



# Job Work

# Agenda

Provisions

1

2

Case  
Laws

Reporting

3

4

Q & A





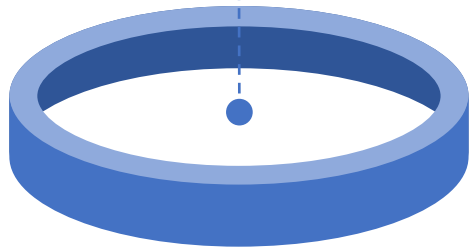
# Provisions

## 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;

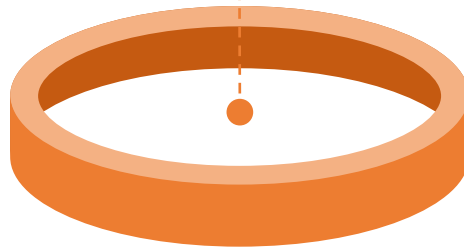
# Provisions

1



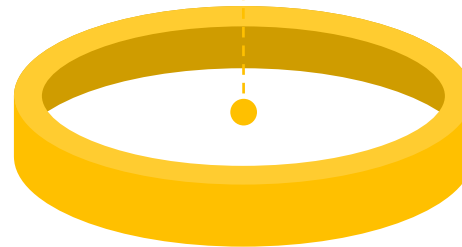
Section 143 - Process

2



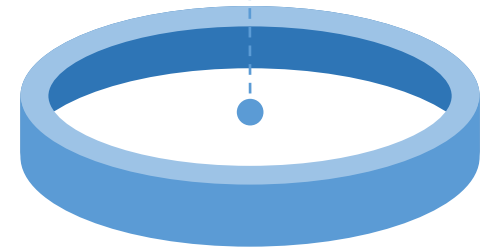
Section 19 & Rule 45 for ITC

3



Rule 138 – issue of  
E-waybill

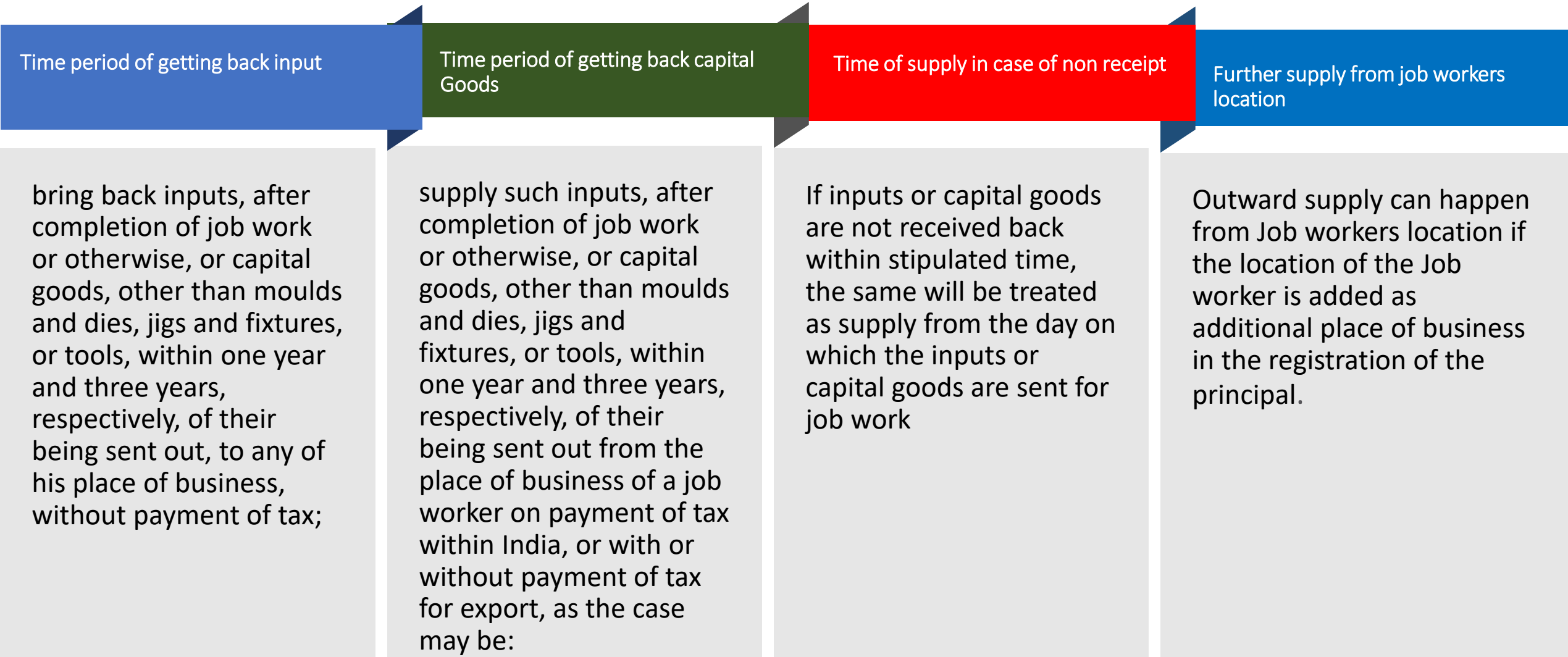
4



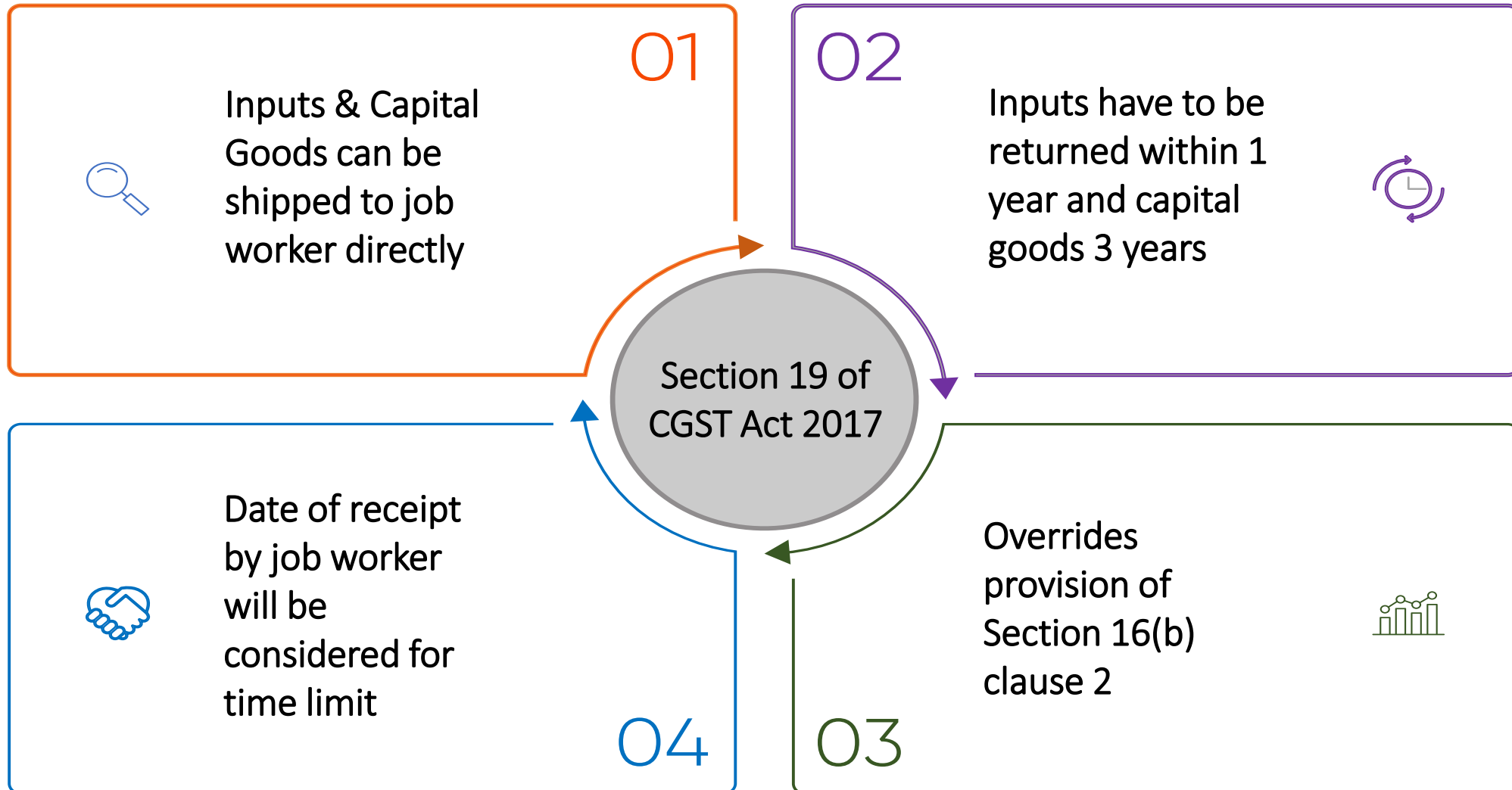
Form GST ITC – 04



# 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 12<sup>th</sup> 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 <sup>•</sup>

2020-21



Return Filing Period <sup>•</sup>

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         |
| <div>Select ▾</div> | <div></div>            | <div>Select ▾</div>        | <div></div> | <div></div>         | <div>Select ▾</div> | <div></div> |



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 •                               |                      |
|--|--|------------------------|-------------------------------------|----------------------|
| <input type="text"/>   | <input type="text"/>   | <input type="text"/>   | <input type="text" value="Select"/> | <input type="text"/> |



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 •         |                      |
|--|---|------------------------|---------------|----------------------|
| <input type="text"/>   | <input type="text"/>  | <input type="text"/>   | <p>Select</p> | <input type="text"/> |



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 <sup>th</sup> 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 <sup>th</sup> Oct 2017 | Extension of LUT facility to all exporters   |
| 3     | Notification No. 39/2017 – Central Tax dated 13 <sup>th</sup> 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 <sup>th</sup> Oct 2017   | Notifies certain supplies as deemed exports under section 147 of GST Act   |
| 5     | Notification No. 49/2017-Central Tax dated 18 <sup>th</sup> 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 <sup>rd</sup> 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 <sup>th</sup> 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 <sup>th</sup> June 2020        | Extends the period to pass order under Section 54 (7) of CGST Act.   |
| 9     | Notification No. 56/2020 – Central Tax dated 27 <sup>th</sup> 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 <sup>th</sup> 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 <sup>th</sup> 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 <sup>th</sup> 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-<br>Central Tax (Rate) dated 28 <sup>th</sup><br>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-<br>Central Tax (Rate) dated 22 <sup>nd</sup><br>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-<br>Central Tax (Rate) dated 23 <sup>rd</sup><br>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-<br>Central Tax (Rate) dated 26 <sup>th</sup><br>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 –<br>Central Tax (Rate) dated 29 <sup>th</sup><br>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 <sup>th</sup> Aug 2017     | Circular on Bond/LUT in case of exports without payment of integrated tax   |
| 2     | 8/8/2017 dated 4 <sup>th</sup> Oct 2017      | Clarification on issues related to furnishing of Bond/LUT for exports   |
| 3     | 14/14/2017 dated 6 <sup>th</sup> 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 <sup>th</sup> Nov 2017   | Manual filing and processing of refund claims in respect of zero-rated supplies.  |
| 5     | 18/18/2017 dated 16 <sup>th</sup> 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 <sup>st</sup> 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 <sup>th</sup> March 2018 | Processing of refund application for UIN entities   |
| 8     | 37/11/2018 dated 15 <sup>th</sup> March 2018 | Clarifications on exports related refund issues   |



# Circulars - Refund

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



# Circulars - Refund

| Sr.No | Circular                                     | Description   |
|-------|--|---|
| 17    | 79/53/2018 dated 31 <sup>st</sup> Dec 2018   | Clarification on refund related issues  |
| 18    | 88/07/2019 dated 1 <sup>st</sup> Feb 2019    | Changes in Circulars issued earlier under the CGST Act  |
| 19    | 94/13/2019 dated 28 <sup>th</sup> March 2019 | Clarification on certain refund related issues under GST  |
| 20    | 104/23/2019 dated 28 <sup>th</sup> 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 <sup>th</sup> 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 <sup>rd</sup> 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 <sup>rd</sup> 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 <sup>th</sup> 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 <sup>rd</sup> Jan 2020   | Standard Operating Procedure (SOP) to be followed by exporters |
| 26    | 135/05/2020 dated 31 <sup>st</sup> March 2020 | Circular on Clarification on refund related issues             |
| 27    | 139/09/2020 dated 10 <sup>th</sup> June 2020  | Clarification on Refund Related Issues                         |
| 28    | 147/03/2021 dated 12 <sup>th</sup> 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—<br>(i) Receipt of payment in convertible foreign exchange, where the supply of services had been completed prior to the receipt of such payment; or<br>(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.

Application for Refund

Refund pre-application form

My Saved/Filed Applications

Track Application Status

Track status of invoice data to be shared with ICEGATE

Intimation on account of Refund not received

### Returns Calendar (Last 5 return periods)

|              |                     |                     |                     |                     |                           |
|--------------|---------------------|---------------------|---------------------|---------------------|---------------------------|
| GSTR-1 / IFF | Feb - 2021<br>Filed | Mar - 2021<br>Filed | Apr - 2021<br>Filed | May - 2021<br>Filed | Jun - 2021<br>Filed       |
| GSTR-3B      | Feb - 2021<br>Filed | Mar - 2021<br>Filed | Apr - 2021<br>Filed | May - 2021<br>Filed | Jun - 2021<br>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.

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



# Refunds

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

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

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

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

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





# **GST RFD-01 - Excess Balance in Electronic Cash Ledger**

Refund Amount Details

Balance Available in Cash Ledger (in INR)

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

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

Refund Claimed (in INR)

|                 | Tax (₹)                         | Interest (₹)                    | Penalty (₹)                     | Fee (₹)                         | Others (₹)                      | Total (₹) |
|-----------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|-----------|
| Intergrated Tax | <input type="text" value="₹0"/> | <input type="text" value="₹0"/> | <input type="text" value="₹0"/> | <input type="text" value="₹0"/> | <input type="text" value="₹0"/> | 0         |
| Central Tax     | <input type="text" value="₹0"/> | <input type="text" value="₹0"/> | <input type="text" value="₹0"/> | <input type="text" value="₹0"/> | <input type="text" value="₹0"/> | 0         |
| State/UT Tax    | <input type="text" value="₹0"/> | <input type="text" value="₹0"/> | <input type="text" value="₹0"/> | <input type="text" value="₹0"/> | <input type="text" value="₹0"/> | 0         |
| Cess            | <input type="text" value="₹0"/> | <input type="text" value="₹0"/> | <input type="text" value="₹0"/> | <input type="text" value="₹0"/> | <input type="text" value="₹0"/> | 0         |
| Total           | 0                               | 0                               | 0                               | 0                               | 0                               | 0         |

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) (₹) •<br><br>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

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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) (₹) •<br><br>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




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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) (₹) •<br><br>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)<br>[(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](#)

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

## Amount Eligible for Refund (in ₹)

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

[Click to view Electronic Liability Ledger](#)

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

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

## Bank Account Number

Select Account Number \*

Select

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

## Upload Supporting Documents

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Enter Document Description

No file chosen

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**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

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Enter Document Description

Choose File No file chosen

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**i** Maximum file size for upload is 5MB each.

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**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

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**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 <sup>•</sup>

☐ 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 <sup>•</sup>

☐ 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 | <input type="text" value="₹0.00"/> | <input type="text" value="₹0.00"/> | <input type="text" value="₹0.00"/> | <input type="text" value="₹0.00"/> | <input type="text" value="₹0.00"/> | 0.00      |
| Central Tax     | <input type="text" value="₹0.00"/> | <input type="text" value="₹0.00"/> | <input type="text" value="₹0.00"/> | <input type="text" value="₹0.00"/> | <input type="text" value="₹0.00"/> | 0.00      |
| State/UT Tax    | <input type="text" value="₹0.00"/> | <input type="text" value="₹0.00"/> | <input type="text" value="₹0.00"/> | <input type="text" value="₹0.00"/> | <input type="text" value="₹0.00"/> | 0.00      |
| CESS            | <input type="text" value="₹0.00"/> | <input type="text" value="₹0.00"/> | <input type="text" value="₹0.00"/> | <input type="text" value="₹0.00"/> | <input type="text" value="₹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 | <input type="text" value="₹0.00"/> | <input type="text" value="₹0.00"/> | <input type="text" value="₹0.00"/> | <input type="text" value="₹0.00"/> | <input type="text" value="₹0.00"/> | 0.00      |
| Central Tax     | <input type="text" value="₹0.00"/> | <input type="text" value="₹0.00"/> | <input type="text" value="₹0.00"/> | <input type="text" value="₹0.00"/> | <input type="text" value="₹0.00"/> | 0.00      |
| State/UT Tax    | <input type="text" value="₹0.00"/> | <input type="text" value="₹0.00"/> | <input type="text" value="₹0.00"/> | <input type="text" value="₹0.00"/> | <input type="text" value="₹0.00"/> | 0.00      |
| Cess            | <input type="text" value="₹0.00"/> | <input type="text" value="₹0.00"/> | <input type="text" value="₹0.00"/> | <input type="text" value="₹0.00"/> | <input type="text" value="₹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              |                     |

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### 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%    | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 0.1%  | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 0.25% | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 1%    | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 1.5%  | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 3%    | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 5%    | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 7.5%  | <input type="text"/> | <input type="text"/> | <input type="text"/> |
|       |                      |                      |                      |



# Error Codes

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

# Error Codes

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

# Error Codes

## Error Code

## Description

SB005

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

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

# Error Codes

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



## View of RFD-01

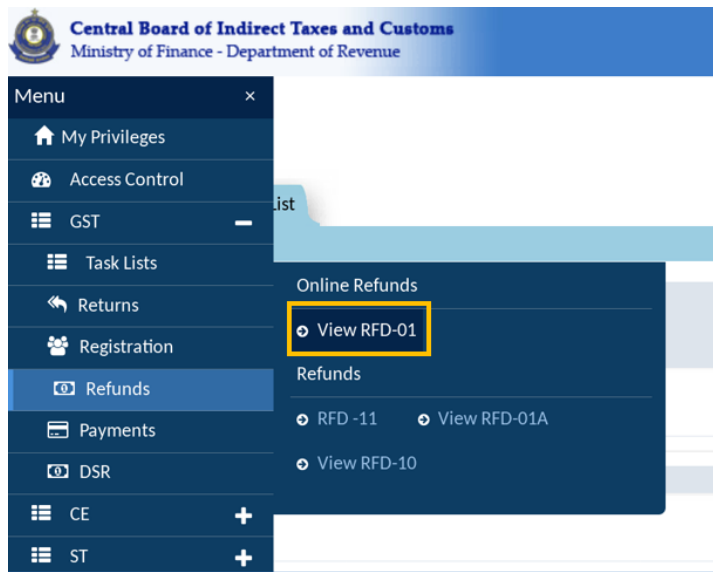
All the refund applications filed in the common portal by the Tax Payers falling in a particular formation will be available for view under the View RFD-01 screen to all the officers having permission in the formation. Jurisdiction permissions are controlled by ACL admins using the ACL module. For E.g 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.*

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 |                 |            |             |           |   |                |  |   |   |                    |
|-------------|-----------------|------------|-------------|-----------|---|----------------|--|---|---|--------------------|
| 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 shows a web application interface for viewing refund details. 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 highlighted with a red box, showing a list of refund types including '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', and 'TAX PAID ON AN INTRA-STATE SUPPLY WHICH IS SUBSEQUENTLY HELD TO BE INTER-STATE SUPPLY AND VICE VERSA'. A red text 'Please Select' is visible next to the dropdown menu.

*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 ( ₹ )   |
|-------|----------------------|---------------------------------------|--------------------------------------|-------------------------------------|--------------------------|----------------------|----------------------|-------------------------------------|-------------------------------------|----------------------|
|       | <input type="text"/> | <input type="text" value="DD-MM-YY"/> | <input type="text" value="MMM-YYY"/> | <input type="text" value="MM-YYY"/> | <input type="text"/>     | <input type="text"/> | <input type="text"/> | <input type="text" value="Select"/> | <input type="text" value="Select"/> | <input type="text"/> |

- 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.

| Registration Task List View RFD-01           |                 |            |             |           |   |                |  |   |   |                    |
|--|-----------------|------------|-------------|-----------|---|----------------|--|---|---|--------------------|
| 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

| 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-H > 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                   |
| <b>Total</b>   | <b>64,69,743</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>64,69,743.00</b> |

**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   X

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                               | SROID     | Name      | Designation            | Formation                                 | Remarks                                    | Time In                | Time Out               |
|---------|----------------|--|-----------|-----------|------------------------|---|--|------------------------|------------------------|
| 1       | AAO3101900964K | Application filed                                      | NA        | NA        | NA                     | Z/CHANDIGARH > C/JALANDHAR > D/AMRITSAR-I | NA   | 02-10-2019<br>00:00:00 | 02-10-2019<br>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<br>13:28:56 | 15-10-2019<br>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<br>13:28:56 | 02-10-2019<br>13:44:55 |
| 4       | NA             | Pending for Verification                               | 12345679  | Neena     | Superintendent         | C/JALANDHAR > D/AMRITSAR-I > R/RANGE-III  | NA   | 02-10-2019<br>13:44:55 | 14-10-2019<br>18:46:00 |
| 5       | NA             | Verified   | 123456790 | Neena     | Superintendent         | C/JALANDHAR > D/AMRITSAR-I > R/RANGE-III  | NA   | 02-10-2019<br>13:44:55 | 14-10-2019<br>18:46:00 |

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                   |
| <b>Total</b>   | <b>64,69,743</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>64,69,743.00</b> |

## Provisional Order:

http://appg...ces-gst-ui/
Mozilla Firefox

appgstprep.cbec.gov.in/cbec-aces-gst-ui/

**Central Board of Indirect Taxes and Customs**  
 Ministry of Finance - Department of Revenue

English हिन्दी

Name : ACES Text1368  
 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**  
 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    31-05-2019

**Application Details**
Application History
Acknowledgment
Provisional Order
Payment Order
Sanction Order
PFMS Error Details

Download RFD-01

**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       |
| <b>Grand Total</b> |  |                |             |               | <b>3,290</b> |

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[Node:unknown-host]

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 | ZC03101900004567 | 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                |
| <b>Total</b>                 | <b>0</b>       | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>32,34,872</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>32,34,872</b> | <b>32,34,871</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>32,34,871</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>64,69,743</b> |

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       | 00 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-uj/
appgstprep.cbcc.gov.in/cbec-aces-gst-uj/
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 | 20ALYP06528PEZ6       | 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            |
| <b>Total</b>                 | <b>900</b>     | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>900</b> | <b>750</b>  | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>750</b> | <b>750</b>    | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>750</b> | <b>890</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>900</b> | <b>3,300</b> |

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       |             |   |   |   |   |           |                       |   |   |   |       |             |                |  |  |
| AA0110190009648K                          | 09-10-2019     | ZQ0310190013365 | 15-10-2019 | ZK0310190015121 | 15-10-2019 |             |   |   |   |   |           |                       |   |   |   |       |             |                |  |  |
| Description                               | Integrated Tax |                 |            |                 |            | Central Tax |   |   |   |   | State Tax |                       |   |   |   | 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 32,34,871 | 0 64,69,743.00 |  |  |
| b. Refund Sanctioned on Provisional Basis | 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 32,34,871 | 0              |  |  |
| d. Refund Amount inadmissible             | 0              | 0               | 0          | 0               | 0          | 0           | 0 | 0 | 0 | 0 | 0         | 0                     | 0 | 0 | 0 | 0     | 0           | 0.00           |  |  |
| -Select-                                  |                |                 |            |                 |            |             |   |   |   |   |           |                       |   |   |   |       |             |                |  |  |
| 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 32,34,871 | 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 32,34,871 | 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       |