



Refunds

Provisions – CGST Act 2017

Sr.No	Section	Description
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9	77	Refund of CGST and SGST paid wrongfully in place of IGST
10	115	Interest on refund of amount paid for admission of appeal
11	142	Refunds related to transitional provisions
12	19 (IGST Act)	Refund of IGST paid wrongfully in place of CGST and SGST

Provisions – CGST Rules 2017

Sr.No	Section	Description
1	89	Application for refund
2	90	Acknowledgement
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5	93	Credit of the amount of rejected refund claim
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7	95	Refund of tax to certain persons
8	95A	Refund of taxes to all retail outlets established at the departure area of an international airport beyond immigration counters making tax free supply to an outgoing international tourist.
9	96	Refund of IGST paid on goods (or services) exported out of India
10	96A	Export of goods or services under Bond or Letter of Undertakin
11	96B	Recovery of refund of unutilised input tax credit or integrated tax paid on export of goods where export proceeds not realised
12	97	Consumer Welfare Fund
13	97A	Manual filing and processing

Provisions – Notifications – Refund

Sr.No	Notification	Description
1	Notification No. 16/2017 – Central Tax dated 7 th July 2017	Conditions and safeguards for furnishing a Letter of Undertaking in place of a bond for export without payment of integrated tax
2	Notification No. 37 /2017 – Central Tax dated 4 th Oct 2017	Extension of LUT facility to all exporters
3	Notification No. 39/2017 – Central Tax dated 13 th Oct 2017	Cross-empowering the State Tax officers/Central Tax Officers for processing and grant of GST refunds
4	Notification No. 48/2017-Central Tax dated 18 th Oct 2017	Notifies certain supplies as deemed exports under section 147 of GST Act
5	Notification No. 49/2017-Central Tax dated 18 th Oct 2017	Notifies the evidences required to be produced by the supplier of deemed export supplies for claiming refund under rule 89(2)(g) of the CGST rules
6	Notification No. 10/2018 – Central Tax dated 23 rd Jan 2018	Amended the notification No. 39/2017- Central Tax dated 13.10.2017 for cross empowerment of State tax officers for processing and grant of refunds

Provisions – Notifications – Refund

Sr.No	Notification	Description
7	Notification No. 20/2018 – Central Tax dated 28 th March 2018	Extension of due date for filing refund application under section 55 by notified agencies.
8	Notification No. 46/2020 – Central Tax dated 9 th June 2020	Extends the period to pass order under Section 54 (7) of CGST Act.
9	Notification No. 56/2020 – Central Tax dated 27 th June 2020	Amended the notification no. 46/2020- Central Tax in order to further extend the period to pass order under Section 54(7) of CGST Act till 31.08.2020 or in some cases, up to fifteen days thereafter.
10	Notification No.5/2017- Central Tax (Rate) dated 27 th June 2017	Notifies the goods in respect of which no refund of unutilized input tax credit shall be allowed under section 54 (3).
11	Notification No.6/2017- Central Tax (Rate) dated 28 th June 2017	Refund of 50% of CGST/SGST on supplies to CSD under section 55
12	Notification No. 15/2017- Central Tax (Rate) dated 28 th June 2017	Notifies the supplies not eligible for refund of unutilized ITC under section 54(3) of CGST Act

Provisions – Notifications – Refund

Sr.No	Notification	Description
13	Notification No. 16/2017- Central Tax (Rate) dated 28 th June 2017	Notifies the specialized agencies entitled to claim a refund of taxes paid on the notified supplies of goods or services or both received by them under CGST Act
14	Notification No. 29/2017- Central Tax (Rate) dated 22 nd Sep 2017	Amended the notification no. 5/2017- central tax (rate) dated 28.06.2017 to give effect to GST council decisions regarding restriction of refund on corduroy fabrics.
15	Notification No. 40/2017- Central Tax (Rate) dated 23 rd Oct 2017	Provides for Central Tax rate of 0.05% on intra-State supply of taxable goods by a registered supplier to a registered recipient for export, subject to specified conditions.
16	Notification No. 20/2018- Central Tax (Rate) dated 26 th July 2018	Amended the Notification No 05/2017- Central Tax (Rate) dt. 28-06-2017 to give effect to the recommendations of the GST Council in its 28th meeting held on 21.07.2018
17	Notification No. 11 /2019 – Central Tax (Rate) dated 29 th June 2019	Specifies the retail outlets established in the departure area of an international airport, beyond the immigration counters, making tax free supply of goods to an outgoing international tourist, as class of persons who shall be entitled to claim refund.

Circulars – Refund

Sr.No	Circular	Description
1	5/5/2017 dated 11 th Aug 2017	Circular on Bond/LUT in case of exports without payment of integrated tax
2	8/8/2017 dated 4 th Oct 2017	Clarification on issues related to furnishing of Bond/LUT for exports
3	14/14/2017 dated 6 th Nov 2017	Procedure regarding procurement of supplies of goods from DTA by (EOU)/(EHTP Unit /STP Unit/BTP Unit)
4	17/17/2017 dated 15 th Nov 2017	Manual filing and processing of refund claims in respect of zero-rated supplies.
5	18/18/2017 dated 16 th Nov 2017	Refund of unutilized input tax credit of GST paid on inputs in respect of exporters of fabrics
6	24/24/2017 dated 21 st Dec 2017	Manual filing and processing of refund claims on account of inverted duty structure, deemed exports and excess balance in electronic cash ledger- Reg
7	36/10/2018 dated 13 th March 2018	Processing of refund application for UIN entities
8	37/11/2018 dated 15 th March 2018	Clarifications on exports related refund issues



Sr.No	Circular	Description
9	40/14/2018 dated 6 th April 2018	Clarification on issues related to furnishing of Bond/Letter of Undertaking for exports
10	43/17/2018 dated 13 th April 2018	Clarifying the issues arising in refund to UIN.
11	45/19/2018 dated 30 th May 2018	Clarifications on refund related issues
12	56/30/2018 dated 24 th Aug 2018	Clarification regarding removal of restriction of refund of accumulated ITC on fabrics
13	59/33/2018 dated 4 th Sep 2018	Clarification on refund related issues
14	60/34/2018 dated 4 th Sep 2018	Processing of refund applications filed by Canteen Stores Department (CSD)
15	63/37/2018 dated 14 th Sep 2018	Clarification regarding processing of refund claims filed by UIN entities
16	70/44/2018 dated 26 th Oct 2018	Clarification on certain issues related to refund

Circulars – Refund

Sr.No	Circular	Description
17	79/53/2018 dated 31 st Dec 2018	Clarification on refund related issues
18	88/07/2019 dated 1 st Feb 2019	Changes in Circulars issued earlier under the CGST Act
19	94/13/2019 dated 28 th March 2019	Clarification on certain refund related issues under GST
20	104/23/2019 dated 28 th June 2019	Processing of refund applications in FORM GST RFD-01A submitted by taxpayers wrongly mapped on the common portal
21	106/25/2019 dated 29 th June 2019	Refund of taxes paid on inward supply of indigenous goods by retail outlets established at departure area of the international airport beyond immigration counters when supplied to outgoing international tourist against foreign exchange
22	110/29/2019 dated 3 rd Oct 2019	Clarification on the eligibility to file a refund application in FORM GST RFD-01 for a period and category.
23	111/30/2019 dated 3 rd Oct 2019	Clarification on procedure to claim refund in FORM GST RFD-01 subsequent to favorable order in appeal or any other forum.
24	125/44/2019 dated 18 th Nov 2019	Clarification on the fully electronic refund process through FORM GST RFD-01 and single disbursement.



Circulars – Refund

Sr.No	Circular	Description
25	131/01/2020 dated 23 rd Jan 2020	Standard Operating Procedure (SOP) to be followed by exporters
26	135/05/2020 dated 31 st March 2020	Circular on Clarification on refund related issues
27	139/09/2020 dated 10 th June 2020	Clarification on Refund Related Issues
28	147/03/2021 dated 12 th March 2021	Clarification on certain refund related issues

Forms – Refund

Sr.No	Forms	Description
1	RFD – 01	Application for Refund (rule 89(1))
2	RFD – 01A	Application for Refund (Manual) (rules 89(1) & 97A)
3	RFD – 01B	Refund Order details - For the applications filed in RFD01A (rules 91(2), 92(1), 92(3), 92(4), 92(5) & 97A)
4	RFD – 02	Acknowledgment (rules 90(1), 90(2) & 95(2))
5	RFD – 03	Deficiency Memo (rule 90(3))
6	RFD – 04	Provisional Refund Order (rule 91(2))
7	RFD – 05	Payment Order (rules 91(3), 92(4), 92(5) & 94)
8	RFD – 06	Refund Sanction/Rejection Order (rules 92(1), 92(3), 92(4), 92(5) & 96(7))
9	RFD – 07	Order for Complete adjustment of sanctioned Refund (rules 92(1), 92(2) & 96(6))
10	RFD – 08	Notice for rejection of application for refund (rule 92(3))
11	RFD – 09	Reply to show cause notice (rule 92(3))
12	RFD – 10	Application for Refund by any specialized agency of UN or any Multilateral Financial Institution and Organization, Consulate or Embassy of foreign countries, etc. (rule 95(1))
13	RFD – 10B	Application for refund by Duty Free Shops/Duty Paid Shops (Retail outlets) (rule 95A)
14	RFD – 11	Furnishing of Bond or Letter of Undertaking for export of goods or services. (rule 96A)

Relevant Date for Refund

Sr.No	In Case	Relevant Date
1	Export by Sea/Air	The date on which the ship or the aircraft in which such goods are loaded, leaves India
2	Export by Land	The date on which such goods pass the frontier
3	Export by Post	The date of dispatch of goods by the Post Office concerned to a place outside India
4	Deemed Export	The date on which the return relating to such deemed exports is furnished
5	Export of Service	The date of— (i) Receipt of payment in convertible foreign exchange, where the supply of services had been completed prior to the receipt of such payment; or (ii) Issue of invoice, where payment for the services had been received in advance prior to the date of issue of the invoice
6	Order/Judgement	The date of communication of such judgment, decree, order or direction
7	Refund of unutilised input tax credit	End of Financial year
8	Provisional payment of Tax	The date of adjustment of tax after the final assessment
9	Other Cases	The date of Payment of Tax



Time Limit for Availing Refund

Time limit: For claiming refund of any tax and interest may make an application before the expiry of 2 years from the relevant date - Sec.54 (1) of CGST Act, 2017

Time limit for claiming refund by UN /MFI is 6 months from the last day of the quarter in which supply was received - Sec.54 (2) of CGST Act, 2017

Time Limit for Availing Refund

Time limit for sanction of Refund is 60 days from the date of receipt of the application - Sec.54 (7) of CGST Act, 2017

Any claim for refund on account of zero-rated supply, Provisional Refund (90%) excluding the amount of ITC accepted provisionally shall be granted within 7 days from the date of acknowledgement.

Conditions:

The person claiming refund has, during any period of five years immediately preceding the tax period to which the claim for refund relates, not been prosecuted for any offence under the Act or under an existing law where the amount of tax evaded exceeds Rs.2.5 Cr. - Sec.54 (6) of CGST Act, 2017 r/w Rule 91 (1) of CGST Rules, 2017

If the Proper Officer is satisfied after examination of the claim, he shall make final order for sanction of refund - Rule 92 (1) of CGST Rules, 2017



Time Limit for Availing Refund

Interest - If refund not sanctioned within the time limit, interest is payable @ 6%, and proviso to Section 56 @ 9%(consequential relief to an Order) - Sec.56 of CGST Act, 2017 & Notification No.14/2017-CT dated 28- 06-2017

Adjustment against demand by the Refund Sanctioning Officer

The refund sanctioning Officer empowered to adjust the amount sanctioned against outstanding demand under GST Act or any earlier law, if any – Section 54(10) r/w Rule 91 (1) of CGST Rules, 2017. (No time / No interest / No PH specified in the Act)

Withholding of Refund by the Refund Sanctioning Officer:

The Proper Officer may withhold payment of refund for not furnishing returns / not paying tax , interest or penalty which is required to be paid, if not stayed. (Refund may be withheld till furnishing return / payment) - Section 54 (10) of CGST Act, 2017



Time Limit for Availing Refund

Withholding of Refund by the Commissioner:

The Commissioner may withhold, if he is of the opinion that where an order giving rise to a refund is the subject matter of an appeal or further proceedings or where any other proceedings under this Act is pending and grant of such refund is likely to adversely affect the revenue in the said appeal or other proceedings on account of malfeasance or fraud committed. (He may withhold till such time as he determines) - Section 54 (11) of CGST Act, 2017 (Sec 54(12) Interest @ 6% in case of amount withheld by the Commissioner)

Unjust enrichment:

The Claimant has to establish that the incidence of Tax/Interest has not been passed on to other person and only borne by him by way documentary evidences. Sec.54 (4) of CGST Act, 2017

Time Limit for Availing Refund

Unjust enrichment not applicable in respect of refund on account of Export / Excess balance in Electronic Cash Leger

No refund - if the outward supply is exempted or nil rated – First proviso to Sec.54 (3) of CGST Act, 2017

No refund of unutilised ITC, if export goods is subject to Export duty – Second proviso to Sec.54 (3) of CGST Act, 2017

Refund sanctioned shall be credited to the “Consumer Welfare Fund”, by default as it is an amount held by the Government without the authority of law. However if it established by the claimant that he has borne the incidence and not passed on to others, the such eligible amount to be refunded to the applicant in accordance with the provisions of Sec.54 (5) r/w Sec. 54(8) of CGST Act, 201

Refund SEZ vs Deemed Export

As per second proviso to Rule 89(1), in case of supply to SEZ Unit/Developer, only the supplier can claim refund as the recipients are treated as outside country

As per third proviso to Rule 89(1), in case of Deemed Exports (Advance License /EOU/EPCG etc), both recipient and supplier can claim refund. However in case of supplier he has to produce declaration for non availment of ITC from the recipient.



Refund in Special Cases

Can I claim a refund of the Balances in the electronic Input Tax Credit ledger when the business is taken over by another business?

What should be the treatment of accumulated input tax credit on the services procured by the Insolvency Professional?

Can input tax credit can be claimed on services in case of export of goods?

Can refund be claimed on inputs if they are procured under duty drawback or advance license?



Refunds Case Laws

Refund Cannot be delayed on Technical Glitches

Nayara Energy Limited Vs Union of India – Honorable High Court of Gujarat

Facts of the Case

The Refund Sanction Order (RED-06) was issued online on 05.08.2021

The refund amount which was to be disbursed in favor of the petitioner could not be done on account of the limitation of software system and CGST Head Quarter.

Order

Authority agrees to credit the amount of Rs.50,88,42,582/- in account of the petitioner and sum of Rs 39,05,121/- towards Consumer Welfare Fund



Refunds Case Laws

Interest for Delay in Payment of Refund

Willowood Chemicals Pvt. Ltd. Vs Union of India Vs Union of India – Honorable High Court of Gujarat

Facts of the Case

Delay in the processing of refund

Section – 56 : Interest on delayed refunds - Central Tax

Rule – 94 : Order sanctioning interest on delayed refunds - Central Tax

Order

Interest to be paid on delayed payment within two months from the date of receipt of the writ order @9%



Refunds Case Laws

Principles of Natural Justice and Relevant Date

Navneet R. Jhanwar Vs State Tax Officer – Honorable High Court of J & K

Facts of the Case

Application for Refund Filed by Applicant

SCN Issued by the Officer

Applicant filed delayed reply – citing notification No.35/2020-Central Tax dated 03.04.2020 and Notification No.55/2020-Central Tax dated 27.06.2020 , whereby due to outbreak of corona virus pandemic, time limit/due date for various compliances has been extended up to 31.08.2020

Refunds Case Laws

Principles of Natural Justice and Relevant Date

Navneet R. Jhanwar Vs State Tax Officer – Honorable High Court of J & K

Stand by the High Court

Under Article 226 of the Constitution, the High Court, having regard to the facts of the case, has a discretion to entertain or not to entertain a writ petition. But the High Court has imposed upon itself certain restrictions one of which is that if an effective and efficacious remedy is available, the High Court would not normally exercise its jurisdiction. But the alternative remedy has been consistently held by this Court not to operate as a bar in at least three contingencies, namely, where the writ petition has been filed for the enforcement of any of the Fundamental Rights or where there has been a violation of the principle of natural justice or where the order or proceedings are wholly without jurisdiction or the vices of an Act is challenged. There is a plethora of case-law on this point but to cut down this circle of forensic whirlpool, we would rely on some old decisions of the evolutionary era of the constitution law as they still hold the field.” In view of the aforesaid, we are of the view that in the instant case where the petitioner has alleged violation of principles of natural justice, exercise of writ jurisdiction by this Court is not barred by availability of equally efficacious statutory remedy of appeal provided under Rule 107 of the Rule of 2017.

Refunds Case Laws

Principles of Natural Justice and Relevant Date

Navneet R. Jhanwar Vs State Tax Officer – Honorable High Court of J & K

Stand by the High Court

It is a , clear case of violation of principle of natural justice as also proviso to Rule 92(3) of the Rules of 2017. In the similar set of circumstances, Madras High Court in the case **R. Ramadas v. Joint Commissioner of C.Ex., Puducherry, 2021 (44) G.S.T.L. 258 (Mad.)** observed thus:-

“7. It is a settled proposition of law that a show cause notice, is the foundation on which the demand is passed and therefore, it should not only be specific and must give full details regarding the proposal to demand, but the demand itself must be in conformity with the proposals made in the show cause notice and should not traverse beyond such proposals.”

Observations of the Madars High Court in paragraph No.11 of the aforesaid judgment are equally noteworthy and are reproduced hereunder:-

The very purpose of the show cause notice issued is to enable the recipient to raise objections, if any, to the proposals made and the concerned Authority are (sick) required to address such objections raised. This is the basis of the fundamental Principles of Natural Justice. In cases where the consequential demand traverses beyond the scope of the show cause notice, it would be deemed that no show cause notice has been given for that particular demand for which a proposal has not been made



Refunds Case Laws

Principles of Natural Justice and Relevant Date

Navneet R. Jhanwar Vs State Tax Officer – Honorable High Court of J & K

Order

The court has ordered to follow the proper procedure by issuing a SCN and allowing the applicant to file his reply and then only refund has to be rejected .

Refunds Case Laws

Refund of Input Services / Infringement of Article 14 of the Constitution of India

Tvl. Transtonnelstroy Afcons Joint venture Vs Union Of India – Honorable High Court of Madras

Facts of the Case

For the processing of Refund under inverted duty structure, the net ITC amount should include the Input tax on services

It infringes Article 14 of the Constitution - . *Equality before law The State shall not deny to any person equality before the law or the equal protection of the laws within the territory of India Prohibition of discrimination on grounds of religion, race, caste, sex or place of birth*



Refunds Case Laws

Refund of Input Services / Infringement of Article 14 of the Constitution of India

Tvl. Transtonnelstroy Afcons Joint venture Vs Union Of India – Honorable High Court of Madras

Order

- (1) Section 54(3)(ii) does not infringe Article 14.
- (2) Refund is a statutory right and the extension of the benefit of refund only to the unutilised credit that accumulates on account of the rate of tax on input goods being higher than the rate of tax on output supplies by excluding unutilised input tax credit that accumulated on account of input services is a valid classification and a valid exercise of legislative power
- (3) Therefore, there is no necessity to adopt the interpretive device of reading down so as to save the constitutionality of Section 54(3)(ii).

Refunds Case Laws

Refund of Input Services / Infringement of Article 14 of the Constitution of India

Tv. Transtonnelstroy Afcons Joint venture Vs Union Of India – Honorable High Court of Madras

Order

4) Section 54(3)(ii) curtails a refund claim to the unutilised credit that accumulates only on account of the rate of tax on input goods being higher than the rate of tax on output supplies. In other words, it qualifies and curtails not only the class of registered persons who are entitled to refund but also the imposes a source-based restriction on refund entitlement and, consequently, the quantum thereof.

(5) As a corollary, Rule 89(5) of the CGST Rules, as amended, is in conformity with Section 54(3)(ii). Consequently, it is not necessary to interpret Rule 89(5) and, in particular, the definition of Net ITC therein so as to include the words input services.

Refunds Case Laws

Supreme Court Judgement on Extension of time limit in judicial or quasi judicial proceedings

The Hon'ble Supreme Court vide its Order dated 10.01.2022[1] has extended the time limit in respect of all judicial or quasi judicial proceedings.

1. The Hon'ble Court has restored its Order dated 23.03.2020[2].
2. Period from **15.03.2020 till 28.02.2022** shall stand excluded for the purposes of limitation as may be prescribed under any general or special laws in respect of all judicial or quasi-judicial proceedings.
3. Limitation period expiring between 15.03.2020 till 28.02.2022 – **90 Days Limitation shall be available w.e.f. 01.03.2022.**
4. In the event the actual balance period of limitation remaining, with effect from 01.03.2022 is greater than 90 days, that longer period shall apply.



Refunds Case Laws

Supreme Court Judgement on Extension of time limit in judicial or quasi-judicial proceedings – is it applicable for refunds?

This limitation of time is applicable only for the extension of timelines granted by Hon'ble Supreme Court in respect of any appeal which is required to be filed before Joint/ Additional Commissioner (Appeals), Commissioner (Appeals), Appellate Authority for Advance Ruling, Tribunal, and various courts against any quasi-judicial order or where proceeding for revision or rectification of any order is required to be undertaken and is not applicable to any other proceedings under GST Laws. This implies importantly that the Applications for Refunds under Section 54 of the CGST Act 2017 are not covered by this Limitation Extension Order.

CBIC's Circular 157/13/2021 – GST dated 20 July 2021, (Para 5)



Refunds Case Laws

Supreme Court Judgement on Extension of time limit in judicial or quasi-judicial proceedings – is it applicable for refunds?

The Hon'ble Bombay High Court in case of Saiher Supply Chain Company v UOI WRIT PETITION (L.) NO. 1275 OF 2021 dated:12-01-2022, has held that the Covid limitation suspension orders of Supreme Court apply to limitation for refund application under Section 54 of GST Act 2017 also to the extent of its benefits if they are otherwise eligible

Refunds Case Laws

Supreme Court Judgement on Extension of time limit in judicial or quasi-judicial proceedings – is it applicable for refunds?

the Honorable Bombay High Court has towed on the same lines where the Honorable Madras High Court on a similar issue in the case of GNC Infra LLP Vs Assistant Commissioner (GNC Infra LLP v. Assistant Commissioner [W.P.No.18165 & 18168 of 2021 and WMP. Nos. 19386 & 19389 of 2021, dated September 28, 2021] deemed that the limitation of extension of time as held by Honorable Supreme Court is applicable for refunds related issues under Section 54 of the CGST Act 2017 also and remanded the case back with a direction to the Respondent to examine the refund applications on de novo basis and make orders afresh inter alia in accordance with Section 54 of CGST Act and Rule 92 of the CGST Rules 2017 and in line with the order of the Hon'ble Supreme Court of India in reference to Cognizance for extension of a limitation considering the challenges faced by the litigants on account of COVID 19

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Refund pre-application form

Track Application Status

Intimation on account of Refund not received

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Returns Calendar (Last 5 return periods)

GSTR-1 / IFF	Feb - 2021 Filed	Mar - 2021 Filed	Apr - 2021 Filed	May - 2021 Filed	Jun - 2021 Filed
GSTR-3B	Feb - 2021 Filed	Mar - 2021 Filed	Apr - 2021 Filed	May - 2021 Filed	Jun - 2021 To be Filed

You can navigate to your chosen page through navigation panel given below

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Pre Application Form

Nature of Business : •

1. Manufacturer ☐

2. Merchant Exporter ☐

3. Service Provider ☐

4. Trader ☐

Date of Issue of IEC (Only for Exporter)

dd/mm/yyyy



AADHAAR Number • ❸

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) •

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

Track Application Status

Indicates Mandatory Fields

☐ Filing Year

Select

>

OR

☒ ARN

Enter ARN

SEARCH

Track status of invoice data shared/to be shared with ICEGATE

[View Export Ledger](#)

Financial Year •

2019-20

▼

Month •

June

▼

SEARCH

Search Result based on Financial Year : 2019-20 & Month: JUNE

Details not transmitted to ICEGATE - IGST paid under Table 3.1(b) of GSTR 3B is less than refund claimed:

The invoices have not been transmitted to ICEGATE as cumulative total of IGST amount in Table 3.1(b) of all GSTR-3Bs filed so far is less than cumulative total of IGST amount in Table 6A and 9A of all GSTR-1s filed so far. The deficient amount is Rs.671500.57
Recommended Action: Please take care of this deficiency in next return (GSTR-1 and GSTR-3B) ensuring that there is no deficiency at aggregate level.
The invoices shall be re-validated in next cycle and sent to ICEGATE if this deficiency is cleared in next GSTR-3B.

Intimation on account of Refund not received

• Indicates Mandatory Fields

ARN •

Select



Refund Application Period

From

To

Refund Amount Claimed

Issue Category •

Select



Comments

Please provide comments <500 characters allowed>.

Declaration •

☐

I/We [REDACTED] 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.

SUBMIT

This intimation is to be submitted by the taxpayer, in case they have filed any refund application and haven't received the refund.

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

Refunds

Refund of ITC on Export of Goods & Services without Payment of Tax – Rule 8(2)(b) & Rule 89(2)(c)

Refund of ITC on account of supplies made to SEZ unit/ SEZ developer (without payment of tax) - - Rule 8(2)(d) & Rule 89(2)(e)

Refund of ITC on account of supplies made to SEZ unit SEZ developer (without payment of tax) – Rule 89(2)(h)

On account of Refund by Recipient of deemed export – Rule 89(2)(g)

On receipt of audit report, the department may call for clarifications and if required have to complete the audit



GST RFD-01 - Excess Balance in Electronic Cash Ledger

Refund Amount Details

Balance Available in Cash Ledger (in INR)

	Tax (₹)	Interest (₹)	Penalty (₹)	Fee (₹)	Others (₹)
Intergrated Tax	22,48,727.00	0.00	0.00	0.00	0.00
Central Tax	0.00	0.00	0.00	0.00	0.00
State/UT Tax	0.00	0.00	0.00	0.00	0.00
Cess	0.00	0.00	0.00	0.00	0.00

Enter the Amount of Refund (<=amount in the Cash Ledger) to be claimed in the below table.

Refund Claimed (in INR)

	Tax (₹)	Interest (₹)	Penalty (₹)	Fee (₹)	Others (₹)	Total (₹)
Intergrated Tax	₹0	₹0	₹0	₹0	₹0	0
Central Tax	₹0	₹0	₹0	₹0	₹0	0
State/UT Tax	₹0	₹0	₹0	₹0	₹0	0
Cess	₹0	₹0	₹0	₹0	₹0	0
Total	0	0	0	0	0	0

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 file 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 seek to change the preference of the bank account which is not appearing in the drop down list, please add bank account by filing non-core amendment of registration form. Disbursement of a refund amount will be credited to the selected account here. Please be advised to keep the mentioned bank account operational till sanctioned refund is successfully disbursed. If disbursement fail due to error of bank account, you may approach proper officer to have different bank account selected.

Upload Supporting Documents

Note: Document Description accepts alphanumeric with special characters hyphen(-) and slash(/) and file name accepts only alphanumeric with special character underscore (_).

Enter Document Description

-  Only PDF file format is allowed.
-  Maximum file size for upload is

Refund for Excess Cash Balance

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 documents. 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](#).

BACK

SAVE

PREVIEW

PROCEED



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

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.

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) (₹) • 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)	Maximum refund amount to be claimed (4) $((1 \times 3) \div 2)$ (₹)
Integrated Tax	₹0.00	₹0.00	₹19,82,88,523.00	0.00
Central Tax				
State/UT Tax				
CESS			₹0.00	0.00
Total	0.00	0.00	19,82,88,523.00	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	0.00	0.00	₹0.00
Central Tax	0.00	33,70,480.00	₹0.00
State/UT Tax	0.00	1,24,46,073.00	₹0.00
CESS	0.00	28,584.00	₹0.00
Total	0.00	1,58,45,137.00	0.00

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. Please be advised to keep the mentioned bank account operational till sanctioned refund is successfully disbursed. If disbursement fail due to error of bank account, you may approach proper officer to have different bank account selected.

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.

Enter Document Description

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 documents. 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.

Select the respective LUT reference number(GST RFD-11) in regard to the supplies for which you are claiming refund: •

Select ▼

Note: To enable SUBMIT Button ensure:

1. Uploaded statement has been validated successfully AND
2. Refund application has been filled and saved AND
3. Supporting documents have been uploaded successfully by clicking on 'ADD DOCUMENT' button after browsing/choosing required file AND
4. Application has been saved to enable Declaration AND
5. Declaration and Undertaking has been selected.

BACK

SAVE

PREVIEW

SUBMIT



Refund of ITC on account of supplies made to SEZ unit/ SEZ developer (without payment of tax)

GST RFD-01

Refund of ITC on account of supplies made to SEZ unit/ SEZ developer (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.

Computation of Refund to be claimed Statement-5A [rule 89(4)]

	Turnover of zero rated supply of goods and services (1) (₹) •	Adjusted total turnover (2) (₹) •	Net input tax credit (3) (₹) • 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)	Maximum refund amount to be claimed (4) ((1×3)÷2) (₹)
Integrated Tax	₹0.00	₹0.00	₹19,82,88,523.00	0.00
Central Tax				
State/UT Tax				
CESS			₹0.00	0.00
Total	0.00	0.00	19,82,88,523.00	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	0.00	0.00	₹0.00
Central Tax	0.00	33,70,480.00	₹0.00
State/UT Tax	0.00	1,24,46,073.00	₹0.00
CESS	0.00	28,584.00	₹0.00
Total	0.00	1,58,45,137.00	0.00

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. Please be advised to keep the mentioned bank account operational till sanctioned refund is successfully disbursed. If disbursement fail due to error of bank account, you may approach proper officer to have different bank account selected.

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

Note: Document Description accepts alphanumeric with special characters hyphen(-) and slash(/) and file name accepts only alphanumeric with special character underscore (_).

Enter Document Description

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 documents. 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 Special Economic Zone unit /the Special Economic Zone developer has not availed of the input tax credit of the tax paid by the applicant, covered under this refund claim.

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.

Select the respective LUT reference number(GST RFD-11) in regard to the supplies for which you are claiming refund: •

Select





Refund on account of ITC accumulated due to Inverted Tax Structure

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 1A • Click to fill the details of documents for inward and outward supplies Download Offline Utility

Kindly enter values in statement 1 below for the Tax Period for which Refund is being claimed:

Computation of Refund to be claimed (Statement 1)

	Turnover of inverted rated supply of goods and services (1) (₹) •	Tax payable on such inverted rated supply of goods and services (2) (₹) •	Adjusted total turnover (3) (₹) •	Net input tax credit (4) (₹) • Edit the Net ITC to exclude, the ITC availed on input services and capital goods and the ITC of refund claimed under Rule 89(4A) and/ or (4B)	Maximum refund amount to be claimed (5) [(1×4÷3)-2] (₹)
Integrated Tax	₹0.00	₹0.00	₹0.00	₹19,82,88,523.00	0.00
Central Tax					
State/UT Tax					
CESS					
Total	0.00	0.00	0.00	19,82,88,523.00	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	0.00	0.00	₹0.00
Central Tax	0.00	33,70,480.00	₹0.00
State/UT Tax	0.00	1,24,46,073.00	₹0.00
CESS	0.00	28,584.00	₹0.00
Total	0.00	1,58,45,137.00	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. Please be advised to keep the mentioned bank account operational till sanctioned refund is successfully disbursed. If disbursement fail due to error of bank account, you may approach proper officer to have different bank account selected.

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

Note: Document Description accepts alphanumeric with special characters hyphen(-) and slash(/) and file name accepts only alphanumeric with special character underscore (_).

Enter Document Description

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 documents. 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 Refund of ITC claimed in the application does not include ITC availed on goods or services used for making 'nil' rated or fully exempt supplies.



On account of Refund by Recipient of deemed export

Statement 5B •

Click to fill the details of documents of inward supplies in case refund is claimed by recipient

• Indicates Mandatory Fields
[Download Offline Utility](#)

Amount Eligible for Refund (in ₹)

Act	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) (₹)	Net input ITC of Deemed Exports (3) (₹) •	Refund amount to be claimed (4) (₹) •
Integrated Tax	0.00	0.00	₹0.00	₹0.00
Central Tax	0.00	33,70,480.00	₹0.00	₹0.00
State/UT Tax	0.00	1,24,46,073.00	₹0.00	₹0.00
Cess	0.00	28,584.00	₹0.00	₹0.00
Total	0.00	1,58,45,137.00	0.00	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. Please be advised to keep the mentioned bank account operational till sanctioned refund is successfully disbursed. If disbursement fail due to error of bank account, you may approach proper officer to have different bank account selected.

Upload Supporting Documents

Note: Document Description accepts alphanumeric with special characters hyphen(-) and slash(/) and file name accepts only alphanumeric with special character underscore (_).

Enter Document Description

Choose File No file chosen

- 1 Only PDF file format is allowed.
- 2 Maximum file size for upload is 5MB each.
- 3 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 documents. 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 refund has been claimed only for those documents which have been detailed in statement 5B for the tax period for which refund is being claimed and the amount does not exceed the amount of input tax credit availed in the valid return filed for the said tax period. I also declare that the supplier has not claimed refund with respect to the said supplies.



Tax paid on an intra-State supply which is subsequently held to be inter-State supply and vice versa

Statement 6

Indicates Mandatory Fields
[Download Offline Utility](#)

Click to fill details of Tax paid on an intra-State supply which is subsequently held to be inter-State supply and vice versa

Refund Amount Claimed (in INR)

Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)	Total (₹)
₹0.00	₹0.00	₹0.00	₹0.00	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 Refund Amount claimed by the Proper 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. Please be advised to keep the mentioned bank account operational till sanctioned refund is successfully disbursed. If disbursement fail due to error of bank account, you may approach proper officer to have different bank account selected.

Upload Supporting Documents

Note: Document Description accepts alphanumeric with special characters hyphen(-) and slash(/) and file name accepts only alphanumeric with special character underscore (_).

Enter Document Description

Choose File

No file chosen

- i** Only PDF file format is allowed.
- i** Maximum file size for upload is 5MB each.
- i** 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 documents. 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](#).

Note: To enable **SUBMIT** Button ensure:

1. Uploaded statement has been validated successfully AND
2. Refund application has been filled and saved AND
3. Supporting documents have been uploaded successfully by clicking on 'ADD DOCUMENT' button after browsing/choosing required file AND
4. Application has been saved to enable Declaration AND
5. Declaration and Undertaking has been selected.

BACK

SAVE

PREVIEW

SUBMIT



On account of Refund by Supplier of deemed export

GST RFD-01

On account of Refund by Supplier of deemed export

Statement 5B •

Click to fill the details of documents of outward supplies in case refund is claimed by supplier

• Indicates Mandatory Fields
[Download Offline Utility](#)

Refund Amount Claimed (in INR)

Integrated Tax (₹) •	Central Tax (₹) •	State/UT Tax (₹) •	Cess (₹) •	Total (₹)
₹0.00	₹0.00	₹0.00	₹0.00	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 Refund Amount claimed by the Proper 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. Please be advised to keep the mentioned bank account operational till sanctioned refund is successfully disbursed. If disbursement fail due to error of bank account, you may approach proper officer to have different bank account selected.

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 submit.
2. 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

Note: Document Description accepts alphanumeric with special characters hyphen(-) and slash(/) and file name accepts only alphanumeric with special character underscore (_).

Enter Document Description

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 documents. 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 refund has been claimed only for those documents which have been detailed in statement SB for the tax period for which refund is being claimed. I also declare that the recipient shall not claim any refund with respect of the said supplies and also, the recipient has not availed any input tax credit on such supplies.

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.

Self-Declaration •

☐ I having GSTIN/ temporary Id solemnly affirm and certify that in respect of the refund amounting to Rs. 0.00-/- with respect to the tax, interest, or any other amount for the Refund period JULY 2017 to DECEMBER 2017, claimed in the refund application, the incidence of such tax and interest has not been passed on to any other person.

Note: To enable SUBMIT Button ensure:

1. Uploaded statement has been validated successfully AND
2. Refund application has been filled and saved AND
3. Supporting documents have been uploaded successfully by clicking on 'ADD DOCUMENT' button after browsing/choosing required file AND
4. Application has been saved to enable Declaration AND
5. Declaration and Undertaking has been selected.

BACK

SAVE

PREVIEW

SUBMIT



GST RFD01 - Any other (specify)

GST RFD01 - Any other (specify)

● Indicates Mandatory Fields

Refund Specification(200 characters)●

Note : Refund Specification accepts alphanumeric with special characters hyphen(-) and slash(/)

Refund Claimed (in INR)

	Tax (₹)	Interest (₹)	Penalty (₹)	Fee (₹)	Others (₹)	Total (₹)
Intergrated Tax	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	0.00
Central Tax	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	0.00
State/UT Tax	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	0.00
CESS	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00	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 file the application. Please note that the recoverable dues shall be deducted from the Refund Amount claimed by the Proper Officer while processing the Refund.

Bank Account Number

Select Account Number*

Select

▼

Note: In case you seek to change the preference of the bank account which is not appearing in the drop down list, please add bank account by filing non-core amendment of registration form. Disbursement of a refund amount will be credited to the selected account here. Please be advised to keep the mentioned bank account operational till sanctioned refund is successfully disbursed. If disbursement fail due to error of bank account, you may approach proper officer to have different bank account selected.

Upload Supporting Documents

Note: Please upload supporting documents, if any to substantiate the refund claim. Document Description accepts alphanumeric with special characters hyphen(-) and slash(/) and file name accepts only alphanumeric with special character underscore (_).

Enter Document Description

No file chosen

- i** Only PDF file format is allowed.
- i** Maximum file size for upload is 5MB each.
- i** 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 documents. 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](#).

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 IGST/CGST/SGST/Cess Act have not been complied with in respect of the amount refunded.

Self-Declaration •

☐ I having GSTIN/ temporary Id solemnly affirm and certify that in respect of the refund amounting to Rs. 0.00-/- with respect to the tax, interest, or any other amount for the Refund period APRIL 2019, claimed in the refund application, the incidence of such tax and interest has not been passed on to any other person.

[BACK](#)[SAVE](#)[PREVIEW](#)[PROCEED](#)



Excess payment of tax

Statement 7 [Rule 89(2)(k)]

Details of excess payment of tax:

Tax period	Type of return	ARN of return	Date of filing return	Tax Paid in Excess (₹)		
				Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹) Cess (₹)
May 2019	GSTR3B	AA360519163012D	17-06-2019	₹0.00	₹0.00	₹0.00
Refund Claimed (in ₹)				0.00	0.00	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 file 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. Please be advised to keep the mentioned bank account operational till sanctioned refund is successfully disbursed. If disbursement fail due to error of bank account, you may approach proper officer to have different bank account selected.

Important Message

1. Once you fill the details in relevant Tables, Please save the form to proceed to File. Please **correct any errors** occurred during save before proceeding to File.
2. 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 from the date of form creation, the saved draft will be purged from the GST database.

Upload Supporting Documents

Note: Document Description accepts alphanumeric with special characters hyphen(-) and slash(/) and file name accepts only alphanumeric with special character underscore (_).

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 documents. 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](#).

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 IGST/CGST/SGST/Cess Act have not been complied with in respect of the amount refunded.

Self-Declaration •

☐ I having GSTIN/ temporary Id solemnly affirm and certify that in respect of the refund amounting to Rs. 0.00-/ with respect to the tax, interest, or any other amount for the Refund period MAY 2019, claimed in the refund application, the incidence of such tax and interest has not been passed on to any other person.

BACK

SAVE

PREVIEW

PROCEED



On Account of Assessment/Provisional Assessment/Appeal/Any other order

On Account of Assessment/Provisional Assessment/Appeal/Any other order

Statutory Order Details

Mention the following details:

Details of Refund Amount to be claimed (in INR) •

Particulars	Tax (₹)	Interest (₹)	Penalty (₹)	Fee (₹)	Others (₹)	Total (₹)
Intergrated Tax	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	0.00
Central Tax	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	0.00
State/UT Tax	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	0.00
Cess	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00	0.00

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 file 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. Please be advised to keep the mentioned bank account operational till sanctioned refund is successfully disbursed. If disbursement fail due to error of bank account, you may approach proper officer to have different bank account selected.

Upload Supporting Documents

Note: Document Description accepts alphanumeric with special characters hyphen(-) and slash(/) and file name accepts only alphanumeric with special character underscore (_).

Enter Document Description

No file chosen

- i** Only PDF file format is allowed.
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Refund on Exports with payment of Taxes



GSTR-1 - Invoice Details

Currently EWB data for B2B, B2CL and HSN will be available to import and download

**** Important Notice:** If the invoices are more than 500 . Please check here [Help](#)

[E-INVOICE ADVISORY](#)

[HELP](#)

i The taxpayers for whom e-invoicing is not applicable may ignore the sections/options related to e-invoice download. The downloaded file would be blank **x** in case taxpayer is not e-invoicing or when e-invoices reported to IRP are yet to be processed by GST system

4A, 4B, 4C, 6B, 6C - B2B Invoices 191

Total Value	Total Taxable Value
₹ 17,07,64,309.47	₹ 14,46,35,999.66
Total Tax Liability	
₹ 2,60,34,479.88	

ility " includes tax payable by recipient on sup

[IMPORT EWB DATA](#)



5A, 5B - B2C (Large) Invoices 0

Total Value	Total Taxable Value
₹ 0.00	₹ 0.00
Total Tax Liability	
₹ 0.00	

[IMPORT EWB DATA](#)



9B - Credit / Debit Notes (Registered) 3

Total Taxable Value	Total Tax Liability
₹ -2,27,535.00	₹ -40,956.30

9B - Credit / Debit Notes (Unregistered) 0

Total Taxable Value	Total Tax Liability
₹ 0.00	₹ 0.00

6A - Exports Invoices 0

Total Value	Total Taxable Value
₹ 0.00	₹ 0.00
Total Tax Liability	
₹ 0.00	

[IMPORT EWB DATA](#)



9A - Amended B2B Invoices 0

Total Value	Total Taxable Value
₹ 0.00	₹ 0.00
Total Tax Liability	
₹ 0.00	

Please confirm to below guidelines for refund of IGST paid on export of goods:

- a. Invoice data for export of goods is provided in Table 6A of GSTR 1 for the relevant tax period
- b. Invoice numbers provided in Table-6A of GSTR 1 are same as that of the invoice details given in Shipping Bill.
(The invoice with different invoice number/date than given in shipping bill will be rejected by ICEGATE)
- c. Select With payment of tax from the GST Payment drop down when filling the invoice details
(Invoices selected as without payment of tax are not eligible for refund from ICEGATE)
- d. Shipping bill number, shipping bill date and port code are specified mandatorily and correctly, in case of export of goods.
(Invoices, which don't have these details, shall not be sent to ICEGATE for further processing)
- e. Port code is alphanumeric six character code as prescribed by ICEGATE.
Refer to list given by ICEGATE at <https://www.icegate.gov.in/SMTPList.html>
(Invoice, which have incorrect port code, are likely to get rejected by ICEGATE)

OK

Invoice no. •	Invoice date •	Port Code
	DD/MM/YYYY 	
Shipping Bill No./Bill of Export No.	Shipping Bill Date/Bill of Export Date	Total invoice value (₹) •
		
Supply Type	GST Payment •	
Inter-State	With Payment of Tax 	

Item details

Rate	Taxable value (₹) •	Amount of tax	
		Integrated tax (₹) •	CESS (₹)
0%			
0.1%			
0.25%			
1%			
1.5%			
3%			
5%			
7.5%			



Error Codes

Sr.No	Error Code	Description
1	SB000	Successfully validated
2	SB001	Invalid SB details
3	SB002	EGM not filed
4	SB003	GSTIN mismatch
5	SB004	Record already received and validated
6	SB005	Invalid invoice number
7	SB006	Gateway EGM not available

Error Codes

Error Code	Description
SB001	This may occur due mention of wrong shipping bill number furnished in GSTR 1/Table 6A. The possible reason for such mismatch could be a clerical error made by the exporter at the time of filling of GSTR 1/Table 6A, which can be rectified by making amendments in GSTR 1 by using Form 9A. Form 9A has been made available by GSTN w.e.f. 15.12.2017 in exporter's login at the GST common portal.
SB002	Exporter has to approach their shipping line/airline/carrier to file the EGM immediately.
SB003	This error occurs when GSTIN declared in the SB does not match with the GSTIN mentioned in the corresponding GST return. In this case too, the exporter has to make necessary changes in GSTR 1 by use of amendment Form 9A. Exporters should note that there is no provision of amendment in the shipping bill once the EGM is filed.
SB004	This error occurs due to duplicate/ repeat transmission of shipping bill-invoice record from GSTN. The previous transmission would have already been validated for IGST refund by ICES.

Error Codes

Error Code	Description
SB005	The details an exporter is required to enter in the “invoice” column while filing the SB pertains to the invoice issued by him compliant to GST Invoice Rules. The invoice number shall be matched with GSTN to validate exports and IGST payment. There should not be any difference between commercial invoice and GST invoice after implementation of GST since as per the GST law, IGST is to be paid on the actual transaction value of the supply between the exporter and the consignee, which should be the same as the one declared in the commercial invoice. If SB005 is due to a data entry mistake in GSTR 1, it can be amended in Form 9A. But any mistake in the SB cannot be amended once EGM is filed. Also, if the exporter has used a separate invoice in the SB, he cannot include that in his GSTR 1 in lieu of his GST invoice. Thus, SB005 error, as of now, cannot be corrected by any amendment either in GSTR-1 or in the Shipping Bill. For these cases a mechanism is being considered by the Board to make the requisite corrections manually in line with the recent amendments in Rule 96 of the CGST Rules, 2017. The said mechanism is expected to be available shortly. It shall only be available as a one time measure for the past SBs.

Error Codes

Error Code	Description
SB006	In cases of exports through ICDs, if the gateway EGM is not filed electronically or it contains some error, response code SB006 appears. It is noticed that gateway EGM in case of many ICD shipping bills have been manually filed, leading to such refunds not being processed. While the Customs at gateway ports are pursuing this matter with the shipping lines, the exporters can also approach their shipping line to file the EGMs electronically..



Recent Changes in Refund Process

EVC ENABLED

EVC Enabled

EVC is enabled for companies also

Now EVC can be used for the filing of

- ☐ Refund Applications
- ☐ Registration
- ☐ Returns
- ☐ Payments

UNDERTAKING CHANGES

Change in undertaking for release of Refund through PMT – 03

Text for submission of undertaking for release of Refund Modified

Previously it was enabled to be adjusted through the cash ledger Now Credit Ledger is also added in the declaration

UNDERTAKING CHANGES

Withdrawal of Refund Application

Taxpayers can now withdraw by filing Form GST RFD-01W

Can be withdrawn before the Refund Processing Officer issues an acknowledgment in Form GST RFD-02 or a deficiency memo in Form GST RFD03

NEW OPTION FOR FILING OF REFUND APPLICATION

New Options for filing of Refund Application

Taxpayers can now file refund applications on account of Assessment/Provisions Assessment/Appeal/Any other order & For Excess Payment of Tax

★ Indicates Mandatory Fields

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

REFUND APPLICATION ON SUPPLIES TO SEZ/SEZ DEVELOPER

Statement 4

Statement 4 has to be uploaded by the taxpayer for filing of Refund Application on account of supplies to SEZ unit or SEZ Developer

⁷[Statement-4 [rule 89(2) (d) and 89(2)(e)]

Refund Type: On account of supplies made to SEZ unit or SEZ Developer (on payment of tax)

GSTIN of recipient	Document Details				Shipping bill/Bill of export/Endorsed invoice by SEZ		Taxable Value	Integrated Tax	Cess
	Type of Document	No.	Date	Value	No.	Date			
1	2	3	4	5	6	7	8	9	10
									—;