



Job Work

Agenda

Provisions

1

2

Case
Laws

Reporting

3

4

Q & A





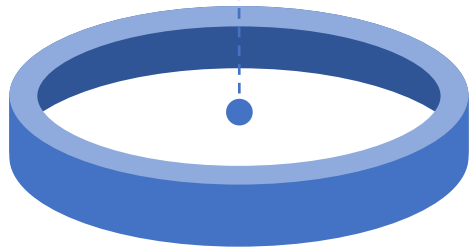
Provisions

Section 2(68)

Job work means any treatment or process undertaken by a person on goods belonging to another registered person and the expression “job worker” shall be construed accordingly;

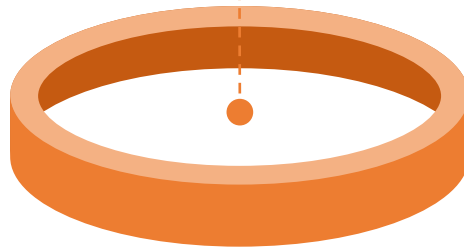
Provisions

1



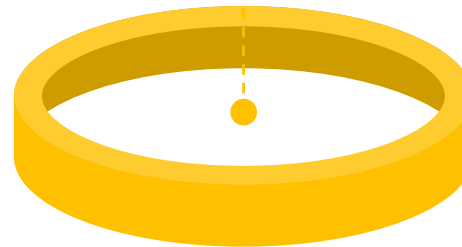
Section 143 - Process

2



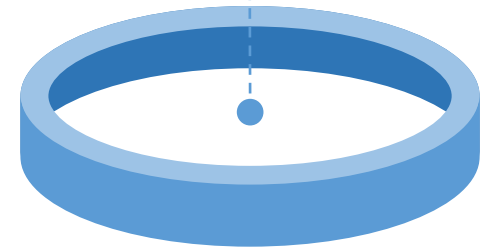
Section 19 & Rule 45 for ITC

3



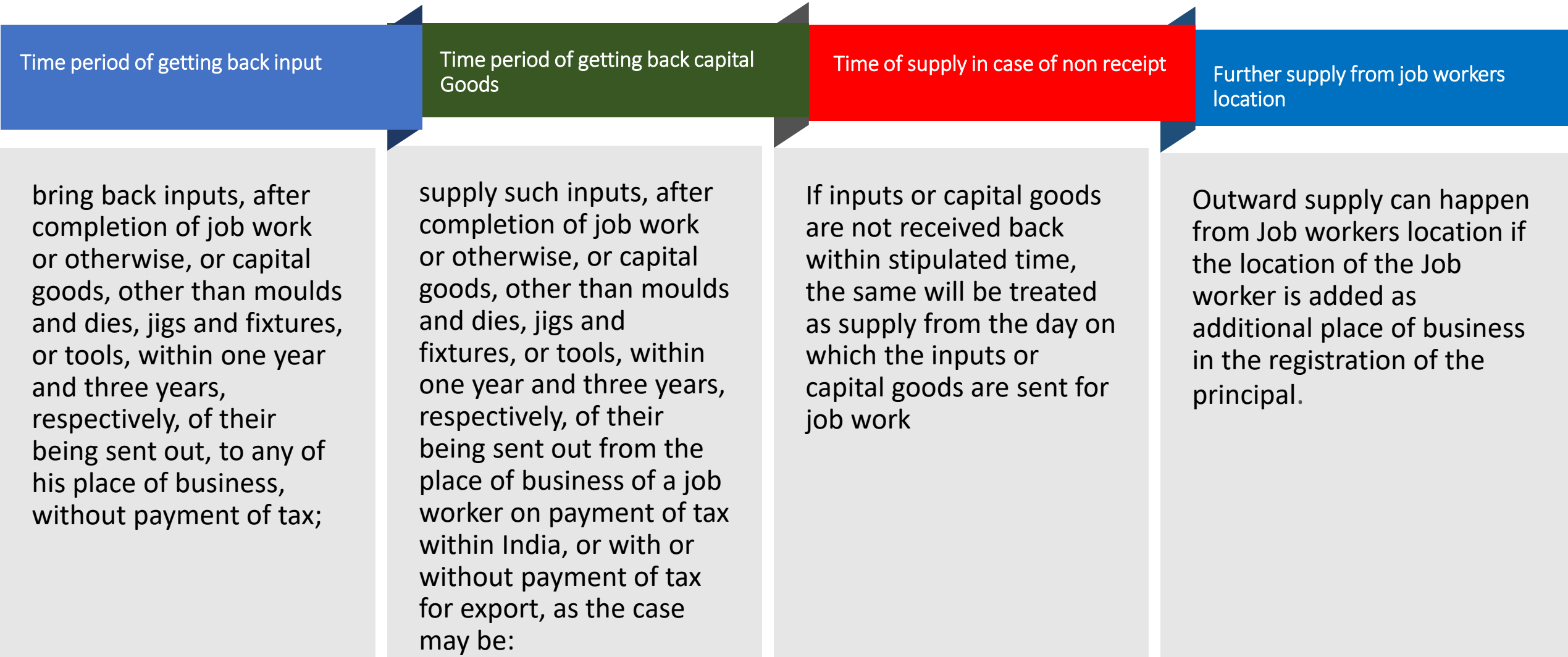
Rule 138 – issue of
E-waybill

4

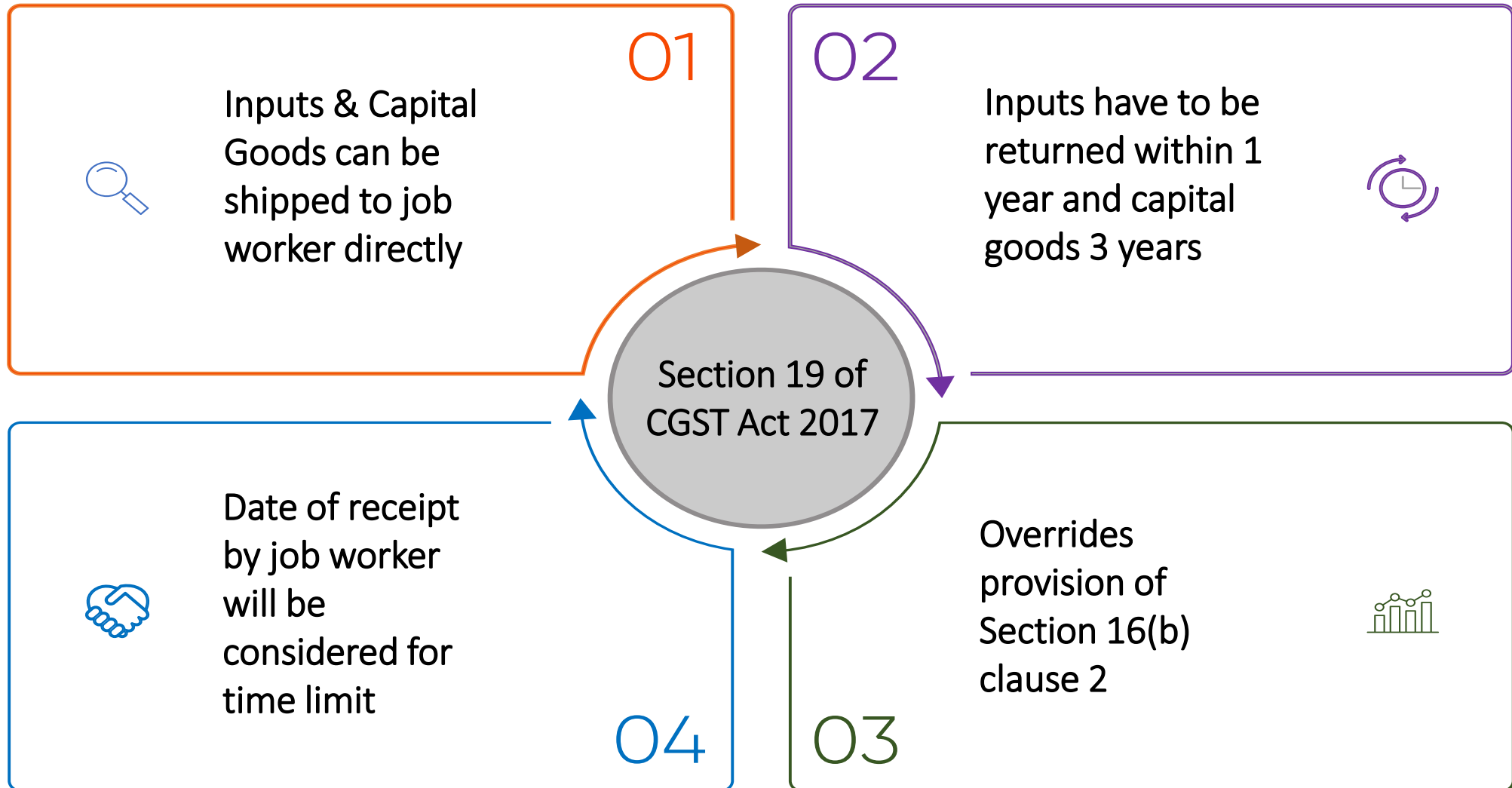


Form GST ITC – 04

Job Work Process



Input Tax Credit



Rule 45

Inputs, capital goods can be sent directly to job worker

Can be moved from one job worker to another by endorsement of delivery challan

Delivery challan has to be issued as per Rule 55

Quarterly Return ITC - 04 has to be filed by 12th of first month of next quarter

The Commissioner can extend the date

While returning the goods the job worker will raise a challan with ref to original challan



Rule 138

Provided also that where goods are sent by a principal located in one State or Union territory to a job worker located in any other State or Union territory, the e-way bill shall be generated either by the principal or the job worker, if registered, irrespective of the value of the consignment:

Provided also that where handicraft goods are transported from one State or Union territory to another State or Union territory by a person who has been exempted from the requirement of obtaining registration under clauses (i) and (ii) of section 24, the e-way bill shall be generated by the said person irrespective of the value of the consignment.

Financial Year [•]

2020-21



Return Filing Period [•]

Apr-Jun



SEARCH

4. Details of inputs/capital goods sent for job work (includes inputs/capital goods directly sent to place of business /premises of job worker)

Total Taxable
Value
₹ 0

No. of Records-
0

5A. Details of inputs/ capital goods received back from job worker to whom such goods were sent for job work; and losses and wastes:

No. of Records-
0

5B. Details of inputs / capital goods received back from job worker other than the job worker to whom such goods were originally sent for job work; and losses and wastes:

No. of Records-
0

5C. Details of inputs/ Capital goods sent to job worker and subsequently supplied from premises of job worker; and losses and wastes:

No. of Records-
0

4. Details of inputs/capital goods sent for job work (includes inputs/capital goods directly sent to place of business /premises of job worker)



No Record found for the provided Inputs.



i If you have more than 500 challans, then please use upload functionality to upload the challans.

• Indicates Mandatory Fields

Job Worker Type •

Select



BACK

❗If you have more than 500 challans, then please use upload functionality to upload the challans.

• Indicates Mandatory Fields

Job Worker Type •

Registered ▾

GSTIN •

Enter Supplier GSTIN

Supplier's Name

Challan number •

Enter challan number

Challan date •

DD/MM/YYYY

Item Details

Goods Type •	Description of goods •	Unit Quantity Code (UQC) •	Quantity •	Taxable value (₹) •	Rate of Tax (%)	
					Integrated tax •	Ces
Select ▾		Select ▾			Select ▾	

◀

▶

SAVE

BACK

❗ If you have more than 500 challans, then please use upload functionality to upload the challans.

• Indicates Mandatory Fields

Job Worker Type •

Unregistered ▼

State •

Select ▼

Challan number •

Enter challan number

Challan date •

DD/MM/YYYY



Item Details

Goods Type •	Description of goods •	Unit Quantity Code (UQC) •	Quantity •	Taxable value (₹) •	Rate of Tax (%)	
					Integrated tax •	Ces
Select ▼		Select ▼			Select ▼	

◀

▶

SAVE

BACK

5A. Details of inputs/ capital goods received back from job worker to whom such goods were sent for job work; and losses and wastes:

No Record found for the provided Inputs.

ⓘ Either the details of original challan issued by principal or fresh challan issued by job worker under which goods have been received back, are to be reported.

• Indicates Mandatory Fields

Job Worker Type •

Registered

GSTIN •

Enter Supplier GSTIN

Supplier's Name

Original challan number •

Enter original challan number

Original challan date •

DD/MM/YYYY

Item Details

	Quantity •	Nature of job work done by job worker •	Losses & wastes		Actions
			UQC	Quantity	
			Select		ADD

5B. Details of inputs / capital goods received back from job worker other than the job worker to whom such goods were originally sent for job work; and losses and wastes:



No Record found for the provided Inputs.



i Either the details of original challan issued by principal or fresh challan issued by job worker under which goods have been received back, are to be reported.

• Indicates Mandatory Fields

Job Worker Type •

Registered



GSTIN •

Enter Supplier GSTIN

Supplier's Name

Original challan number •

Enter original challan number

Original challan date •

DD/MM/YYYY



Item Details

Challan No. issued by job worker under which goods have been received back •	Date of challan issued by job worker under which goods have been received back •	Description of goods •	UQC •	
			Select	



SAVE

5C. Details of inputs/ Capital goods sent to job worker and subsequently supplied from premises of job worker; and losses and wastes:



No Record found for the provided Inputs.

❗Original challan details may not be filled up where one-to-one correspondence between goods sent for job work and supplied therefrom is not possible, however, invoice details are mandatory.

• Indicates Mandatory Fields

Job Worker Type •

Unregistered

State •

Select

Original challan number •

Enter original challan number

Original challan date •

DD/MM/YYYY

Item Details

Invoice No. in case supplied from premises of job worker issued by the Principal •	Invoice date in case supplied from premises of job worker issued by the Principal •	Description of goods •	UQC •	
			Select	



SAVE



Refunds



Provisions – CGST Act 2017

Sr.No	Section	Description
1	54	Refund of Tax
2	55	Refund in certain cases
3	56	Interest on delayed refunds
4	57	Consumer Welfare Fund
5	58	Utilization of Fund
6	60(5)	Interest on refunds consequent to assessment order
7	73	Determination of erroneously refunded amount
8	74	Determination of erroneously refunded amount
9	77	Refund of CGST and SGST paid wrongfully in place of IGST
10	115	Interest on refund of amount paid for admission of appeal
11	142	Refunds related to transitional provisions
12	19 (IGST Act)	Refund of IGST paid wrongfully in place of CGST and SGST



Provisions – CGST Rules 2017

Sr.No	Section	Description
1	89	Application for refund
2	90	Acknowledgement
3	91	Grant of provisional refund
4	92	Order sanctioning refund
5	93	Credit of the amount of rejected refund claim
6	94	Order sanctioning interest on delayed refunds
7	95	Refund of tax to certain persons
8	95A	Refund of taxes to all retail outlets established at the departure area of an international airport beyond immigration counters making tax free supply to an outgoing international tourist.
9	96	Refund of IGST paid on goods (or services) exported out of India
10	96A	Export of goods or services under Bond or Letter of Undertakin
11	96B	Recovery of refund of unutilised input tax credit or integrated tax paid on export of goods where export proceeds not realised
12	97	Consumer Welfare Fund
13	97A	Manual filing and processing



Provisions – Notifications - Refund

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



Provisions – Notifications - Refund

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



Provisions – Notifications - Refund

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



Circulars - Refund

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



Circulars - Refund

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



Circulars - Refund

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



Circulars - Refund

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



Forms - Refund

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



Relevant Date for Refund

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



Time Limit for Availing Refund

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

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



Time Limit for Availing Refund

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

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

Conditions:

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

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



Time Limit for Availing Refund

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

Adjustment against demand by the Refund Sanctioning Officer

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

Withholding of Refund by the Refund Sanctioning Officer:

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



Time Limit for Availing Refund

Withholding of Refund by the Commissioner:

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

Unjust enrichment:

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



Time Limit for Availing Refund

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

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

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

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



Refund SEZ vs Deemed Export

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

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

Dashboard
Services
GST Law
Downloads
Search Taxpayer
Help and Taxpayer Facilities
e-Invoice

Registration
Ledgers
Returns
Payments
User Services
Refunds
e-Way Bill System
Track Application Status

Application for Refund

My Saved/Filed Applications

Track status of invoice data to be shared with ICEGATE

Refund pre-application form

Track Application Status

Intimation on account of Refund not received

Returns Calendar (Last 5 return periods)

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

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

RETURN DASHBOARD >CREATE CHALLAN >VIEW NOTICE(S) AND ORDER(S) >

ANNUAL RETURN >

Else Go to >>CONTINUE TO DASHBOARD >

View Profile

Quick Links

- Check Cash Balance
- Liability ledger
- Credit ledger

Pre Application Form

Nature of Business : •

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

Date of Issue of IEC (Only for Exporter)

dd/mm/yyyy



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

Advance tax paid in Financial Year 2019-2020 (till date) •

AADHAAR Number • ⓘ

Income tax paid in Financial Year 2018-2019 •

Capital Expenditure and investment made in Financial Year 2018-2019 •

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

SUBMIT

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

• Indicates Mandatory Fields

Track Application Status •

☐ Filing Year

Select



OR

☒ ARN

Enter ARN

SEARCH

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

[View Export Ledger](#)

Financial Year •

Month •

2019-20



June



SEARCH

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

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

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

Intimation on account of Refund not received

• Indicates Mandatory Fields

ARN •

Select▼

Refund Application Period

From

To

Refund Amount Claimed

Issue Category •

Select▼

Comments

Please provide comments <500 characters allowed>.

Declaration •

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

SUBMIT

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

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

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

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

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

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

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



GST RFD-01 - Excess Balance in Electronic Cash Ledger

Refund Amount Details

Balance Available in Cash Ledger (in INR)

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

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

Refund Claimed (in INR)

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

Re

Note: You may view the Electronic Liability Register that displays your liabilities/ dues of Returns and other than Returns. Hence, you may save this Refund Application and navigate to the dashboard to settle the dues first, or may proceed here to file the application. Please note that the recoverable dues shall be deducted from the gross amount to be paid from the Refund Amount claimed in the refund application received, by the Refund Processing Officer while processing the Refund.

Bank Account Number

Select Account Number •

Select ▼

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

Upload Supporting Documents

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

Enter Document Description

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

Refund for Excess Cash Balance

Enter Document Description

Choose File No file chosen

-  Only PDF file format is allowed.
-  Maximum file size for upload is 5MB each.
-  Maximum 10 supporting documents can be attached in the refund application.

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



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](#) 

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	₹0.00	₹0.00	₹19,82,88,523.00	0.00
Central Tax				
State/UT Tax				
CESS			₹0.00	0.00
Total	0.00	0.00	19,82,88,523.00	0.00

Amount eligible for Refund (in ₹)

	Balance in Electronic Credit ledger at the end of tax period for which refund is claimed (balance remaining after return for this period is filed) (1) (₹)	Balance in Electronic Credit ledger at the time of filing of refund application (2) (₹)	Refund to be Claimed (3) (₹) •
Integrated Tax	0.00	0.00	₹0.00
Central Tax	0.00	33,70,480.00	₹0.00
State/UT Tax	0.00	1,24,46,073.00	₹0.00
CESS	0.00	28,584.00	₹0.00
Total	0.00	1,58,45,137.00	0.00

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

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

Bank Account Number

Select Account Number *

Select



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

Important Message

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

Enter Document Description

No file chosen

i Only PDF file format is allowed.

i Maximum file size for upload is 5MB each.

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

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

Declaration •

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

Undertaking •

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

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

Select



Note: To enable SUBMIT Button ensure:

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

BACK

SAVE

PREVIEW

SUBMIT



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

GST RFD-01

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

• Indicates Mandatory Fields

Important Message

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

- (a) the turnover in a State or a Union territory, as defined under clause (112) of section 2, excluding the turnover of services; and
- (b) the turnover of zero-rated supply of services determined in terms of **clause (D) of rule 89(4) of CGST Rules, 2017** and non-zero-rated supply of services,
excluding-
 - (i) the value of exempt supplies other than zero-rated supplies; and
 - (ii) the turnover of supplies in respect of which refund is claimed under sub-rule (4A) or sub-rule (4B) or both, if any, during the relevant period.

Statement 5 •

[Click to upload the details of supplies made to SEZ unit/ SEZ Developer](#)

[Download Offline Utility](#) 

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

	Turnover of zero rated supply of goods and services (1) (₹) •	Adjusted total turnover (2) (₹) •	Net input tax credit (3) (₹) • Edit the Net ITC to exclude, the ITC availed on Capital Goods and the ITC of refund claimed under Rule 89 (4A) and/ or (4B)	Maximum refund amount to be claimed (4) $((1 \times 3) \div 2)$ (₹)
Integrated Tax	₹0.00	₹0.00	₹19,82,88,523.00	0.00
Central Tax				
State/UT Tax				
CESS			₹0.00	0.00
Total	0.00	0.00	19,82,88,523.00	0.00

Amount eligible for Refund (in ₹)

	Balance in Electronic Credit ledger at the end of tax period for which refund is claimed(balance remaining after return for this period is filed) (1) (₹)	Balance in Electronic Credit ledger at the time of filing of refund application (2) (₹)	Refund to be Claimed (3) (₹) •
Integrated Tax	0.00	0.00	₹0.00
Central Tax	0.00	33,70,480.00	₹0.00
State/UT Tax	0.00	1,24,46,073.00	₹0.00
CESS	0.00	28,584.00	₹0.00
Total	0.00	1,58,45,137.00	0.00

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

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

Bank Account Number

Select Account Number *

Select



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

Important Message

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

Upload Supporting Documents

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

Enter Document Description

No file chosen

-  Only PDF file format is allowed.
-  Maximum file size for upload is 5MB each.
-  Maximum 10 supporting documents can be attached in the refund application.

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

Declaration

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

Undertaking

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

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

Select





Refund on account of ITC accumulated due to Inverted Tax Structure

Important Message

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

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

excluding-

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

Statement 1A •

[Click to fill the details of documents for inward and outward supplies](#)

[Download Offline Utility](#) 

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

Computation of Refund to be claimed (Statement 1)

	Turnover of inverted rated supply of goods and services (1) (₹) •	Tax payable on such inverted rated supply of goods and services (2) (₹) •	Adjusted total turnover (3) (₹) •	Net input tax credit (4) (₹) • Edit the Net ITC to exclude, the ITC availed on input services and capital goods and the ITC of refund claimed under Rule 89(4A) and/ or (4B)	Maximum refund amount to be claimed (5) [(1×4÷3)-2] (₹)
Integrated Tax	₹0.00	₹0.00	₹0.00	₹19,82,88,523.00	0.00
Central Tax					
State/UT Tax					
CESS		₹0.00		₹0.00	0.00
Total	0.00	0.00	0.00	19,82,88,523.00	0.00

Amount eligible for Refund (in ₹)

	Balance in Electronic Credit ledger at the end of tax period for which refund is claimed (balance remaining after return for this period is filed) (1) (₹)	Balance in Electronic Credit ledger at the time of filing of refund application (2) (₹)	Refund to be Claimed (3) (₹) *
Integrated Tax	0.00	0.00	₹0.00
Central Tax	0.00	33,70,480.00	₹0.00
State/UT Tax	0.00	1,24,46,073.00	₹0.00
CESS	0.00	28,584.00	₹0.00
Total	0.00	1,58,45,137.00	0.00

[Click to view Electronic Liability Ledger](#)

Note: You may view the Electronic Liability Register that displays your liabilities/ dues of Returns and other than Returns. Hence, you may save this Refund Application and navigate to the dashboard to settle the dues first, or may proceed here to submit the application. Please note that the recoverable dues shall be deducted from the gross amount to be paid from the Refund Amount claimed in the refund application received, by the Refund Processing Officer while processing the Refund.

Bank Account Number

Select Account Number *

Select



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

Important Message

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

Upload Supporting Documents

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

Enter Document Description

No file chosen

i Only PDF file format is allowed.

i Maximum file size for upload is 5MB each.

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

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

Declaration*

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



On account of Refund by Recipient of deemed export

Statement 5B •

[Click to fill the details of documents of inward supplies in case refund is claimed by recipient](#)

[Download Offline Utility](#) 

Amount Eligible for Refund (in ₹)

Act	Balance in Electronic Credit ledger at the end of tax period for which refund is claimed (balance remaining after return for this period is filed) (1) (₹)	Balance in Electronic Credit ledger at the time of filing of refund application (2) (₹)	Net input ITC of Deemed Exports (3) (₹) •	Refund amount to be claimed (4) (₹) •
Integrated Tax	0.00	0.00	₹0.00	₹0.00
Central Tax	0.00	33,70,480.00	₹0.00	₹0.00
State/UT Tax	0.00	1,24,46,073.00	₹0.00	₹0.00
Cess	0.00	28,584.00	₹0.00	₹0.00
Total	0.00	1,58,45,137.00	0.00	0.00

[Click to view Electronic Liability Ledger](#)

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

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

Bank Account Number

Select Account Number *

Select

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

Upload Supporting Documents

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

Enter Document Description

No file chosen

i Only PDF file format is allowed.

i Maximum file size for upload is 5MB each.

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

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

Declaration *

☐ I hereby declare that the refund has been claimed only for those documents which have been detailed in statement 5B for the tax period for which refund is being claimed and the amount does not exceed the amount of input tax credit availed in the valid return filed for the said tax period. I also declare that the supplier has not claimed refund with respect to the said supplies.



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

• Indicates Mandatory Fields

Statement 6 •

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

[Download Offline Utility](#) 

Refund Amount Claimed (in INR)

Integrated Tax (₹) •	Central Tax (₹) •	State/UT Tax (₹) •	Cess (₹) •	Total (₹)
₹0.00	₹0.00	₹0.00	₹0.00	0.00

[Click to view Electronic Liability Ledger](#)

Note: You may view the Electronic Liability Register that displays your liabilities/ dues of Returns and other than Returns. Hence, you may save this Refund Application and navigate to the dashboard to settle the dues first, or may proceed here to submit the application. Please note that the recoverable dues shall be deducted from the Refund Amount claimed by the Proper Officer while processing the Refund.

Bank Account Number

Select Account Number •

Select



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

Upload Supporting Documents

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

Enter Document Description

No file chosen

i Only PDF file format is allowed.

i Maximum file size for upload is 5MB each.

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

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

Note: To enable SUBMIT Button ensure:

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

BACK

SAVE

PREVIEW

SUBMIT



On account of Refund by Supplier of deemed export

• Indicates Mandatory Fields

Statement 5B •

[Click to fill the details of documents of outward supplies in case refund is claimed by supplier](#)

[Download Offline Utility](#) 

Refund Amount Claimed (in INR)

Integrated Tax (₹) •	Central Tax (₹) •	State/UT Tax (₹) •	Cess (₹) •	Total (₹)
₹0.00	₹0.00	₹0.00	₹0.00	0.00

[Click to view Electronic Liability Ledger](#)

Note: You may view the Electronic Liability Register that displays your liabilities/ dues of Returns and other than Returns. Hence, you may save this Refund Application and navigate to the dashboard to settle the dues first, or may proceed here to submit the application. Please note that the recoverable dues shall be deducted from the Refund Amount claimed by the Proper Officer while processing the Refund.

Bank Account Number

Select Account Number •

Select



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

Important Message

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

Upload Supporting Documents

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

Enter Document Description

No file chosen

 Only PDF file format is allowed.

 Maximum file size for upload is 5MB each.

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

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

Declaration

☐ I hereby declare that the refund has been claimed only for those documents which have been detailed in statement 5B for the tax period for which refund is being claimed. I also declare that the recipient shall not claim any refund with respect of the said supplies and also, the recipient has not availed any input tax credit on such supplies.

Undertaking •

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

Self-Declaration •

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

Note: To enable SUBMIT Button ensure:

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

BACK

SAVE

PREVIEW

SUBMIT



GST RFD01 - Any other (specify)

• Indicates Mandatory Fields

Refund Specification(200 characters) •

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

Refund Claimed (in INR)

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

[Click to view Electronic Liability Ledger](#)

Note: You may view the Electronic Liability Register that displays your liabilities/ dues of Returns and other than Returns. Hence, you may save this Refund Application and navigate to the dashboard to settle the dues first, or may proceed here to file the application. Please note that the recoverable dues shall be deducted from the Refund Amount claimed by the Proper Officer while processing the Refund.

Bank Account Number

Select Account Number *

Select

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

Upload Supporting Documents

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

Enter Document Description

Choose File No file chosen

i Only PDF file format is allowed.

i Maximum file size for upload is 5MB each.

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

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

Undertaking*

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

Self-Declaration*

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

BACK

SAVE

PREVIEW

PROCEED



Excess payment of tax

Statement 7 [Rule 89(2)(k)] •

Details of excess payment of tax:

Tax Period	Type of return	ARN of return	Date of filing return	Tax Paid in Excess (₹)			
				Integrated Tax (₹) •	Central Tax (₹) •	State/UT Tax (₹) •	Cess (₹) •
May 2019	GSTR3B	AA360519163012D	17-06-2019	₹0.00	₹0.00	₹0.00	₹0.00
Refund Claimed (in ₹)				0.00	0.00	0.00	0.00

[Click to view Electronic Liability Ledger](#)

Note: You may view the Electronic Liability Register that displays your liabilities/ dues of Returns and other than Returns. Hence, you may save this Refund Application and navigate to the dashboard to settle the dues first, or may proceed here to file the application. Please note that the recoverable dues shall be deducted from the gross amount to be paid from the Refund Amount claimed in the refund application received, by the Refund Processing Officer while processing the Refund.

Bank Account Number

Select Account Number •

Select



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

Important Message

1. Once you fill the details in relevant Tables, Please save the form to proceed to File. Please **correct any errors** occurred during save before proceeding to File.
2. Application can be saved at any stage of completion for a maximum time period of 15 days. If the same is not filed within 15 days from the date of form creation, the saved draft will be purged from the GST database.

Upload Supporting Documents

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

Enter Document Description

No file chosen

i Only PDF file format is allowed.

i Maximum file size for upload is 5MB each.

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

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

Undertaking*

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

Self-Declaration*

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

BACK

SAVE

PREVIEW

PROCEED



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

• Indicates Mandatory Fields

Statutory Order Details

Select the type of Order: •

Select



Mention the following details:

Demand ID :

Order No. : •

Order Date : •

dd/mm/yyyy



Order Issuing Authority : •

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

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

Note: You may view the Electronic Liability Register that displays your liabilities/ dues of Returns and other than Returns. Hence, you may save this Refund Application and navigate to the dashboard to settle the dues first, or may proceed here to file the application. Please note that the recoverable dues shall be deducted from the gross amount to be paid from the Refund Amount claimed in the refund application received, by the Refund Processing Officer while processing the Refund.

Bank Account Number

Select Account Number *

Select

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

Upload Supporting Documents

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

Enter Document Description

No file chosen

i Only PDF file format is allowed.

i Maximum file size for upload is 5MB each.

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

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



Refund on Exports with payment of Taxes



GSTR-1 - Invoice Details

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

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

[E-INVOICE ADVISORY](#)

[HELP ?](#)

[Help](#)

Bhar
sulting

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

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

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

lity " includes tax payable by recipient on sup

[IMPORT EWB DATA](#)



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

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

[IMPORT EWB DATA](#)



9B - Credit / Debit Notes (Registered) 3

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

9B - Credit / Debit Notes (Unregistered) 0

Total Taxable Value	Total Tax Liability
₹ 0.00	₹ 0.00

6A - Exports Invoices 0

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

[IMPORT EWB DATA](#)



9A - Amended B2B Invoices 0

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



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

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

OK



Invoice no. •

Invoice date •

DD/MM/YYYY



Port Code

Shipping Bill No./Bill of Export No.

Shipping Bill Date/Bill of Export Date



Total invoice value (₹) •

Supply Type

Inter-State

GST Payment •

With Payment of Tax



Item details

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



Error Codes

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



Error Codes

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

Error Code

Description

SB005

The details an exporter is required to enter in the “invoice” column while filing the SB pertains to the invoice issued by him compliant to GST Invoice Rules. The invoice number shall be matched with GSTN to validate exports and IGST payment. There should not be any difference between commercial invoice and GST invoice after implementation of GST since as per the GST law, IGST is to be paid on the actual transaction value of the supply between the exporter and the consignee, which should be the same as the one declared in the commercial invoice. If SB005 is due to a data entry mistake in GSTR 1, it can be amended in Form 9A. But any mistake in the SB cannot be amended once EGM is filed. Also, if the exporter has used a separate invoice in the SB, he cannot include that in his GSTR 1 in lieu of his GST invoice. Thus, SB005 error, as of now, cannot be corrected by any amendment either in GSTR-1 or in the Shipping Bill.

For these cases a mechanism is being considered by the Board to make the requisite corrections manually in line with the recent amendments in Rule 96 of the CGST Rules, 2017. The said mechanism is expected to be available shortly. It shall only be available as a one time measure for the past SBs.

Error Codes

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

View of RFD-01

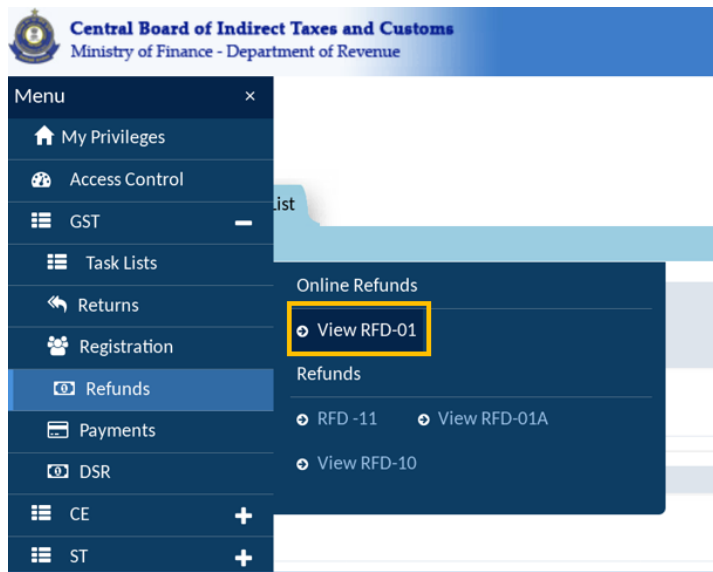
All the refund applications filed in the common portal by the Tax Payers falling in a particular formation will be available for view under the View RFD-01 screen to all the officers having permission in the formation. Jurisdiction permissions are controlled by ACL admins using the ACL module. For E.g the officer having Zonal level permission will be able to see all the applications filed by Tax Payers administered by Centre and falling under that zone. Similarly, the officer having permission at Commissionerate level will be able to see all the ARNs filed by Tax Payer administered by Centre falling within the Commissionerate and so on. The officer will be able to view the details of the Refund application, as well as the action taken, if any on the application by the Proper Officer.

The online refunds module covers the following functionalities:

- (i) Form- GST RFD-01: Online application for refund filed by the tax payer
 - (ii) Form- GST RFD-02: Acknowledgment
 - (iii) Form- GST RFD-03: Deficiency Memo
 - (iv) Form- GST RFD-04: Provisional Refund Order
 - (v) Form- GST RFD-05: Payment Order
 - (vi) Form- GST RFD-06: Refund Sanction/ Rejection Order
 - (vii) Form- GST RFD-08: Notice for rejection of application for refund
 - (viii) Form- GST RFD-09: Reply to show cause notice
 - (ix) Form GST-PMT-03: Order for re-credit of the amount to cash or credit ledger on rejection of refund claim
- View RFD-01 allows user to generate a list of ‘Online Refund Applications’ that have been filed in a jurisdiction and allows officer to view the different stages (as status) of pendency of the refund application (ARN).
- Note: Status provides a complete list of 32 stages. Depending upon the type of refund application and action taken or pending, the corresponding stage is displayed, when searched.*
- List can be generated using any of the search and sort options viz. ARN, ARN Date, From Period - To Period, Jurisdiction of Taxpayer, GSTIN, Taxpayer Name, Refund Type (12 types of refund application), Status and Claim Amount or combination of multiple options.
 - As and when ‘Verification Report’, ‘Acknowledgement’, ‘Deficiency Memo’, ‘Refund Order’, ‘Payment Order’ or ‘Sanction/Rejection Order’ are issued, the same gets recorded as transaction in the application and are available as tabs for view through ARN hyperlink.

Steps to view RFD-01:

1. To view the list of ‘**Online Refund Applications**’, go to **Menu**, against ‘GST’ click on ‘+’ sign to expand, point cursor on ‘**Refunds**’, and under the menu ‘**Online Refunds**’, select ‘**View RFD-01**’.



The **View RFD-01** tab is displayed.

Note: Click on 'Select Jurisdiction' button, if default jurisdiction is not displayed. The system will not generate any list without selection of Jurisdiction. At least the zone should be selected.

View RFD-01

Clear Select Jurisdiction Home

No	ARN	ARN Date	From Period	To Period	Jurisdiction of Taxpayer	GSTIN	Taxpayer Name	Refund Type	Status	Claim Amount (₹)

Please Select Jurisdiction and click on search icon to view Refunds Details.

Note: To view complete list, click on any of the search option(s) without entering or selecting the values. If you want to narrow down to a particular option, then select the particular field or enter the details.

- On clicking the search option, list of taxpayers who have filed online refund application will be displayed.

Eg.:

View RFD-01

Clear Select Jurisdiction Z:CHENNAI Home

Sl.No	ARN	ARN Date	From Period	To Period	Jurisdiction of Taxpayer	GSTIN	Taxpayer Name	Refund Type	Status	Claim Amount (₹)
1	AA330719000123B	04-10-2019	Mar-2018	Mar-2018	S.TIRUNELVELI > D:TUTICORIN > R:TIRUCHENDUR RANGE	33ABCD1234Q1ZD	PRASAR BHARATI BROADCASTING CORPORATION OF INDIA	ANY OTHER(SPECIFY)	Pending issuance of Acknowledgement/Deficiency Memo	3,07,030.00
2	AA330118090123B	04-10-2019	Nov-2017	Nov-2017	S.TIRUNELVELI > D:TUTICORIN > R:TIRUCHENDUR RANGE	33ABCD1234M1ZE	PRASAR BHARATI BROADCASTING CORPORATION OF INDIA	ANY OTHER(SPECIFY)	Pending issuance of Acknowledgement/Deficiency Memo	6,07,270.00
3	AA330817000012K	03-10-2019	Apr-2018	Mar-2019	S.TIRUNELVELI > D:TIRUNELVELI > R:TIRUNELVELI RANGE	33ABCD1234P1ZF	RAKESH TREHAN	ITC ACCUMULATED DUE TO INVERTED TAX STRUCTURE	Pending issuance of Acknowledgement/Deficiency Memo	0.00
4	AA330817000012K	03-10-2019	Jul-2017	Mar-2018	S.TIRUNELVELI > D:TIRUNELVELI > R:TIRUNELVELI RANGE	33ABCD1234P1ZF	RAKESH TREHAN	ITC ACCUMULATED DUE TO INVERTED TAX STRUCTURE	Pending issuance of Acknowledgement/Deficiency Memo	0.00

3. Following types of Refund are covered under the online refund processes.

The screenshot displays the 'View RFD-01' interface. At the top, there are tabs for 'Registration Task List' and 'View RFD-01'. Below the tabs, there are search filters for 'ARN', 'ARN Date', 'From Period', 'To Period', 'Jurisdiction of Taxpayer', 'GSTIN', 'Taxpayer Name', 'Refund Type', 'Status', and 'Claim Amount (₹)'. The 'Refund Type' dropdown menu is open, showing a list of refund types. The first option is 'ANY OTHER(SPECIFY)', followed by several specific refund types. The 'Refund Type' dropdown is highlighted with a red box.

Sl.No	ARN	ARN Date	From Period	To Period	Jurisdiction of Taxpayer	GSTIN	Taxpayer Name	Refund Type	Status	Claim Amount (₹)
		DD-MM-YY	MMM-YYY	MM-YYY				Select	Select	

ANY OTHER(SPECIFY)

EXCESS BALANCE IN ELECTRONIC CASH LEDGER

EXCESS PAYMENT OF TAX, IF ANY

EXPORTS OF GOODS / SERVICES- W/O PAYMENT OF TAX (ACCUMULATED ITC)

EXPORTS OF SERVICES- WITH PAYMENT OF TAX

ITC ACCUMULATED DUE TO INVERTED TAX STRUCTURE

ON ACCOUNT OF ASSESSMENT/PROVISIONAL ASSESSMENT/APPEAL/ANY OTHER ORDER

ON ACCOUNT OF REFUND BY RECIPIENT OF DEEMED EXPORT

ON ACCOUNT OF REFUND BY SUPPLIER OF DEEMED EXPORT

ON ACCOUNT OF SUPPLIES MADE TO SEZ UNIT/ SEZ DEVELOPER W/O PAYMENT OF TAX

ON ACCOUNT OF SUPPLIES MADE TO SEZ UNIT/ SEZ DEVELOPER WITH PAYMENT OF TAX

REFUND VIA RETURNS

TAX PAID ON AN INTRA-STATE SUPPLY WHICH IS SUBSEQUENTLY HELD TO BE INTER-STATE SUPPLY AND VICE VERSA

Note: Results can be searched on any of the 'Refund Type'.

Tip: Provisional Refund is applicable to the following four type of refunds which involves Zero rated supplies:

1. *Accumulated ITC in Export of Goods or Services without payment of tax.*
 2. *Export of services with payment of tax.*
 3. *On account of supplies made to SEZ unit/ SEZ developer (without payment of tax).*
 4. *On account of supplies made to SEZ unit/ SEZ developer (with payment of tax).*
4. In all there are 32 stages that an '**Online Refund Application**' may go through. The status of each stage can be searched using the '**LoV**' available under the header '**Status**'.

Sl.No	ARN	ARN Date	From Period	To Period	Jurisdiction of Taxpayer	GSTIN	Taxpayer Name	Refund Type	Status	Claim Amount (₹)
		DD-MM-YY	MMM-YYY	MM-YYY				Select	Select	

- Pending issuance of Acknowledgement/Deficiency Memo
- Pending issuance of Provisional Order
- Provisional Order issued - pending issuance of Payment Advice
- SCN issued - Response awaited
- SCN issued - Response received
- Pending issuance of Sanction Order
- Sanction Order issued - pending issuance of Payment Advice
- Pending Issuance of PMT-03
- Acknowledgement Issued
- Deficiency Memo Issued
- Prov. Order Issued
- Prov. Order-Payment Advice Issued
- Sanction Order Issued
- Sanction Order-Payment Advice Issued
- PMT-03 Issued
- Acknowledgement-Initiated
- Deficiency Memo-Initiated

- Provisional Order-Initiated
- SCN-Initiated
- Sanction Order-Initiated
- Provisional Order issued - Payment Advice-Initiated
- Sanction Order issued - Payment Advice-Initiated
- Sanction Order Issued-Initiated
- PMT-03-Initiated
- Acknowledgement-Failed
- Deficiency Memo-Failed
- Provisional Order-Failed
- SCN-Failed
- Sanction Order-Failed
- Provisional Order issued - Payment Advice-Failed
- Sanction Order issued - Payment Advice-Failed
- PMT-03-Failed

5. Complete list can be generated without opting for any of the search criteria.

View RFD-01										
248 Clear Select Jurisdiction Z:CHENNAI Home										
Sl.No	ARN	ARN Date	From Period	To Period	Jurisdiction of Taxpayer	GSTIN	Taxpayer Name	Refund Type	Status	Claim Amount (₹)
1	AA330719000123B	04-10-2019	Mar-2018	Mar-2018	S:TIRUNELVELI > D:TUTICORIN > R:TIRUCHENDUR RANGE	33ABCE1234Q1ZD	PRASAR BHARATI BROADCASTING CORPORATION OF INDIA	ANY OTHER(SPECIFY)	Pending issuance of Acknowledgement/Deficiency Memo	3,07,030.00
2	AA330118090123B	04-10-2019	Nov-2017	Nov-2017	S:TIRUNELVELI > D:TUTICORIN > R:TIRUCHENDUR RANGE	33ABCE1234M1ZE	PRASAR BHARATI BROADCASTING CORPORATION OF INDIA	ANY OTHER(SPECIFY)	Pending issuance of Acknowledgement/Deficiency Memo	6,07,270.00
3	AA330817000012K	03-10-2019	Apr-2018	Mar-2019	S:TIRUNELVELI > D:TIRUNELVELI > R:TIRUNELVELI RANGE	33ABCE1234P1ZF	RAKESH TREHAN	ITC ACCUMULATED DUE TO INVERTED TAX STRUCTURE	Pending issuance of Acknowledgement/Deficiency Memo	0.00
4	AA330817000012K	03-10-2019	Jul-2017	Mar-2018	S:TIRUNELVELI > D:TIRUNELVELI > R:TIRUNELVELI RANGE	33ABCE1234P1ZF	RAKESH TREHAN	ITC ACCUMULATED DUE TO INVERTED TAX STRUCTURE	Pending issuance of Acknowledgement/Deficiency Memo	0.00

6. List can be generated for a particular type of Refund. If a particular type is selected and searched, all ARNs filed under the particular type (pending and disposed) will be displayed.

Eg.:

REFUND TYPE: On Account of Assessment/Provisional Assessment/Appeal/Any Other Order

Registration Task List View RFD-01

View RFD-01

Clear Select Jurisdiction ZCHENNAI Home

Sl.No	ARN	ARN Date	From Period	To Period	Jurisdiction of Taxpayer	GSTIN	Taxpayer Name	Refund Type	Status	Claim Amount (₹)
1	AA331019000123B	02-10-2019	NA	NA	C.COIMBATORE > D.TIRUPUR > R.TIRUPUR - I	33ABCD1234M1ZE	WOOD INDUSTRIES	ON ACCOUNT OF ASSESSMENT/PROVISIONAL ASSESSMENT/APPEAL/ANY OTHER ORDER	Deficiency Memo Issued	10,92,811.00
2	AA3310190007012K	12-10-2019	NA	NA	C.COIMBATORE > D.TIRUPUR > R.TIRUPUR - I	33ABCD1234P1ZF	TRAN SOCIETY LTD	ON ACCOUNT OF ASSESSMENT/PROVISIONAL ASSESSMENT/APPEAL/ANY OTHER ORDER	Pending issuance of Acknowledgement/Deficiency Memo	10,92,811.00

Showing: 1 - 2 of 2 Records Page: 1 of 1

Note: When the ARN is first received, it would be listed under status 'Pending issuance of Acknowledgement / Deficiency Memo'. If Acknowledgement or Deficiency Memo is issued, then corresponding status will get recorded in the application (ARN) iteration and will be available for view through ARN hyperlink.

Important:

1. If a refund application for the refund type '**Excess Balance in Electronic Cash Ledger**' is submitted by the taxpayer, then an 'Acknowledgement' is generated at the common portal itself. The proper officer of CBIC is not required to issue any acknowledgement or deficiency memo for this type of refund. The ARN will directly be appearing with 'Pending for Sanction Order' status.
2. On account of refund application, if debit happens in the electronic ledger of the taxpayer, then on issuance of a deficiency memo, system will automatically re-credit the entire amount to the same ledger. Against such ARN, PMT-03 may not be issued.

Tip: Type of refund application for which a debit takes place:

- a. **in the cash ledger:** Refund of Excess balance of cash in the electronic cash ledger (RFD-02/03 is not applicable for this type as acknowledgement is generated at common portal)
- b. **in the electronic credit ledger:**
 - o Accumulated ITC in Export of Goods or Services without payment of tax
 - o On account of supplies made to SEZ unit/ SEZ developer (without payment of tax)
 - o Recipient of deemed export supplies
 - o ITC accumulated due to inverted tax structure

7. List can be generated for a particular 'Status'.

Eg.: **STATUS: Sanction Order-Payment Advice Issued**- By selecting a particular status and clicking on search, the officer will be able to see the list of ARNs (all refund types) pending at that particular stage- For example officer can select "**Sanction Order-Payment Advice Issued**" to view all the application pending at that stage within the formation.

Registration Task List View RFD-01

View RFD-01

Clear Select Jurisdiction Z:CHANDIGARH Home

Sl.No	ARN	ARN Date	From Period	To Period	Jurisdiction of Taxpayer	GSTIN	Taxpayer Name	Refund Type	Status	Claim Amount (₹)
1	AA030919000123B	26-09-2019	NA	NA	S:MOHALI > D:MOHALI-I > R:RANGE-III	03ABCDE1234Q1ZD	WOOD INDUSTRIES	EXCESS BALANCE IN ELECTRONIC CASH LEDGER	Sanction Order- Payment Advice Issued	90,537.00
2	AA031019000012K	02-10-2019	Apr-2019	Jun-2019	C:JALANDHAR > D:AMRITSAR-I > R:RANGE-III	03ABCDE1234M1ZE	TRAN SOCIETY LTD	ITC ACCUMULATED DUE TO INVERTED TAX STRUCTURE	Sanction Order- Payment Advice Issued	64,69,743.00

Showing: 1 - 2 of 2 Records Page: 1 of 1

8. The officer can also see the entire details of the application by Clicking on the [ARN hyperlink](#).
9. **Details Page:** Refund page is displayed, consisting of 6 tabs viz. Application Details (Amount Details, Ground for Claim, Bank Details, Documents Uploaded, Annexures), Application History, Verification Report, Acknowledgement, Payment Order and Sanction Order.

Registration Task List Refunds

View RFD-01 Refunds

Refund Type - ITC ACCUMULATED DUE TO INVERTED TAX STRUCTURE

ARN	1. GSTIN/Temporary ID	2. Legal Name	3. Trade Name, if any	4. Address	5. Tax period(if applicable)
AA031019000012K	03ABCDE1234M1ZE	TRAN SOCIETY LTD	TRAN SOCIETY LTD	PASS ROAD, B/S VERKA	01-04-2019 30-04-2019

Application Details Application History Verification Report Acknowledgment Payment Order Sanction Order Download RFD-01

Amount Details Ground for Claim Bank Details Documents Uploaded Annexures

6. Amount of Refund Claimed (₹)

Act	Tax	Interest	Penalty	Fees	Others	Total
Central tax	32,34,872	0	0	0	0	32,34,872
State / UT tax	32,34,871	0	0	0	0	32,34,871
Integrated tax	0	0	0	0	0	0
Cess	0	0	0	0	0	0
Total	64,69,743	0	0	0	0	64,69,743.00

Application Details: This tab has five sub-tabs viz. Amount Details, Ground for Claim, Bank Details, Documents Uploaded, Annexures.

Amount Details: Amount of Refund Claimed against Tax (CGST/SGST/UTGST/IGST and Cess), Interest, Penalty, Fees, Others.

Ground for Claim: This has four sections viz. Grounds of Refund Claim, Declaration, Undertaking and Verification.

Bank Details: Details of Bank Account consisting of Name of bank, Address of branch, IFSC, Type of Account, Account No., Status (Valid or not) and Timestamp at which the status was updated.

Documents Uploaded: Documents uploaded by the taxpayer in support of refund claim.

Annexures: Statements in support of the refund claim.

Registration Task List Refunds

View RFD-01 Refunds

Refund Type - ITC ACCUMULATED DUE TO INVERTED TAX STRUCTURE

ARN: AA031019000012K 1. GSTIN/Temporary ID: 03ABCDE1234M1ZE 2. Legal Name: TRAN SOCIETY LTD 3. Trade Name, if any: TRAN SOCIETY LTD 4. Address: PASS ROAD, B/S VERKA 5. Tax period(if applicable): 01-04-2019 30-04-2019

Application Details Application History Verification Report Acknowledgment Payment Order Sanction Order

Amount Details Ground for Claim Bank Details Documents Uploaded Annexures

Download RFD-01

6. Amount of Refund Claimed (₹)

Act	Tax	Interest	Penalty	Fees	Others	Total
Central tax	32,34,872	0	0	0	0	32,34,872
State / UT tax	32,34,871	0	0	0	0	32,34,871
Integrated tax	0	0	0	0	0	0
Cess	0	0	0	0	0	0
Total	64,69,743	0	0	0	0	64,69,743.00

Sample of Annexure screen:

Application Details Application History Verification Report Acknowledgment Payment Order Sanction Order

Amount Details Ground for Claim Bank Details Documents Uploaded Annexures

Download RFD-01

Statement - 1 [Rule 89(5)] (₹)

Refund Type: ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]

	Turnover of Inverted/supplied goods (1)	Tax payable on such Inverted/supplied goods (2)	Adjusted total turnover (3)	Net Input tax credit (4)	Maximum refund amount to be claimed (1) * 4/79.3
Integrated Tax					
Central Tax	7,44,16,382	37,20,821	7,44,16,382	1,01,90,564	64,69,743
State/UT Tax					
CESST		0		0	0
Total	7,44,16,382	37,20,821	7,44,16,382	1,01,90,564	64,69,743.00

Statement - 1A [Rule 89(2)(h)] (₹)

Refund Type: ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]

Sl.No	Type of Inward Supply	Details of invoices of Inward supplies received				Tax paid on Inward supplies			Details of invoices of outward supplies issued				Tax paid on outward supplies		
		GSTIN of the supplier	No	Date	Taxable Value	Integrated Tax	Central Tax	State/Union territory Tax	Type of Outward Supply	No	Date	Taxable Value	Integrated Tax	Central Tax	State/Union territory Tax
1	Inward Supply from Registered Person	03ABCDE1234Q1ZD	002/2019-2020	03-04-2019	26,570	0	2,391.3	2,391.3	NA	NA	NA	0	0	0	0
2	Inward Supply from Registered Person	03ABCDE1234M1ZE	01/2019-20	01-04-2019	70,000	0	4,200	4,200	NA	NA	NA	0	0	0	0
3	Inward Supply from Registered Person	03ABCDE1234P1ZF	030/2019-2020	10-04-2019	40,500	0	3,645	3,645	NA	NA	NA	0	0	0	0
4	Inward Supply from Registered Person	03ABCDE1234P1ZG	0717376404359	17-06-2019	500	0	45	45	NA	NA	NA	0	0	0	0

Application History: This tab provides the complete iteration history of the refund application with time stamp and remarks of the officers.

Registration Task List Refunds

View RFD-01 Refunds

FORM-GST-RFD-01 [See rule 89(1) and 97A]

Refund Type - ITC ACCUMULATED DUE TO INVERTED TAX STRUCTURE

Application Details Application History Verification Report Acknowledgment Payment Order Sanction Order

Download RFD-01

Sl. No	Reference No.	Type/Process/Sub-Process	SSOID	Name	Designation	Formation	Remarks	Time in	Time out
1	AA031019000964K	Application filed	NA	NA	NA	Z:CHANDIGARH > C:JALANDHAR > D:AMRITSAR-I	NA	02-10-2019 00:00:00	02-10-2019 13:28:56
2	NA	Pending issuance of Acknowledgement or Deficiency Memo	NA	NA	NA	Z:CHANDIGARH > C:JALANDHAR > D:AMRITSAR-I	NA	02-10-2019 13:28:56	15-10-2019 14:27:34
3	NA	Delegated	12345678	BALVINDER	Assistant Commissioner	Z:CHANDIGARH > C:JALANDHAR > D:AMRITSAR-I	PLEASE SEND THE VERIFICATION REPORT WITHIN	02-10-2019 13:28:56	02-10-2019 13:44:55
4	NA	Pending for Verification	12345679	Neena	Superintendent	C:JALANDHAR > D:AMRITSAR-I > R:RANGE-III	NA	02-10-2019 13:44:55	14-10-2019 18:46:00
5	NA	Verified	12345670	Neena	Superintendent	C:JALANDHAR > D:AMRITSAR-I > R:RANGE-III	NA	02-10-2019 13:44:55	14-10-2019 18:46:00

1 2

Registration Task List Refunds

View RFD-01 Refunds

FORM-GST-RFD-01 [See rule 89(1) and 97A]

Refund Type - ITC ACCUMULATED DUE TO INVERTED TAX STRUCTURE

Application Details Application History Verification Report Acknowledgment Payment Order Sanction Order

Download RFD-01

Sr No	Reference No.	Type/Process/Sub-Process	SSOID	Name	Designation	Formation	Remarks	Time in	Time out
6	ZQ0310190004567	Acknowledgement Issued	10035612	BALVINDER SINGH	Assistant Commissioner	Z:CHANDIGARH > C:JALANDHAR > D:AMRITSAR-I	Docs checked and acknowledgment issued	14-10-2019 18:46:00	15-10-2019 14:27:34
7	NA	Pending issuance of Sanction Order	NA	NA	NA	Z:CHANDIGARH > C:JALANDHAR > D:AMRITSAR-I	NA	15-10-2019 14:30:47	15-10-2019 16:47:47
8	ZX0310190004568	Sanction Order Issued	12345678	BALVINDER	Assistant Commissioner	Z:CHANDIGARH > C:JALANDHAR > D:AMRITSAR-I	refund admissible, sanctioned.	15-10-2019 14:30:47	15-10-2019 16:47:47
9	NA	Sanction Order issued - pending issuance of Payment Advice	NA	NA	NA	Z:CHANDIGARH > C:JALANDHAR > D:AMRITSAR-I	NA	15-10-2019 16:51:24	15-10-2019 17:09:28
10	ZY0310190004569	Sanction Order-Payment Advice Issued	12345678	BALVINDER	Assistant Commissioner	Z:CHANDIGARH > C:JALANDHAR > D:AMRITSAR-I	Refund amount of Rs. 32,34,871/- as CGST and	15-10-2019 16:51:24	15-10-2019 17:09:28

Verification Report: This displays the verification report submitted by the verifying officer.

Registration Task List Refunds

View RFD-01 Refunds

Application Details Application History Verification Report Acknowledgment Payment Order Sanction Order

Download RFD-01

Verification Report

Sr No	Main Section	Sub Section	Remarks	SSOID	Name	Designation	Report Date
1	54	3	Refund claim verified. The requisite documents have been uploaded and are in order. Refund	12345679	Neena	Superintendent	14-10-2019 18:45:59

Acknowledgement: As and when an action is completed by the Proper Officer a new Tab appears in the screen. As shown in the below picture when an acknowledgement has been issued by the officer the "Acknowledgement" tab will appear on the details page. This tab will contain all the details like reference number, date of acknowledgement, amount details, officer details etc as provided in the notified RFD-02 Form. Similarly, for all actions like Issuing Sanction order, payment order etc a new tab will appear in the Details page and the tab will contain all the details as provided in the notified format.

[Application Details](#)
[Application History](#)
[Verification Report](#)
[Acknowledgment](#)
[Payment Order](#)
[Sanction Order](#)

[Download RFD-01](#)

Acknowledgement Number	Date of Acknowledgement	GSTIN/ UIN/ Temporary ID, if applicable	Applicant's Name	Form No.	Form Description	Center Jurisdiction	State/Union Territory	Filed By
ZQ0310190004567	15-10-2019	03ABCDE1234M1ZE	TRAN SOCIETY LTD	RFD-02	Acknowledgement Form by Applicant	C:JALANDHAR > D:AMRITSAR-I > R:RANGE-III	NA	Applicant

Refund Application Details

Tax Period	Date and Time of Filing	Reason for Refund
From : 01-04-2019 To : 30-04-2019	02-10-2019	ITC ACCUMULATED DUE TO INVERTED TAX STRUCTURE

Amount of Refund Claimed:

Act	Tax	Interest	Penalty	Fees	Others	Total
Central tax	32,34,872	0	0	0	0	32,34,872
State / UT tax	32,34,871	0	0	0	0	32,34,871
Integrated tax	0	0	0	0	0	0
Cess	0	0	0	0	0	0
Total	64,69,743	0	0	0	0	64,69,743.00

Provisional Order:

[Application Details](#)
[Application History](#)
[Acknowledgment](#)
[Provisional Order](#)
[Payment Order](#)
[Sanction Order](#)
[PFMS Error Details](#)

[Download RFD-01](#)

FORM-GST-RFD-01 [See rule 89(1) and 97A]
Refund Type - Exports of Goods / Services - w/o payment of Tax (Accumulated ITC)

ARN: AA200919000033U 1. GSTIN/Temporary ID: 20ALYPD6528PEZ6 2. Legal Name: TELECOMONE TELESERVICES INDIA PI 3. Trade Name, if any: TELECOMONE TELESERVICES INDIA PI 4. Address: No-18/4D, Chennai, 600026 5. Tax period(if applicable): 01-05-2019 to 31-05-2019

FORM-GST-RFD-04 [See rule 91(2)] - Provisional Refund Order.

Refund Application Reference No. (ARN)	ARN Date	ACK No	ACK Date	Provisional Sanction Order No	Date
AA200919000033U	05-09-2019	ZU2009190000242	10-09-2019	ZY2009190000308	10-09-2019

Provisional Refund Order

Sr.No	Description	Integrated Tax	Central Tax	State /UT Tax	Cess
i.	Amount of Refund Claimed	1,000	1,000	1,000.00	1,000
ii.	10% of the amount claimed as refund (to be sanctioned later)	100	100	100.00	100
iii.	Balance amount (i-ii)	900	900	900	900
iv.	Percentage of Refund Claimed Amount (%)	90	75	75	89
v.	Amount of refund sanctioned	900.00	750.00	750.00	890.00
Grand Total					3,290

The provisional refund order is issued using the form RFD-04

Payment Order: This Tab will contain two sub tabs-

Application Details
Application History
Verification Report
Acknowledgment
Payment Order
Sanction Order
Download RFD-01

Final Payment Order

1. FORM-GST-RFD-05 [See rule 91(3), 92(4), 92(5) & 94] - Payment [Order].

Refund Application Reference No. (ARN)	ARN Date	ACK No	ACK Date	Refund Sanction Order No	Order Date	Sanction Payment Order No	Date
AA031019000012K	02-10-2019	ZQ03101900004567	15-10-2019	ZX03101900004568	15-10-2019	ZY03101900004569	15-10-2019

Refund Amount (as per Order):

Description	Integrated Tax						Central Tax						State /UT Tax						Cess						Total
	T	I	P	F	O	Total	T	I	P	F	O	Total	T	I	P	F	O	Total	T	I	P	F	O	Total	
Net Refund amount sanctioned	0	0	0	0	0	0	32,34,872	0	0	0	0	32,34,872	32,34,871	0	0	0	0	32,34,871	0	0	0	0	0	0	64,69,743
Interest on delayed Refund	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	32,34,872	0	0	0	0	32,34,872	32,34,871	0	0	0	0	32,34,871	0	0	0	0	0	0	64,69,743

Note - 1. 'T' stands Tax; 'I' stands for Interest; 'P' stands for Penalty; 'F' stands for Fee and 'O' stands for Others

Details of the Bank

Sr. No.	Bank Account no as per application	Name of the Bank	Address of the Bank /branch		IFSC	Status	MICR
1	OO 123006789	MY BANK	,MALL ROAD,,	,AMRITSAR, PUNJAB-143001	MYB0012345	RFD05 SUCCESS	

Officer Details

Name of the proper officer	Designation	SSOID	Office Address	Date	Signature	Officer's Remark
BALVINDER	Assistant Commissioner	12345678	AMRITSAR-I	15-10-2019 17:09:28	DSC	Refund amount of Rs. 32,34,871/- as CGST and 32,34,871/- as SGST has been sanctioned. may be credited to the

http://appg...ces-gst-ui/
appgstprep.cbcc.gov.in/cbec-aces-gst-ui/
Central Board of Indirect Taxes and Customs
Ministry of Finance - Department of Revenue
Name : ACES Test1368 Designation : Assistant Commissioner SSO ID : 27001973 EXECUTIVE SETUP DIVISION: VELLORE
Registration Task List Refunds
RFD-01 Archive List Refunds

FORM-GST-RFD-01 [See rule 89(1) and 97A]
Refund Type - Exports of Goods / Services - w/o payment of Tax (Accumulated ITC)

ARN	1. GSTIN/Temporary ID	2. Legal Name	3. Trade Name, if any	4. Address	5. Tax period(if applicable)
AA200919000033U	20ALYPD6528PEZ6	TELECOMONE TELESERVICES INDIA PI	TELECOMONE TELESERVICES INDIA PI	No - 18/4D, Chennai, 600026	01-05-2019 31-05-2019

Application Details
Application History
Acknowledgment
Provisional Order
Payment Order
Sanction Order
PFMS Error Details
Download RFD-01

Provisional Payment Order
Final Payment Order

1. FORM-GST-RFD-05 [See rule 91(3), 92(4), 92(5) & 94] - Payment [Order].

Refund Application Reference No. (ARN)	ARN Date	ACK No	ACK Date	Refund Sanction Order No	Order Date	Sanction Payment Order No	Date
AA200919000033U	05-09-2019	ZU20091900000242	10-09-2019	ZY20091900000308	10-09-2019	ZT20091900000475	12-09-2019

Refund Amount (as per Order):

Description	Integrated Tax						Central Tax						State /UT Tax						Cess						Total
	T	I	P	F	O	Total	T	I	P	F	O	Total	T	I	P	F	O	Total	T	I	P	F	O	Total	
Net Refund amount sanctioned	900	0	0	0	0	900	750	0	0	0	0	750	750	0	0	0	0	750	890	0	0	0	0	900	3,300
Interest on delayed Refund	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	900	0	0	0	0	900	750	0	0	0	0	750	750	0	0	0	0	750	890	0	0	0	0	900	3,300

Note - 1. 'T' stands Tax; 'I' stands for Interest; 'P' stands for Penalty; 'F' stands for Fee and 'O' stands for Others

Details of the Bank

Payment order in RFD-05 is issued in two stages wherever provisional refund is involved ,one after RFD-04 and one after RFD-06

Sanction Order: is issued using form RFD-06

Application Details
Application History
Verification Report
Acknowledgment
Payment Order
Sanction Order
Download RFD-01

Sanction Details

FORM-GST-RFD-06 [See rule 92(1), 92(3), 92(4), 92(5) & 96(7)] - Refund Sanction/Rejection Order.

Refund Application Reference No. (ARN)		ARN Date		ACK No		ACK Date		Order No		Date													
AA011019000948K		09-10-2019		ZQ0310190013365		15-10-2019		ZK0310190015121		15-10-2019													
Description	Integrated Tax					Central Tax					State Tax					Ses					Grand Total		
	T	I	P	F	O	Total	T	I	P	F	O	Total	T	I	P	F	O	Total					
a. Refund Amount Claimed	0	0	0	0	0	0 32,34,872	0	0	0	0	0	0 32,34,872 32,34,871	0	0	0	0	0	0 32,34,871	0	0	0	0	0 64,69,743.00
b. Refund Sanctioned on Provisional Basis	0					0 0						0 0						0 0					0
c. Remaining Amount	0	0	0	0	0	0 32,34,872	0	0	0	0	0	0 32,34,872 32,34,871	0	0	0	0	0	0 32,34,871	0	0	0	0	0
d. Refund Amount inadmissible -Select-	0	0	0	0	0	0 0	0	0	0	0	0	0 0	0	0	0	0	0	0 0	0	0	0	0	0.00
e. Gross Amount to be paid	0	0	0	0	0	0 32,34,872	0	0	0	0	0	0 32,34,872 32,34,871	0	0	0	0	0	0 32,34,871	0	0	0	0	0
f. Net Amount to be paid	0	0	0	0	0	0 32,34,872	0	0	0	0	0	0 32,34,872 32,34,871	0	0	0	0	0	0 32,34,871	0	0	0	0	0

Note - 1. 'T' stands Tax; 'I' stands for Interest; 'P' stands for Penalty; 'F' stands for Fee and 'O' stands for Others

Document Details

Sr. No.	Document Name	Document
1	RFD06.pdf	

Officer Details

Name of the proper officer	Designation	SSOID	Office Address	Date	Signature	Officer's Remark
BALVINDER	Assistant Commissioner	12345678	C:JALANDHAR > D:AMRITSAR-I	09-10-2019 10:19:05	DSC	sanctioned