

CMA



**The Institute of
Cost Accountants
of India (ICAI)**

CERTIFICATE COURSE ON

GST

GST REFUND
[SECTIONS 54 – 58] &
[RULES 89 – 97]

Chapter XI
of the
CGST ACT

CMA ABHIJIT KHASNOBIS
PRACTISING COST ACCOUNTANT

DISCUSSION

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graph LR; A[DISCUSSION] --- B[KNOWLEDGE SESSION]; A --- C[TECHNICAL SESSION];
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KNOWLEDGE SESSION

TECHNICAL SESSION

KNOWLEDGE SESSION

Cases where GST RFD-01 is not applicable

FORM GST RFD-01 has to be filed for all cases of refund claims except the below mentioned:

1. Export of goods involving payment of export duty – eg Tea (Rs 5 per Kg, coffee (Rs 2200 per quintal), Black pepper (Rs 5 per Kg).
2. Exports of goods where IGST is paid and shipping bill is by default considered the application for refund.
3. UN or embassies and certain persons notified [GST RFD - 10]
4. Casual taxable persons / non-resident taxable persons

Principal of Unjust Enrichment

- ❑ Theory of **Unjust Enrichment** postulates that only the person (say the seller) who has not passed the incidence of tax (say to the buyer) will be eligible to claim refund.
- ❑ Under unjust enrichment, a presumption is always drawn that the supplier will shift the incidence of tax to the final consumer. This is because GST is an indirect tax whose incidence is to be borne by the consumer. It is for this reason that every refund claim if sanctioned is first transferred to the **Consumer Welfare Fund [Section 57 & 58]**.
- ❑ If the claim of refund passes the test of unjust enrichment, it is paid to the applicant.
- ❑ For crossing the bar of unjust enrichment, if the refund claim is less than Rs 2 lakh, then a self-declaration of the applicant to the effect that the incidence of tax has not passed to any other person will suffice to process the refund claim.
- ❑ For refund claim exceeding Rs 2 lakh, a certificate from a Chartered Accountant/ Cost Accountant will have to be given.

Example: A person applying for refund on account of zero-rated supplies to SEZ units or developer shall prove that he has borne the burden of tax and has not collected any tax from such SEZ units or developer. For this purpose the supplier has to upload a declaration that tax has not been collected from SEZ unit/developer while submitting the refund application FORM GST RFD -01.

Withholding of Refund Claim [Section 54(10), (11), (12)]

- ❑ Where any refund is due of unutilised ITC in case of zero rated supplies or accumulated ITC on account of inverted duty structure to a registered person who has,**
- Defaulted in furnishing any return or**
 - Who is required to pay any tax, interest or penalty, which has not stayed by court, Tribunal or Appellate Authority by the Specified date (i.e. last date for filing an appeal), the proper officer may –**
 - a) Withhold payment of refund due until the said person has furnished the return or paid the tax, interest or penalty, as the case may be;**
 - b) Deduct from the refund due , any tax , interest , penalty, fee or any other amount which the taxable person is liable to pay but which remains unpaid. [Sec 54(10)]**

Withholding of Refund Claim [Section 54(10), (11), (12)]

- ☐ 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 the Commissioner is of the opinion that 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 , after giving the taxable person an opportunity of being heard, withhold the refund till such time as he may determine. **[Sec 54(11)]**
- ☐ Where the proper officer or the commissioner is of the opinion that the amount of refund is liable to be withheld, he shall pass an order in **Part B of FORM GST RFD-07** informing the reasons for withholding of such refund. **[Rule 92(2)]**
- ☐ The interest of the applicant is adequately safeguarded by provisions of payment of interest @ 6% , if as a result of appeal, or further proceedings, the applicant becomes eligible to refund. **[Notification No 13/2017-CT dated 28-6-2017 w.e.f . 1-7-2017]**
[54(12)]

Interest on Delayed Refund [Section 56 of CGST Act]

Interest on amount refundable consequent to order passed by Proper Officer under Section 54(5):

- Where any tax ordered to be refunded u/s 54(5) to any applicant is not **refunded within 60 days** from the date of receipt of application, interest shall be payable to the applicant.
- Interest is payable on such refund **@ 6% p.a. [Notification No. 13/2017 CT dated 298-06-2017]**.
- Interest is payable from the date immediately after the expiry of 60 days from the date of receipt of application till the date of refund of such tax.

Interest on amount refundable consequent to order passed in an appeal or further proceedings:

- Where any claim of refund arises from an order passed by an Adjudicating Authority or Appellate Authority or Appellate Tribunal or Court which has attained finality and the same is **not refunded within 60 days from the date of receipt of application** filed consequent to such order, interest shall be payable on such refund,
- Interest is payable on such refund **@ 9% pa. [Notification No. 13/2017 CT dated 298-06-2017]**.
- Interest is payable from the date immediately after expiry of 60 days from the date of receipt of application till the date of refund.[Proviso to Section 56 of CGST Act] .

Important Export Documents

1) **Export General Manifest** is a legal document mandatory to be filed by carrier of goods with customs department. This document is used by government authorities as proof of **export**. The customs officials certify proof of **export** on shipping documents to exporters on the basis of EGM.

2) **Bank Realisation Certificate (BRC)** is issued by **Banks** based on **realisation** of payment against export by an Exporter. Any firm applying for benefits under Foreign Trade Policy is required to furnish valid **BRC** as a proof of **realisation** of payment against exports made.

3) **Foreign Inward Remittance Certificate(FIRC)** is details of information Documents that behaves as a recommendation for all the **inward remittances** entered in India. This document form is used by the majority of statutory authorities as confirmation that a person has received a payment in the **foreign** currency from outside India.

4) Difference between BRC & FIRC

- **FIRC (Foreign Inward Remittance Certificate)** is issued against any receipt of amount from foreign countries by a bank to their customers. It can be an advance payment against export proceeds, ocean or airfreight, or remuneration or wages under consultancy charges or for any other reasons.
- **BRC (Bank Realization Certificate)** is issued by banks to its customers who run export businesses. BRC is issued on each shipment of export proceeds.

Important Export Documents

5) Port code i.e. from which port export is being made. Bill of entry is dependent on Port code as bill of entry is of 13 digits and initial 6 digits are port code and next 7 digit are Bill of entry number. Under Export of Goods Port Code is required but in case of Export of Services no Port code is required. Examples of Port Code –

Name of Port	Port Code
Bombay Sea	INBOM1
Bombay Air Cargo	INBOM4
Chennai Sea	INMAA1
Chennai Air Cargo	INMAA4

6) Shipping Bill : To acquire clearance from Customs for export, an exporter will have to submit an application called the 'shipping bill'. It contains various details like Exporter Name & Address, Buyer Name & Address, Commercial Invoice details, Cargo Details, Tax Details etc. Unless the exporter files the shipping bill, one cannot load the goods. The export may be through air, vehicle, or vessel. Goods can only be exported out of the country after the shipping bill has been checked and endorsed by the customs authority with a '**Let Export Order**' and '**Let Ship Order**.'

TECHNICAL SESSION (TS)

Technical Session – Discussion Topics

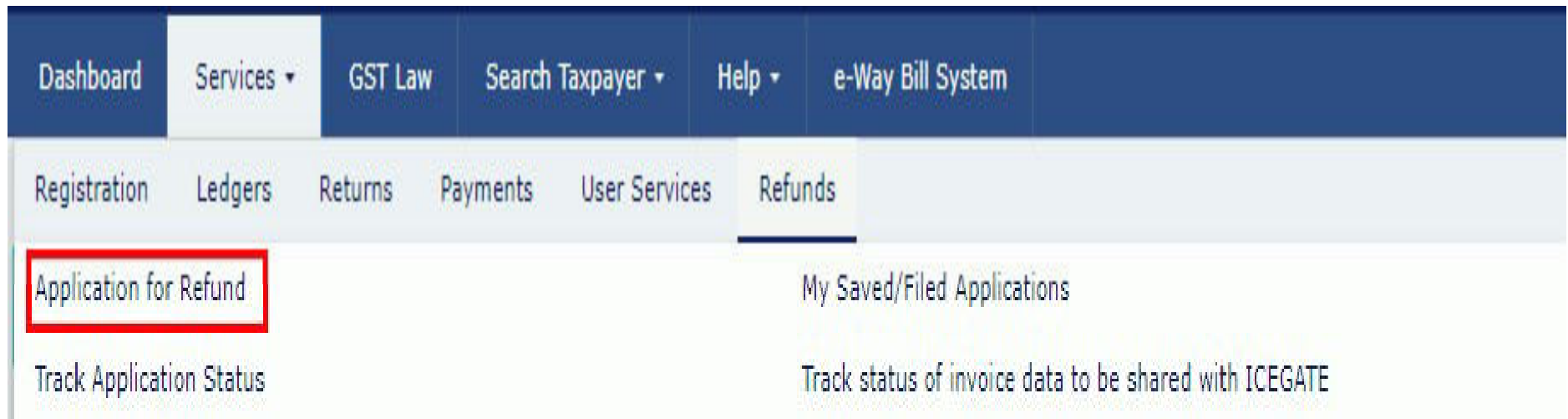
1. **Applying for Refund Application in Form GST RFD-01:**
 - a) Applying for Refund of Excess Balance in Electronic Cash Ledger [TS – 1]*
 - b) Applying for Refund of ITC on account of Export of Goods/ Services without payment of tax (accumulated ITC). [TS-2]*
 - c) Applying for Refund on account of Supplies made to SEZ unit/ SEZ Developer (With Payment of Tax). [TS-3]*
2. **Filing of Letter of Undertaking (Form GST RFD-11). [TS-4]**

**TS - 1: APPLYING FOR REFUND
APPLICATION IN FORM GST
RFD-01**

**Applying for Refund of Excess Balance
in Electronic Cash Ledger**

To file the application for refund of excess balance in Electronic Cash Ledger 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. Select the reason as **"Refund of Excess Balance in Electronic Cash Ledger"** option.
4. Click the **"CREATE REFUND APPLICATION"** button.

Select the Refund type:



• Indicates Mandatory Fields

<input checked="" type="radio"/>	Refund of Excess Balance in Electronic Cash Ledger
<input 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

CREATE REFUND APPLICATION

5. The **GST RFD-01 - Excess Balance in Electronic Cash Ledger** page is displayed.

Dashboard > Refunds > Excess Balance in Electronic Cash Ledger

English

GSTIN/UIN : 12GDOPS9138G1Z1

Legal Name : TUSIRON SANGMA

Trade Name : aasssddff

Status : Draft

GST RFD-01 - Excess Balance in Electronic Cash Ledger

Indicates Mandatory Fields

Refund Amount Details

Balance Available in Cash Ledger (in INR)

	Tax (₹)	Interest (₹)	Penalty (₹)	Fee (₹)	Others (₹)
Intergrated Tax	0.00	0.00	0.00	0.00	0.00
Central Tax	25,000.00	0.00	0.00	0.00	0.00
State/UT Tax	23,000.00	0.00	0.00	3,000.00	0.00
Cess	25,000.00	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	<input type="text" value="₹0"/>	<input type="text" value="₹0"/>	<input type="text" value="₹0"/>	<input type="text" value="₹0"/>	<input type="text" value="₹0"/>	0
Central Tax	<input type="text" value="₹0"/>	<input type="text" value="₹0"/>	<input type="text" value="₹0"/>	<input type="text" value="₹0"/>	<input type="text" value="₹0"/>	0
State/UT Tax	<input type="text" value="₹0"/>	<input type="text" value="₹0"/>	<input type="text" value="₹0"/>	<input type="text" value="₹0"/>	<input type="text" value="₹0"/>	0
Cess	<input type="text" value="₹0"/>	<input type="text" value="₹0"/>	<input type="text" value="₹0"/>	<input type="text" value="₹0"/>	<input type="text" value="₹0"/>	0
Total	0	0	0	0	0	0

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 seek to change the preferance 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

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

6. Balance amount available in Electronic Cash Ledger is auto-populated in Form GST RFD-01.

GST RFD-01 - Excess Balance in Electronic Cash Ledger

• Indicates Mandatory Fields

Refund Amount Details

Balance Available in Cash Ledger (in INR)

	Tax (₹)	Interest (₹)	Penalty (₹)	Fee (₹)	Others (₹)
Integrated Tax	0.00	0.00	0.00	0.00	0.00
Central Tax	25,000.00	0.00	0.00	0.00	0.00
State/UT Tax	23,000.00	0.00	0.00	3,000.00	0.00
Cess	25,000.00	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.

7. Enter the amount of **Refund to be claimed** for Integrated Tax, Central Tax, State/ UT Tax and Cess in table “Refund Claimed”. The amount of refund to be claimed cannot be more than the balance amount available in Electronic Cash Ledger.

8. 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.

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	₹2,000	₹0	₹0	₹2,000	₹0	4,000
Cess	₹0	₹0	₹0	₹0	₹0	0
Total	2,000	0	0	2,000	0	4,000

[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.

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

[Dashboard](#) > [Payment towards Demand](#)English

GSTIN/TEMP ID: 12GDOPS9138G1Z1	Legal Name: TUSIRON SANGMA	Trade Name: aasssddff
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Outstanding Demand

Info: No Outstanding Demand Found. ×

GO BACK TO REFUND FORM

9. Select the **Account Number** from the **Select Account Number** drop-down list.

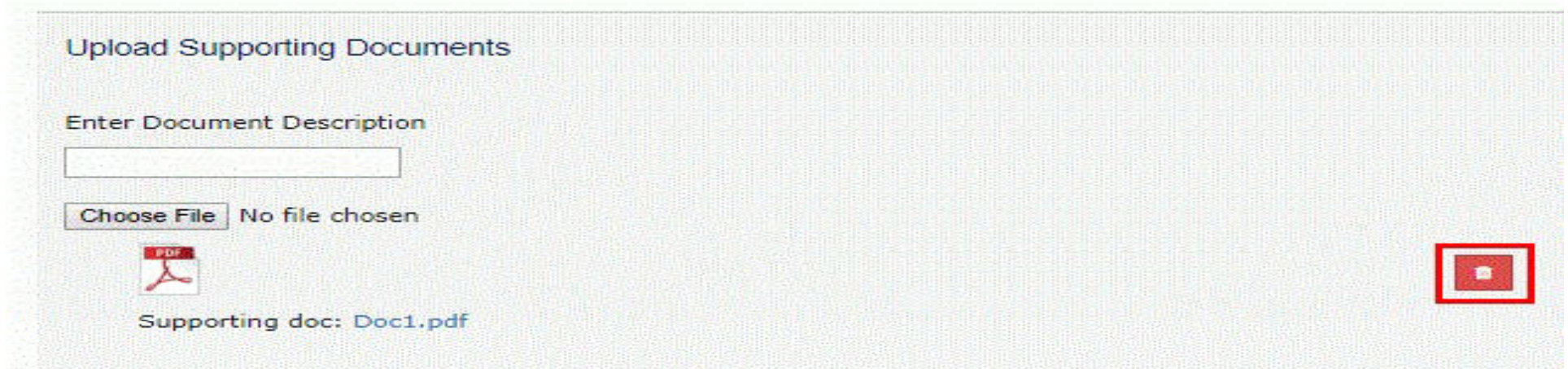
Bank Account Number

Select Account Number *

ANDHRA BANK - 854654334! ▼

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.

10. Under section **upload Supporting Documents**, you can upload supporting documents (if any).
11. Enter the **Document Description**.
12. Click the **ADD DOCUMENT** button.
13. Click the **Delete** button, in case you want to delete any document.



The screenshot shows a web form titled "Upload Supporting Documents". It includes a text input field labeled "Enter Document Description". Below this is a file selection area with a "Choose File" button and the text "No file chosen". A PDF icon is displayed, and below it, the text "Supporting doc: Doc1.pdf" is shown. On the right side of the form, there is a red square button with a white document icon, which is highlighted by a red rectangular box.

14. Click the **SAVE** button.
15. A success message is displayed that "**Your updated application has been saved. It will remain in the system for 15 days. You can access refund Application from Services > Refunds > My Saved/Filed Applications and file on the GST Portal.**"
16. Click the **PREVIEW** button to download the form in PDF format.

Dashboard

Services

GST Law

Search Taxpayer

Help

e-Way Bill System

Dashboard > Refunds > Excess Balance in Electronic Cash Ledger

English

GSTIN/UIN : 12GDOPS9138G1Z1

Legal Name : TUSIRON SANGMA

Trade Name : aasssddff

Status : Saved

GST RFD-01 - Excess Balance in Electronic Cash Ledger

Indicates Mandatory Fields

Success : Your updated application has been saved. It will remain in the system for 15 days. You can access refund application from 'My Saved/Filed Applications' and file on GST portal.

Refund Amount Details

Balance Available in Cash Ledger (in INR)

	Tax (₹)	Interest (₹)	Penalty (₹)	Fee (₹)	Others (₹)
Intergrated Tax	0.00	0.00	0.00	0.00	0.00
Central Tax	25,000.00	0.00	0.00	0.00	0.00
State/UT Tax	23,000.00	0.00	0.00	3,000.00	0.00
Cess	25,000.00	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	₹2,000	₹0	₹0	₹2,000	₹0	4,000
Cess	₹0	₹0	₹0	₹0	₹0	0
Total	2,000	0	0	2,000	0	4,000

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

ANDHRA BANK - 854654334!

Note: In case you seek to change the preferance 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 acccount here.

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](#).

BACK

SAVE

PREVIEW

PROCEED

17. Form is downloaded in the PDF format.

GST RFD-01

Refund of Excess Balance in Electronic Cash Ledger

Taxpayer Details

1. GSTIN/UIN

2. Legal Name

3. Trade name

4. Type of Taxpayer

12GD0PS9138G1Z1

TUSIRON SANGMA

aaaaaaddff

Regular

Refund Amount Details

Balance Available in Cash Ledger (in INR)

	Tax	Interest	Penalty	Fee	Others
Integrated Tax	0	0	0	0	0
Central Tax	25000	0	0	0	0
State/UT Tax	23000	0	0	3000	0
Cess	25000	0	0	0	0

Refund Claimed (in INR)

	Tax	Interest	Penalty	Fee	Others	Total
Integrated Tax	0	0	0	0	0	0
Central Tax	0	0	0	0	0	0
State/UT Tax	2000	0	0	2000	0	4000
Cess	0	0	0	0	0	0
Total	2000	0	0	2000	0	4000

Note: 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 : ANDHRA BANK - 854654334532

Supporting Documents :

No Supporting documents found.

18. Click the **PROCEED** button.

19. Select the **Declaration** checkbox.

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

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

[Dashboard](#) > [Refunds](#) > [Filed](#)English

GSTIN/UIN : 12GDOPS9138G1Z1Legal Name : TUSIRON SANGMATrade Name : aasssddff

Status : Saved

Declaration

☒ I/We TUSIRON SANGMA 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

ANGAD ARORA

BACK

FILE WITH DSC

FILE WITH EVC

22 (a) In Case of DSC:

22.1. Click the **PROCEED** button.

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

22 (b) In Case of EVC:

22.1. 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

CLOSEVERIFY

23. 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.

✔ Your refund application is successfully filed. ARN is **AA121018000011G** dated **26/10/2018** Please submit Refund ARN Receipt along with relied upon documents with your jurisdictional proper officer.

GSTIN/UIN : 12GDOPS9138G1Z1

Legal Name : TUSIRON SANGMA

Trade Name : aasssddff

Status : Filed

Declaration •



✔ I/We TUSIRON SANGMA 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 ^

24. 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):	AA121018000011G
Date of Application:	26/10/2018
Time of Filing of Application:	16:31
GSTIN/ UIN/ Temporary ID:	12GDOPS9138G1Z1
Trade Name :	aasssdff
Legal Name:	TUSIRON SANGMA
Reason of Refund:	Refund of Excess Balance in Electronic Cash Ledger
Center Jurisdiction:	R-II OF NARODA ROAD
State Jurisdiction:	Hawai (Jurisdictional Office)
Financial Year:	Not Applicable
Month(s)/ Quarter:	Not Applicable

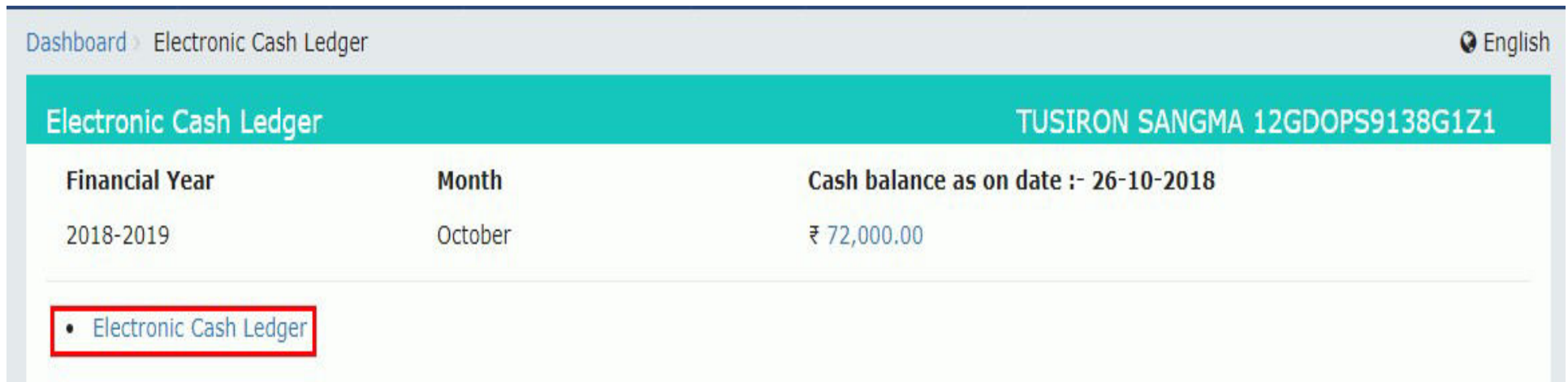
Amount of Refund Claimed (In INR)

Particulars	Tax	Interest	Penalty	Fee	Others	Total
Integrated Tax	0	0	0	0	0	0
Central Tax	0	0	0	0	0	0
State/UT Tax	2000	0	0	2000	0	4000
Cess	0	0	0	0	0	0
Total	2000	0	0	2000	0	4000

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



26. The Electronic Cash Ledger is displayed. Click the **Electronic Cash Ledger** link.



27. Select the **From** and **To** date using the calendar to select the period for which you want to view the transactions of Electronic Cash Ledger.
28. Click the **GO** button.

[Dashboard](#) > [Electronic Cash Ledger](#)English

Electronic Cash Ledger

TUSIRON SANGMA 12GDOPS9138G1Z1

Select Period

From: •

DD/MM/YYYY

To: •

DD/MM/YYYY

GO

• indicates mandatory fields

BACK

29. The Electronic Cash Ledger details are displayed. Notice the debit entry in the Electronic Cash Ledger for the amount claimed as refund. You can click the link under major heads to view details.

Dashboard
Electronic Cash Ledger
English

Electronic Cash Ledger
TUSIRON SANGMA 12GDOP59138G1Z1

Select Period

From:
To:

26/10/2018
26/10/2018
GO

Viewing Ledger details from 26/10/2018 to 26/10/2018

Sr.No	Date of deposit/Debit	Time of deposit	Reporting date (by bank)	Reference No.	Tax Period, if applicable	Description	Transaction Type (Debit/Credit)	Amount debited / credited			
								Integrated Tax	Central Tax	State Tax	Ce
1	-	-	-	-	-	Opening Balance	-	-	-	-	-
2	26/10/2018	-	-	DC12101800000016	Oct-18	Refund claimed from cash ledger	Debit	0.00	0.00	4,000.00	0.
3	26/10/2018	-	-	DC12101800000017	Oct-18	Refund claimed from cash ledger	Debit	0.00	0.00	4,000.00	0.
4	-	-	-	-	-	Closing Balance	-	-	-	-	-

BACK
SAVE AS PDF
SAVE AS EXCEL

30. The minor head details are displayed. Click the **Close** button.

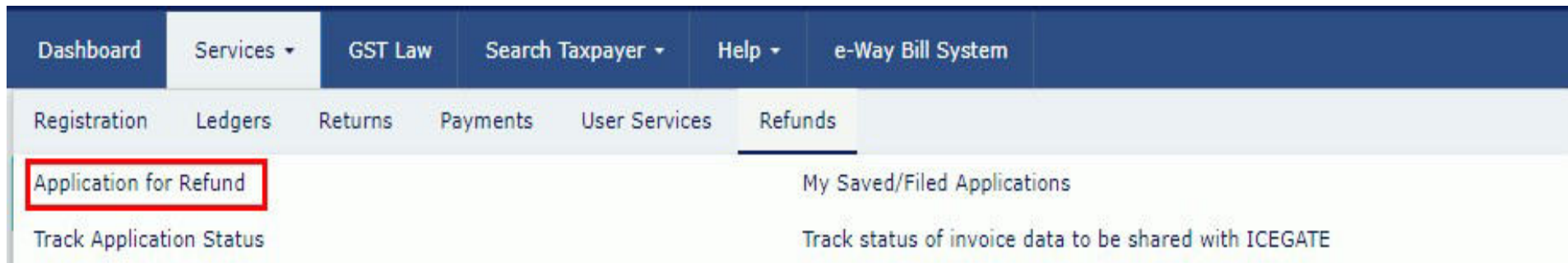
State Tax (₹)						
Tax	Interest	Penalty	Fee	Others	Total	
2,000.00	0.00	0.00	2,000.00	0.00	4,000.00	

T S – 2: APPLYING FOR REFUND APPLICATION IN FORM GST RFD-01

**Applying for Refund of ITC on account of
Export of Goods/ Services without payment
of tax (accumulated ITC).**

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.

Select the Refund type:



• 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:

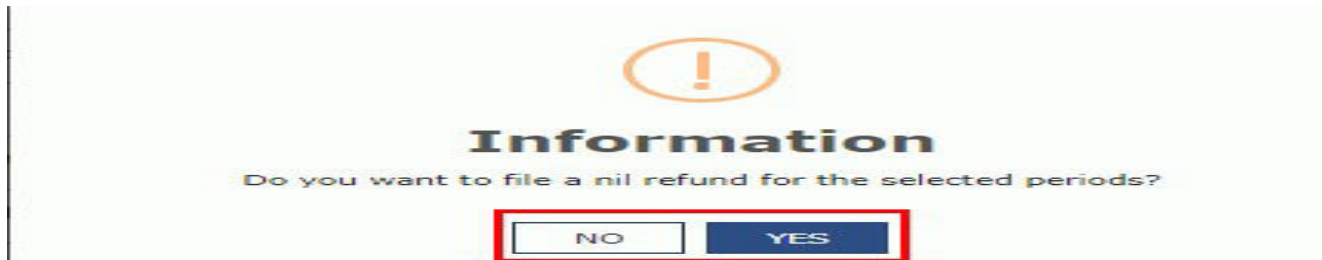
Jul-2017

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.



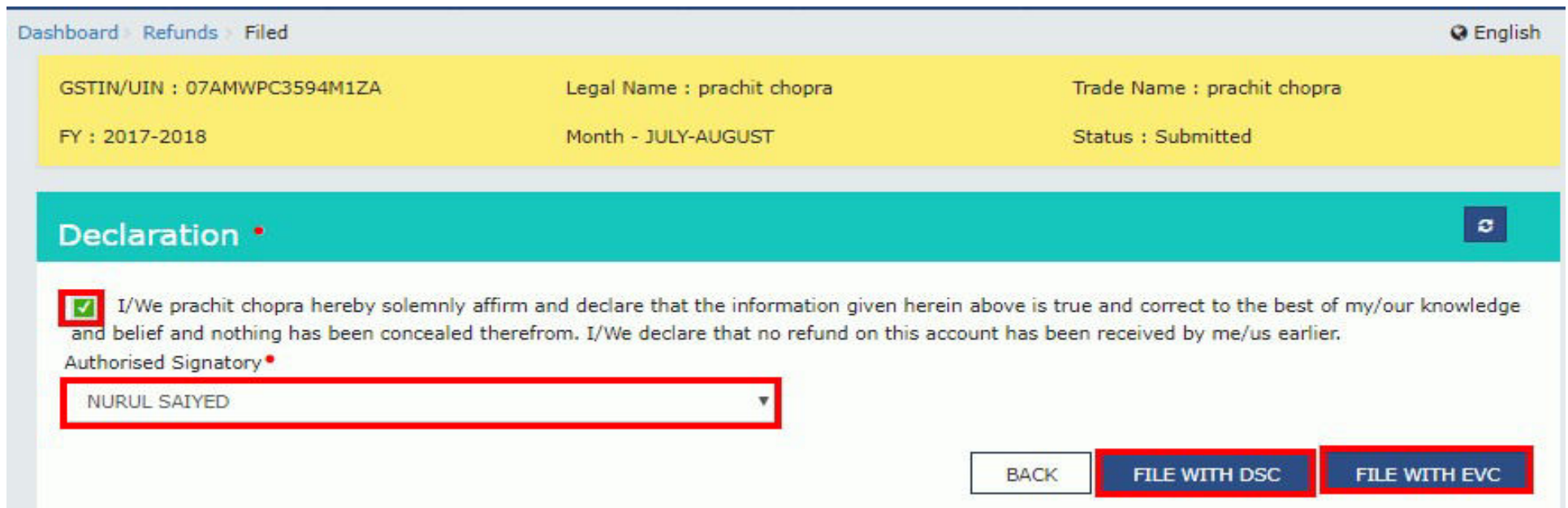
The image shows a yellow information box with a red border. At the top is an orange circle with an exclamation mark. Below it, the word "Information" is written in bold. Underneath, the question "Do you want to file a nil refund for the selected periods?" is displayed. At the bottom, there are two buttons: "NO" and "YES". The "YES" button is highlighted with a red border.

A) 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.

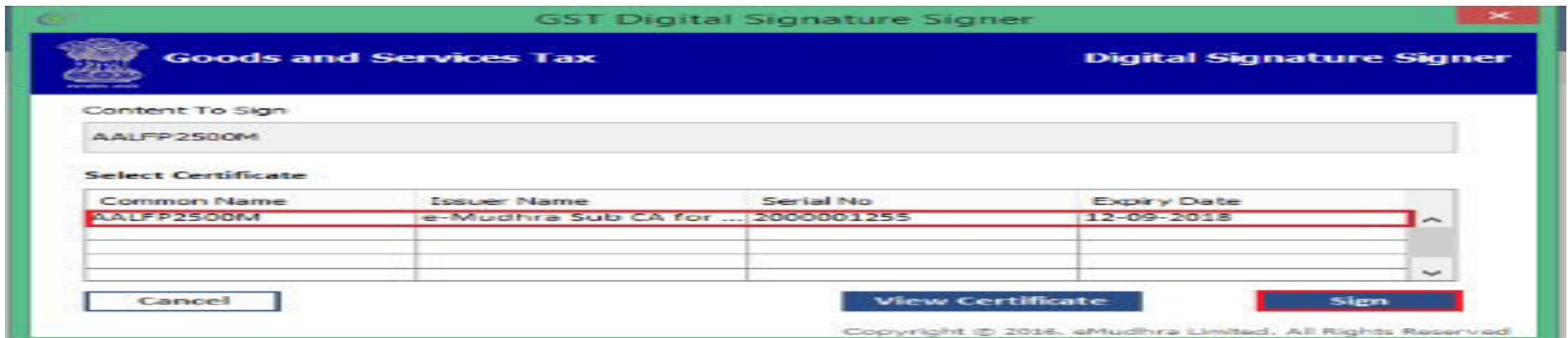
10. Click the **FILE WITH DSC** or **FILE WITH EVC** button.



The image shows a screenshot of the GST Refund Declaration form. At the top, there is a breadcrumb trail: "Dashboard > Refunds > Filed". On the right, there is a language selector set to "English". Below this, a yellow box contains the following information: GSTIN/UIN : 07AMWPC3594M1ZA, Legal Name : prachit chopra, Trade Name : prachit chopra, FY : 2017-2018, Month - JULY-AUGUST, and Status : Submitted. Below the yellow box, there is a teal header for the "Declaration" section. Under this header, there is a checkbox with a green checkmark, followed by the text: "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." Below this text, there is a label "Authorised Signatory" and a dropdown menu showing "NURUL SAIYED". At the bottom right, there are three buttons: "BACK", "FILE WITH DSC", and "FILE WITH EVC". The "FILE WITH DSC" and "FILE WITH EVC" buttons are highlighted with red borders.

In Case of DSC:

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



Common Name	Issuer Name	Serial No	Expiry Date
AALFP2500M	e-Mudhra Sub CA for ...	2000001255	12-09-2018

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



OTP Verification

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

CLOSE VERIFY

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

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



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[Dashboard](#) [Refunds](#) [Refund of ITC on Export of Goods & 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 & 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

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

[Download Offline Utility](#)



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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				
CESS			₹0.00	0.00
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			



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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



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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.



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Choose File No file chosen

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)

No

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

BACK

SAVE

PREVIEW

SUBMIT

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).**

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-

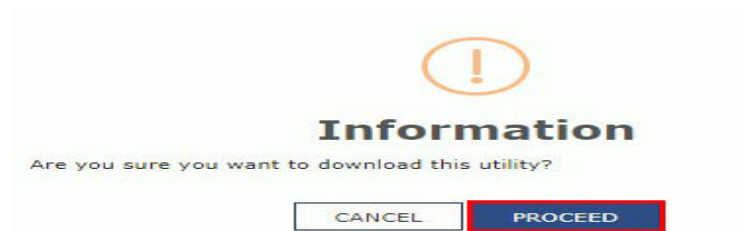
(i) the value of exempt supplies other than zero-rated supplies; and

(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.

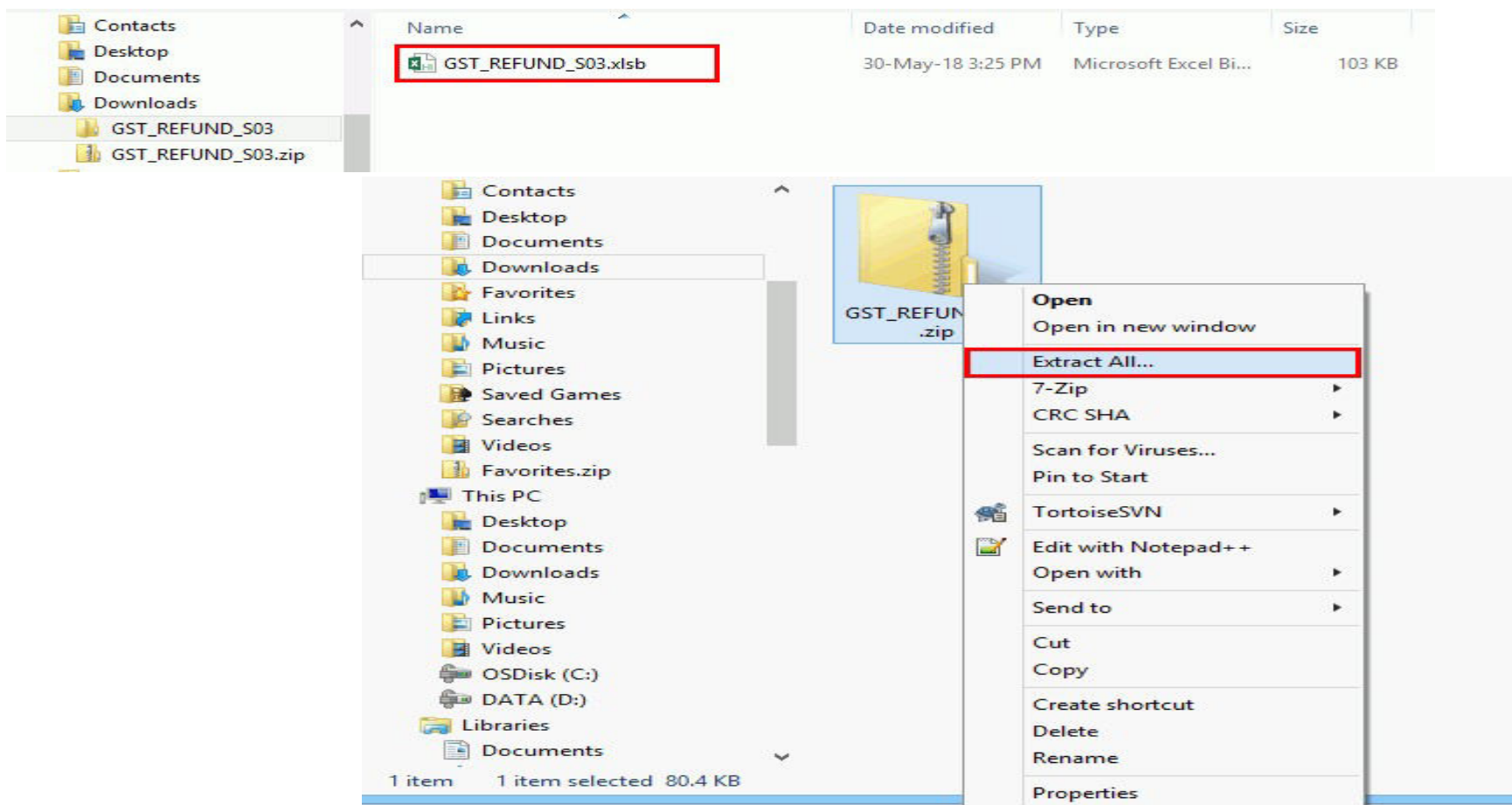
Statement 3 • Click to upload the details of Exports of goods and/ or services

Download Offline Utility 

10. Click the **PROCEED** button.



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



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.

Notes:

1. Export General Manifest (EGM) details are mandatory in case of goods.
2. Bank Realisation Certificate (BRC) /Foreign Inward Remittance Certificate(FIRC) details must be provided in case of services.
3. Port Code can be 6 digits alphanumeric only.
4. Shipping Bill No can be 3 to 7 numeric digits.
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 1st July 2017. Document date can be on or after 1stJuly 2017.
8. EGM date can be prior to 1st July 2017. There is no linking of EGM date with Shipping Bill date.
9. BRC/FIRC date can be prior to 1st July 2017.
10. Shipping Bill Number is mandatory, on selection of “Goods” option.

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

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* <small>(mm/yyyy)</small>		072017	Refund Type: Export without payment of tax (accumulated ITC)
To Return Period* <small>(mm/yyyy)</small>		082017	

***Note:- These sheet at a time can take upto 10,000 rows / entries
* Indicates Mandatory Fields
* Please use clear from drop down to delete. Do not hard delete the contents

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 <small>(dd-mm-yyyy)</small>	Value		Port Code	No.	Date <small>(dd-mm-yyyy)</small>	Ref No.	Date <small>(dd-mm-yyyy)</small>	No.	Date <small>(dd-mm-yyyy)</small>	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	S						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	S						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	23-08-2017	84500	G	INBHU1	87328	26-08-2017	76492	31-08-2017			

Read Me
RFD_STMT03

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



16.1. Error is displayed in the Error column. Rectify the error.

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

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*	7AMWPC3594M	GSTIN is not available/incorrect.		* Indicates Mandatory Fields
From Return Period* (mmyyyy)		072017		Refund Type: Export without payment of tax (accumulated ITC)	* Please use clear from drop down to delete. Do not hard delete the contents
To Return Period* (mmyyyy)		082017			

***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			Error
	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				Please Enter Document Details No.
3	Debit Note	ABC/17-18/015	27-07-2017	276500	S						CNRB000420812	09-07-2017	90000	Please Enter Document Details No.
											CNRB000420891	18-07-2017	12500	
											CNRB0004208123	31-07-2017	72300	
4	Credit Note	ABC/17-18/027	03-08-2017	312350	S						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	23-08-2017	84500	G	INBHU1	87328	26-08-2017	76492	31-08-2017				

Read Me
RFD_STMT03
+

16.3. Notice that the Error column is blank now after rectification.

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

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* <small>(mm/yyyy)</small>	072017
To Return Period* <small>(mm/yyyy)</small>	082017

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

* Indicates Mandatory Fields

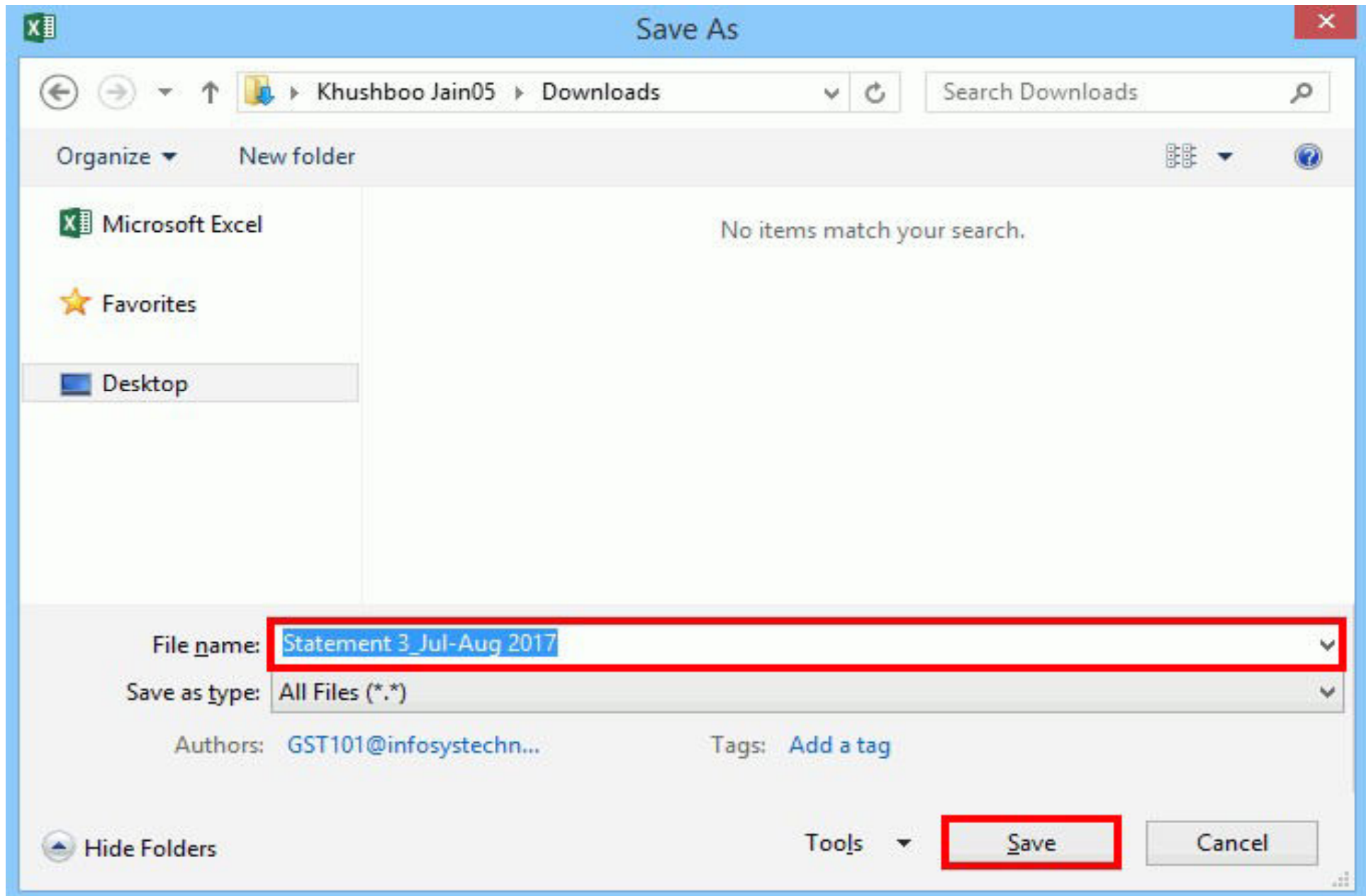
* Please use clear from drop down to delete. Do not hard delete the contents

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

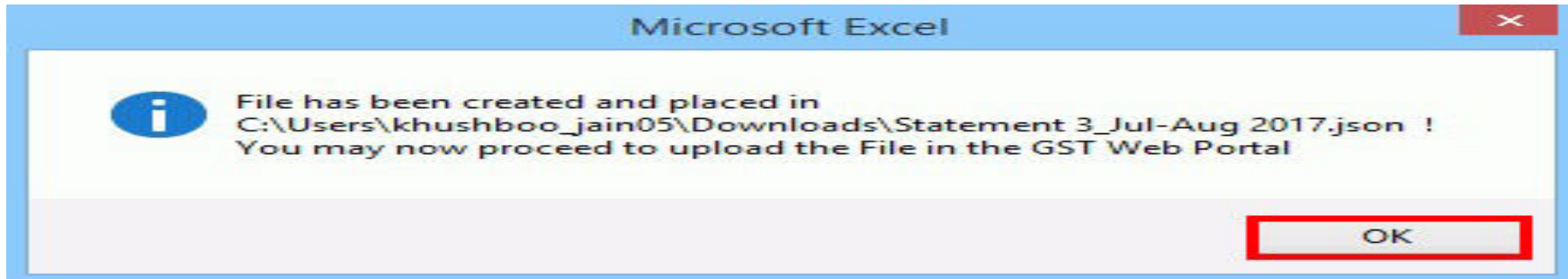
Sr. No.	Document Details				Goods/ Services (G/S)	Shipping bill/ Bill of export/ Endorsed invoice no.			EGM Details		BRC/ FIRC			Error
	Type of Document	No.	Date <small>(dd-mm-yyyy)</small>	Value		Port Code	No.	Date <small>(dd-mm-yyyy)</small>	Ref No.	Date <small>(dd-mm-yyyy)</small>	No.	Date <small>(dd-mm-yyyy)</small>	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	S						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	S						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	23-08-2017	84500	G	INBHU1	87328	26-08-2017	76492	31-08-2017				

Read Me
RFD_STMT03
+

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**.

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](#)

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

Dashboard > Refunds > Refund of ITC on Export of Goods & Services without Payment of Tax English

Refunds - Statement 3 Upload

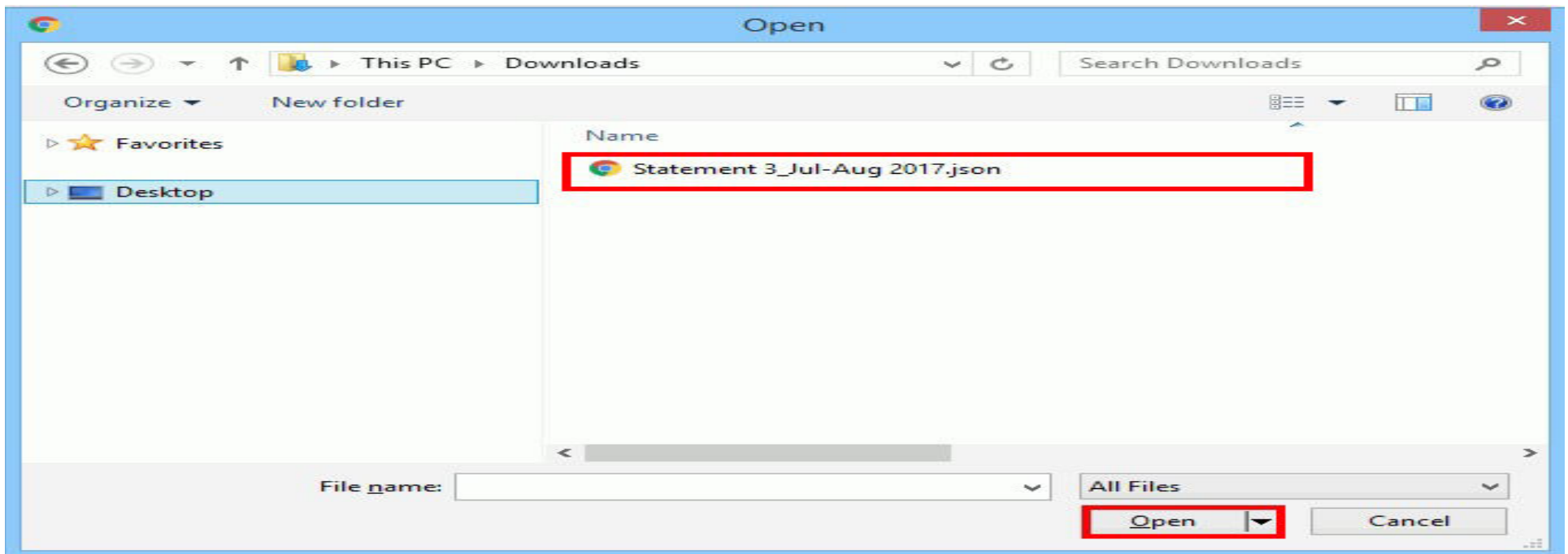
If data fails validation, an error report will be created on the online portal. Please download the error report and correct the data in your offline tool and generate

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.



24.1. 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.

Dashboard > Refunds > Refund of ITC on Export of Goods & Services without Payment of Tax

English

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 Download Unique Documents	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

^

24.2. 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

Paste

Clipboard

Calibri

11

A^A

B

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Font

Text Alignment

Wrap Text

Protect

General

\$

%

0.00

0

Number

Conditional Formatting

Format as Table

Cell Styles

Insert

Delete

Format

Cells

Sort & Filter

Find & Select

Editing

Ideas

Share

Comments

G15

X

✓

f_x

Sensitivity: Internal \ Companywide usage

Public

Internal

Confidential

Highly Confidential

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
1	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				
2	Invoice	ABC/17-18/001	01-07-2017	12500	G	INBHU1	7892	05-07-2017	215239	13-07-2017							
3	Invoice	ABC/17-18/007	09-07-2017	90000	G	INBHU1	256734	12-07-2017	346727	19-07-2017							
4	Debit Note	ABC/17-18/015	27-07-2017	276500	S						CNRB000420812	09-07-2017	90000				
5											CNRB000420891	18-07-2017	12500				
6											CNRB0004208123	31-07-2017	72300				
7	Credit Note	ABC/17-18/027	03-08-2017	312350	S						ICIC000638191	18-08-2017	162800				
8											ICIC000638364	26-08-2017	34560				
9	Debit Note	ABC/17-18/036	09-08-2017	76400	G	INGRD6	98382	18-08-2017	87398	20-08-2017							
10	Debit Note	ABC/17-18/039	16-08-2017	164700	G	INBHU1	62745	23-08-2017	51683	27-08-2017							
11	Credit Note	ABC/17-18/044	23-08-2017	84500	G	INBHU1	87328	26-08-2017	76492	31-08-2017							
12																	
13																	
14																	
15																	
16																	
17																	
18																	
19																	
20																	

Unique_Documents

+

25. Select the Declaration checkbox.

[Dashboard](#) > [Refunds](#) > [Refund of ITC on Export of Goods & Services without Payment of Tax](#)English

Refunds - Statement 3 Upload

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

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 Download Unique Documents	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.

[Dashboard](#) > [Refunds](#) > Refund of ITC on Export of Goods & Services without Payment of Tax English

Refunds - Statement 3 Upload

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

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 Download Unique Documents	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.

[Dashboard](#) > [Refunds](#) > Refund of ITC on Export of Goods & Services without Payment of Tax English

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 Download Valid Documents	1044950	1 Download Invalid Documents	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.

The screenshot shows an Excel spreadsheet with the following data:

	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														

The spreadsheet is titled "Error_Report.csv - Excel". The ribbon shows the "Home" tab with various formatting options. The error message "Document is not available in the system i.e.document was not filed in returns" is displayed in cell C2, spanning across columns D to N. A green box highlights cell C7.

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.

DashboardRefundsRefund of ITC on Export of Goods & Services without Payment of TaxEnglish

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 report.

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 Download Valid Documents	1044950	1 Download Invalid Documents	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.

[Dashboard](#) > [Refunds](#) > Refund of ITC on Export of Goods & Services without Payment of Tax English

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

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 Download Valid Documents	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 & Services without Payment of Tax

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

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) $((1 \times 3) \div 2)$ (₹)
Integrated Tax	₹0.00	₹0.00	₹3,72,000.00	0.00
Central Tax				
State/UT Tax				
CESS			₹0.00	0.00
Total	0.00	0.00	372,000.00	0.00

Note:

- 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 .
- In **Column (2) of Adjusted total turnover**, enter the aggregate adjusted total turnover .
- 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.
- 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) (₹) • 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	₹11,29,450.00	₹13,79,450.00	₹2,72,000.00	222,705.00
Central Tax				
State/UT Tax				
CESS			₹0.00	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.

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.

Following validations is applicable for checking amount entered by taxpayer under column “Refund to be claimed”:

i. Refund amount to be claimed such that:-

a. the amount in each head is equal to or lower than the balance in each head of Electronic credit ledger;

b. the total refund amount should not exceed the “Maximum Refund amount to be claimed” in **Statement 3A**; [Here ₹ 2,22,705] and

c. the total refund amount should not exceed the amount calculated at the aggregate level (IGST+CGST+SGST) in the table “Balance in Electronic Credit Ledger at the end of tax period for which refund is claimed” [Here ₹ 3,27,000]

ii. Total Refund Claimed to be entered in Cess must be less than or equal to “Maximum Refund amount to be claimed” in Statement 3A. [Here ₹ 0]

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.

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)



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)



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/UIN
2. Legal Name
3. Trade name
4. Type of Taxpayer
5. Financial Year
6. Month(s)

07AMWPC3594M1ZA
prachit chopra
prachit chopra
Regular
2017-2018
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) $((1 \times 3) \div 2)$
Integrated Tax	1129450	1379450	272000	222705
Central Tax				
State/UT Tax				
CESS			0	0
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 statement and all the data filled to enable submit button

43. Click the **PROCEED** button.

BACK

SAVE

PREVIEW

SUBMIT

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

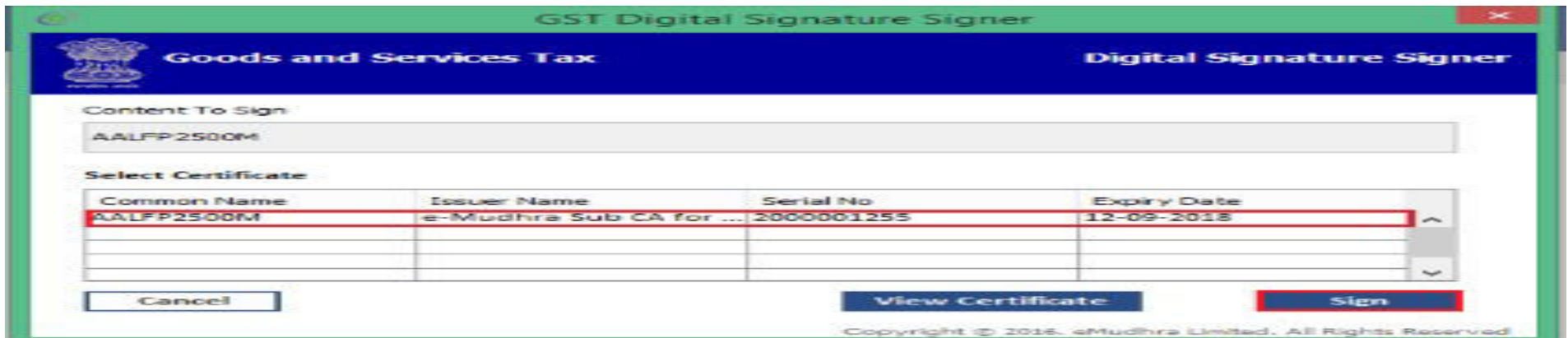
BACK

FILE WITH DSC

FILE WITH EVC

In Case of DSC:

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



Common Name	Issuer Name	Serial No	Expiry Date
AALFP2500M	e-Mudhra Sub CA for ...	2000001255	12-09-2018

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




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.

Skip to Main Content

 **Goods and Services Tax**

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):	AA070817000082L
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)

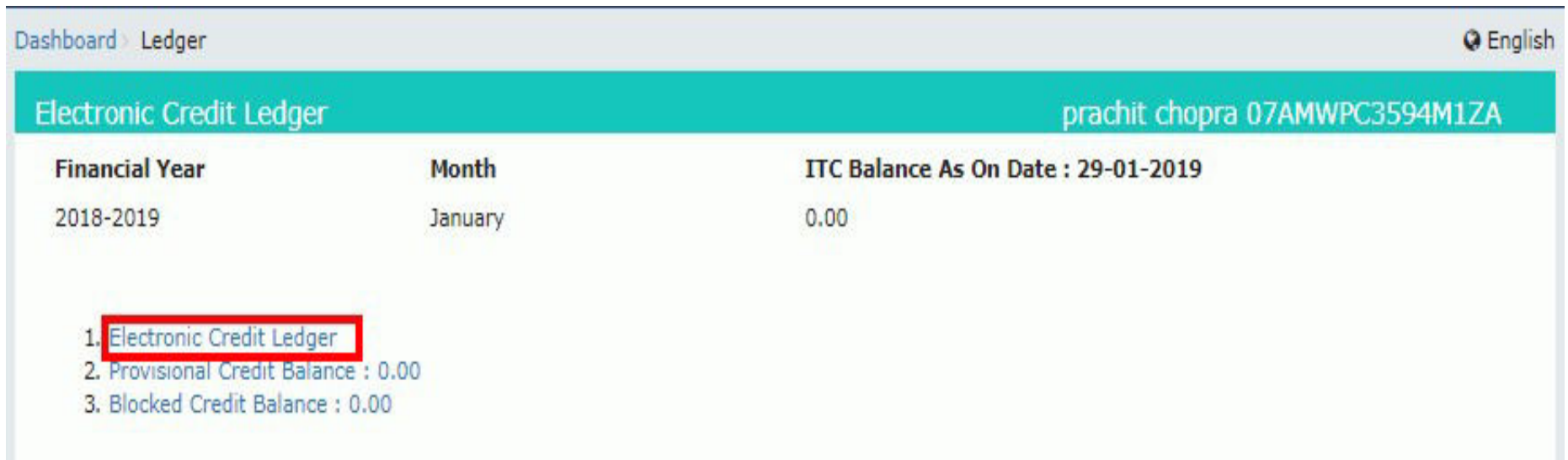
Head	Integrated Tax	Central Tax	State/UT Tax	CESS	Total
Tax(ITC)	0	101000	101000	0	202000

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.



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



52. Click the **GO** button.

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

Dashboard > Ledger

English

Electronic Credit Ledger

prachit chopra 07AMWPC3594M1ZA

Select Period

From29/01/2019

To29/01/2019

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	-	-	-	-	-	-

<

1

2

>

Refund Amount in case of Zero-rated supply of goods or services

[CGST Rule 89(4)]:

Turnover of zero-rated supply of goods

+

Turnover of zero-rated supply of service

Refund Amount = ----- x **Net ITC**

Adjusted Total Turnover

Refund Amount on account of Inverted duty structure

[CGST Rule 89(5)]:

Turnover of inverted rated supply of
goods x Net ITC

Refund Amount = ----- -

Adjusted Total Turnover

Tax payable on
such inverted
rated supply
of goods

Maximum Refund Amount (Without payment of tax)

Refund Amount : Maximum Refund that is admissible

Turnover of zero-rated supply of goods : Value of zero-rated supply of goods made during the relevant period without payment of tax under bond or letter of undertaking

Turnover of zero-rated supply of service: Value of zero-rated supply of service made during the relevant period without payment of tax under bond or letter of undertaking to be calculated in the following manner:-

(Aggregate payment received during the relevant period , for which supply of service has been completed) - (Advance amount received during the relevant period , for which supply of service has not been completed)

Maximum Refund Amount (Without payment of tax)

Net Input Tax Credit (ITC):
[Under rule 89(4)]

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 rule 89(4A) or (4B) or both;

Net Input Tax Credit (ITC):
[Under rule 89(5)]

Input tax credit availed on Inputs during the relevant period other than the input tax credit availed for which refund is claimed under rule 89(4A) or (4B) or both;

Adjusted Total Turnover:

Turnover in a State or Union Territory excluding Turnover of Service + Turnover of Zero-rated supply of services & non-zero rated supply of services – value of exempt supplies other than zero-rated supplies - turnover of supplies in respect of which refund is claimed under rule 89(4A) / 89(4B) or both if any.

Maximum Refund Amount (Without payment of tax)

Refund claimed under rule 89(4A)): In case of supplies received on which the the supplier has availed the benefit of refund of tax paid on deemed export

Refund claimed under rule 89(4B)): In case of supplies received on which the the supplier has made supply of goods to merchant exporters at a concessional rate of tax @ 0.1% or in case of import of goods by EOU.

Illustration – Maximum Refund Amount Calculation

XYZ (P) Ltd. supplies various goods in domestic and International markets. It is engaged in both manufacturing and trading of goods. The company is registered under GST in the State of Maharashtra. The company exports goods without payment of tax under letter of undertaking in accordance with the provisions of section 16(3)(a) of the IGST Act, 2017.

The company has made following supplies during a tax period:

S.No.	Particulars	(₹)
1	Export of product 'P' to USA for \$ 10,000. Assessable value under customs in Indian rupees. [Export duty is levied on product 'P' at the time of exports]	7,00,000
2	Domestic supplies of taxable product 'Q' * during the period [excluding tax @ 5%] [Input used in manufacturing of such goods are taxable @18%] * Not notified as a product, in respect of which refund of unutilised ITC shall not be allowed under section 54(3)(ii) of the CGST Act, 2017	10,00,000
3	Supply of goods to Export Oriented Unit [excluding tax @18%]	5,00,000
4	Export of exempt supplies of goods	6,00,000

Illustration – Maximum Refund Amount Calculation

The ITC available for the above tax period is as follows:

S.No.	Particulars	(₹)
i	On inputs (including ₹ 50,000 on export of exempt supplies)	3,50,000
ii	On capital goods	1,20,000
iii	On input services (including ₹ 18,000 on outdoor catering)	2,00,000

Calculate the maximum amount refund admissible on account of Zero-rated supply?

Solution :

1) Refund of ITC on account of Zero-rated supply: Section 16(2) of the IGST Act, 2017 stipulates that subject to the provisions of section 17(5) of the CGST Act, ITC may be availed for making zero-rated supplies, notwithstanding that such supply may be exempt supply. Section 54(3) of the CGST Act, 2017 allows refund of ITC in the case of zero rated supply made without payment of tax.

Illustration – Maximum Refund Amount Calculation

Rule 89(4) of the CGST Rules, 2017 stipulates that in case of zero rated supply of goods or services or both without payment of tax under bond/LUT in accordance with the provision of section 16(3) of the IGST Act, 2017, refund of ITC shall be granted as per the following formula :

$$\text{Refund Amount} = \frac{\text{Turnover of zero-rated supply of goods} + \text{Turnover of zero-rated supply of service}}{\text{Adjusted Total Turnover}} \times \text{Net ITC}$$

where –

“**Net ITC**” means ITC availed on inputs and input services during the relevant period other than the ITC availed for which refund is claimed under rule 89(4A) or 89(4B) or both.

“**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 of which is 1.5 times the value of like goods domestically supplied by the same 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 rule 89(4A) or 89(4B) or both.

Illustration – Maximum Refund Amount Calculation

2) Calculation of the maximum amount of refund admissible on account of zero-rated supply :

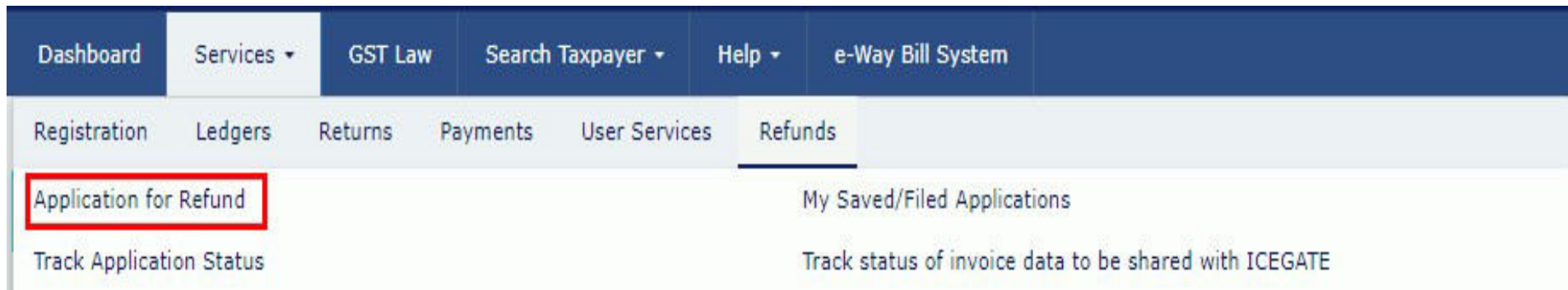
S.No.	Particulars	(₹)
1	Net ITC i.e. input tax credit availed on inputs and input services during the relevant period [₹ 3,50,000 + ₹ 2,00,000 - ₹ 18,000]	5,32,000
2	Turnover of zero-rated supply of goods i.e. value of zero-rated supply of goods made during the relevant period without payment of tax under bond or LUT	6,00,000
3	Adjusted Total Turnover i.e. ₹ 7,00,000 + ₹ 10,00,000 + ₹ 5,00,000 + ₹ 6,00,000	28,00,000
4	Maximum refund = [Item 2 / Item 3] x Item 1	1,14,000

T S – 3: APPLYING FOR REFUND APPLICATION IN FORM GST RFD-01

**Applying for Refund on account of supplies
made to SEZ unit/ SEZ Developer with
payment of tax**

To file the application for refund on account of supplies made to SEZ unit / SEZ developer (with payment of tax) on the GST Portal, perform following steps:

1. Access the GST Portal. 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 on account of Supplies to SEZ unit/ SEZ Developer (with 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.

Select the Refund type:



• Indicates Mandatory Fields

<input type="radio"/>	Refund of Excess Balance in Electronic Cash Ledger
<input 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 checked="" 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

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

From Period:

To Period:

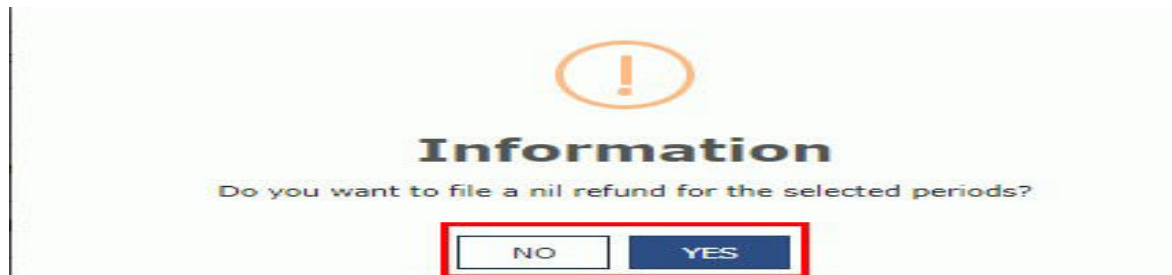
Jun-2018

Aug-2018

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



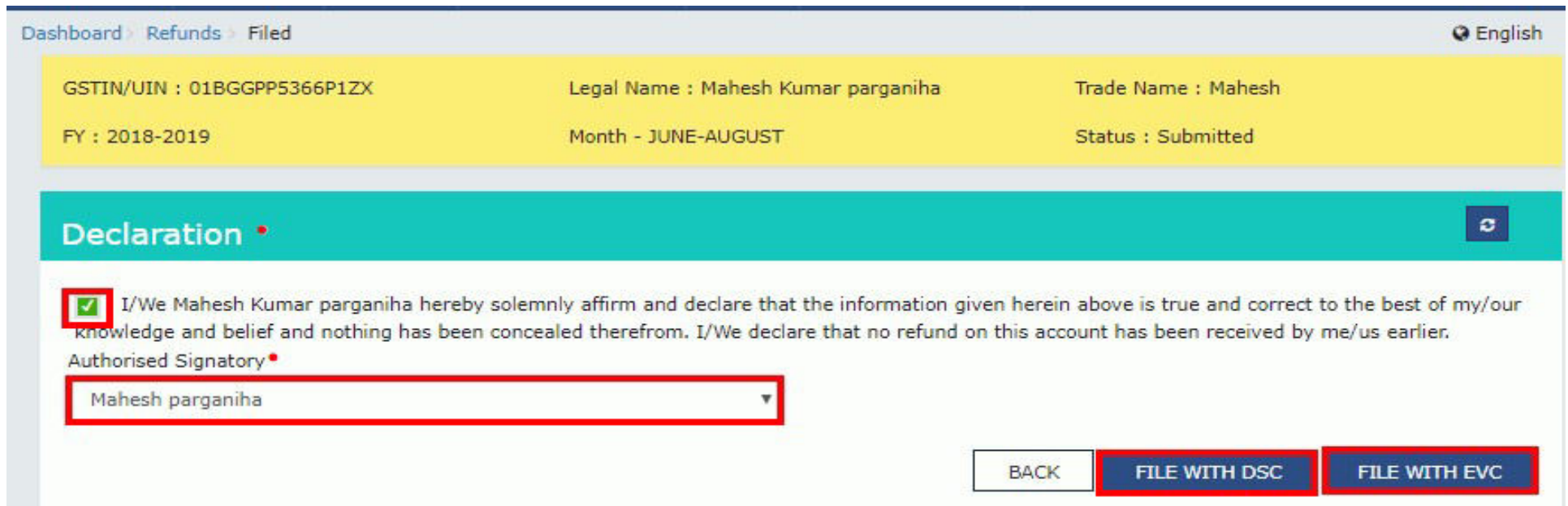
An information dialog box with a yellow background. At the top center is an orange circle containing a white exclamation mark. Below this, the word "Information" is written in bold black text. Underneath, the question "Do you want to file a nil refund for the selected periods?" is displayed in a smaller black font. At the bottom, there are two buttons: "NO" in a white box with a grey border, and "YES" in a blue box with white text. Both buttons are highlighted with a red rectangular border.

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.



The screenshot shows the "GST Refund Filed" screen. At the top, there's a breadcrumb trail: "Dashboard > Refunds > Filed". On the right, there's a language selector set to "English". Below this is a yellow header section containing details: "GSTIN/UIN : 01BGGPP5366P1ZX", "Legal Name : Mahesh Kumar parganiha", "Trade Name : Mahesh", "FY : 2018-2019", "Month - JUNE-AUGUST", and "Status : Submitted". The main section has a teal header with the word "Declaration" and a red dot. Below this, there's a checkbox with a green checkmark, which is highlighted with a red box. The text next to it reads: "I/We Mahesh Kumar parganiha 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." Below this text is a label "Authorised Signatory" followed by a dropdown menu. The dropdown menu is open, showing "Mahesh parganiha" as the selected option, and this entire dropdown area is highlighted with a red box. At the bottom right, there are three buttons: "BACK" in a white box, "FILE WITH DSC" in a blue box, and "FILE WITH EVC" in a blue box. Both the "FILE WITH DSC" and "FILE WITH EVC" buttons are highlighted with a red border.

In Case of DSC:

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

In Case of EVC:

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

7 (b). In case of No:

- 8. The **GST RFD-01 - Supplies made to SEZ unit/ SEZ Developer with payment of tax** page is displayed.

Dashboard

Services

GST Law

Search Taxpayer

Help

e-Way Bill System

Dashboard > Refunds > Supplies made to SEZ unit/ SEZ Developer (with payment of tax)

English

GSTIN : 01BGGPP5366P1ZX

Legal Name : Mahesh Kumar parganiha

Trade Name : Mahesh

FY : 2018-19

Month - JUNE-AUGUST

Status : Draft

GST RFD-01

Supplies made to SEZ unit/ SEZ Developer with payment of tax

Statement 4

Click to fill the details of supplies made to SEZ unit/SEZ Developer with payment of Tax

Indicates Mandatory Fields

Download Offline Utility

Note: In the below table, the Refund amount claimed should not be more than the sum of Integrated Tax and Cess mentioned in Zero-rated supplies of GSTR-3B item 3.1(b) filed for the given periods.

Refund Claimed (in ₹)

Head	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)	Total (₹)
TAX	₹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.

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

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

BACK

SAVE

PREVIEW

SUBMIT



Goods and Services Tax

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

Dashboard Refunds Supplies made to SEZ unit/ SEZ Developer (with payment of tax) English

GSTIN : 01BGGPP5366P1ZX Legal Name : Mahesh Kumar parganiha Trade Name : Mahesh
FY : 2018-19 Month - JUNE-AUGUST Status : Draft

GST RFD-01

Supplies made to SEZ unit/ SEZ Developer with payment of tax

Statement 4

Click to fill the details of supplies made to SEZ unit/SEZ Developer with payment of Tax

Indicates Mandatory Fields
Download Offline Utility

Note: In the below table, the Refund amount claimed should not be more than the sum of Integrated Tax and Cess mentioned in Zero-rated supplies of GSTR-3B item 3.1(b) filed for the given periods.

Refund Claimed (in ₹)

Head	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)	Total (₹)
TAX	₹0.00			₹0.00	0.00



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[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.

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. 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.



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Designed and Developed by GSTN

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

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



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

GST RFD-01

Supplies made to SEZ unit/ SEZ Developer with payment of tax


Statement 4 •

Click to fill the details of supplies made to SEZ unit/SEZ Developer with payment of Tax

• Indicates Mandatory Fields

Download Offline Utility 

10. Click the **PROCEED** button.



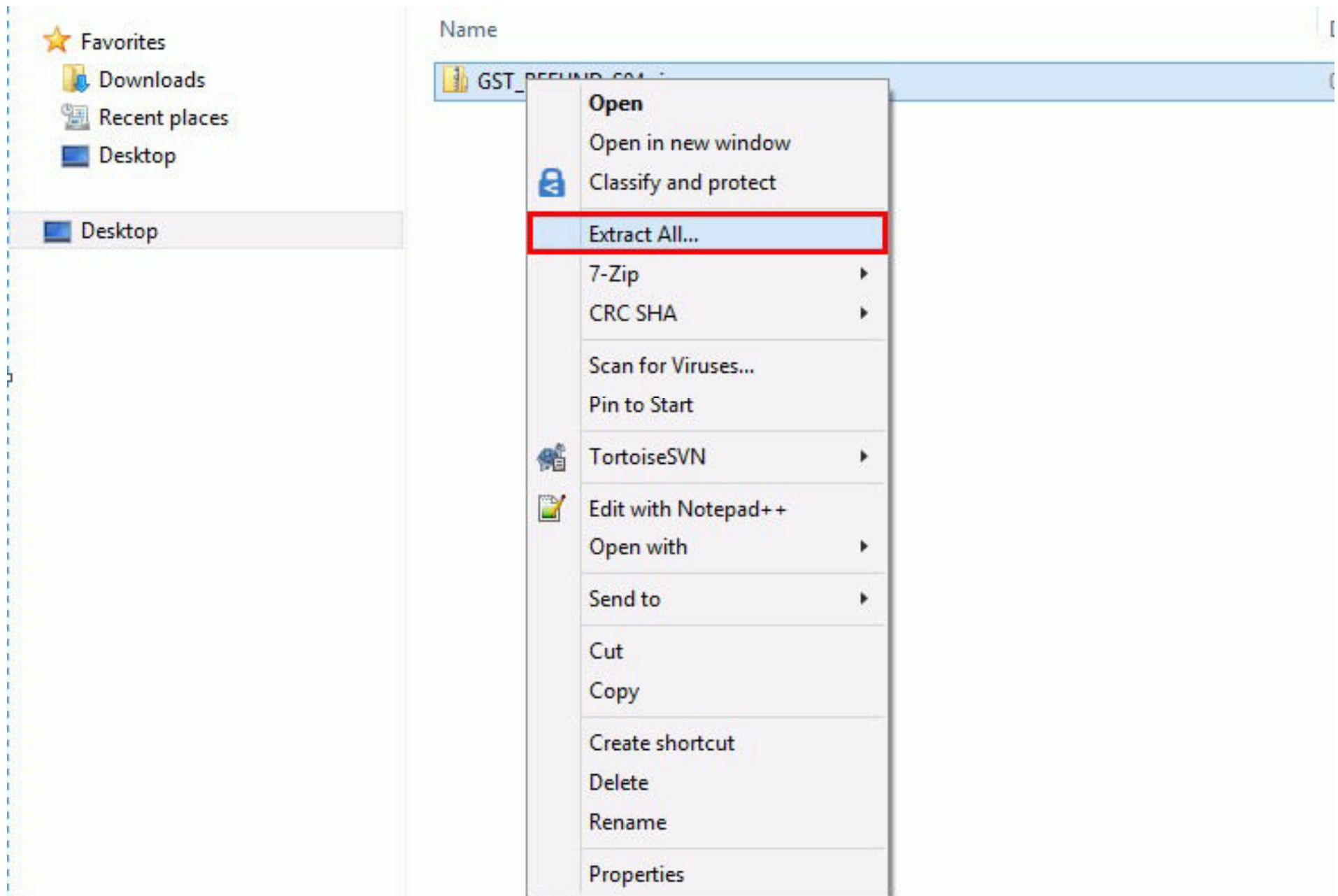
Information

Are you sure you want to download this utility?

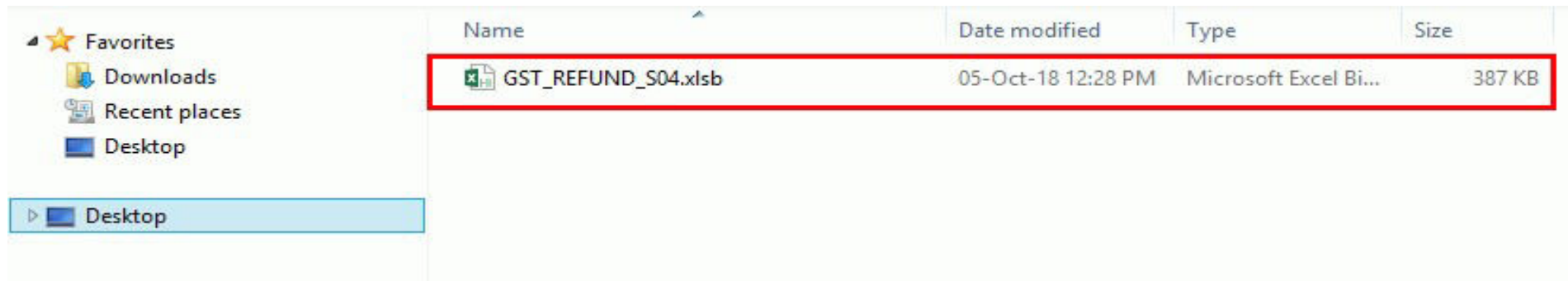
CANCEL

PROCEED

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



12. Statement 4 template would be downloaded. Open the excel sheet.



13. 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.

14. Enter the GSTIN of recipient, document details, details of tax paid etc. 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.



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[+ Full Screen](#)[+ Exit Full Screen](#)[Validate & Calculate](#)

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

[Create File To Upload](#)

	GSTIN*	01BGGPP5366P1ZX	* Indicates Mandatory Fields			
From Return Period*		062018	Refund Type: On account of supplies made to SEZ unit/ SEZ Developer (on payment of tax)			
(mmyyyy)						
To Return Period*		062018				
(mmyyyy)			(Amount in Rs.)			

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

				Total Value		Total Taxable Value	Total Integrated Tax	Total Cess	
				1200000		1200000	234000		

Sr No.	GSTIN of recipient*	Document Details				Shipping bill/ Bill of export/ Endorsed invoice by SEZ		Taxable Value*	Integrated Tax*	Cess	Error
		Type of Document*	No.*	Date* (dd-mm-yyyy)	Value*	No.	Date (dd-mm-yyyy)				
1	07APIPS0052D410	Invoice	ABX/18-19/015	20-06-2018	500000	4578760	30-05-2018	500000	108000		
2	07APIPS0052D410	Debit Note	ABX/18-19/021	01-07-2018	475000	4578980	07-06-2018	475000	85500		
3	07APIPS0052D410	Credit Note	ABX/18-19/034		225000	4579040	23-07-2018	225000	40500		

Type of Document

Invoice
Debit Note
Credit Note

[Read Me](#)[RFD_STMT04](#)

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

Goods and Services Tax

+ Full Screen
+ Exit Full Screen

Validate & Calculate

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

Create File To Upload

GSTIN*		01BGGPP5366P1ZX		* Indicates Mandatory Fields			
From Return Period*		062018		Refund Type: On account of supplies made to SEZ unit/ SEZ Developer (on payment of tax)			
(mmyyyy)							
To Return Period*		062018					
(mmyyyy)							

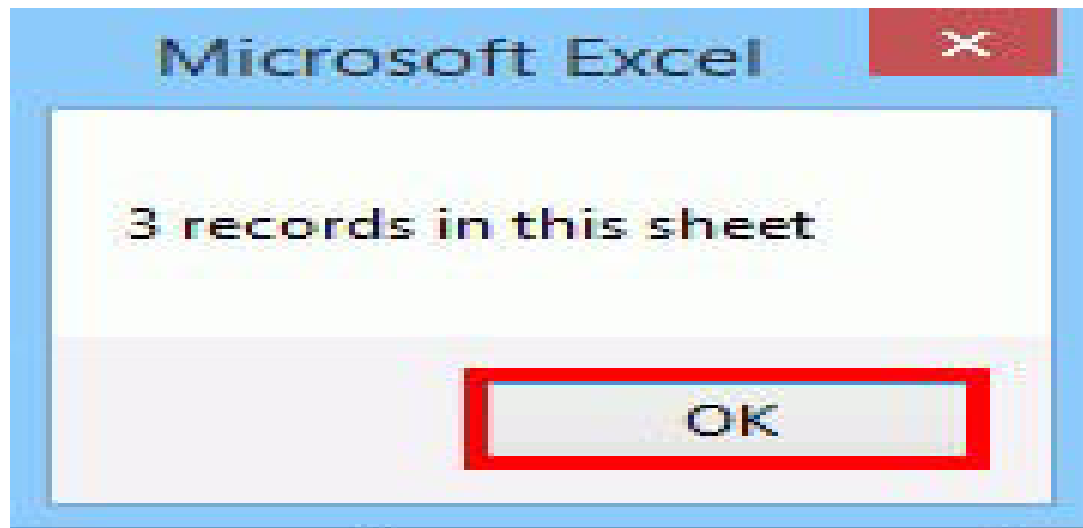
***Note:- These sheet at a time can take upto 10,000 rows / entries

						Total Value				Total Taxable Value	Total Integrated Tax	Total Cess
						1200000				1200000	234000	

Sr No.	GSTIN of recipient*	Document Details				Shipping bill/ Bill of export/ Endorsed invoice by SEZ		Taxable Value*	Integrated Tax*	Cess	Error
		Type of Document*	No.*	Date* (dd-mm-yyyy)	Value*	No.	Date (dd-mm-yyyy)				
1	07APIPS0052D410	Invoice	ABX/18-19/015	20-06-2018	500000	4578760	30-05-2018	500000	108000		
2	07APIPS0052D410	Debit Note	ABX/18-19/021	01-07-2018	475000	4578980	07-06-2018	475000	85500		
3	07APIPS0052D410	Credit Note	ABX/18-19/034	16-08-2018	225000	4579040	23-07-2018	225000	40500		

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RFD_STMT04

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



In case of Error:

17.1. Error is displayed in the Error column. Rectify the error.

Goods and Services Tax

[+ Full Screen](#)
[+ Exit Full Screen](#)

Validate & Calculate

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

Create File To Upload

GSTIN*		01BGGPP5366P1ZX		* Indicates Mandatory Fields							
From Return Period* (mm/yyyy)		062018		Refund Type: On account of supplies made to SEZ unit/ SEZ Developer (on payment of tax)							
To Return Period* (mm/yyyy)		062018									
				(Amount in Rs.)							

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


				Total Value					Total Taxable Value	Total Integrated Tax	Total Cess	
				975000					975000	193500		

Sr No.	GSTIN of recipient*	Document Details				Shipping bill/ Bill of export/ Endorsed invoice by SEZ		Taxable Value*	Integrated Tax*	Cess	Error
		Type of Document*	No.*	Date* (dd-mm-yyyy)	Value*	No.	Date (dd-mm-yyyy)				
1	07APIPS0052D41	Invoice	ABX/18-19/015	20-06-2018	500000	4578760	30-05-2018	500000	108000		
2	07APIPS0052D41	Debit Note	ABX/18-19/021	01-07-2018	475000	4578980	07-06-2018	475000	85500		
3	07APIPS0052D41	Credit Note	ABX/18-19/034		225000	4579040	23-07-2018	225000	40500		Please Enter Document Details Date

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RFD_STMT04

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


Goods and Services Tax

[+ Full Screen](#)
[+ Exit Full Screen](#)

Validate & Calculate

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

Create File To Upload

GSTIN*		018GGPP5366P1ZX		* Indicates Mandatory Fields							
From Return Period* (mmyyyy)		062018		Refund Type: On account of supplies made to SEZ unit/ SEZ Developer (on payment of tax)							
To Return Period* (mmyyyy)		062018		(Amount in Rs.)							

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

						Total Value				Total Taxable Value	Total Integrated Tax	Total Cess
						975000				975000	193500	

Sr No.	GSTIN of recipient*	Document Details				Shipping bill/ Bill of export/ Endorsed invoice by SEZ		Taxable Value*	Integrated Tax*	Cess	Error
		Type of Document*	No.*	Date* (dd-mm-yyyy)	Value*	No.	Date (dd-mm-yyyy)				
1	07APIPS0052D41	Invoice	ABX/18-19/015	20-06-2018	500000	4578760	30-05-2018	500000	108000		
2	07APIPS0052D41	Debit Note	ABX/18-19/021	01-07-2018	475000	4578980	07-06-2018	475000	85500		
3	07APIPS0052D41	Credit Note	ABX/18-19/034	16-08-2018	225000	4579040	23-07-2018	225000	40500		Please Enter Document Details Date

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RFD_STMT04

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17.3. Notice that the Error column is blank now after rectification.

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

Goods and Services Tax

+ Full Screen
+ Exit Full Screen

Validate & Calculate

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

Create File To Upload

		GSTIN*	01BGGPP5366P1ZX		* Indicates Mandatory Fields						
From Return Period*				062018	Refund Type: On account of supplies made to SEZ unit/ SEZ Developer (on p (Amount in Rs.)						
(mmyyyy)											
To Return Period*				062018							
(mmyyyy)											

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

				Total Value					Total Taxable Value	Total Integrated Tax	Total Cess	
				1200000					1200000	234000		

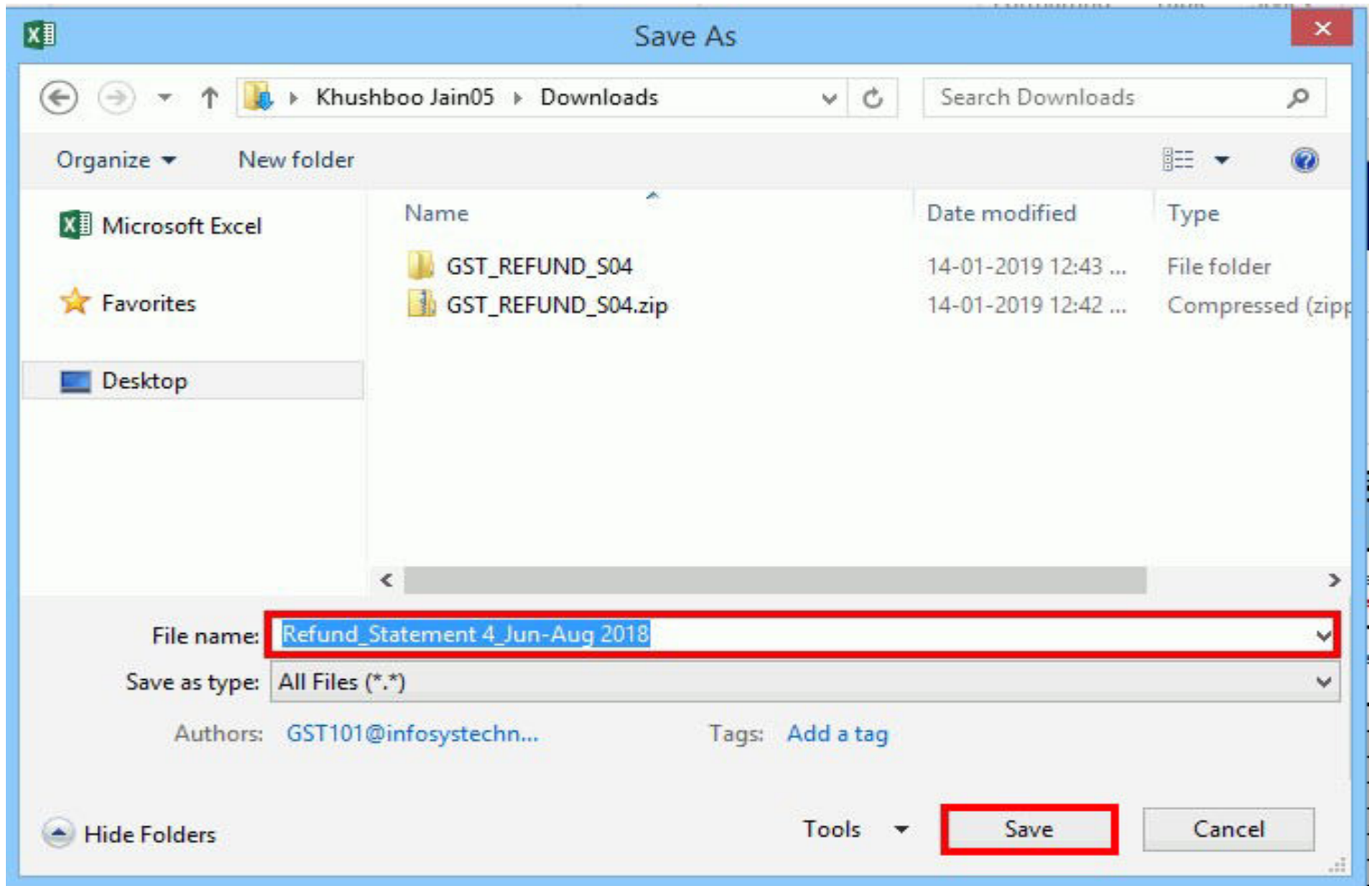
Sr No.	GSTIN of recipient*	Document Details				Shipping bill/ Bill of export/ Endorsed invoice by SEZ		Taxable Value*	Integrated Tax*	Cess	Error
		Type of Document*	No.*	Date* (dd-mm-yyyy)	Value*	No.	Date (dd-mm-yyyy)				
1	07APIPS0052D410	Invoice	ABX/18-19/015	20-06-2018	500000	4578760	30-05-2018	500000	108000		
2	07APIPS0052D410	Debit Note	ABX/18-19/021	01-07-2018	475000	4578980	07-06-2018	475000	85500		
3	07APIPS0052D410	Credit Note	ABX/18-19/034	16-08-2018	225000	4579040	23-07-2018	225000	40500		

Read Me

RFD_STMT04

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⏭

19. Browse the location where you want to save the file.
20. Enter the name of the file and click the **SAVE** button.



21. 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 supplies made to SEZ unit/ SEZ Developer with Payment of Tax

22. Click the link **Click to fill the details of supplies made to SEZ unit/ SEZ Developer - with Integrated Tax.**



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

Dashboard > Refunds > Supplies made to SEZ unit/ SEZ Developer (with payment of tax) English

Refunds - Statement 4 Upload

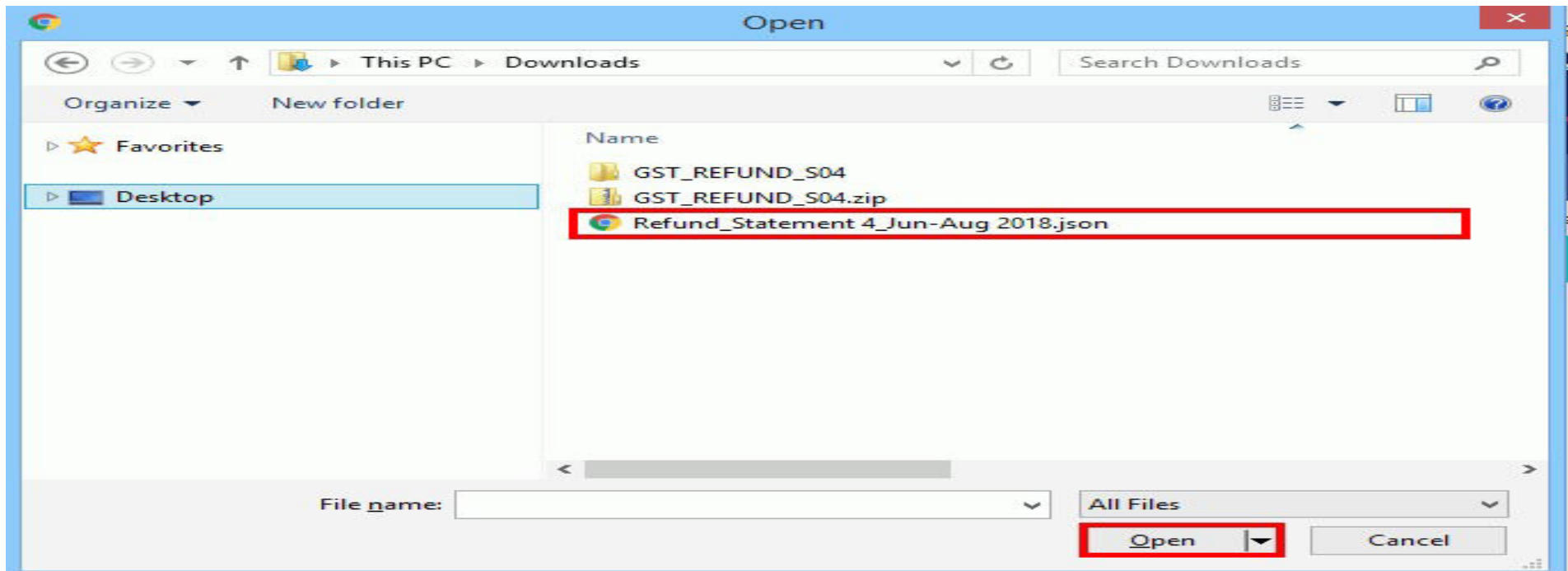
In case uploaded data fails vali

Upload document details of Supplies made to SEZ unit/ SEZ developer on payment of Tax

CLICK HERE TO UPLOAD

VALIDATE STATEMENT PROCEED

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



25.1. 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.

[Dashboard](#) > [Refunds](#) > [Supplies made to SEZ unit/ SEZ Developer \(with payment of tax\)](#)English

Refunds - Statement 4 Upload

and upload. Note: Please upload the full statement again after correcting the error records.

Upload document details of Supplies made to SEZ unit/ SEZ developer on payment of Tax

CLICK HERE TO UPLOAD

Summary of Statement uploaded

Statement ID	Status	Total Documents Uploaded	Unique Documents	Updated Documents
R06At254112	Uploaded Successfully	3	3 Download Unique Documents	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) JUNE 2018 to AUGUST 2018 for which I have filed refund application.

VALIDATE STATEMENT

PROCEED

25.2. Unique Documents that has been uploaded successfully are displayed.

AutoSave Off

Unique_Documents (3) - Excel

Chetana M CM

File Home Insert Page Layout Formulas Data Review View Help

Clipboard

Paste

Font

Alignment

Protection

Number

Styles

Cells

Editing

Ideas

Share

Comments

Sensitivity: Internal \ Companywide usage

Public Internal Confidential Highly Confidential

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
	GSTIN of recipient	Type of Document	Document Number	Document Date	Document Value	Taxable Value	Shipping bill Number	Shipping bill Date	Integrated Tax	Cess					
1	07APIPS0052D410	Invoice	ABX/18-19/015	20-06-2018	500000	500000	4578760	30-05-2018	108000	0					
2	07APIPS0052D410	Debit Note	ABX/18-19/021	1/7/2018	475000	475000	4578980	7/6/2018	85500	0					
3	07APIPS0052D410	Credit Note	ABX/18-19/034	16-08-2018	225000	225000	4579040	23-07-2018	40500	0					
4															
5															
6															
7															
8															
9															
10															
11															
12															
13															
14															
15															
16															
17															

Unique_Documents (3)

26. Select the Declaration checkbox.

[Dashboard](#) > [Refunds](#) > [Supplies made to SEZ unit/ SEZ Developer \(with payment of tax\)](#)English

Refunds - Statement 4 Upload

lation, 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 the JSON

Upload document details of Supplies made to SEZ unit/ SEZ developer on payment of Tax

CLICK HERE TO UPLOAD

Summary of Statement uploaded

Statement ID	Status	Total Documents Uploaded	Unique Documents	Updated Documents
R06yS455-124	Uploaded Successfully	3	3 Download Unique Documents	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) JUNE 2018 to AUGUST 2018 for which I have filed refund application.

VALIDATE STATEMENT

PROCEED

27. 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

28. Click the **VALIDATE STATEMENT** button.

Dashboard > Refunds > Supplies made to SEZ unit/ SEZ Developer (with payment of tax)

English

Refunds - Statement 4 Upload

Click the data in your offline tool and generate the JSON again and upload. Note: Please upload the full statement again after correcting the error records.

Upload document details of Supplies made to SEZ unit/ SEZ developer on payment of Tax

CLICK HERE TO UPLOAD

Summary of Statement uploaded

Statement ID	Status	Total Documents Uploaded	Unique Documents	Updated Documents
R06At254112	Uploaded Successfully	3	3 Download Unique Documents	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) JUNE 2018 to AUGUST 2018 for which I have filed refund application.

VALIDATE STATEMENT

PROCEED

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

Dashboard > Refunds > Supplies made to SEZ unit/ SEZ Developer (with payment of tax) English

Refunds - Statement 4 Upload

Your statement has been submitted successfully for validation.

Please download the error report and correct the data in your offline tool and generate the JSON again and upload. Note: Please upload the full statement again.

Upload document details of Supplies made to SEZ unit/ SEZ developer on payment of Tax

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 (₹)
R06At254112	Validated with Error	3	1200000	2 Download Valid Documents	975000	1 Download Invalid Documents	225000

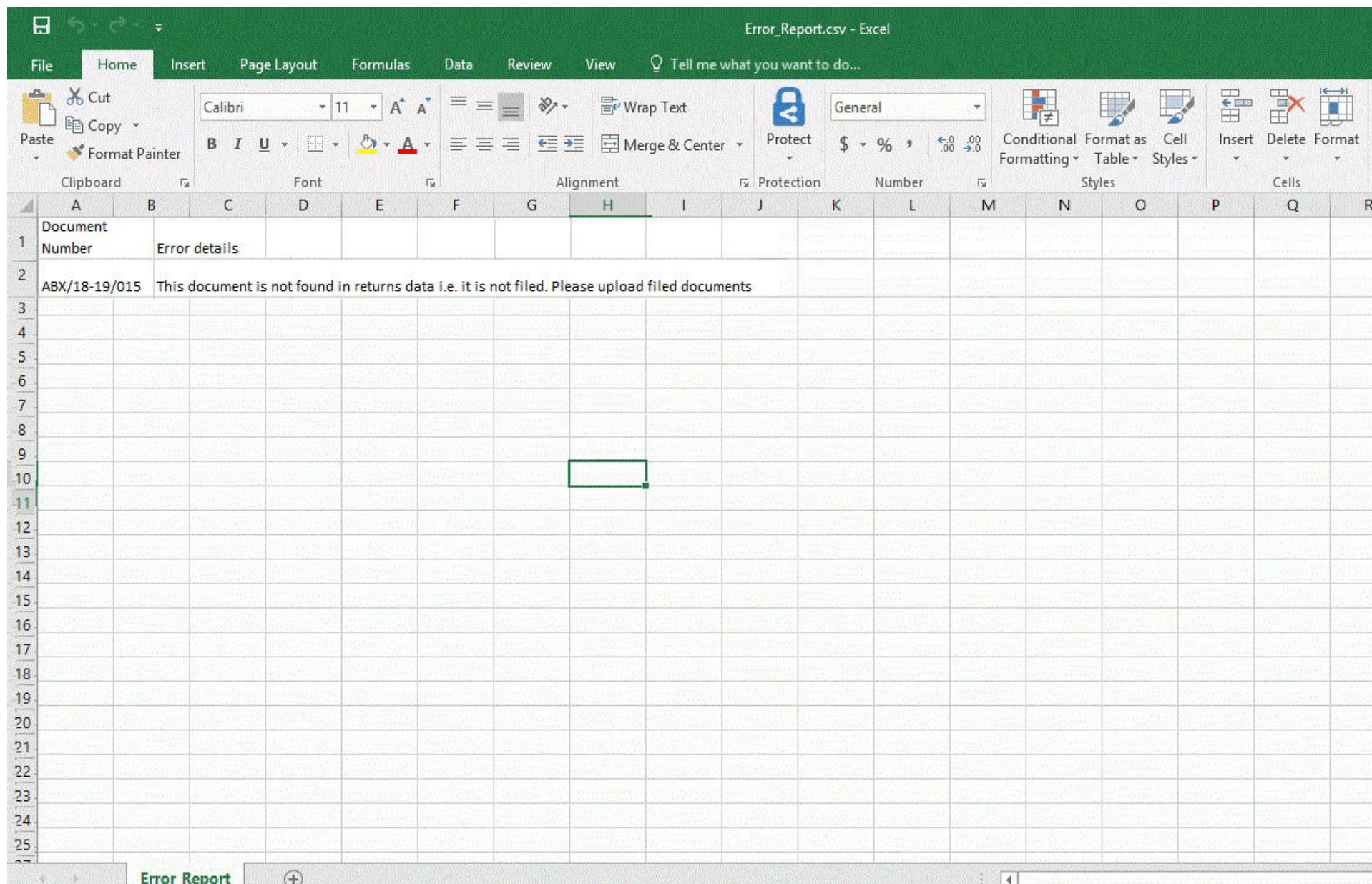
Note: If your statement has been uploaded/validated with error, Kindly upload only the error document again.

DELETE STATEMENT

VALIDATE STATEMENT

PROCEED

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



29.3 (a). If your statement has been uploaded/validated with error, rectify the error in the JSON file and upload these documents 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.

29.3 (b). If you don't have any error and statement has been validated, and after that 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.

Dashboard > Refunds > Supplies made to SEZ unit/ SEZ Developer (with payment of tax) English

Refunds - Statement 4 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 report.

Upload document details of Supplies made to SEZ unit/ SEZ developer on payment of Tax

[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 (₹)
R06At254112	Validated with Error	3	1200000	2 Download Valid Documents	975000	1 Download Invalid Documents	225000

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

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

30. 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.

[Dashboard](#) > [Refunds](#) > [Supplies made to SEZ unit/ SEZ Developer \(with payment of tax\)](#)English

Refunds - Statement 4 Upload

✔ Your statement has been submitted successfully for validation.

ne tool and generate the JSON again and upload. Note: Please upload the full statement again after correcting the error records.

Upload document details of Supplies made to SEZ unit/ SEZ developer on payment of Tax

CLICK HERE TO UPLOAD

Summary of Statement uploaded

Statement ID	Status	Total Documents Uploaded	Value of uploaded Documents (₹)	Valid Documents	Value of Valid Invoices (₹)
R06At254112	Validated Successfully	3	1200000	3 Download Valid Documents	1200000

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) JUNE 2018 to AUGUST 2018 for which I have filed refund application.

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

Refund on account of Supplies to SEZ unit/ SEZ Developer (with payment of tax)

31. In the Table **Refund Amount Claimed**, the amount of refund will get auto populated based on the statement uploaded. The amount for refund to be claimed auto-populated from statement is downward editable.

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.

GST RFD-01

Supplies made to SEZ unit/ SEZ Developer with payment of tax

Statement 4 •

[Click to fill the details of supplies made to SEZ unit/SEZ Developer with payment of Tax](#)

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

Note: In the below table, the Refund amount claimed should not be more than the sum of Integrated Tax and Cess mentioned in Zero-rated supplies of GSTR-3B item 3.1(b) filed for the given periods.

Refund Claimed (in ₹)

Head	Integrated Tax (₹) •	Central Tax (₹)	State/UT Tax (₹)	CESS (₹) •	Total (₹) •
TAX	₹2,34,000.00			₹0.00	234,000.00

[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 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.

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

Dashboard ☐ Payment towards Demand English

GSTIN/TEMP ID: 01BGGPP5366P1ZX	Legal Name: Mahesh Kumar parganiha	Trade Name: Mahesh
--	--	------------------------------

Outstanding Demand

Info: No Outstanding Demand Found. ×

GO BACK TO REFUND FORM

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

Bank Account Number

Select Account Number • **STATE BANK OF INDIA - 234** ▼

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

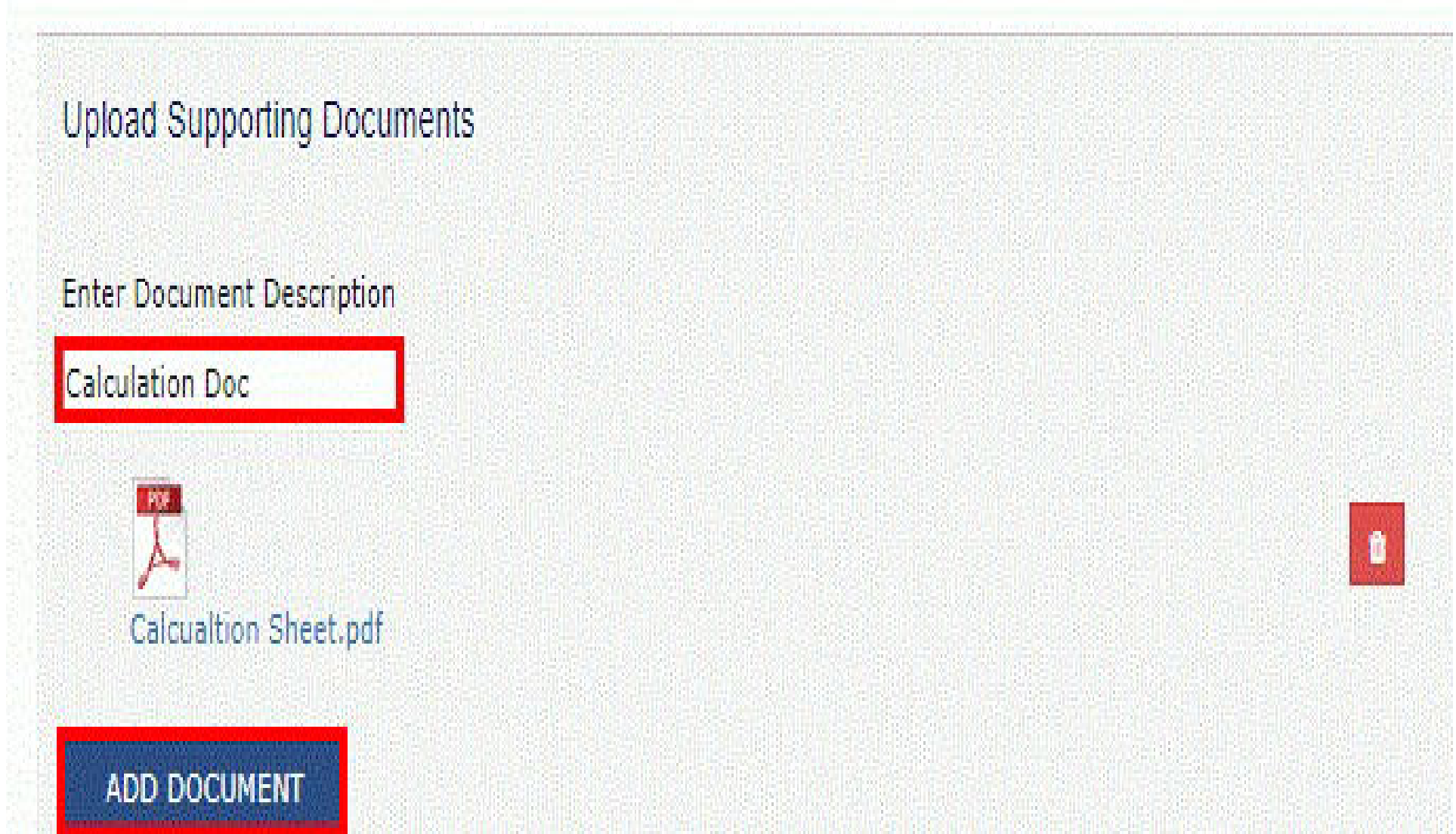
1. Once you fill the details in relevant Tables, Please save the form to proceed to Submit. Please correct any errors occurred during save before proceeding to submit.
2. The Electronic Credit ledger balance visible here is your current balance.
3. Application can be saved at any stage of completion 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.

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

35. Enter the **Document Description**.

36. Click the **ADD DOCUMENT** button.

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





The screenshot shows a web form titled "Upload Supporting Documents". Below the title is a label "Enter Document Description" followed by a text input field containing "Calculation Doc". Below the input field is a list of uploaded documents. The first document is "Calcualtion Sheet.pdf", which has a PDF icon to its left and a delete icon (a red square with a white trash can) to its right. At the bottom left of the form is a blue button with the text "ADD DOCUMENT".

Upload Supporting Documents

Enter Document Description

Calculation Doc

 Calcualtion Sheet.pdf 

ADD DOCUMENT

38. Click the **SAVE** button.

39. A success message is displayed that “Your application has been saved. You can retrieve this application and file within 15 days from today. You can access the Application from **Services > Refunds > My Saved/Filed Applications** and file on the GST Portal.”

[Dashboard](#) > [Refunds](#) > [Supplies made to SEZ unit/ SEZ Developer \(with payment of tax\)](#) English

GSTIN : 01BGGPP5366P1ZX	Legal Name : Mahesh Kumar parganiha	Trade Name : Mahesh
FY : 2018-2019	Month - JUNE-AUGUST	Status : Saved

GST RFD-01
Supplies made to SEZ unit/ SEZ Developer with payment of tax

Indicates Mandatory Fields

Success : Your updated application has been saved. It will remain in the system for 15 days. You can access refund application from 'My Saved/Filed Applications' and file on GST portal.

Statement 4 • [Click to fill the details of supplies made to SEZ unit/SEZ Developer with payment of Tax](#) [Download Offline Utility](#)

40. Click the **PREVIEW** button to download the refund application in PDF format.

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

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

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

41. Refund application is downloaded in the PDF format.

GST RFD-01
Refund on account of Supplies to SEZ unit/ SEZ Developer (with payment of tax)

Taxpayer Details

1. GSTIN/UIN	01BGGPP5366P1ZX
2. Legal Name	Mahesh Kumar parganiha
3. Trade name	Mahesh
4. Type of Taxpayer	Regular
5. Financial Year	2018-2019
6. Month(s)	JUNE-AUGUST

Note: In the below table, the Refund amount claimed should not be more than the sum of Integrated Tax and Cess mentioned in Zero-rated supplies of GSTR-3B item 3.1(b) filed for the given periods.

Refund Claimed (in INR)

Head	Integrated Tax	Central Tax	State/UT Tax	CESS	Total
Tax	234000	0	0	0	234000

Bank Account Number :

Supporting Documents :

- Calculation Doc - Calculation Sheet.pdf

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

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

43. Click the **SUBMIT** button.

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

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

BACK

SAVE

PREVIEW

SUBMIT

44. A confirmation message is displayed that "Statement submitted successfully."
Click the **PROCEED** button.

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

BACK

SAVE

PREVIEW

PROCEED

45. Select the **Declaration** checkbox.

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

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

[Dashboard](#) [Refunds](#) [Filed](#) English

GSTIN/UIN : 01BGGPP5366P1ZX

Legal Name : Mahesh Kumar parganiha

Trade Name : Mahesh

FY : 2018-2019

Month - JUNE-AUGUST

Status : Submitted

Declaration

☒ I/We Mahesh Kumar parganiha 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

Mahesh parganiha

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.

In Case of EVC:

- 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

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

Skip to Main Content

 **Goods and Services Tax**

Mahesh Kumar pargan

DashboardServicesGST LawSearch TaxpayerHelp e-Way Bill System

DashboardRefundsFiledEnglish

✔ Your refund application is successfully filed. ARN is **AA010818000107R** dated **14/01/2019** Please use this ARN to track the status of your application under User Services -> My Applications

GSTIN/UIN : 01BGGPP5366P1ZX	Legal Name : Mahesh Kumar parganiha	Trade Name : Mahesh
FY : 2018-2019	Month - JUNE-AUGUST	Status : Filed


Declaration

☒ I/We Mahesh Kumar parganiha 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

BACKFILE WITH DSCFILE WITH EVC

 ARN_RECEIPT_GST....pdf ^

49. 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):	AA010818000107R
Date of Application:	14/01/2019
Time of Filing of Application:	13:11
GSTIN/ UIN/ Temporary ID:	01BGGPP5366P1ZX
Trade Name :	Mahesh
Legal Name:	Mahesh Kumar parganiha
Reason of Refund:	Refund on account of Supplies to SEZ unit/ SEZ Developer (with payment of tax)
Center Jurisdiction:	RANGE-I (Jurisdictional Office)
State Jurisdiction:	Circle Anantnag 1st-Kashmir
Financial Year:	2018-2019
Month(s):	JUNE-AUGUST

Amount of Refund Claimed (In INR)

Head	Integrated Tax	Central Tax	State/UT Tax	CESS	Total
Tax	234000	0	0	0	234000

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.

**T S – 4: FILING OF LETTER OF
UNDERTAKING FOR EXPORT OF GOODS
OR SERVICES (FORM GST RFD – 11)**

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 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

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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, ecity, Raipur, Chhattisgarh, 492001

• Indicates Mandatory Fields

LUT Applied for financial year*

Select

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

Top



Goods and Services Tax

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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. •

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

↑
Top



Goods and Services Tax

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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*

Occupation

Address of Witness*

Building No./ Flat No.*

Floor No.

Name of the Premises / Building

Road / Street*

City / Town / Locality / Village*

State*

District*

PIN Code*

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State*	District*	PIN Code*
<input type="text" value="Select"/>	<input type="text" value="Select"/>	<input type="text" value="Enter PIN Code"/>
2. Name of Witness*		Occupation
<input type="text" value="Enter Name"/>		<input type="text" value="Enter Occupation"/>
Address of Witness*		
Building No./ Flat No.*	Floor No.	Name of the Premises / Building
<input type="text" value="Enter Building No./ Flat No."/>	<input type="text" value="Enter Floor No"/>	<input type="text" value="Premises/Building"/>
Road / Street*	City / Town / Locality / Village*	
<input type="text" value="Enter Road / Street"/>	<input type="text" value="Enter City/Town/Locality/Villag"/>	
State*	District*	PIN Code*
<input type="text" value="Select"/>	<input type="text" value="Select"/>	<input type="text" value="Enter PIN Code"/>
Place of Filing LUT*	Date of Filing LUT*	
<input type="text" value="Enter Place"/>	12/02/2018	

Name of Primary/ other Authorized Signatory *	Place*
<input type="text"/>	<input type="text"/>

5. Primary Authorized signatory
or other Authorized signatory

↑
Top

Goods & Services Tax (GST) | Hel... Goods & Services Tax (GST) | Rel... Goods and Services Tax Goods and Services Tax

tutorial.gst.gov.in/userguide/refund/index.htm#t=Furnishing_of_Letter_of_Undertaking.htm

Goods and Services Tax

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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

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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Site best viewed at 1024 x 768 resolution in Internet Explorer 10+, Google Chrome 49+, Firefox 45+ and Safari 6+

Windows Taskbar: Windows, Edge, File Explorer, Mail, Firefox, Calculator, Word, Excel, PowerPoint, Chrome

System Tray: ENG INTL 02:08 26-06-2021

11. In case you want to save the form and retrieve the form later, click the **SAVE** button to save the form.



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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, ecity, 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



Goods and Services Tax

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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. *

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



Goods and Services Tax

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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



Goods and Services Tax

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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 Layput

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 *

ANGAD ARORA[AJIPA1572E]

Place *

Bangalore

Designation / Status *

Date *

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

6. Once signed and filed, Form cannot be edited



Goods and Services Tax

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Designed and Developed by GSTN

State*

Karnataka

District*

Bengaluru (Bangalore) Urb...

PIN Code*

560100

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Bangalore

Date of Filing LUT*

09/03/2018

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](#)

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SAVE

PREVIEW

SIGN AND FILE WITH DSC

SIGN AND FILE WITH EVC

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Site Last Updated on

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Site best viewed at 1024 x 768 resolution in Internet Explorer 10+, Google Chrome 49+, Firefox 45+ and Safari 6+

Top

A confirmation message is displayed that application is saved successfully.

The screenshot displays the Goods and Services Tax (GST) portal interface. At the top, there are multiple browser tabs labeled "Goods & Services Tax (GST) | Hel..." and "Goods and Services Tax". The address bar shows the URL: tutorial.gst.gov.in/userguide/refund/index.htm#t=Furnishing_of_Letter_of_Undertaking.htm. The main header features the GST logo and the text "Goods and Services Tax". Below this, a navigation bar includes links for "Dashboard", "Services", "GST Law", "Search Taxpayer", "Help", and "e-Way Bill System". The user's name, "ANGAD JASBIRSINGH A", is displayed in the top right corner. The main content area shows a breadcrumb trail: "Dashboard > Services > User Services > Furnish Letter of Undertaking (LUT)". A green confirmation message is highlighted with a red border: "✔ Application Saved Successfully. You can retrieve saved application from Services --> User Services --> My Saved Applications." Below this, a teal banner reads "GST RFD - 11 : Furnishing of Letter of Undertaking for export of goods or services". A yellow box contains the user's details: "GSTIN - 22AJIPA1572E3ZT", "Legal Name - ANGAD JASBIRSINGH ARORA", "Trade Name - LTrade", and "Address - 1, mg, ecity, Raipur, Chhattisgarh, 492001". A dropdown menu for "LUT Applied for financial year" is set to "2017-18". A "Document Upload" button is visible. On the right, a section titled "Instructions to file LUT" lists two steps: "1. Select the Financial Year for which you want to furnish the LUT" and "2. If you have already furnished LUT Office for previous...". The Windows taskbar at the bottom shows various application icons and the system clock indicating 02:14 on 26-06-2021.

Goods & Services Tax (GST) | Hel... Goods & Services Tax (GST) | Rel... Goods and Services Tax Goods and Services Tax

tutorial.gst.gov.in/userguide/refund/index.htm#t=Furnishing_of_Letter_of_Undertaking.htm

Goods and Services Tax

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ANGAD JASBIRSINGH A

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

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

✔ Application Saved Successfully. You can retrieve saved application from Services --> User Services --> My Saved Applications.

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, ecity, Raipur, Chhattisgarh, 492001

LUT Applied for financial year*
2017-18

Document Upload

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 Office for previous...

Windows taskbar: 02:14 26-06-2021



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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, ecity, 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



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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. *

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





Goods and Services Tax

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from the date of invoice or 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) Urbi ▼

PIN Code*

560100





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State*	District*	PIN Code*
Karnataka	Bengaluru (Bangalore) Urb	560100
2. Name of Witness*		
Suresh	Occupation	
	Enter Occupation	
Address of Witness*		
Building No./ Flat No.*	Floor No.	Name of the Premises / Building
D-56	Enter Floor No	Premises/Building
Road / Street*	City / Town / Locality / Village*	
Vasundhara Layput	Bangalore	
State*	District*	PIN Code*
Karnataka	Bengaluru (Bangalore) Urb	560100
Place of Filing LUT*	Date of Filing LUT*	
Bangalore	09/03/2018	

Name of Primary/ other Authorized Signatory* Place*

5. Primary Authorized signatory
or other Authorized signatory



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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

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SAVE

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SIGN AND FILE WITH DSC

SIGN AND FILE WITH EVC

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Site best viewed at 1024 x 768 resolution in Internet Explorer 10+, Google Chrome 49+, Firefox 45+ and Safari 6+

↑
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. 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 - 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)

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 Layput, 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.

Goods & Services Tax (GST) | Hel... Goods & Services Tax (GST) | Rel... Goods and Services Tax Goods and Services Tax

tutorial.gst.gov.in/userguide/refund/index.htm#t=Furnishing_of_Letter_of_Undertaking.htm

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Vasundhara Layout Bangalore

State* Karnataka District* Bengaluru (Bangalore) Urban PIN Code* 560100

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

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

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

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

6. Once signed and filed, Form cannot be edited

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

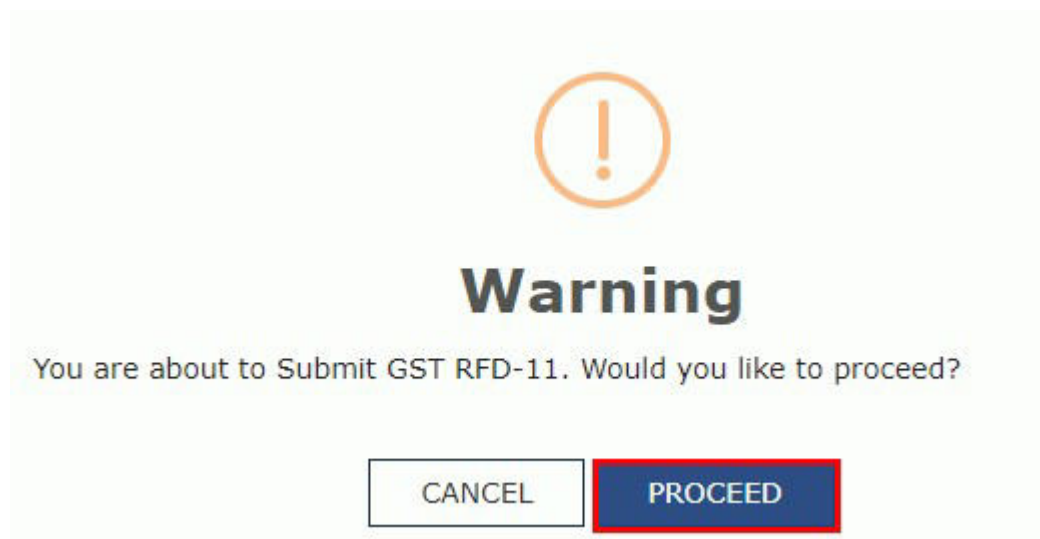
SAVE PREVIEW **SIGN AND FILE WITH DSC** **SIGN AND FILE WITH EVC**

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Windows Taskbar: e, File Explorer, Chrome, Firefox, Word, Excel, PowerPoint, Chrome

System Tray: ENG INTL 02:25 26-06-2021

14. Click the **PROCEED** button.



- **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.

Latest Update on Issuance of LUT

15th February 2021

The facility to furnish a LUT for FY 2021-22 is available on the GST portal. The date of expiry of the validity of LUT is 31st March 2021.

June 2020

LUT will be valid for a financial year. If LUT was furnished in FY 2019-20, then the date of expiry of the validity of such LUT is 31st March 2020. Therefore, You need to furnish fresh LUT for FY 2020-21. The time limit to furnish such LUT for FY 2020-21 is extended from 31st March 2020 till 30th June 2020.

THANK YOU