. Vide Circular No. 45/19/2018-GST dated 30.05.2018, it was clarified that refund of accumulated ITC of compensation cess on account of zero-rated supplies made under Bond/Letter of Undertaking is available even if the exported product is not subject to levy of cess. After the issuance of this Circular, the registered person decides to start exporting under bond/LUT without payment of tax. He also decides to avail (through the return in **FORM GSTR-3B**) the ITC of compensation cess, paid on the inputs used in the months of July, 2017 to May, 2018, in the month of July, 2018. The registered person then goes on to file a refund claim for ITC accumulated on account of exports for the month of July, 2018 and includes the said accumulated ITC for the month of July, 2018. How should the amount of compensation cess to be refunded be calculated?

**Clarification:** In the instant case, refund on account of compensation cess is to be recomputed as if the same was available in the respective months in which the refund of unutilized credit of Central tax/State tax/Union Territory tax/Integrated tax was claimed on account of exports made under LUT/Bond. If the aggregate of these recomputed amounts of refund of compensation cess is less than or equal to the eligible refund of compensation cess calculated in respect of the month in which the same has actually been claimed, then the aggregate of the recomputed refund of compensation cess of the respective months would be admissible. However, the recomputed amount of eligible refund (of compensation cess) in respect of past periods, as aforesaid, would not be admissible in respect of consignments exported on payment of Integrated tax. This process would be applicable for application(s) for refund of compensation cess (not claimed earlier) in respect of the past period.

- b) **Issue:** A registered person uses coal for the captive generation of electricity which is further used for the manufacture of goods (say aluminium) which are exported under Bond/Letter of Undertaking without payment of duty. Refund claim is filed for accumulated Input Tax Credit of compensation cess paid on coal. Can the said refund claim be rejected on the ground that coal is used for the generation of electricity which is an intermediate product and not the final product which is exported and since electricity is exempt from GST, the ITC of the tax paid on coal for generation of electricity is not available?

**Clarification:** There is no distinction between intermediate goods or services and final goods or services under GST. Inputs have been clearly defined to include any goods other than capital goods used or intended to be used by a supplier in the course or furtherance of business. Since coal is an input used in the production of aluminium, albeit indirectly through the captive generation of electricity, which is directly connected with the business of the registered person, input tax credit in relation to the same cannot be denied.

- c) **Issue:** A registered person avails ITC of compensation cess (say, of Rs. 100/-) paid on purchases of coal every month. At the same time, he reverses a certain proportion (say, half i.e. Rs. 50/-) of the ITC of compensation cess so availed on purchases of coal which are used in making zero rated outward supplies. Both these details are entered in the **FORM GSTR-3B** filed for the month as a result of which an amount of Rs. 50/- only is credited in the electronic credit ledger. The reversed amount (Rs. 50/-) is then shown as a 'cost' in the books of accounts of the registered person. However, the registered person declares Rs. 100/- as 'Net ITC' and uses the same in calculating the maximum refund amount which works out to be Rs. 50/- (assuming that export turnover is half of total turnover). Since both the balance in the electronic credit ledger at the end of the tax period for which the claim of refund is being filed and the balance in the electronic credit ledger at the time of filing the refund claim is Rs. 50/- (assuming that no other debits/credits have happened),

the common portal will proceed to debit Rs. 50/- from the ledger as the claimed refund amount. The question is whether the proper officer should sanction Rs. 50/- as the refund amount or Rs. 25/- (i.e. half of the ITC availed after adjusting for reversals)?

**Clarification:** ITC which is reversed cannot be held to have been 'availed' in the relevant period. Therefore, the same cannot be part of refund of unutilized ITC on account of zero-rated supplies. Moreover, the reversed ITC has been accounted as a cost which would have reduced the income tax liability of the applicant. Therefore, the same amount cannot, at the same time, be refunded to him/her in the ratio of export turnover to total turnover. However, if the said reversed amount is again availed in a later tax period, subject to the restriction under section 16(4) of the CGST Act, it can be refunded in the ratio of export turnover to total turnover in that tax period in the same manner as detailed in **para 37** above. This is subject to the restriction that the accounting entry showing the said ITC as cost is also reversed.

#### **Clarifications on issues related to making zero-rated supplies**

44. Export of goods or services can be made without payment of Integrated tax under the provisions of rule 96A of the CGST Rules. Under the said provisions, an exporter is required to furnish a bond or Letter of Undertaking (LUT) to the jurisdictional Commissioner before effecting zero rated supplies. A detailed procedure for filing of LUT has been specified vide Circular No. 8/8/2017 –GST dated 4.10.2017. It has been brought to the notice of the Board that in some cases, such zero-rated supplies were made before filing the LUT and refund claims for unutilized input tax credit got filed. In this regard, it is emphasized that the substantive benefits of zero rating may not be denied where it has been established that exports in terms of the relevant provisions have been made. The delay in furnishing of LUT in such cases may be condoned and the facility for export under LUT may be allowed on ex post facto basis taking into account the facts and circumstances of each case.

45. Rule 96A (1) of the CGST Rules provides that any registered person may export goods or services without payment of Integrated tax after furnishing a LUT / bond and that he would be liable to pay the tax due along with the interest as applicable within a period of fifteen days after the expiry of three months or such further period as may be allowed by the Commissioner from the date of issue of the invoice for export, if the goods are not exported out of India. The time period in case of services is fifteen days after the expiry of one year or such further period as may be allowed by the Commissioner from the date of issue of the invoice for export, if the payment of such services is not received by the exporter in convertible foreign exchange. It has been reported that the exporters have been asked to pay Integrated tax where the goods have been exported but not within three months from the date of the issue of the invoice for export. In this regard, it is emphasized that exports have been zero rated under the IGST Act and as long as goods have actually been exported even after a period of three months, payment of Integrated tax first and claiming refund at a subsequent date should not be insisted upon. In such cases, the

jurisdictional Commissioner may consider granting extension of time limit for export as provided in the said sub-rule on post facto basis keeping in view the facts and circumstances of each case. The same principle should be followed in case of export of services.

46. It is learnt that some field formations are asking for a self-declaration with every refund claim to the effect that the applicant has not been prosecuted. The facility of export under LUT is available to all exporters in terms of notification No. 37/2017- Central Tax dated 04.10.2017, except to those who have been prosecuted for any offence under the CGST Act or the IGST Act or any of the existing laws in force in a case where the amount of tax evaded exceeds two hundred and fifty lakh rupees. Para 2(d) of the Circular No. 8/8/2017-GST dated 04.10.2017, mentions that a person intending to export under LUT is required to give a self-declaration at the time of submission of LUT that he has not been prosecuted. Persons who are not eligible to export under LUT are required to export under bond. It is clarified that this requirement is already satisfied in case of exports under LUT and asking for self-declaration with every refund claim where the exports have been made under LUT is not warranted.

47. It has also been brought to the notice of the Board that in certain cases, where the refund of unutilized input tax credit on account of export of goods is claimed and the value declared in the tax invoice is different from the export value declared in the corresponding shipping bill under the Customs Act, refund claims are not being processed. The matter has been examined and it is clarified that the zero-rated supply of goods is effected under the provisions of the GST laws. An exporter, at the time of supply of goods declares that the goods are meant for export and the same is done under an invoice issued under rule 46 of the CGST Rules. The value recorded in the GST invoice should normally be the transaction value as determined under section 15 of the CGST Act read with the rules made thereunder. The same transaction value should normally be recorded in the corresponding shipping bill / bill of export. During the processing of the refund claim, the value of the goods declared in the GST invoice and the value in the corresponding shipping bill / bill of export should be examined and the lower of the two values should be taken into account while calculating the eligible amount of refund.

48. It is clarified that the realization of consideration in convertible foreign exchange, or in Indian rupees wherever permitted by Reserve Bank of India, is one of the conditions for export of services. In case of export of goods, realization of consideration is not a pre-condition. In rule 89 (2) of the CGST Rules, a statement containing the number and date of invoices and the relevant Bank Realization Certificates (BRC) or Foreign Inward Remittance Certificates (FIRC) is required in case of export of services whereas, in case of export of goods, a statement containing the number and date of shipping bills or bills of export and the number and the date of the relevant export invoices is required to be submitted along with the claim for refund. It is therefore clarified that insistence on proof of realization of export proceeds for processing of refund claims related to export of goods has not been envisaged in the law and should not be insisted upon.

49. As per section 16(2) of the IGST Act, credit of input tax may be availed for making zero rated supplies, notwithstanding that such supply is an exempt supply. In terms of section 2 (47) of

the CGST Act, exempt supply includes non-taxable supply. Further, as per section 16(3) of the IGST Act, a registered person making zero rated supply shall be eligible to claim refund when he either makes supply of goods or services or both under bond or letter of undertaking (LUT) or makes such supply on payment of Integrated tax. However, in case of zero-rated supply of exempted or non-GST goods, the requirement for furnishing a bond or LUT cannot be insisted upon. It is thus, clarified that in respect of refund claims on account of export of non-GST and exempted goods without payment of Integrated tax; LUT/bond is not required. Such registered persons exporting non-GST goods shall comply with the requirements prescribed under the existing law (i.e. Central Excise Act, 1944 or the VAT law of the respective State) or under the Customs Act, 1962, if any. Further, the exporter would be eligible for refund of unutilized input tax credit of Central tax, State tax, Union Territory tax, Integrated tax and compensation cess in such cases.

### **Refund of transitional credit**

50. Refund of unutilized input tax credit is allowed in two scenarios mentioned in sub-section (3) of section 54 of the CGST Act. These two scenarios are zero rated supplies made without payment of tax and inverted tax structure. In sub-rule (4) and (5) of rule 89 of the CGST Rules, the amount of refund under these scenarios is to be calculated using the formulae given in the said sub-rules. The formulae use the phrase 'Net ITC' and defines the same as "input tax credit availed on inputs and input services during the relevant period other than the input tax credit availed for which refund is claimed under sub-rules (4A) or (4B) or both". It is clarified that as the transitional credit pertains to duties and taxes paid under the existing laws viz., under Central Excise Act, 1944 and Chapter V of the Finance Act, 1994, the same cannot be said to have been availed during the relevant period and thus, cannot be treated as part of 'Net ITC' and thus no refund of such unutilized transitional credit is admissible.

### **Restrictions imposed by sub-rule (10) of rule 96 of the CGST Rules**

51. Sub-rule (10) of rule 96 of the CGST Rules, restricted exporters from availing the facility of claiming refund of Integrated tax paid on exports in certain scenarios. It was intended that exporters availing benefit of certain notifications would not be eligible to avail the facility of such refund. However, representations were received requesting that exporters who have received capital goods under the Export Promotion Capital Goods Scheme (hereinafter referred to as "EPCG Scheme"), should be allowed to avail the facility of claiming refund of the Integrated tax paid on exports. GST Council, in its 30th meeting held in New Delhi on 28th September, 2018, accorded approval to the proposal of suitably amending the said sub-rule along with sub-rule (4B) of rule 89 of the CGST Rules prospectively in order to enable such exporters to avail the said facility. Notification No. 54/2018 – Central Tax dated the 9th October, 2018 was issued to carry out the changes recommended by the GST Council. In addition, notification No. 39/2018- Central Tax dated 4<sup>th</sup> September, 2018 was rescinded vide notification No. 53/2018 – Central Tax dated the 9<sup>th</sup> October, 2018.

52. The net effect of these changes is that any exporter who himself/herself imported any inputs/capital goods in terms of notification Nos. 78/2017-Customs and 79/2017-Customs both dated 13.10.2017, before the issuance of the notification No. 54/2018 – Central Tax dated 09.10.2018, shall be eligible to claim refund of the Integrated tax paid on exports. Further, exporters who have imported inputs in terms of notification Nos. 78/2017-Customs dated 13.10.2017, after the issuance of notification No. 54/2018 – Central Tax dated 09.10.2018, would not be eligible to claim refund of Integrated tax paid on exports. However, exporters who are receiving capital goods under the EPCG scheme, either through import in terms of notification No. 79/2017-Customs dated 13.10. 2017 or through domestic procurement in terms of notification No. 48/2017-Central Tax, dated 18.10.2017, shall continue to be eligible to claim refund of Integrated tax paid on exports and would not be hit by the restrictions provided in sub-rule (10) of rule 96 of the CGST Rules.

**Clarification on calculation of refund amount for claims of refund of accumulated ITC on account of inverted tax structure**

53. Sub-section (3) of section 54 of the CGST Act provides that refund of any unutilized ITC may be claimed where the credit has accumulated on account of rate of tax on inputs being higher than the rate of tax on output supplies (other than nil rated or fully exempt supplies). Further, sub-section (59) of section 2 of the CGST Act defines inputs as any goods other than capital goods used or intended to be used by a supplier in the course or furtherance of business. Thus, inputs do not include services or capital goods. Therefore, clearly, the intent of the law is not to allow refund of tax paid on input services or capital goods as part of refund of unutilized input tax credit. It is clarified that both the law and the related rules clearly prevent the refund of tax paid on input services and capital goods as part of refund of input tax credit accumulated on account of inverted tax structure.

54. There have been instances where while processing the refund of unutilized ITC on account of inverted tax structure, some of the tax authorities denied the refund of ITC of GST paid on those inputs which are procured at equal or lower rate of GST than the rate of GST on outward supply, by not including the amount of such ITC while calculating the maximum refund amount as specified in rule 89(5) of the CGST Rules. The matter has been examined and the following issues are clarified:

- a) Refund of unutilized ITC in case of inverted tax structure, as provided in section 54(3) of the CGST Act, is available where ITC remains unutilized even after setting off of available ITC for the payment of output tax liability. Where there are multiple inputs attracting different rates of tax, in the formula provided in rule 89(5) of the CGST Rules, the term “Net ITC” covers the ITC availed on all inputs in the relevant period, irrespective of their rate of tax.
- b) The calculation of refund of accumulated ITC on account of inverted tax structure, in cases where several inputs are used in supplying the final product/output, can be clearly understood with the help of following example:

- i. Suppose a manufacturing process involves the use of an input A (attracting 5 per cent GST) and input B (attracting 18 per cent GST) to manufacture output Y (attracting 12 per cent GST).
- ii. The refund of accumulated ITC in the situation at (i) above, will be available under section 54(3) of the CGST Act read with rule 89(5) of the CGST Rules, which prescribes the formula for the maximum refund amount permissible in such situations.
- iii. Further assume that the applicant supplies the output Y having value of Rs. 3,000/- during the relevant period for which the refund is being claimed. Therefore, the turnover of inverted rated supply of goods and services will be Rs. 3,000/-. Since the applicant has no other outward supplies, his adjusted total turnover will also be Rs. 3,000/-.
- iv. If we assume that Input A, having value of Rs. 500/- and Input B, having value of Rs. 2,000/-, have been purchased in the relevant period for the manufacture of Y, then Net ITC shall be equal to Rs. 385/- (Rs. 25/- and Rs. 360/- on Input A and Input B respectively).
- v. Therefore, multiplying Net ITC by the ratio of turnover of inverted rated supply of goods and services to the adjusted total turnover will give the figure of Rs. 385/-.
- vi. From this, if we deduct the tax payable on such inverted rated supply of goods or services, which is Rs. 360/-, we get the maximum refund amount, as per rule 89(5) of the CGST Rules which is Rs. 25/-.

### **Refund of TDS/TCS deposited in excess**

55. Tax deducted in accordance with the provisions of section 51 of the CGST Act or tax collected in accordance with the provisions of section 52 of the CGST Act is required to be paid while discharging the liability in **FORM GSTR 7** or **FORM GSTR 8**, as the case may be, by the deductor or the collector, as the case may be.

56. It has been reported that, there are instances where taxes so deducted or collected is deposited under the wrong head (e.g. an amount deducted as Central tax is deposited as Integrated tax/State tax), thereby creating excess balance in the cash ledger of the deductor or the collector as the case may be. Doubts have been raised on the fate of this excess balance of TDS/TCS in the cash ledger of the deductor or the collector. It is clarified that such excess balance may be claimed by the tax deductor or the collector as the excess balance in electronic cash ledger. In this case, the common portal would debit the amount so claimed as refund. However, in case where tax deducted or collected in excess is also paid while discharging the liability in **FORM GSTR 7** or **FORM GSTR 8**, as the case may be, and the said amount has been credited to the electronic cash ledger of the deductee, the deductee can adjust the same while discharging his output liability or he can claim refund of the same under the category “refund of excess balance in the electronic cash ledger”.



**Debit of electronic credit ledger using FORM GST DRC-03**

57. Various representations have been received seeking clarifications on certain refund related issues, the solutions to which involve debiting the electronic credit ledger using **FORM GST DRC-03**. These issues are clarified as under:

Sl. No.	Issue	Clarification
1	<p>Certain registered persons have reversed, through return in <b>FORM GSTR-3B</b> filed for the month of August, 2018 or for a subsequent month, the accumulated input tax credit (ITC) required to be lapsed in terms of notification No. 20/2018-Central Tax (Rate) dated 26.07.2018 read with circular No. 56/30/2018-GST dated 24.08.2018 (hereinafter referred to as the “said notification”). Some of these registered persons, who have attempted to claim refund of accumulated ITC on account of inverted tax structure for the same period in which the ITC required to be lapsed in terms of the said notification has been reversed, are not able to claim refund of accumulated ITC to the extent to which they are so eligible. This is because of a validation check on the common portal which prevents the value of input tax credit in Statement 1A of <b>FORM GST RFD-01A</b> from being higher than the amount of ITC availed in <b>FORM GSTR-3B</b> of the relevant period minus the value of ITC reversed in the same period. This results in registered persons being unable to claim the full amount of refund of accumulated ITC on account of inverted tax structure to which they might be otherwise eligible. What is the solution to this problem?</p>	<p>a) As a one-time measure to resolve this issue, refund of accumulated ITC on account of inverted tax structure, for the period(s) in which there is reversal of the ITC required to be lapsed in terms of the said notification, is to be claimed under the category “any other” instead of under the category “refund of unutilized ITC on account of accumulation due to inverted tax structure” in <b>FORM GST RFD-01A</b>. It is emphasized that this application for refund should relate to the same tax period in which such reversal has been made.</p> <p>b) The application shall be accompanied by all statements, declarations, undertakings and other documents which are statutorily required to be submitted with a “refund claim of unutilized ITC on account of accumulation due to inverted tax structure”. On receiving the said application, the proper officer shall himself calculate the refund amount admissible as per rule 89(5) of Central Goods and Services Tax Rules, 2017 (hereinafter referred to as “CGST Rules”), in the manner detailed in <b>para 37</b> above. After calculating the admissible refund amount, as described above, and scrutinizing the application</p>

Sl. No.	Issue	Clarification
		<p>for completeness and eligibility, if the proper officer is satisfied that the whole or any part of the amount claimed is payable as refund, he shall request the taxpayer, in writing, to debit the said amount from his electronic credit ledger through <b>FORM GST DRC-03</b>. Once the proof of such debit is received by the proper officer, he shall proceed to issue the refund order in <b>FORM GST RFD-06</b> and the payment order in <b>FORM GST RFD-05</b>.</p> <p>c) All refund applications for unutilized ITC on account of accumulation due to inverted tax structure for subsequent tax period(s) shall be filed in <b>FORM GST RFD-01</b> under the category “refund of unutilized ITC on account of accumulation due to inverted tax structure”.</p>
2	<p>The clarification at Sl. No. 1 above applies to registered persons who have already reversed the ITC required to be lapsed in terms of the said notification through return in <b>FORM GSTR-3B</b>. What about those registered persons who are yet to perform this reversal?</p>	<p>It is hereby clarified that all those registered persons required to make the reversal in terms of the said notification and who have not yet done so, may reverse the said amount through <b>FORM GST DRC-03</b> instead of through <b>FORM GSTR-3B</b>.</p>
3	<p>What shall be the consequence if any registered person reverses the amount of credit to be lapsed, in terms the said notification, through the return in <b>FORM GSTR-3B</b> for any month subsequent to August, 2018 or through <b>FORM GST DRC-03</b> subsequent to the due date of filing of the return in <b>FORM GSTR-3B</b> for the month of August, 2018?</p>	<p>a) As the registered person has reversed the amount of credit to be lapsed in the return in <b>FORM GSTR-3B</b> for a month subsequent to the month of August, 2018 or through <b>FORM GST DRC-03</b> subsequent to the due date of filing of the return in <b>FORM GSTR-3B</b> for the month of August, 2018, he shall be liable to pay interest under sub-section (1) of section 50</p>

Sl. No.	Issue	Clarification
		<p>of the CGST Act on the amount which has been reversed belatedly. Such interest shall be calculated starting from the due date of filing of return in <b>FORM GSTR-3B</b> for the month of August, 2018 till the date of reversal of said amount through <b>FORM GSTR-3B</b> or through <b>FORM GST DRC-03</b>, as the case may be.</p> <p>b) The registered person who has reversed the amount of credit to be lapsed in the return in <b>FORM GSTR-3B</b> for any month subsequent to August, 2018 or through <b>FORM GST DRC-03</b> subsequent to the due date of filing of the return in <b>FORM GSTR-3B</b> for the month of August, 2018 would remain eligible to claim refund of unutilized ITC on account of accumulation due to inverted tax structure w.e.f. 01.08.2018. However, such refund shall be granted only after the reversal of the amount of credit to be lapsed, either through <b>FORM GSTR-3B</b> or <b>FORM GST DRC-03</b>, along with payment of interest, as applicable.</p>
4	How should a merchant exporter claim refund of input tax credit availed on supplies received on which the supplier has availed the benefit of the Government of India, Ministry of Finance, notification No. 40/2017-Central Tax (Rate), dated the 23rd October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1320 (E), dated the 23rd October, 2017 or notification No. 41/2017-Integrated Tax (Rate), dated the 23rd October, 2017,	<p>a) Rule 89(4B) of the CGST Rules provides that where the person claiming refund of unutilized input tax credit on account of zero-rated supplies without payment of tax has received supplies on which the supplier has availed the benefit of the said notifications, the refund of input tax credit, availed in respect of such inputs received under the said notifications for export of goods, shall be granted.</p> <p>b) This refund of accumulated ITC under rule 89(4B) of the CGST Rules shall</p>

Sl. No.	Issue	Clarification
	published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1321(E), dated the 23rd October, 2017 (hereinafter referred to as the “said notifications”)?	be applied under the category “any other” instead of under the category “refund of unutilized ITC on account of exports without payment of tax” in <b>FORM GST RFD-01</b> and shall be accompanied by all supporting documents required for substantiating the refund claim under the category “refund of unutilized ITC on account of exports without payment of tax”. After scrutinizing the application for completeness and eligibility, if the proper officer is satisfied that the whole or any part of the amount claimed is payable as refund, he shall request the taxpayer, in writing, to debit the said amount from his electronic credit ledger through <b>FORM GST DRC-03</b> . Once the proof of such debit is received by the proper officer, he shall proceed to issue the refund order in <b>FORM GST RFD-06</b> and the payment order in <b>FORM GST RFD-05</b> .

### Refund of Integrated Tax paid on Exports

58. The refund of Integrated tax paid on goods exported out of India is governed by rule 96 of the CGST Rules. The shipping bill filed by an exporter is deemed to be an application for refund in such cases, but the same is deemed to have been filed only when the export manifest or export report is filed and the applicant has filed the return in **FORM GSTR-3B** for the relevant period duly indicating the integrated tax paid on goods exported in Table 3.1(b) of **FORM-GSTR-3B**. In addition, the exporter is expected to furnish the details of the exported goods in Table 6A of **FORM GSTR-1** of the relevant period. Only where the common portal is able to validate the consistency of the details so entered by the applicant, the relevant information regarding the refund claim is forwarded to Customs Systems. Upon receipt of the information from the common portal regarding furnishing of these details, the Customs Systems processes the claim for refund and an amount equal to the Integrated tax paid in respect of such export is electronically credited to the bank account of the applicant.

**Clarifications on other issues**

59. Notification No. 40/2017 – Central Tax (Rate) and notification No. 41/2017 – Integrated Tax (Rate) both dated 23.10.2017 provide for supplies for exports at a concessional rate of 0.05% and 0.1% respectively, subject to certain conditions specified in the said notifications. It is clarified that the benefit of supplies at concessional rate is subject to certain conditions and the said benefit is optional. The option may or may not be availed by the supplier and / or the recipient and the goods may be procured at the normal applicable tax rate. It is also clarified that the exporter will be eligible to take credit of the tax @ 0.05% / 0.1% paid by him. The supplier who supplies goods at the concessional rate is also eligible for refund on account of inverted tax structure as per the provisions of clause (ii) of the first proviso to sub-section (3) of section 54 of the CGST Act. It may also be noted that the exporter of such goods can export the goods only under LUT / bond and cannot export on payment of Integrated tax.

60. Sub-section (14) of section 54 of the CGST Act provides that no refund under subsection (5) or sub-section (6) of section 54 of the CGST Act shall be paid to an applicant, if the amount is less than one thousand rupees. In this regard, it is clarified that the limit of rupees one thousand shall be applied for each tax head separately and not cumulatively.

61. Presently, ITC is reflected in the electronic credit ledger on the basis of the amount of the ITC availed on self-declaration basis in **FORM GSTR-3B** for a particular tax period. It may happen that the goods purchased against a particular tax invoice issued in a particular month, say August 2018, may be declared in the **FORM GSTR-3B** filed for a subsequent month, say September 2018. This is inevitable in cases where the supplier raises an invoice, say in August, 2018, and the goods reach the recipient's premises in September, 2018. Since GST law mandates that ITC can be availed only after the goods have been received, the recipient can only avail the ITC on such goods in the **FORM GSTR-3B** filed for the month of September, 2018. However, it has been reported that tax authorities are excluding such invoices from the calculation of refund of unutilized ITC filed for the month of September, 2018. In this regard, it is clarified that "Net ITC" as defined in rule 89(4) of the CGST Rules means input tax credit availed on inputs and input services during the relevant period. Relevant period means the period for which the refund claim has been filed. Input tax credit can be said to have been "availed" when it is entered into the electronic credit ledger of the registered person. Under the current dispensation, this happens when the said taxable person files his/her monthly return in **FORM GSTR-3B**. Further, section 16(4) of the CGST Act stipulates that ITC may be claimed on or before the due date of filing of the return for the month of September following the financial year to which the invoice pertains or the date of filing of annual return, whichever is earlier. Therefore, the input tax credit of invoices issued in August, 2019, "availed" in September, 2019 cannot be excluded from the calculation of the refund amount for the month of September, 2019.

62. It has been represented that on certain occasions, departmental officers do not consider ITC on stores and spares, packing materials, materials purchased for machinery repairs, printing and stationery items, as part of Net ITC on the grounds that these are not directly consumed in the

manufacturing process and therefore, do not qualify as input. There are also instances where stores and spares charged to revenue are considered as capital goods and therefore the ITC availed on them is not included in Net ITC, even though the value of these goods has not been capitalized in his books of account by the applicant. It is clarified that the ITC of the GST paid on inputs, including inward supplies of stores and spares, packing materials etc., shall be available as ITC as long as these inputs are used for the purpose of the business and/or for effecting taxable supplies, including zero-rated supplies, and the ITC for such inputs is not restricted under section 17(5) of the CGST Act. Further, capital goods have been clearly defined in section 2(19) of the CGST Act as goods whose value has been capitalized in the books of account and which are used or intended to be used in the course or furtherance of business. Stores and spares, the expenditure on which has been charged as a revenue expense in the books of account, cannot be held to be capital goods.

63. It is requested that suitable trade notices may be issued to publicize the contents of this circular. Difficulty, if any, in implementation of this Circular may please be brought to the notice of the Board. Hindi version would follow.

(Yogendra Garg)  
Principal Commissioner  
y.garg@nic.in

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**Annexure-A****List of all statements/declarations/undertakings/certificates and other supporting documents to be provided along with the refund application**

<b>Sl. No.</b>	<b>Type of Refund</b>	<b>Declaration/Statement/Undertaking/Certificates to be filled online</b>	<b>Supporting documents to be additionally uploaded</b>
1	Refund of unutilized ITC on account of exports without payment of tax	Declaration under second and third proviso to section 54(3)	Copy of GSTR-2A of the relevant period
		Undertaking in relation to sections 16(2)(c) and section 42(2)	Statement of invoices (Annexure-B)
		Statement 3 under rule 89(2)(b) and rule 89(2)(c)	Self-certified copies of invoices entered in Annexure-B whose details are not found in GSTR-2A of the relevant period
		Statement 3A under rule 89(4)	BRC/FIRC in case of export of services and shipping bill (only in case of exports made through non-EDI ports) in case of goods
2	Refund of tax paid on export of services made with payment of tax	Declaration under second and third proviso to section 54(3)	BRC/FIRC /any other document indicating the receipt of sale proceeds of services
		Undertaking in relation to sections 16(2)(c) and section 42(2)	Copy of GSTR-2A of the relevant period
		Statement 2 under rule 89(2)(c)	Statement of invoices (Annexure-B)
			Self-certified copies of invoices entered in Annexure-A whose details are not found in GSTR-2A of the relevant period
			Self-declaration regarding non-prosecution under sub-rule (1) of rule 91 of the CGST Rules for availing provisional refund
3	Refund of unutilized ITC on account of Supplies made to SEZ units/developer without payment of tax	Declaration under third proviso to section 54(3)	Copy of GSTR-2A of the relevant period
		Statement 5 under rule 89(2)(d) and rule 89(2)(e)	Statement of invoices (Annexure-B)
		Statement 5A under rule 89(4)	Self-certified copies of invoices entered in Annexure-B whose details are not found in GSTR-2A of the relevant period
		Declaration under rule 89(2)(f)	Endorsement(s) from the specified officer of the SEZ regarding receipt of goods/services for authorized operations under second proviso to rule 89(1)
		Undertaking in relation to sections 16(2)(c) and section 42(2)	
		Self-declaration under rule 89(2)(l) if amount claimed does not exceed two lakh rupees, certification under rule 89(2)(m) otherwise	
4	Refund of tax paid on supplies made to SEZ	Declaration under second and third proviso to section 54(3)	Endorsement(s) from the specified officer of the SEZ regarding receipt of goods/services for authorized operations under second proviso to rule 89(1)

Sl. No.	Type of Refund	Declaration/Statement/Undertaking/Certificates to be filled online	Supporting documents to be additionally uploaded
	units/developer with payment of tax	Declaration under rule 89(2)(f)	Self-certified copies of invoices entered in Annexure-A whose details are not found in GSTR-2A of the relevant period
		Statement 4 under rule 89(2)(d) and rule 89(2)(e)	Self-declaration regarding non-prosecution under sub-rule (1) of rule 91 of the CGST Rules for availing provisional refund
		Undertaking in relation to sections 16(2)(c) and section 42(2)	
		Self-declaration under rule 89(2)(l) if amount claimed does not exceed two lakh rupees, certification under rule 89(2)(m) otherwise	
5	Refund of ITC unutilized on account of accumulation due to inverted tax structure	Declaration under second and third proviso to section 54(3)	Copy of GSTR-2A of the relevant period
		Declaration under section 54(3)(ii)	Statement of invoices (Annexure-B)
		Undertaking in relation to sections 16(2)(c) and section 42(2)	Self-certified copies of invoices entered in Annexure-B whose details are not found in GSTR-2A of the relevant period
		Statement 1 under rule 89(5)	
		Statement 1A under rule 89(2)(h)	
		Self-declaration under rule 89(2)(l) if amount claimed does not exceed two lakh rupees, certification under rule 89(2)(m) otherwise	
6	Refund to supplier of tax paid on deemed export supplies	Statement 5(B) under rule 89(2)(g)	Documents required under Notification No. 49/2017-Central Tax dated 18.10.2017 and Circular No. 14/14/2017-GST dated 06.11.2017
		Declaration under rule 89(2)(g)	
		Undertaking in relation to sections 16(2)(c) and section 42(2)	
		Self-declaration under rule 89(2)(l) if amount claimed does not exceed two lakh rupees, certification under rule 89(2)(m) otherwise	
7	Refund to recipient of tax paid on deemed export supplies	Statement 5(B) under rule 89(2)(g)	Documents required under Circular No. 14/14/2017-GST dated 06.11.2017
		Declaration under rule 89(2)(g)	
		Undertaking in relation to sections 16(2)(c) and section 42(2)	



Sl. No.	Type of Refund	Declaration/Statement/Undertaking/Certificates to be filled online	Supporting documents to be additionally uploaded
		Self-declaration under rule 89(2)(l) if amount claimed does not exceed two lakh rupees, certification under rule 89(2)(m) otherwise	
8	Refund of excess payment of tax	Statement 7 under rule 89(2)(k)	
		Undertaking in relation to sections 16(2)(c) and section 42(2)	
		Self-declaration under rule 89(2)(l) if amount claimed does not exceed two lakh rupees, certification under rule 89(2)(m) otherwise	
9	Refund of tax paid on intra-state supply which is subsequently held to be an inter-state supply and vice versa	Statement 6 under rule 89(2)(j)	
		Undertaking in relation to sections 16(2)(c) and section 42(2)	
10	Refund on account of assessment / provisional assessment / appeal / any other order	Undertaking in relation to sections 16(2)(c) and section 42(2)	Reference number of the order and a copy of the Assessment / Provisional Assessment / Appeal / Any Other Order
		Self-declaration under rule 89(2)(l) if amount claimed does not exceed two lakh rupees, certification under rule 89(2)(m) otherwise	Reference number/proof of payment of pre-deposit made earlier for which refund is being claimed
11	Refund on account of any other ground or reason	Undertaking in relation to sections 16(2)(c) and section 42(2)	Documents in support of the claim
		Self-declaration under rule 89(2)(l) if amount claimed does not exceed two lakh rupees, certification under rule 89(2)(m) otherwise	

**Annexure-B****Statement of invoices to be submitted with application for refund of unutilized ITC**

Sr. No.	GSTIN of the Supplier	Name of the Supplier	Invoice Details			Type	Central Tax	State Tax/ Union Territory Tax	Integrated Tax	Cess	Eligible for ITC	Amount of eligible ITC	Whether invoice is included in GSTR-2A Y/N
			Invoice No.	Date	Value	Inputs/Input Services/capital goods					Yes/No/Partially		
1	2	3	4	5	6	7	8	9	10	11	12	13	14

**CBEC-20/01/06/2019-GST**  
**Government of India**  
**Ministry of Finance**  
**Department of Revenue**  
**Central Board of Indirect Taxes and Customs**  
**GST Policy Wing**  
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New Delhi, Dated the 31<sup>st</sup> March, 2020

To,

The Principal Chief Commissioners/Chief Commissioners/Principal Commissioners/  
Commissioners of Central Tax (All)  
The Principal Director Generals/ Director Generals (All)

Madam/Sir,

**Subject: Clarification on refund related issues – Reg.**

Various representations have been received seeking clarification on some of the issues relating to GST refunds. In order to clarify these issues and to ensure uniformity in the implementation of the provisions of law in this regard across the field formations, the Board, in exercise of its powers conferred by section 168 (1) of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as “CGST Act”), hereby clarifies the issues detailed hereunder:

**2. Bunching of refund claims across Financial Years**

It may be recalled that the restriction on clubbing of tax periods across different financial years was put in vide para 11.2 of the Circular No. 37/11/2018-GST dated 15.03.2018. The said circular was rescinded being subsumed in the Master Circular on Refunds No. 125/44/2019-GST dated 18.11.2019 and the said restriction on the clubbing of tax periods across financial years for claiming refund thus has been continued vide Paragraph 8 of the Circular No. 125/44/2019-GST dated 18.11.2019, which is reproduced as under:

*“8. The applicant, at his option, may file a refund claim for a tax period or by clubbing successive tax periods. **The period for which refund claim has been filed, however, cannot spread across different financial years.** Registered persons having aggregate turnover of up to Rs. 1.5 crore in the preceding financial year or the current financial year opting to file **FORM GSTR-1** on quarterly basis, can only apply for refund on a quarterly basis or clubbing successive quarters as aforesaid. However, refund claims under categories listed at (a), (c) and (e) in para 3 above must be filed by the applicant chronologically. This means that an applicant, after submitting a refund application under any of these categories for a certain period, shall not be subsequently allowed to file a refund claim under the same category for any previous period. This principle / limitation, however, shall not apply in cases where a fresh application is being filed pursuant to a deficiency memo having been issued earlier.”*

Hon'ble Delhi High Court in Order dated 21.01.2020, in the case of M/s Pitambra Books Pvt Ltd., vide para 13 of the said order has stayed the rigour of paragraph 8 of Circular No. 125/44/2019-GST dated 18.11.2019 and has also directed the Government to either open the online portal so as to enable the petitioner to file the tax refund electronically, or to accept the same manually within 4 weeks from the Order. Hon'ble Delhi High Court vide para 12 of the aforesaid Order has observed that the **Circulars can supplant but not supplement the law. Circulars might mitigate rigours of law by granting administrative relief beyond relevant provisions of the statute, however, Central Government is not empowered to withdraw benefits or impose stricter conditions than postulated by the law.**

Further, same issue has been raised in various other representations also, especially those received from the merchant exporters wherein merchant exporters have received the supplies of goods in the last quarter of a Financial Year and have made exports in the next Financial Year i.e. from April onwards. The restriction imposed vide para 8 of the master refund circular prohibits the refund of ITC accrued in such cases as well.

On perusal of the provisions under sub-section (3) of section 16 of the Integrated Goods and Services Tax Act, 2017 and sub-section (3) of section 54 of the CGST Act, there appears no bar in claiming refund by clubbing different months across successive Financial Years.

The issue has been examined and it has been decided to remove the restriction on clubbing of tax periods across Financial Years. Accordingly, circular No. 125/44/2019-GST dated 18.11.2019 stands modified to that extent i.e. the restriction on bunching of refund claims across financial years shall not apply.

### **3. Refund of accumulated input tax credit (ITC) on account of reduction in GST Rate**

It has been brought to the notice of the Board that some of the applicants are seeking refund of unutilized ITC on account of inverted duty structure where the inversion is due to change in the GST rate on the same goods. This can be explained through an illustration. An applicant trading in goods has purchased, say goods "X" attracting 18% GST. However, subsequently, the rate of GST on "X" has been reduced to, say 12%. It is being claimed that accumulation of ITC in such a case is also covered as accumulation on account of inverted duty structure and such applicants have sought refund of accumulated ITC under clause (ii) of sub-section (3) of section 54 of the CGST Act.

It may be noted that refund of accumulated ITC in terms clause (ii) of sub-section (3) of section 54 of the CGST Act is available where the credit has accumulated on account of rate of tax on inputs being higher than the rate of tax on output supplies. It is noteworthy that, the input and output being the same in such cases, though attracting different tax rates at different points in time, do not get covered under the provisions of clause (ii) of sub-section (3) of section 54 of the CGST Act. It is hereby clarified that refund of accumulated ITC under clause (ii) of sub-section (3) of section 54 of the CGST Act would not be applicable in cases where the input and the output supplies are the same.

#### 4. Change in manner of refund of tax paid on supplies other than zero rated supplies

Circular No. 125/44/2019-GST dated 18.11.2019, in para 3, categorizes the refund applications to be filed in **FORM GST RFD-01** as under:

- a. Refund of unutilized input tax credit (ITC) on account of exports without payment of tax;
- b. Refund of tax paid on export of services with payment of tax;
- c. Refund of unutilized ITC on account of supplies made to SEZ Unit/SEZ Developer without payment of tax;
- d. Refund of tax paid on supplies made to SEZ Unit/SEZ Developer with payment of tax;
- e. Refund of unutilized ITC on account of accumulation due to inverted tax structure;
- f. Refund to supplier of tax paid on deemed export supplies;
- g. Refund to recipient of tax paid on deemed export supplies;
- h. Refund of excess balance in the electronic cash ledger;
- i. Refund of excess payment of tax;**
- j. Refund of tax paid on intra-State supply which is subsequently held to be inter-State supply and vice versa;**
- k. Refund on account of assessment/provisional assessment/appeal/any other order;**
- l. Refund on account of “any other” ground or reason.**

For the refund of tax paid falling in categories specified at S. No. (i) to (l) above i.e. refund claims on supplies other than zero rated supplies, no separate debit of ITC from electronic credit ledger is required to be made by the applicant at the time of filing refund claim, being claim of tax already paid. However, the total tax would have been normally paid by the applicant by debiting tax amount from both electronic credit ledger and electronic cash ledger. At present, in these cases, the amount of admissible refund, is paid in cash even when such payment of tax or any part thereof, has been made through ITC.

As this could lead to allowing unintended encashment of credit balances, this issue has been engaging attention of the Government. Accordingly, vide notification No.16/2020-Central Tax dated 23.03.2020, sub-rule (4A) has been inserted in rule 86 of the CGST Rules, 2017 which reads as under:

*“(4A) Where a registered person has claimed refund of any amount paid as tax wrongly paid or paid in excess for which debit has been made from the electronic credit ledger, the said amount, if found admissible, shall be re-credited to the electronic credit ledger by the proper officer by an order made in **FORM GST PMT-03**. ”*

Further, vide the same notification, sub-rule (1A) has also been inserted in rule 92 of the CGST Rules, 2017. The same is reproduced hereunder:

*“(1A)Where, upon examination of the application of refund of any amount paid as tax other than the refund of tax paid on zero-rated supplies or deemed export, the proper officer is satisfied that a refund under sub-section (5) of section 54 of the Act is due and payable to the applicant, he shall make an order in **FORM RFD-06** sanctioning the amount of refund to be paid, in cash, proportionate to the amount debited in cash against the total amount*

*paid for discharging tax liability for the relevant period, mentioning therein the amount adjusted against any outstanding demand under the Act or under any existing law and the balance amount refundable and for the remaining amount which has been debited from the electronic credit ledger for making payment of such tax, the proper officer shall issue **FORM GST PMT-03** re-crediting the said amount as Input Tax Credit in electronic credit ledger.”*

4.4 The combined effect the abovementioned changes is that any such refund of tax paid on supplies other than zero rated supplies will now be admissible proportionately in the respective original mode of payment i.e. in cases of refund, where the tax to be refunded has been paid by debiting both electronic cash and credit ledgers (other than the refund of tax paid on zero-rated supplies or deemed export), the refund to be paid in cash and credit shall be calculated in the same proportion in which the cash and credit ledger has been debited for discharging the total tax liability for the relevant period for which application for refund has been filed. Such amount, shall be accordingly paid by issuance of order in **FORM GST RFD-06** for amount refundable in cash and **FORM GST PMT-03** to re-credit the amount attributable to credit as ITC in the electronic credit ledger.

## **5. Guidelines for refunds of Input Tax Credit under Section 54(3)**

In terms of para 36 of circular No. 125/44/2019-GST dated 18.11.2019, the refund of ITC availed in respect of invoices not reflected in **FORM GSTR-2A** was also admissible and copies of such invoices were required to be uploaded. However, in wake of insertion of sub-rule (4) to rule 36 of the CGST Rules, 2017 vide notification No. 49/2019-GST dated 09.10.2019, various references have been received from the field formations regarding admissibility of refund of the ITC availed on the invoices which are not reflecting in the **FORM GSTR-2A** of the applicant.

The matter has been examined and it has been decided that the refund of accumulated ITC shall be restricted to the ITC as per those invoices, the details of which are uploaded by the supplier in **FORM GSTR-1** and are reflected in the **FORM GSTR-2A** of the applicant. Accordingly, para 36 of the circular No. 125/44/2019-GST, dated 18.11.2019 stands modified to that extent.

## **6. New Requirement to mention HSN/SAC in Annexure ‘B’**

References have also been received from the field formations that HSN wise details of goods and services are not available in **FORM GSTR-2A** and therefore it becomes very difficult to distinguish ITC on capital goods and/or input services out of total ITC for a relevant tax period. It has been recommended that a column relating to HSN/SAC Code should be added in the statement of invoices relating to inward supply as provided in **Annexure-B** of the circular No. 125/44/2019-GST dated 18.11.2019 so as to easily identify between the supplies of goods and services.

The issue has been examined and considering that such a distinction is important in view of the provisions relating to refund where refund of credit on Capital goods and/or services is not permissible in certain cases, it has been decided to amend the said statement. Accordingly, **Annexure-B** of the circular No. 125/44/2019-GST, dated 18.11.2019 stands modified to that extent.

A suitably modified statement format is attached for applicants to upload the details of invoices reflecting in their **FORM GSTR-2A**. The applicant is, in addition to details already prescribed, now required to mention HSN/SAC code which is mentioned on the inward invoices. In cases where supplier is not mandated to mention HSN/SAC code on invoice, the applicant need not mention HSN/SAC code in respect of such an inward supply.

7. It is requested that suitable trade notices may be issued to publicize the contents of this circular.

8. Difficulty, if any, in implementation of this Circular may please be brought to the notice of the Board. Hindi version would follow.

(Yogendra Garg)  
Principal Commissioner  
y.garg@nic.in

**Annexure-B****Statement of invoices to be submitted with application for refund of unutilized ITC**

Sr. No.	GSTIN of the Supplier	Name of the Supplier	Invoice Details			Category of input supplies		Central Tax	State Tax/ Union Territory Tax	Integrated Tax	Cess	Eligible for ITC	Amount of eligible ITC
			<b>Invoice No.</b>	<b>Date</b>	<b>Value</b>	Inputs/Input Services/capital goods	HSN/SAC					Yes/No/Partially	
1	2	3	4	5	6	7	8	9	10	11	12	13	14



**CBEC-20/06/03-2020 -GST**  
**Government of India**  
**Ministry of Finance**  
**Department of Revenue**  
**Central Board of Indirect Taxes and Customs**  
**GST Policy Wing**  
**\*\*\*\***

New Delhi, Dated the 10<sup>th</sup> June, 2020

To,

The Principal Chief Commissioners/Chief Commissioners/Principal Commissioners/  
Commissioners of Central Tax (All)

The Principal Director Generals/ Director Generals (All)

Madam/Sir,

**Subject: Clarification on refund related issues – reg.**

Various representations have been received seeking clarification on the issue relating to refund of accumulated ITC in respect of invoices whose details are not reflected in the **FORM GSTR-2A** of the applicant. In order to clarify these issues and to ensure uniformity in the implementation of the provisions of law in this regard across the field formations, the Board, in exercise of its powers conferred by section 168 (1) of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as “CGST Act”), hereby clarifies the issues detailed hereunder:

2. Circular No.135/05/2020 – GST dated the 31st March, 2020 states that:

*“5. Guidelines for refunds of Input Tax Credit under Section 54(3)*

*In terms of para 36 of circular No. 125/44/2019-GST dated 18.11.2019, the refund of ITC availed in respect of invoices not reflected in FORM GSTR-2A was also admissible and copies of such invoices were required to be uploaded. However, in wake of insertion of sub-rule (4) to rule 36 of the CGST Rules, 2017 vide notification No. 49/2019-GST dated 09.10.2019, various references have been received from the field formations regarding admissibility of refund of the ITC availed on the invoices which are not reflecting in the FORM GSTR-2A of the applicant.*

**Circular No. 139/09/2020-GST**

*The matter has been examined and it has been decided that the refund of accumulated ITC shall be restricted to the ITC as per those invoices, the details of which are uploaded by the supplier in FORM GSTR-1 and are reflected in the FORM GSTR-2A of the applicant. Accordingly, para 36 of the circular No. 125/44/2019-GST, dated 18.11.2019 stands modified to that extent.”*

Representations have been received that in some cases, refund sanctioning authorities have rejected the refund of accumulated ITC in respect of ITC availed on Imports, ISD invoices, RCM etc. citing the above-mentioned Circular on the basis that the details of the said invoices/ documents are not reflected in **FORM GSTR-2A** of the applicant.

In this context it is noteworthy that before the issuance of Circular No. 135/05/2020- GST dated 31<sup>st</sup> March, 2020, refund was being granted even in respect of credit availed on the strength of missing invoices (not reflected in **FORM GSTR-2A**) which were uploaded by the applicant along with the refund application on the common portal. However, vide Circular No.135/05/2020 – GST dated the 31st March, 2020, the refund related to these missing invoices has been restricted. Now, the refund of accumulated ITC shall be restricted to the ITC available on those invoices, the details of which are uploaded by the supplier in **FORM GSTR-1** and are reflected in the **FORM GSTR-2A** of the applicant.

4. The aforesaid circular does not in any way impact the refund of ITC availed on the invoices / documents relating to imports, ISD invoices and the inward supplies liable to Reverse Charge (RCM supplies) etc.. It is hereby clarified that the treatment of refund of such ITC relating to imports, ISD invoices and the inward supplies liable to Reverse Charge (RCM supplies) will continue to be same as it was before the issuance of Circular No. 135/05/2020- GST dated 31<sup>st</sup> March, 2020.

5. It is requested that suitable trade notices may be issued to publicize the contents of this circular.

6. Difficulty, if any, in implementation of this Circular may please be brought to the notice of the Board. Hindi version would follow.

(Yogendra Garg)  
Principal Commissioner  
[y.garg@nic.in](mailto:y.garg@nic.in)

# Manual > Submitting Refund Pre-Application Form

## How can I submit Refund Pre-Application Form?

Refund Pre-Application is a form, which need to be submitted by the taxpayers to provide certain information related to nature of business, Aadhaar Number, Income Tax details, export data, expenditure and investment etc. To submit Refund Pre-Application Form, perform following steps:

1. Login to the GST Portal. Navigate to **Services > Refunds > Refund pre-application Form** option.

Dashboard	Services ▾	GST Law	Downloads ▾	Search Taxpayer ▾	Help ▾	e-Way Bill System	New Return (Trial) ▾
Registration	Ledgers	Returns	Payments	User Services	Refunds		
Application for Refund					Refund pre-application form		
My Saved/Filed Applications					Track Application Status		
Track status of invoice data to be shared with ICEGATE					Intimation on account of Refund not received		

- Note:**
- Taxpayer is not required to sign the Refund Pre-Application form.
  - Once the form is submitted, you cannot edit or re-submit the form.

2. **Refund pre-application Form** page is displayed.
3. Select the **Nature of Business** from the options given.
4. Select the **Date of Issue of IEC (Only for Exporters)**.
5. Enter the **Aadhaar Number** of Primary Authorized Signatory.
6. Enter the **Value of Exports made in the Financial Year 2019-2020 (till date) (Only for Exporter)**, **Income tax paid in Financial Year 2018-2019**, **Advance tax paid in Financial Year 2019-2020 (till date)** and **Capital Expenditure and investment made in Financial Year 2018-2019**.
7. Select the declaration checkbox and click **SUBMIT**.

## Refund Pre-Application Form

GSTIN- 29DAACD1191F520

Legal Name - Adaequare  
New Info Pvt Ltd

Filing Date - 04/02/2020

Nature of Business : \*

1. Manufacturer ☐2. Merchant Exporter ☐3. Service Provider ☐4. Trader ☐

Date of Issue of IEC (Only for Exporter)

dd/mm/yyyy

Value of Exports made in the Financial  
Year 2019-2020 (till date) (Only for  
Exporter):

AADHAAR Number \* ⓘ

Income tax paid in Financial Year 2018-  
2019 \*Advance tax paid in Financial Year 2019-  
2020 (till date) \*Capital Expenditure and investment made  
in Financial Year 2018-2019 \*

☒ I/We hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom. I/We hereby also agree that I/We won't be allowed to modify or resubmit this information once submitted.

SUBMIT

No signature required, on clicking this button form  
will be submitted, with no option to edit or re-submit

8. A confirmation message about the submission of the form is displayed.

Dashboard

Services ▾

GST Law

Downloads ▾

Search Taxpayer ▾

Help ▾

e-Way Bill System

New Return (Trial) ▾

Dashboard

Thank you, The information submitted by you will be shared with the proper officer.

**Note:** On submitting the refund pre-application form, an acknowledgement message will be shown to you on the screen. No separate e-mail or SMS will be sent to you for the same.

# Manual > Filing of Letter of Undertaking for Export of Goods or Services (FORM GST RFD-11)

## How can I as a taxpayer file the Letter of Undertaking (LUT) for export of goods or services at the GST Portal?

To file the Letter of Undertaking (LUT) for export of goods or services at the GST Portal, perform the following steps:

1. Access the GST Portal at [www.gst.gov.in](http://www.gst.gov.in) URL. The GST Home page is displayed.
2. Login to the GST Portal with valid credentials.
3. Click the **Services > User Services > Furnish Letter of Undertaking (LUT)** command.


Dashboard	Services ▾	GST Law	Search Taxpayer ▾	Help ▾	e-Way Bill System
Registration	Ledgers	Returns	Payments	User Services	Refunds
My Saved Applications			View/Download Certificates		
View Notices and Orders			View My Submissions		
Contacts			Search HSN / SAC		
Holiday List			Search Taxpayer Opted In / Out of Composition		
Feedback			Grievance / Complaints		
Locate GST Practitioner (GSTP)			Engage / Disengage GST Practitioner (GSTP)		
Generate User Id for Advance Ruling			Furnish Letter of Undertaking (LUT)		
View My Submitted LUTs			ITC02-Pending for action		

4. Form GST RFD-11 is displayed. Select the financial year for which LUT is applied for from the **LUT Applied for Financial Year** drop-down list.
5. Click the **Choose File** button to upload the previous LUT.

**Note:**

- Only PDF or JPEG file formats are allowed.
- Maximum file size for upload is 2 MB.

6. Select the declaration checkboxes.
7. In the Name, Address and occupation of the independent and reliable witnesses section, enter the name and address of 2 witnesses.
8. In the **Place of Filing LUT** field, enter the place.
9. In the **Name of Primary/ Other Authorized Signatory** drop-down list, select the name of authorized signatory.
10. In the **Place** field, enter the place where the form is filed.



# Goods and Services Tax

[Skip to Main Content](#)

NURUL MOHAMADBAJI S

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[Services](#)
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[Dashboard](#)
[Services](#)
[User Services](#)
[Furnish Letter of Undertaking \(LUT\)](#)

English

## GST RFD - 11 : Furnishing of Letter of Undertaking for export of goods or services

GSTIN - 22AJIPA1572E3ZT
Legal Name - ANGAD JASBIRSINGH ARORA
Trade Name - LTrade

Address - 1, mg, edity, Raipur, Chhattisgarh, 492001

LUT Applied for financial year

Select

Document Upload

Previous Letter of Undertaking (LUT)

Choose File

No file chosen

Indicates Mandatory Fields

Instructions to file LUT

1. Select the Financial Year for which you want to furnish the LUT
2. If you have already furnished LUT Offline, for previous period, please attach the same here and continue to file your application

Only PDF or JPEG file formats are allowed.

Maximum file size for upload is 2 MB

Note: You can attach the Letter of undertaking already created for the FY, if any.

**Letter of Undertaking for export of goods or services without payment of integrated tax**  
(See rule 96A)

Goods and Services Tax Identification Number - 04APIPS0052DLZS

To:  
The President of India (hereinafter called the "President"), acting through the proper officer

I/We **NURUL MOHAMADBHAI SAIYED of 1, MG, ECITY, Chandigarh, Chandigarh, 160019** having Goods & Services Tax Identification Number No. **04APIPS0052DLZS** hereinafter called "the undertaker(s)" including my/our respective heirs, executors/ administrators, legal representatives/successors and assigns by these presents, hereby jointly and severally undertake on this **12th day of February, 2018** to the President

☐ (a) to export the goods or services supplied without payment of integrated tax within time specified in sub-rule (1) of rule 96A; \*

☐ (b) to observe all the provisions of the Goods and Services Tax Act and rules made thereunder, in respect of export of goods or services; \*

☐ (c) pay the integrated tax, thereon in the event of failure to export the goods or services, along with an amount equal to eighteen percent interest per annum on the amount of tax not paid, from the date of invoice till the date of payment. \*

I/We declare that this undertaking is given under the orders of the proper officer for the performance of enacts in which the public are interested.

IN THE WITNESS THEREOF these presents have been signed the day hereinbefore written by the undertaker(s)

**Name, address and occupation of the independent Witnesses**

**1. Name of Witness \***

Enter Name

**Occupation**

Enter Occupation

**Address of Witness \***

**Building No./ Flat No. \***

Enter Building No./ Flat No.

**Floor No.**

Enter Floor No

**Name of the Premises / Building**

Premises/Building

**Road / Street \***

Enter Road / Street

**City / Town / Locality / Village \***

Enter City/Town/Locality/Villag

**State \***

Select

**District \***

Select

**PIN Code \***

Enter PIN Code

**2. Name of Witness \***

Enter Name

**Occupation**

Enter Occupation

**Address of Witness \***

**Building No./ Flat No. \***

Enter Building No./ Flat No.

**Floor No.**

Enter Floor No

**Name of the Premises / Building**

Premises/Building

**Road / Street \***

Enter Road / Street

**City / Town / Locality / Village \***

Enter City/Town/Locality/Villag

**State \***

Select

**District \***

Select

**PIN Code \***

Enter PIN Code

**Place of Filing LUT \***

Enter Place

**Date of Filing LUT \***

12/02/2018

**Name of Primary/ other Authorized Signatory \***

Select

**Place \***

Enter Place

**Designation / Status \***

**Date \***

12/02/2018

DSC is compulsory for Companies & LLP  
Facing problem using DSC? Click here for help

3. If you're filing LUT, please read and select all the three checkboxes for accepting the conditions prescribed in Letter of Undertaking

4. Enter the details of two independent witnesses

5. Primary Authorized signatory or other Authorized signatory can sign the Application Form

6. Once signed and filed, Form cannot be edited

SAVE

PREVIEW

SIGN AND FILE WITH DSC

SIGN AND FILE WITH EVC





## GST RFD - 11 : Furnishing of Letter of Undertaking for export of goods or services

GSTIN - 22AJIPA1572E3ZT

Legal Name - ANGAD JASBIRSINGH ARORA

Trade Name - LTrade

Address - 1, mg, edity, Raipur, Chhattisgarh, 492001

\* Indicates Mandatory Fields

LUT Applied for financial year\*

2017-18 ▾

Document Upload

Previous Letter of Undertaking (LUT)

Choose File No file chosen

Only PDF or JPEG file formats are allowed.

Maximum file size for upload is 2 MB

Note: You can attach the Letter of undertaking already created for the FY, if any.

## Instructions to file LUT

1. Select the Financial Year for which you want to furnish the LUT

2. If you have already furnished LUT Offline, for previous period, please attach the same here and continue to file your application

3. If you're filing LUT, please read and select all the three checkboxes for accepting the conditions prescribed in Letter of Undertaking

4. Enter the details of two Independent witnesses

**Letter of Undertaking for export of goods or services without payment of integrated tax**  
(See rule 96A)

Goods and Services Tax Identification Number - 22AJIPA1572E3ZT

To

The President of India (hereinafter called the "President"), acting through the proper officer

I/We **ANGAD JASBIRSINGH ARORA** of 1, mg, edity, Raipur, Chhattisgarh, 492001 having Goods & Services Tax Identification Number No. **22AJIPA1572E3ZT** hereinafter called "the undertaker(s)" including my/our respective heirs, executors/ administrators, legal representatives/successors and assigns by these presents, hereby jointly and severally undertake on this **9th day of March, 2018** to the President

☒ (a) to export the goods or services supplied without payment of integrated tax within time specified in sub-rule (1) of rule 96A; \*

☒ (b) to observe all the provisions of the Goods and Services Tax Act and rules made thereunder, in respect of export of goods or services; \*

☒ (c) pay the integrated tax, thereon in the event of failure to export the goods or services, along with an amount equal to eighteen percent interest per annum on the amount of tax not paid, from the date of invoice till the date of payment. \*

I/We declare that this undertaking is given under the orders of the proper officer for the performance of enacts in which the public are interested.

IN THE WITNESS THEREOF these presents have been signed the day hereinbefore written by the undertaker(s)

## Name, address and occupation of the independent Witnesses

1. Name of Witness \*

Akash

Occupation

Enter Occupation

Address of Witness \*

Building No./ Flat No. \*

C-403

Floor No.

Enter Floor No

Name of the Premises / Building

Premises/Building

Road / Street \*

Ananth Nagar

City / Town / Locality / Village \*

Bangalore

State \*

Karnataka ▾

District \*

Bengaluru (Bangalore) Urb: ▾

PIN Code \*

560100

2. Name of Witness \*

Suresh

Occupation

Enter Occupation

Address of Witness \*

Building No./ Flat No. \*

D-56

Floor No.

Enter Floor No

Name of the Premises / Building

Premises/Building

Road / Street \*

City / Town / Locality / Village \*

A confirmation message is displayed that application is saved successfully.

A confirmation message is displayed that application is saved successfully.



performance of enacts in which the public are interested.

IN THE WITNESS THEREOF these presents have been signed the day hereinbefore written by the undertaker(s)

Name, address and occupation of the independent Witnesses

1. Name of Witness \*

Akash

Occupation

Enter Occupation

Address of Witness \*

Building No./ Flat No. \*

C-403

Floor No.

Enter Floor No

Name of the Premises / Building

Premises/Building

Road / Street \*

Ananth Nagar

City / Town / Locality / Village \*

Bangalore

State \*

Karnataka

District \*

Bengaluru (Bangalore) Urb

PIN Code \*

560100

2. Name of Witness \*

Suresh

Occupation

Enter Occupation

Address of Witness \*

Building No./ Flat No. \*

D-56

Floor No.

Enter Floor No

Name of the Premises / Building

Premises/Building

Road / Street \*

Vasundhara Layout

City / Town / Locality / Village \*

Bangalore

State \*

Karnataka

District \*

Bengaluru (Bangalore) Urb

PIN Code \*

560100

Place of Filing LUT \*

Bangalore

Date of Filing LUT \*

09/03/2018

Name of Primary/ other Authorized Signatory \*

Select

Place \*

Enter Place

Designation / Status \*

Date \*

09/03/2018

❗ DSC is compulsory for Companies & LLP

❗ Facing problem using DSC? Click here for help

5. Primary Authorized signatory or other Authorized signatory can sign the Application Form

6. Once signed and Filed, Form cannot be edited

SAVE

PREVIEW

SIGN AND FILE WITH DSC

SIGN AND FILE WITH EVC

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Top

**Note:** You can navigate to **Services > User Services > My Saved Applications** to retrieve the saved application later.

## My Saved Applications

Creation Date	Form No.	Form Description	Expiry Date	Status	Action
07/03/2018	GST RFD-11	Application for Furnishing Letter of Undertaking	22/03/2018	Draft	
05/03/2018	GST RFD-11	Application for Furnishing Letter of Undertaking	20/03/2018	Draft	

12. Click the **PREVIEW** button to preview the form.



Goods and Services Tax

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ANGAD JASBIR SINGH A

Dashboard

Services

GST Law

Search Taxpayer

Help

e-Way Bill System

Dashboard > Services > User Services > Furnish Letter of Undertaking (LUT)

English

GSTIN - 22AJIPA1572E3ZT

Legal Name - ANGAD JASBIRSINGH ARORA

Trade Name - LTrade

Address - 1, mg, edity, Raipur, Chhattisgarh, 492001

\* Indicates Mandatory Fields

LUT Applied for financial year\*

2017-18

Document Upload

Previous Letter of Undertaking (LUT)

Choose File No file chosen

Only PDF or JPEG file formats are allowed.

Maximum file size for upload is 2 MB

Note: You can attach the Letter of undertaking already created for the FY, if any.

## Instructions to file LUT

1. Select the Financial Year for which you want to furnish the LUT
2. If you have already furnished LUT Offline, for previous period, please attach the same here and continue to file your application
3. If you're filing LUT, please read and select all the three checkboxes for accepting the conditions prescribed in Letter of Undertaking
4. Enter the details of two independent witnesses

Letter of Undertaking for export of goods or services without payment of integrated tax  
(See rule 96A)

Goods and Services Tax Identification Number - 22AJIPA1572E3ZT

To

The President of India (hereinafter called the "President"), acting through the proper officer

I/We **ANGAD JASBIRSINGH ARORA** of 1, mg, edity, Raipur, Chhattisgarh, 492001 having Goods & Services Tax Identification Number No. **22AJIPA1572E3ZT** hereinafter called "the undertaker(s)" including my/our respective heirs, executors/ administrators, legal representatives/successors and assigns by these presents, hereby jointly and severally undertake on this **9th day of March, 2018** to the President

☒ (a) to export the goods or services supplied without payment of integrated tax within time specified in sub-rule (1) of rule 96A; \*

☒ (b) to observe all the provisions of the Goods and Services Tax Act and rules made thereunder, in respect of export of goods or services; \*

☒ (c) pay the integrated tax, thereon in the event of failure to export the goods or services, along with an amount equal to eighteen percent interest per annum on the amount of tax not paid, from the date of invoice till the date of payment. \*

I/We declare that this undertaking is given under the orders of the proper officer for the performance of acts in which the public are interested.

IN THE WITNESS THEREOF these presents have been signed the day hereinbefore written by the undertaker(s)

## Name, address and occupation of the independent Witnesses

## 1. Name of Witness\*

Akash

Occupation

Enter Occupation

## Address of Witness\*

Building No./ Flat No.\*

C-403

Floor No.

Enter Floor No

Name of the Premises / Building

Premises/Building

Road / Street\*

Ananth Nagar

City / Town / Locality / Village\*

Bangalore

State\*

Karnataka

District\*

Bengaluru (Bangalore) Urb: \*

PIN Code\*

560100

## 2. Name of Witness\*

Suresh

Occupation

Enter Occupation

## Address of Witness\*

Building No./ Flat No.\*

D-56

Floor No.

Enter Floor No

Name of the Premises / Building

Premises/Building

Road / Street\*

Vasundhara Layout

City / Town / Locality / Village\*

Bangalore

State\*

Karnataka

District\*

Bengaluru (Bangalore) Urb: \*

PIN Code\*

560100

Place of Filing LUT\*

Bangalore

Date of Filing LUT\*

09/03/2018

Name of Primary/ other Authorized Signatory \*

Place \*

5. Primary Authorized signatory or other Authorized signatory

ANGAD ARORA[AJIPA1572E]
Bangalore

Designation / Status\*  
Director
Date\*  
09/03/2018

6. Once signed and filed, Form cannot be edited

DSC is compulsory for Companies & LLP  
Facing problem using DSC? Click here for help

SAVE
PREVIEW
SIGN AND FILE WITH DSC
SIGN AND FILE WITH EVC

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Designed & Developed by GSTN

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Top

The form is displayed in the PDF format.

Letter of Undertaking for export of goods or services without payment of integrated tax  
[See rule 96A]

Goods and Services Tax Identification Number - 22AJIPA1572E32T

To  
The President of India (hereinafter called the "President"), acting through the proper officer

I/We ANGAD JASBIRSINGH ARORA of 1, mg, ecity, Raipur, Chhattisgarh, 492001 having Goods & Services Tax Identification Number No. 22AJIPA1572E32T hereinafter called "the undertaker(s)" including my/our respective heirs, executors/ administrators, legal representatives/successors and assigns by these presents, hereby jointly and severally undertake on this 9th day of March, 2018 to the President

☒ (a) to export the goods or services supplied without payment of integrated tax within time specified in sub-rule (1) of rule 96A;

☒ (b) to observe all the provisions of the Goods and Services Tax Act and rules made thereunder, in respect of export of goods or services;

☒ (c) pay the integrated tax, thereon in the event of failure to export the goods or services, along with an amount equal to eighteen percent interest per annum on the amount of tax not paid, from the date of invoice till the date of payment.

I/We declare that this undertaking is given under the orders of the proper officer for the performance of enacts in which the public are interested.

IN THE WITNESS THEREOF these presents have been signed the day hereinbefore written by the undertaker(s)

1. Name of Witness  
Akash
Occupation

Address of Witness  
C-403, Ananth Nagar, Bangalore, Bengaluru (Bangalore) Urban, Karnataka, 560100

2. Name of Witness  
Suresh
Occupation

Address of Witness  
D-56, Vasundhara Layout, Bangalore, Bengaluru (Bangalore) Urban, Karnataka, 560100

Place of Filing LUT  
Bangalore
Date of Filing LUT  
09/03/2018

Verification details :

Name of Primary/ other Authorized Signatory  
ANGAD ARORA[AJIPA1572E]
Place  
Bangalore

Designation / Status  
Director
Date  
09/03/2018

13. Click the **SIGN AND FILE WITH DSC** or **SIGN AND FILE WITH EVC** button.

**Note:** If you have saved the form and retrieving it later, you need to select the name of authorized signatory and enter the place where the form is filed before filing the form.

Skip to Main Content
A+ A-

**Goods and Services Tax**
ANGAD JASBIRSINGH A

Dashboard
Services
GST Law
Search Taxpayer
Help
e-Way Bill System

Dashboard > Services > User Services > Furnish Letter of Undertaking (LUT)
English

GST RFD - 11 : Furnishing of Letter of Undertaking for export of goods or services

GSTIN - 22AJIPA1572E32T
Legal Name - ANGAD JASBIRSINGH ARORA
Trade Name - LTrade

Address - 1, mg, ecity, Raipur, Chhattisgarh, 492001

Indicates Mandatory Fields

Instructions to file LUT

LUT Applied for financial year\*
2017-18

1. Select the Financial Year for which you want to furnish the



## Document Upload

Previous Letter of Undertaking (LUT)

No file chosen

Only PDF or JPEG file formats are allowed.

Maximum file size for upload is 2 MB

**Note:** You can attach the Letter of undertaking already created for the FY, if any.

LUT

2. If you have already furnished LUT Offline, for previous period, please attach the same here and continue to file your application

### Letter of Undertaking for export of goods or services without payment of integrated tax (See rule 96A)

Goods and Services Tax Identification Number - 22AJIPA1572E3ZT

To

The President of India (hereinafter called the "President"), acting through the proper officer

I/We **ANGAD JASBIRSINGH ARORA** of 1, mg, ecity, Raipur, Chhattisgarh, 492001 having Goods & Services Tax Identification Number No. **22AJIPA1572E3ZT** hereinafter called "the undertaker(s) including my/our respective heirs, executors/ administrators, legal representatives/successors and assigns by these presents, hereby jointly and severally undertake on this **9th day of March, 2018** to the President

☒ (a) to export the goods or services supplied without payment of integrated tax within time specified in sub-rule (1) of rule 96A; \*

☒ (b) to observe all the provisions of the Goods and Services Tax Act and rules made thereunder, in respect of export of goods or services; \*

☒ (c) pay the integrated tax, thereon in the event of failure to export the goods or services, along with an amount equal to eighteen percent interest per annum on the amount of tax not paid, from the date of invoice till the date of payment. \*

I/We declare that this undertaking is given under the orders of the proper officer for the performance of enacts in which the public are interested.

IN THE WITNESS THEREOF these presents have been signed the day hereinbefore written by the undertaker(s)

#### Name, address and occupation of the independent Witnesses

##### 1. Name of Witness \*

Akash

##### Occupation

Enter Occupation

##### Address of Witness \*

##### Building No./ Flat No. \*

C-403

##### Floor No.

Enter Floor No

##### Name of the Premises / Building

Premises/Building

##### Road / Street \*

Ananth Nagar

##### City / Town / Locality / Village \*

Bangalore

##### State \*

Karnataka

##### District \*

Bengaluru (Bangalore) Urb

##### PIN Code \*

560100

##### 2. Name of Witness \*

Suresh

##### Occupation

Enter Occupation

##### Address of Witness \*

##### Building No./ Flat No. \*

D-56

##### Floor No.

Enter Floor No

##### Name of the Premises / Building

Premises/Building

##### Road / Street \*

Vasundhara Layout

##### City / Town / Locality / Village \*

Bangalore

##### State \*

Karnataka

##### District \*

Bengaluru (Bangalore) Urb

##### PIN Code \*

560100

##### Place of Filing LUT \*

Bangalore

##### Date of Filing LUT \*

09/03/2018

3. If you're filing LUT, please read and select all the three checkboxes for accepting the conditions prescribed in Letter of Undertaking

4. Enter the details of two Independent witnesses

##### Name of Primary/ other Authorized Signatory \*

ANGAD ARORA[AJIPA1572E]

##### Place \*

Bangalore

##### Designation / Status \*

Director

##### Date \*

09/03/2018

DSC is compulsory for Companies & LLP

Facing problem using DSC? [Click here for help](#)

5. Primary Authorized signatory or other Authorized signatory can sign the Application Form

6. Once signed and filed, Form cannot be edited

SAVE

PREVIEW

SIGN AND FILE WITH DSC

SIGN AND FILE WITH EVC



14. Click the **PROCEED** button.



## Warning

You are about to Submit GST RFD-11. Would you like to proceed?

CANCEL

PROCEED

- **Submit with DSC:** Sign the application using the registered Digital Signature Certificate of the selected authorized signatory.
- **Submit with EVC:** If the EVC option is selected, the system will trigger an OTP to the registered mobile phone number and e-mail address of the authorized signatory. Enter that OTP in the pop-up to sign the application.

### Notes:

- The system generates an ARN and displays a confirmation message.
- GST Portal sends the ARN at registered email and mobile of the Taxpayer by e-mail and SMS.
- You can click the **DOWNLOAD** button to download the acknowledgement.

✔ Your form has been signed successfully through EVC

Application submitted successfully. ARN AA220318000009V

### Acknowledgment for LUT

Application Reference Number (ARN)

AA220318000009V

You have filed the application successfully and the particulars of the application are given as under :

Date of filing	09/03/2018
Time of filing	18:35
Goods and Services Tax Identification Number (GSTIN)	22AJIPA1572E3ZT
Legal Name	ANGAD JASBIRSINGH ARORA
Trade Name (if available)	LTrade
Center Jurisdiction	(RAIPUR),(DIVISION-I RAIPUR),(RANGE-I)
State Jurisdiction	Raipur - 1
Filed By	ANGAD ARORA

Acknowledgement for filing of LUT will be transmitted to the concerned Tax authority online.

It is a system generated acknowledgement and does not require any signature.

DOWNLOAD

**Note:** You can click the **DOWNLOAD** button to download the acknowledgement.

## Acknowledgment for LUT

Application Reference Number (ARN) AA220318000009V

You have filed the application successfully and the particulars of the application are given as under :

Date of filing	09/03/2018
Time of filing	18:35
Goods and Services Tax Identification Number (GSTIN)	22AJIPA1572E3ZT
Legal Name	ANGAD JASBIRSINGH ARORA
Trade Name (if available)	LTrade
Center Jurisdiction	(RAIPUR), (DIVISION-I RAIPUR),(RANGE-I)
State Jurisdiction	Raipur - 1
Filed By	ANGAD ARORA

Acknowledgement for filing of LUT will be transmitted to the concerned Tax authority online.

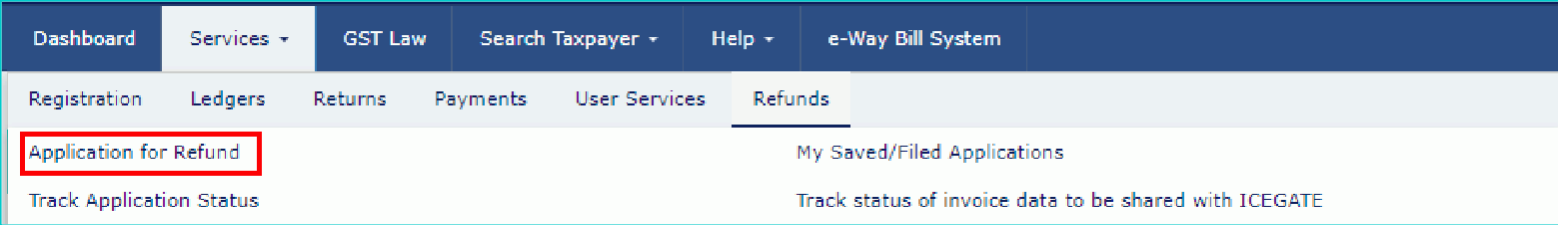
It is a system generated acknowledgement and does not require any signature.

# Manual > Refund of ITC on Account of Exports without Payment of Tax

## How can I file application for refund of ITC on account of Exports without payment of Tax on the GST Portal?

To file the application for refund of ITC on account of Exports without payment of Tax on the GST Portal, perform following steps:

- 1. Access the <https://www.gst.gov.in/> URL. The GST Home page is displayed.
- 2. Click the **Services > Refunds > Application for Refund** command.



- 3. The **Select the refund type** page is displayed.
- 4. Select the **Refund of ITC on Export of Goods & Services without Payment of Tax** option.
- 5. Select the **Tax Period** for which application has to be filed from the drop-down list.
- 6. Click the **CREATE REFUND APPLICATION** button.

• Indicates Mandatory Fields

<input type="radio"/>	Refund of Excess Balance in Electronic Cash Ledger
<input checked="" type="radio"/>	Refund of ITC on Export of Goods & Services without Payment of Tax
<input type="radio"/>	On account of supplies made to SEZ unit/ SEZ developer (without payment of tax)
<input type="radio"/>	Refund on account of ITC accumulated due to Inverted Tax Structure
<input type="radio"/>	On account of Refund by Recipient of deemed export
<input type="radio"/>	Refund on account of Supplies to SEZ unit/ SEZ Developer (with payment of tax)
<input type="radio"/>	Export of services with payment of tax
<input type="radio"/>	Tax paid on an intra-State supply which is subsequently held to be inter-State supply and vice versa
<input type="radio"/>	On account of Refund by Supplier of deemed export
<input type="radio"/>	Any other (specify)
<input type="radio"/>	Excess payment of tax
<input type="radio"/>	On Account of Assessment/Provisional Assessment/Appeal/Any other order

Please select Tax period for which the application is to be filed:

Tax Period

❗ Please select period starting from registration date or post registration date in period dropdown.

From Period:

To Period:

Jul-2017

Aug-2017

*Refund application in GST RFD-01 can be filed for periods relating to different Financial Years in a single refund application.*

CREATE REFUND APPLICATION

7. Select **Yes** if you want to file a nil refund. Or else, select No.

## Information

Do you want to file a nil refund for the selected periods?

NO

YES

In case of Yes:

8. Select the **Declaration** checkbox.9. In the **Name of Authorized Signatory** drop-down list, select the name of authorized signatory.10. Click the **FILE WITH DSC** or **FILE WITH EVC** button.



GSTIN/UIN : 07AMWPC3594M1ZA

Legal Name : prachit chopra

Trade Name : prachit chopra

FY : 2017-2018

Month - JULY-AUGUST

Status : Submitted

## Declaration



☒ I/We prachit chopra hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom. I/We declare that no refund on this account has been received by me/us earlier.

Authorised Signatory

NURUL SAIYED

BACK

FILE WITH DSC

FILE WITH EVC

## In Case of DSC:

- Click the **PROCEED** button.
- Select the certificate and click the **SIGN** button.

## In Case of EVC:

- Enter the OTP sent to email and mobile number of the Authorized Signatory registered at the GST Portal and click the **VERIFY** button.

## In case of No:

- The **Refund of ITC on Export of Goods & Services without Payment of Tax** page is displayed.

First you need to download the offline utility, upload details of Exports of Goods and/or services and then file refund of ITC on account of Exports of goods and services (without payment of tax).

Skip to Main Content



## Goods and Services Tax

prachit chopra

Dashboard

Services

GST Law

Search Taxpayer

Help

e-Way Bill System

Dashboard &gt; Refunds &gt; Refund of ITC on Export of Goods &amp; Services without Payment of Tax

English

GSTIN/UIN : 07AMWPC3594M1ZA

Legal Name : prachit chopra

Trade Name : prachit chopra

FY : 2017-18

Month - JULY-AUGUST

Status : Draft

## GST RFD-01

## Refund of ITC on Export of Goods &amp; Services without Payment of Tax

Indicates Mandatory Fields

## Important Message

**Adjusted Total turnover** means the sum total of the value of-

- the turnover in a State or a Union territory, as defined under clause (112) of section 2, excluding the turnover of services; and
- the turnover of zero-rated supply of services determined in terms of **clause (D) of rule 89(4) of CGST Rules, 2017** and non-zero-rated supply of services,

**excluding-**

- the value of exempt supplies other than zero-rated supplies; and
- the turnover of supplies in respect of which refund is claimed under sub-rule (4A) or sub-rule (4B) or both, if any, during the relevant period.

## Statement 3

[Click to upload the details of Exports of goods and/ or services](#)[Download Offline Utility](#)

Kindly enter values in statement 3A below for the Tax Period for which Refund is being claimed:

Computation of Refund to be claimed (Statement 3A)

	Turnover of zero rated supply of goods and services (1) (₹) •	Adjusted total turnover (2) (₹) •	Net input tax credit (3) (₹) • <small>Edit the Net ITC to exclude, the ITC availed on Capital Goods and the ITC of refund claimed under Rule 89 (4A) and/ or (4B)</small>	Maximum refund amount to be claimed (4) ((1×3)÷2) (₹)
Integrated Tax	₹0.00	₹0.00	₹3,72,000.00	0.00
Central Tax				
State/UT Tax			₹0.00	0.00
CESS				
Total	0.00	0.00	372,000.00	0.00

Amount eligible for Refund (in ₹)

	Balance in Electronic Credit ledger at the end of tax period for which refund is claimed (balance remaining after return for this period is filed) (1) (₹)	Balance in Electronic Credit ledger at the time of filing of refund application (2) (₹)	Refund to be Claimed (3) (₹) •
Integrated Tax	125,000.00	0.00	₹0.00
Central Tax	101,000.00	101,000.00	₹0.00
State/UT Tax	101,000.00	101,000.00	₹0.00
CESS	0.00	0.00	₹0.00
Total	327,000.00	202,000.00	0.00

[Click to view Electronic Liability Ledger](#)

**Note:** You may view the Electronic Liability Register that displays your liabilities/ dues of Returns and other than Returns. Hence, you may save this Refund Application and navigate to the dashboard to settle the dues first, or may proceed here to submit the application.

Please note that the recoverable dues shall be deducted from the gross amount to be paid from the Refund Amount claimed in the refund application received, by the Refund Processing Officer while processing the Refund.

Bank Account Number

Select Account Number •

Select ▼

**Note:** In case you want refund in another preferred bank account which is not appearing in the drop down list, please add that bank account by filing amendment of registered (non-core) form. Please be informed that, the disbursement of refund amount will be credited to the mentioned account here.

Important Message

1. Once you fill the details in relevant Tables, Please save the form to proceed to Submit. Please **correct any errors** occurred during save before proceeding to file.

2. The Electronic Credit ledger balance visible here is your current balance.

3. Application can be saved at any stage of completion for a maximum time period of 15 days. If the same is not submitted within 15 days from the date of form creation, the saved draft will be purged from the GST database.

Upload Supporting Documents

Enter Document Description

Choose File No file chosen

Only PDF file format is allowed.

Maximum file size for upload is 5MB each.

Maximum 10 supporting documents can be attached in the refund application.



**Note:** Taxpayers are expected to upload supporting documents while filing refund application. You may upload up to 10 supporting documents, 5 MB each (total 50 MB). There is no limit to the number of invoices/credit notes etc. You can scan and upload, till size of the scanned document containing multiple pages is less than or equal to 5 MB. For detailed tips on the process, [click here](#).

#### Declaration\*

☐ I hereby declare that the goods exported are not subject to any export duty. I also declare that I have not availed any drawback of central tax on goods or services or both and that I have not claimed refund of the integrated tax paid on supplies in respect of which refund is claimed.

#### Undertaking\*

☐ I hereby undertake to pay back to the Government the amount of refund sanctioned along with interest in case it is found subsequently that the requirements of clause (c) of subsection (2) of section 16 read with sub-section (2) of section 42 of the CGST/SGST Act have not been complied with in respect of the amount refunded.

Whether you have submitted the bond/ undertaking (FORM GST RFD- 11)



**Note:** Please make sure you have a validated statment and all the data filled to enable submit button

BACK

SAVE

PREVIEW

SUBMIT

**Click the hyperlink below to know more about them.**

[Download Offline Utility](#) - To download and enter details in Statement 3 for documents for which refund has to be claimed

[Upload Details of Exports of goods and/ or services](#) - To upload the CSV file with details of exports of good/ or services

[Refund of ITC on Export of Goods & Services without Payment of Tax](#) - To enter details for refund of ITC on exports of good/ or services without payment of tax

#### Download Offline Utility

9. Click the **Download Offline Utility** link.

#### GST RFD-01

#### Refund of ITC on Export of Goods & Services without Payment of Tax

\* Indicates Mandatory Fields

#### Important Message

**Adjusted Total turnover** means the sum total of the value of-

- (a) the turnover in a State or a Union territory, as defined under clause (112) of section 2, excluding the turnover of services; and
- (b) the turnover of zero-rated supply of services determined in terms of **clause (D) of rule 89(4) of CGST Rules, 2017** and non-zero-rated supply of services,

**excluding-**

- (i) the value of exempt supplies other than zero-rated supplies; and
- (ii) the turnover of supplies in respect of which refund is claimed under sub-rule (4A) or sub-rule (4B) or both, if any, during the relevant period.

Statement 3 \*

[Click to upload the details of Exports of goods and/ or services](#)

[Download Offline Utility](#)

10. Click the **PROCEED** button.



### Information

Are you sure you want to download this utility?

CANCEL

PROCEED

11. The zip file is downloaded. Right click on the zip file and select **Extract All** to unzip the downloaded file.

The screenshot shows a Windows File Explorer window with the 'Downloads' folder selected in the left sidebar. The main pane displays a list of files. The file 'GST\_REFUND\_S03.xlsx' is highlighted with a red rectangle. Below the file list, a table provides details for the selected file.

Name	Date modified	Type	Size
GST_REFUND_S03.xlsx	30-May-18 3:25 PM	Microsoft Excel Binary Workbook	103 KB

The screenshot shows a Windows File Explorer window. The left sidebar displays the 'Downloads' folder as the current location. The main pane shows a single file named 'GST\_REFUND.zip'. A right-click context menu is open over the file, with the 'Extract All...' option highlighted by a red rectangular border. Other menu options include 'Open', 'Open in new window', '7-Zip', 'CRC SHA', 'Scan for Viruses...', 'Pin to Start', 'TortoiseSVN', 'Edit with Notepad++', 'Open with', 'Send to', 'Cut', 'Copy', 'Create shortcut', 'Delete', 'Rename', and 'Properties'. The status bar at the bottom of the window indicates '1 item selected 80.4 KB'.

d. Statement 3 template would be downloaded. Open the excel sheet.

12. Once the template is downloaded, you need to enter the document details for which refund has to be claimed. Enter the **GSTIN** and **“From Return Period”** and **“To Return Period”** in mmyyyy format for which refund has to be claimed.

[illegible]

13. Enter the Sr. No., Document Details, Goods/ Services, Shipping bill/ Bill of export/ Endorsed Document no. details. The document includes an invoice, a Debit note or a Credit note. Multiple Debit note or Credit note issued against invoices can also be entered in this statement.

Type of Document	
Invoice	
Debit Note	
Credit Note	

Notes:

- 1. EGM details are mandatory in case of goods. BRC/FIRC details must be provided in case of services. You need to enter Unique BRC/FIRC details, as separate rows in Statement 3.
- 2. Port Code can be 6 digits alphanumeric only. Shipping Bill No can be 3 to 7 numeric digits.
- 3. EGM length can be between 1 to 20 characters.
- 4. BRC/FIRC length can be between 3 to 30 alphanumeric characters.
- 5. The date of BRC/ FIRC for export of services in the Statement 3 to be uploaded can be before/ on/ after the date of document.
- 6. One document can have multiple BRC/FIRC numbers. User can enter multiple BRC/FIRC numbers in Statement 3.
- 7. Document Date cannot be prior to 1<sup>st</sup> July 2017. Document date can be on or after 1<sup>st</sup> July 2017.
- 8. EGM date can be prior to 1<sup>st</sup> July 2017. There is no linking of EGM date with Shipping Bill date.
- 9. BRC/FIRC date can be prior to 1<sup>st</sup> July 2017.
- 10. Shipping Bill Number is mandatory, on selection of “Goods” option.

Goods and Services Tax

+ Full Screen

+ Exit Full Screen

Validate & Calculate

Statement-3 [rule 89(2) (b) & 89(2)(c)]

Create File To Upload

GSTIN\*

7AMWPC3594M1

From Return Period\* (mm/yyyy)

072017

To Return Period\* (mm/yyyy)

082017

Refund Type: Export without payment of tax (accumulated ITC)

\* Indicates Mandatory Fields

\* Please use clear from drop down to delete. Do not hard delete the contents

\*\*\*Note:- These sheet at a time can take upto 10,000 rows / entries

Sr. No.	Document Details				Goods/ Services (G/S)	Shipping bill/ Bill of export/ Endorsed invoice no.			EGM Details		BRC/ FIRC		
	Type of Document	No.	Date (dd-mm-yyyy)	Value		Port Code	No.	Date (dd-mm-yyyy)	Ref No.	Date (dd-mm-yyyy)	No.	Date (dd-mm-yyyy)	Value
1	Invoice	ABC/17-18/001	01-07-2017	12500	G	INBHU1	7892	05-07-2017	215239	13-07-2017			
2	Invoice	ABC/17-18/007	09-07-2017	90000	G	INBHU1	256734	12-07-2017	346727	19-07-2017			
3	Debit Note	ABC/17-18/015	27-07-2017	276500	\$						CNRB000420812	09-07-2017	90000
											CNRB000420891	18-07-2017	12500
											CNRB0004208123	31-07-2017	72300
4	Credit Note	ABC/17-18/027	03-08-2017	312350	\$						ICIC000638191	18-08-2017	162800
											ICIC000638364	26-08-2017	34560
5	Debit Note	ABC/17-18/036	09-08-2017	76400	G	INGRD6	98382	18-08-2017	87398	20-08-2017			
6	Debit Note	ABC/17-18/039	16-08-2017	164700	G	INBHU1	62745	23-08-2017	51683	27-08-2017			
7	Credit Note	ABC/17-18/044	28-08-2017	84500	G	INBHU1	87328	26-08-2017	76492	31-08-2017			

Read Me

RFD\_STMT03

14. Click the **Validate & Calculate** button.

15. The total number of records in the sheet is displayed. Click the **OK** button.

**In case of Error:**

+ Exit Full Screen

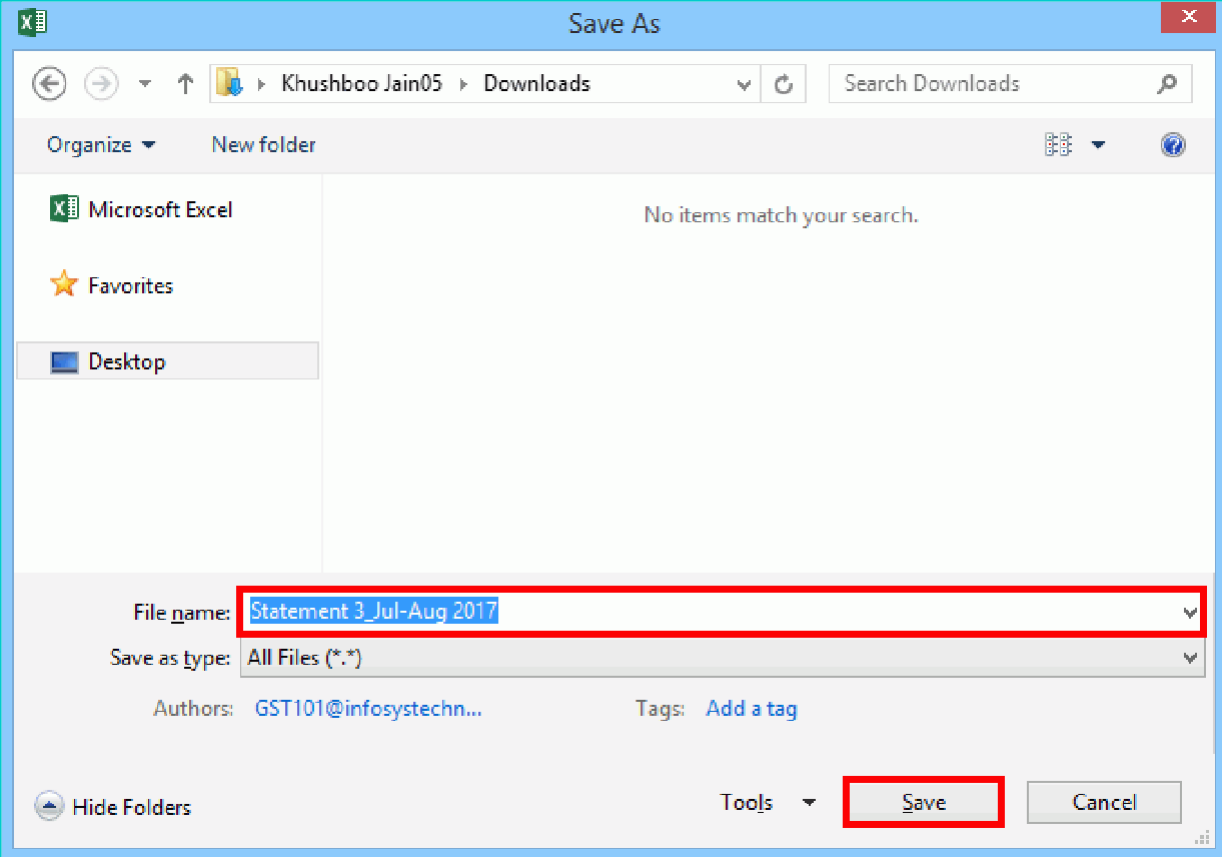
Click the **Validate & Calculate** button.

Notice that the Error column is blank now after rectification.

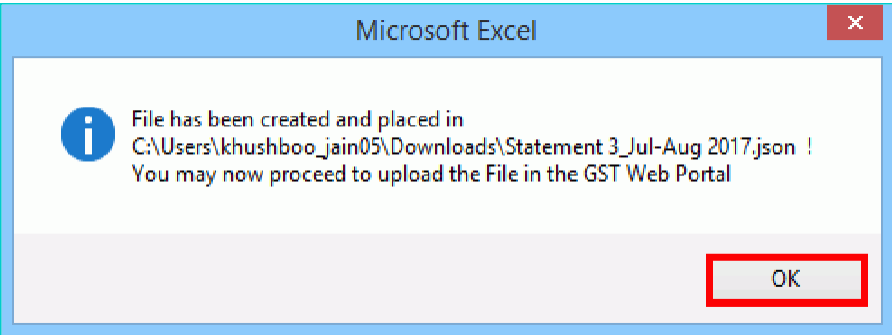
17. Click the **Create File To Upload** button.

18. Browse the location where you want to save the file.

19. Enter the name of the file and click the **SAVE** button.

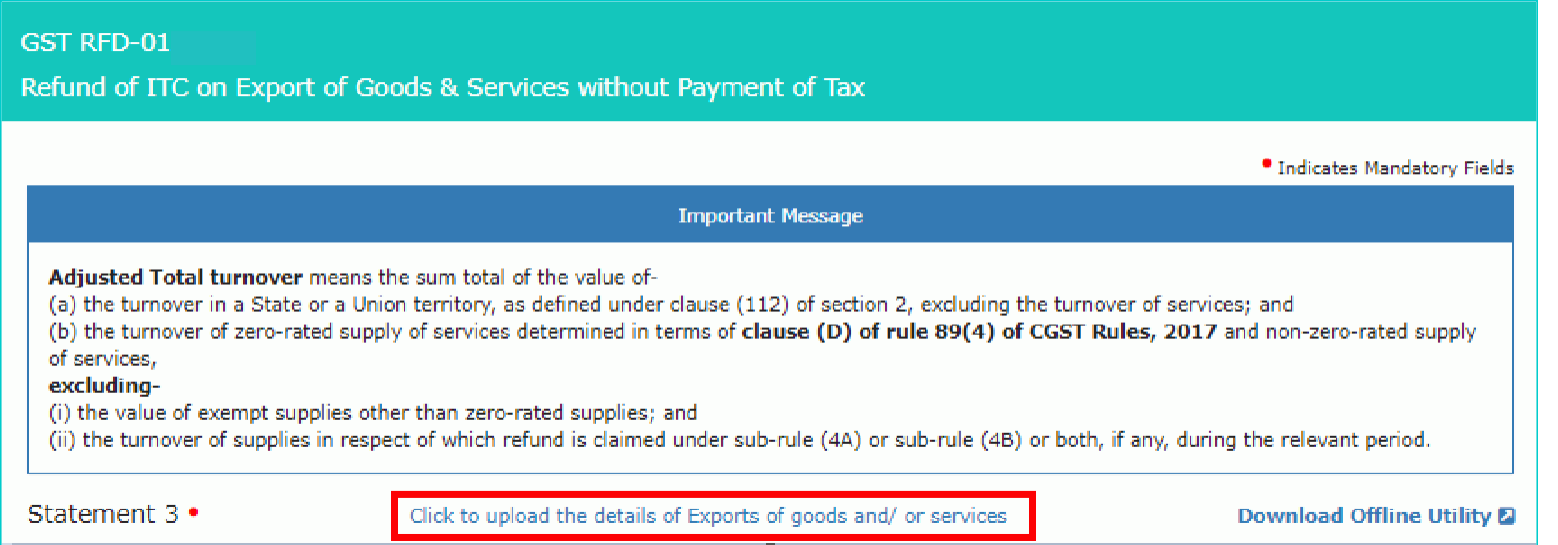


20. A success message is displayed that file is created and you can now proceed to upload the file on the GST Portal. Click the **OK** button.



**Upload Details of Exports of goods and/ or services**

21. Click the link **Click to upload the details of Exports of goods and/ or services**.



22. Click the **CLICK HERE TO UPLOAD** button.



## Refunds - Statement 3 Upload



If data fails validation, an error report will be created on the online portal. Please download the error report and correct the data in your offline tool and generate

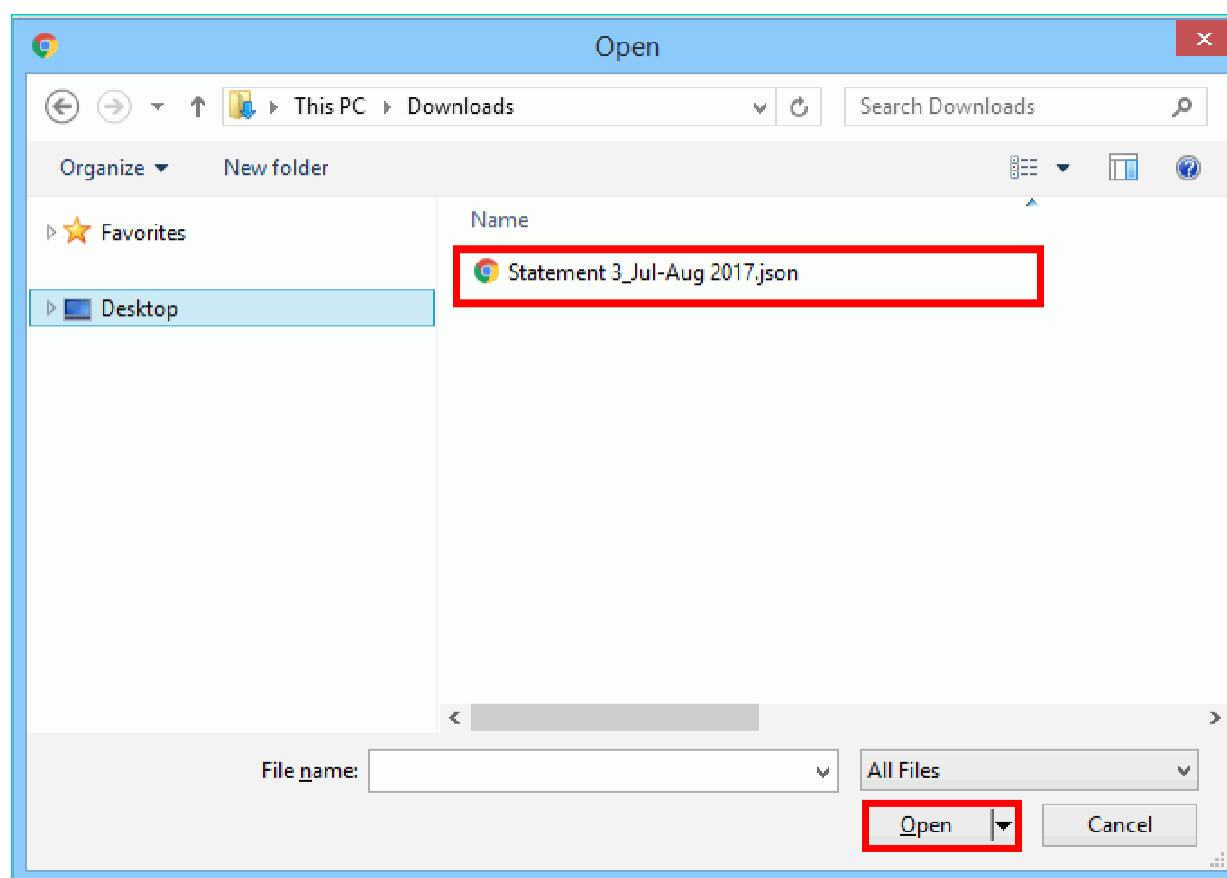
Upload document details of Export of Goods and/or services

CLICK HERE TO UPLOAD

VALIDATE STATEMENT

PROCEED

23. Browse the location where you saved the JSON file. Select the file and click the **Open** button.



A success message is displayed that Statement has been uploaded successfully. You can click the Download Unique Documents link to view the documents that has been uploaded successfully.

## Refunds - Statement 3 Upload



In case uploaded data fails validation, an error report will be created on the online portal. Please download document details of Export of Goods and/or services

[CLICK HERE TO UPLOAD](#)

## Summary of Statement uploaded

Statement ID	Status	Total Documents Uploaded	Unique Documents	Updated Documents
R03Dg432110	Uploaded Successfully	7	7 <a href="#">Download Unique Documents</a>	0

**Note:** Click on the above button "Click here to upload" if you want to update the Statement uploaded earlier before clicking on "validate statement" button and freezing the same.

☐ I hereby declare that I have uploaded the statement of Documents for the period(s) JULY 2017 to AUGUST 2017 for which I have filed refund application.

[VALIDATE STATEMENT](#)

[PROCEED](#)

Unique documents that has been uploaded successfully are displayed.

AutoSave: Off

Unique\_Documents-Excel

Chetana M CM

File Home Insert Page Layout Formulas Data Review View Help Search

Clipboard Font Alignment Protection Number Styles Cells Editing Ideas

Sensitivity: Internal \ Companywide usage

Type of Document	Document Number	Document Date	Document Value	Type	SB Port Code	Shipping bill Number	Shipping bill Date	EGM Ref no.	EGM Date	BRC/FIRC Number	BRC/FIRC Date	BRC/FIRC Value
Invoice	ABC/17-18/001	01-07-2017	12500	G	INBHU1	7892	05-07-2017	215239	13-07-2017			
Invoice	ABC/17-18/007	09-07-2017	90000	G	INBHU1	256734	12-07-2017	346727	19-07-2017			
Debit Note	ABC/17-18/015	27-07-2017	276500	S						CNRB000420812	09-07-2017	90000
										CNRB000420891	18-07-2017	12500
										CNRB0004208123	31-07-2017	72300
Credit Note	ABC/17-18/027	03-08-2017	312350	S						ICIC000638191	18-08-2017	162800
										ICIC000638364	26-08-2017	34560
Debit Note	ABC/17-18/036	09-08-2017	76400	G	INGRD6	98382	18-08-2017	87398	20-08-2017			
Debit Note	ABC/17-18/039	16-08-2017	164700	G	INBHU1	62745	22-08-2017	51682	27-08-2017			
Credit Note	ABC/17-18/044	23-08-2017	84500	G	INBHU1	87328	26-08-2017	76492	31-08-2017			

Unique\_Documents

25. Select the Declaration checkbox.

Refunds - Statement 3 Upload



In case uploaded data fails validation, an error report will be created on the online portal. Please download  
Upload document details of Export of Goods and/or services

CLICK HERE TO UPLOAD

Summary of Statement uploaded

Statement ID	Status	Total Documents Uploaded	Unique Documents	Updated Documents
R03Dg432110	Uploaded Successfully	7	7 <a href="#">Download Unique Documents</a>	0

**Note:** Click on the above button "Click here to upload" if you want to update the Statement uploaded earlier before clicking on "Validate statement" button and freezing the same.

☐ I hereby declare that I have uploaded the statement of Documents for the period(s) JULY 2017 to AUGUST 2017 for which I have filed refund application.

VALIDATE STATEMENT

PROCEED

26. Click the **PROCEED** button.



Information

Data provided in Statement will be validated from GSTR-1 returns data. If you have more data to upload, please do not proceed for Validation. Once you proceed, Statement cannot be updated until entire statement is deleted.

CANCEL

PROCEED

27. Click the **VALIDATE STATEMENT** button.

## Refunds - Statement 3 Upload



In case uploaded data fails validation, an error report will be created on the online portal. Please download document details of Export of Goods and/or services

[CLICK HERE TO UPLOAD](#)

## Summary of Statement uploaded

Statement ID	Status	Total Documents Uploaded	Unique Documents	Updated Documents
R03Dg432110	Uploaded Successfully	7	7 <a href="#">Download Unique Documents</a>	0

**Note:** Click on the above button "Click here to upload" if you want to update the Statement uploaded earlier before clicking on "Validate statement" button and freezing the same.

☒ I hereby declare that I have uploaded the statement of Documents for the period(s) JULY 2017 to AUGUST 2017 for which I have filed refund application.

[VALIDATE STATEMENT](#)[PROCEED](#)

28.1. In case any statement is validated with error, click the **Download Invalid Document** link.

## Refunds - Statement 3 Upload



Your statement has been submitted successfully for validation.



it again after correcting the error records.

Upload document details of Export of Goods and/or services

[CLICK HERE TO UPLOAD](#)

## Summary of Statement uploaded

Statement ID	Status	Total Documents Uploaded	Value of uploaded Documents (₹)	Valid Documents	Value of Valid Documents (₹)	Invalid Documents	Value of Invalid Documents (₹)
R03Dg432110	Validated with Error	7	1129450	6 <a href="#">Download Valid Documents</a>	1044950	1 <a href="#">Download Invalid Documents</a>	84500

**Note:** If your statement has been uploaded/validated with error, Kindly upload only the error document again.

[DELETE STATEMENT](#)[VALIDATE STATEMENT](#)[PROCEED](#)

28.2 Invalid document excel sheet is downloaded on your machine. Open the invalid document excel sheet. Error details are displayed.



File Home Insert Page Layout Formulas Data Review View Tell me what you want to do...

Clipboard

Cut Copy Format Painter

Font

Calibri 11 A A

B I U

Alignment

Wrap Text Merge & Center

Number

General

\$ %

Styles

Conditional Formatting Format as Table Cell Styles

C7

X ✓ fx

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	Type of Document	Document Number	Error details											
2	Invoice	ABC/17-18/1	Document is not available in the system i.e. document was not filed in returns											
3														
4														
5														
6														
7														
8														
9														
10														
11														
12														
13														
14														
15														
16														
18														
19														
20														
21														
22														
23														

Error\_Report



4

28.3 (a). If your statement has been uploaded/validated with error, rectify the error in the JSON file and upload these statements on the GST Portal again, as per process described above.

**Note:** You need to upload only the error documents again by clicking the [CLICK HERE TO UPLOAD](#) button.

28.3 (b). If you don't have any error and statement has been validated, and then you want to update/delete the statement, then you would have to first delete the whole statement and upload a new statement of documents again if needed.



## Refunds - Statement 3 Upload

✔ Your statement has been submitted successfully for validation.

In case uploaded data fails validation, an error report will be created on the online portal. Please download the error

Upload document details of Export of Goods and/or services

[CLICK HERE TO UPLOAD](#)

## Summary of Statement uploaded

Statement ID	Status	Total Documents Uploaded	Value of uploaded Documents (₹)	Valid Documents	Value of Valid Documents (₹)	Invalid Documents	Value of Invalid Documents (₹)
R03Dg432110	Validated with Error	7	1129450	6 <a href="#">Download Valid Documents</a>	1044950	1 <a href="#">Download Invalid Documents</a>	84500

**Note:** If your statement has been uploaded/validated with error, Kindly upload only the error document again.

[DELETE STATEMENT](#)

[VALIDATE STATEMENT](#)

[PROCEED](#)

29. Once the statement is validated, you will get a confirmation message on screen that the statement has been submitted successfully for validation. Click the **PROCEED** button.

## Refunds - Statement 3 Upload

✔ Your statement has been submitted successfully for validation.

In case uploaded data fails validation, an error report will be created on the online portal. Ple

Upload document details of Export of Goods and/or services

[CLICK HERE TO UPLOAD](#)

## Summary of Statement uploaded

Statement ID	Status	Total Documents Uploaded	Value of uploaded Documents (₹)	Valid Documents	Value of Valid Documents (₹)
R03Dg432110	Validated Successfully	7	1129450	7 <a href="#">Download Valid Documents</a>	1129450

**Note:** If you want to update the Statement uploaded please click on "Delete Validated Statement" first to delete the entire statement and re-upload the entire statement again.

☒ I hereby declare that I have uploaded the statement of Documents for the period(s) JULY 2017 to AUGUST 2017 for which I have filed refund application.

[DELETE STATEMENT](#)

[VALIDATE STATEMENT](#)

[PROCEED](#)

## Refund of ITC on Export of Goods &amp; Services without Payment of Tax

30. In the Table **Computation of Refund to be claimed Statement-3A [rule 89(4)]**:-

- Note:**
- a. In **Column (1) of Turnover of zero rated supply of goods and services (1)**, enter the aggregate turnover of zero rated supply of goods and services i.e. Integrated Tax, Central Tax, State/ UT Tax and Cess.
  - b. In **Column (2) of Adjusted total turnover**, enter the aggregate adjusted total turnover i.e. Integrated Tax, Central Tax, State/ UT Tax and Cess.
  - c. In **Column (3) of Net input tax credit**, the Net ITC in table "Computation of Refund to be claimed" is auto-populated by the system and can be edited downwards.

Kindly enter values in statement 3A below for the Tax Period for which Refund is being claimed:

Computation of Refund to be claimed (Statement 3A)

	Turnover of zero rated supply of goods and services (1) (₹) *	Adjusted total turnover (2) (₹) *	Net input tax credit (3) (₹) *	Maximum refund amount to be claimed (4) ((1×3)÷2) (₹)
			Edit the Net ITC to exclude, the ITC availed on Capital Goods and the ITC of refund claimed under Rule 89 (4A) and/ or (4B)	
Integrated Tax	₹0.00	₹0.00	₹3,72,000.00	0.00
Central Tax				
State/UT Tax				
CESS			₹0.00	
Total	0.00	0.00	372,000.00	0.00

- d. After filling the appropriate figures in the table (Statement 3A), the amount of refund will get auto populated in the column (4) "Maximum refund amount to be claimed".

Kindly enter values in statement 3A below for the Tax Period for which Refund is being claimed:

Computation of Refund to be claimed (Statement 3A)

	Turnover of zero rated supply of goods and services (1) (₹) *	Adjusted total turnover (2) (₹) *	Net input tax credit (3) (₹) *	Maximum refund amount to be claimed (4) ((1×3)÷2) (₹)
			Edit the Net ITC to exclude, the ITC availed on Capital Goods and the ITC of refund claimed under Rule 89 (4A) and/ or (4B)	
Integrated Tax	₹11,29,450.00	₹13,79,450.00	₹2,72,000.00	222,705.00
Central Tax				
State/UT Tax				
CESS			₹0.00	
Total	1,129,450.00	1,379,450.00	272,000.00	222,705.00

31. In the Table **Amount Eligible for Refund**: -

- The values as computed in the **Table Amount Eligible for Refund** table:
- In Column "**Balance in Electronic Credit ledger at the end of tax period for which refund is claimed (balance remaining after return for this period is filed) (1)**" amount is reflecting from Electronic Credit Ledger as at the end of the tax period, for which Refund is being claimed.
  - In Column "**Balance in Electronic Credit ledger at the time of filing of refund application (2)**" amount is reflecting from Electronic Credit Ledger as on the date of filing refund application.

Enter the "**Refund Amount to be claimed**" which should be lowest from the table column of the below three:

- "Maximum refund amount to be claimed" calculated as per table "Computation of Refund to be claimed" in statement 3A
- Balance in Electronic Credit Ledger at the time of filing refund application (auto-populated)



- Balance in Electronic Credit Ledger at the end of the tax period for which refund is claimed (auto-populated)

32. You can click the hyperlink **Click to view Electronic Liability Ledger** to view details of Electronic Liability Ledger that displays your liabilities/ dues of Returns and other than Returns.

Amount eligible for Refund (in ₹)

	Balance in Electronic Credit ledger at the end of tax period for which refund is claimed (balance remaining after return for this period is filed) (1) (₹)	Balance in Electronic Credit ledger at the time of filing of refund application (2) (₹)	Refund to be Claimed (3) (₹) *
Integrated Tax	125,000.00	0.00	₹0.00
Central Tax	101,000.00	101,000.00	₹1,01,000.00
State/UT Tax	101,000.00	101,000.00	₹1,01,000.00
CESS	0.00	0.00	₹0.00
Total	327,000.00	202,000.00	202,000.00

Click to view Electronic Liability Ledger

**Note:** You may view the Electronic Liability Register that displays your liabilities/ dues of Returns and other than Returns. Hence, you may save this Refund Application and navigate to the dashboard to settle the dues first, or may proceed here to submit the application.

Please note that the recoverable dues shall be deducted from the gross amount to be paid from the Refund Amount claimed in the refund application received, by the Refund Processing Officer while processing the Refund.

33. Click the **GO BACK TO REFUND FORM** to return to the refund application page.

Dashboard
Payment towards Demand
English

GSTIN/TEMP ID:  
07AMWPC3594M1ZA

Legal Name:  
prachit chopra

Trade Name:  
prachit chopra

Outstanding Demand

Info: No Outstanding Demand Found.

GO BACK TO REFUND FORM

34. Select the Bank **Account Number** from the drop-down list.



Bank Account Number

Select Account Number \*

ANDHRA BANK - 133455666 ▼

**Note:** In case you want refund in another preferred bank account which is not appearing in the drop down list, please add that bank account by filing amendment of registered (non-core) form. Please be informed that, the disbursement of refund amount will be credited to the mentioned account here.

#### Important Message

1. Once you fill the details in relevant Tables, Please save the form to proceed to Submit. Please **correct any errors** occurred during save before proceeding to file.
2. The Electronic Credit ledger balance visible here is your current balance.
3. Application can be saved at any stage of completion for a maximum time period of 15 days. If the same is not submitted within 15 days from the date of form creation, the saved draft will be purged from the GST database.

35. Under section **upload Supporting Documents**, you can upload supporting documents (if any).

36. Click the **Delete** button, in case you want to delete any document.

#### Upload Supporting Documents

Enter Document Description

No file chosen



Refund Sheet: Refund Calculation Sheet.pdf



37. In case you have filed the bond/ undertaking (Form GST RFD-11), select Yes or else select No. In case of Yes, enter the Reference Number of RFD-11 filing.

Whether you have submitted the bond/ undertaking (FORM GST RFD- 11)

☒ Yes

Enter Ref No. of RFD- 11 Submission \*

**Note:** Please make sure you have a validated statment and all the data filled to enable submit button

38. Click the **SAVE** button.

#### Declaration \*

☐ I hereby declare that the goods exported are not subject to any export duty. I also declare that I have not availed any drawback of central tax on goods or services or both and that I have not claimed refund of the integrated tax paid on supplies in respect of which refund is claimed.

#### Undertaking \*

☐ I hereby undertake to pay back to the Government the amount of refund sanctioned along with interest in case it is found subsequently that the requirements of clause (c) of subsection (2) of section 16 read with sub-section (2) of section 42 of the CGST/SGST Act have not been complied with in respect of the amount refunded.

Whether you have submitted the bond/ undertaking (FORM GST RFD- 11)

☐ No

**Note:** Please make sure you have a validated statment and all the data filled to enable submit button

BACK

SAVE

PREVIEW

SUBMIT

Note: To view your saved application, navigate to **Services > Refunds > My Saved/Filed Application** command.  
Application can be saved at any stage of completion for a maximum time period of 15 days. If the same is not filed within 15 days, the saved draft will be purged from the GST database.

39. Click the **PREVIEW** button to download the form in PDF format.

Declaration\*

☐ I hereby declare that the goods exported are not subject to any export duty. I also declare that I have not availed any drawback of central tax on goods or services or both and that I have not claimed refund of the integrated tax paid on supplies in respect of which refund is claimed.

Undertaking\*

☐ I hereby undertake to pay back to the Government the amount of refund sanctioned along with interest in case it is found subsequently that the requirements of clause (c) of subsection (2) of section 16 read with sub-section (2) of section 42 of the CGST/SGST Act have not been complied with in respect of the amount refunded.

Whether you have submitted the bond/ undertaking (FORM GST RFD- 11)

No

Note: Please make sure you have a validated statment and all the data filled to enable submit button

BACK

SAVE

PREVIEW

SUBMIT

40. Form is downloaded in the PDF format.

## GST RFD-01

Refund of ITC on Export of Goods & Services without Payment of Tax

### Taxpayer Details

1. GSTIN/UID	07AMWPC3594M1ZA
2. Legal Name	prachit chopra
3. Trade name	prachit chopra
4. Type of Taxpayer	Regular
5. Financial Year	2017-2018
6. Month(s)	JULY-AUGUST

### Computation of Refund to be claimed (Statement 3A) (in INR)

	Turnover of zero rated supply of goods and services (1)	Adjusted total turnover (2)	Net input tax credit (3)	Maximum refund amount to be claimed (4) ((1×3)÷2)
Integrated Tax	1129450	1379450	272000	222705
Central Tax				
State/UT Tax				
CESS				
Total	0	0	0	0

### Amount eligible for Refund (in INR)

	Balance in Electronic Credit ledger at the end of tax period for which refund is claimed (balance remaining after return for this period is filed) (1)	Balance in Electronic Credit ledger at the time of filing of refund application (2)	Refund to be Claimed (3)
Integrated Tax	125000	0	0
Central Tax	101000	101000	101000

State/UT Tax	101000	101000	101000
CESS	0	0	0
Total	327000	202000	202000

Note: The balance in the Electronic Credit Ledger is only for 'Matched ITC'.

Note: The amount claimed is subject to adjustment of the recoverable amount. You are advised to discharge the recoverable liabilities at the earliest.

Bank Account Number : ANDHRA BANK - 133455666666

### Supporting Documents :

- Refund Sheet - Refund Calculation Sheet.pdf

### Declaration

I hereby declare that the goods exported are not subject to any export duty. I also declare that I have not availed any drawback of central tax on goods or services or both and that I have not claimed refund of the integrated tax paid on supplies in respect of which refund is claimed.

### Undertaking

I hereby undertake to pay back to the Government the amount of refund sanctioned along with interest in case it is found subsequently that the requirements of clause (c) of subsection (2) of section 16 read with sub-section (2) of section 42 of the CGST/SGST Act have not been complied with in respect of the amount refunded.

41. Select the **Declaration** and **Undertaking** checkbox.

42. Click the **SUBMIT** button.

### Declaration\*

☒ I hereby declare that the goods exported are not subject to any export duty. I also declare that I have not availed any drawback of central tax on goods or services or both and that I have not claimed refund of the integrated tax paid on supplies in respect of which refund is claimed.

### Undertaking\*

☒ I hereby undertake to pay back to the Government the amount of refund sanctioned along with interest in case it is found subsequently that the requirements of clause (c) of subsection (2) of section 16 read with sub-section (2) of section 42 of the CGST/SGST Act have not been complied with in respect of the amount refunded.

Whether you have submitted the bond/ undertaking (FORM GST RFD- 11)



**Note:** Please make sure you have a validated statment and all the data filled to enable submit button

BACK

SAVE

PREVIEW

SUBMIT

43. Click the **PROCEED** button.

### Declaration\*

☒ I hereby declare that the goods exported are not subject to any export duty. I also declare that I have not availed any drawback of central tax on goods or services or both and that I have not claimed refund of the integrated tax paid on supplies in respect of which refund is claimed.

### Undertaking\*

☒ I hereby undertake to pay back to the Government the amount of refund sanctioned along with interest in case it is found subsequently that the requirements of clause (c) of subsection (2) of section 16 read with sub-section (2) of section 42 of the CGST/SGST Act have not been complied with in respect of the amount refunded.

Whether you have submitted the bond/ undertaking (FORM GST RFD- 11)



BACK

SAVE

PREVIEW

PROCEED

44. Select the **Declaration** checkbox.

45. In the **Name of Authorized Signatory** drop-down list, select the name of authorized signatory.

46. Click the **FILE WITH DSC** or **FILE WITH EVC** button.

Dashboard > Refunds > Filed

English

GSTIN/UIN : 07AMWPC3594M1ZA

Legal Name : prachit chopra

Trade Name : prachit chopra

FY : 2017-2018

Month - JULY-AUGUST

Status : Submitted

### Declaration\*



☒ I/We prachit chopra hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom. I/We declare that no refund on this account has been received by me/us earlier.

Authorised Signatory\*

NURUL SAIYED

BACK

FILE WITH DSC

FILE WITH EVC

**In Case of DSC:**

a. Click the **PROCEED** button.

b. Select the certificate and click the **SIGN** button.

a. Enter the OTP sent to email and mobile number of the Authorized Signatory registered at the GST Portal and click the **VERIFY** button.

### OTP Verification

OTP has been sent to your registered mobile number and e-mail id. Please enter the OTP to Confirm Submission


CLOSE

VERIFY

47. The success message is displayed and status is changed to Submitted. **Application Reference Number (ARN)** receipt is downloaded and also sent on your e-mail address and mobile phone number. Click the PDF to open the receipt.

**Notes:**

- The system generates an ARN and displays it in a confirmation message, indicating that the refund application has been successfully filed.
- GST Portal sends the ARN to registered e-mail ID and mobile number of the registered taxpayer.
- GST Portal also makes a Debit entry in the **Electronic Credit Ledger** for the amount claimed as refund.
- Filed applications (ARNs) can be downloaded as PDF documents using the **My Saved / Filed Applications** option under Refunds.
- Filed applications can be tracked using the **Track Application Status** option under Refunds.
- Once the ARN is generated on filing of form RFD-01, refund application shall be assigned to refund processing officer for processing. The application will be processed and refund status shall be updated.
- The disbursement is made once the concerned Tax Official processes the refund application.

**Goods and Services Tax**

Skip to Main Content A+ A- prachit chopra

Dashboard Services GST Law Search Taxpayer Help e-Way Bill System

Dashboard > Refunds > Filed English

Your refund application is successfully filed. ARN is **AA070817000082L** dated **29/01/2019** Please use this ARN to track the status of your application under User Services -> My Applications

GSTIN/UIN : 07AMWPC3594M1ZA Legal Name : prachit chopra Trade Name : prachit chopra

FY : 2017-2018 Month - JULY-AUGUST Status : Filed

**Declaration**

☒ I/We prachit chopra hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom. I/We declare that no refund on this account has been received by me/us earlier.

Authorised Signatory

Select

BACK

FILE WITH DSC

FILE WITH EVC

ARN\_RECEIPT\_GST....pdf

48. ARN receipt is displayed.



### Refund ARN Receipt

This is an application receipt for Refund application GST RFD-01 filed by you at the common portal:

Application Reference Number (ARN):	AAQ70817000082L
Date of Application:	29/01/2019
Time of Filing of Application:	17:48
GSTIN/ UIN/ Temporary ID:	07AMWPC3594M1ZA
Trade Name :	prachit chopra
Legal Name:	prachit chopra
Reason of Refund:	Refund of ITC on Export of Goods & Services without Payment of Tax
Center Jurisdiction:	RANGE - 41
State Jurisdiction:	1 (Jurisdictional Office)
Financial Year:	2017-2018
Month(s):	JULY-AUGUST

#### Amount of Refund Claimed (In INR)

Head	Integrated Tax	Central Tax	State/UT Tax	CESS	Total
Tax(ITC)	0	101000	101000	0	202000

Note: It is a system generated application receipt and does not require any signature. The Acknowledgement (RFD-02) shall be issued after verification of the completeness of the application by the Refund Processing Officer.

49. Navigate to **Services > Ledgers > Electronic Credit Ledger** to view the debit entry in the Electronic Credit Ledger for the amount claimed as refund.

Dashboard	Services ▾	GST Law	Search Taxpayer ▾	Help ▾	e-Way Bill System
Registration	Ledgers	Returns	Payments	User Services	Refunds
Electronic Cash Ledger				Electronic Credit Ledger	
Electronic Liability Register				Payment towards Demand	

50. The Electronic Credit Ledger is displayed. Click the **Electronic Credit Ledger** link.

Dashboard > Ledger

English

Electronic Credit Ledger

prachit chopra 07AMWPC3594M1ZA

Financial Year	Month	ITC Balance As On Date : 29-01-2019
2018-2019	January	0.00

1. Electronic Credit Ledger

2. Provisional Credit Balance : 0.00

3. Blocked Credit Balance : 0.00

51. Select the **From** and **To** date using the calendar to select the period for which you want to view the transactions of Electronic Credit Ledger.

52. Click the **GO** button.

## Electronic Credit Ledger

prachit chopra 07AMWPC3594M1ZA

Select Period

From DD/MM/YYYY



To DD/MM/YYYY



GO

BACK

53. The Electronic Credit Ledger details are displayed. Notice the debit entry in the Electronic Credit Ledger for the amount claimed as refund.

## Electronic Credit Ledger

prachit chopra 07AMWPC3594M1ZA

Select Period

From 29/01/2019



To 29/01/2019



GO

Viewing Electronic Credit ledger details from 29/01/2019 to 29/01/2019

Sr. No.	Date	Reference No.	Tax Period, if any	Description	Transaction Type (Debit/Credit)	Credit / Debit (₹)				
						Integrated Tax (₹)	Central Tax	State Tax	CESS	Total
6	29/01/2019	AA070917000047D	Sep-17	ITC accrued through - Inputs	Credit	0.00	0.00	0.00	0.00	0.00
7	29/01/2019	DI0701190000007	Sep-17	Other than reverse charge	Debit	1,25,000.00	0.00	0.00	0.00	1,25,000.00
8	29/01/2019	DI0701190000008	Aug-17	Refund claimed from ITC Ledger	Debit	0.00	1,01,000.00	1,01,000.00	0.00	2,02,000.00
9	-	-	-	Closing Balance	-	-	-	-	-	-

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