Exports, Imports & Refunds in GST

ICMAI GST Course
Online Session

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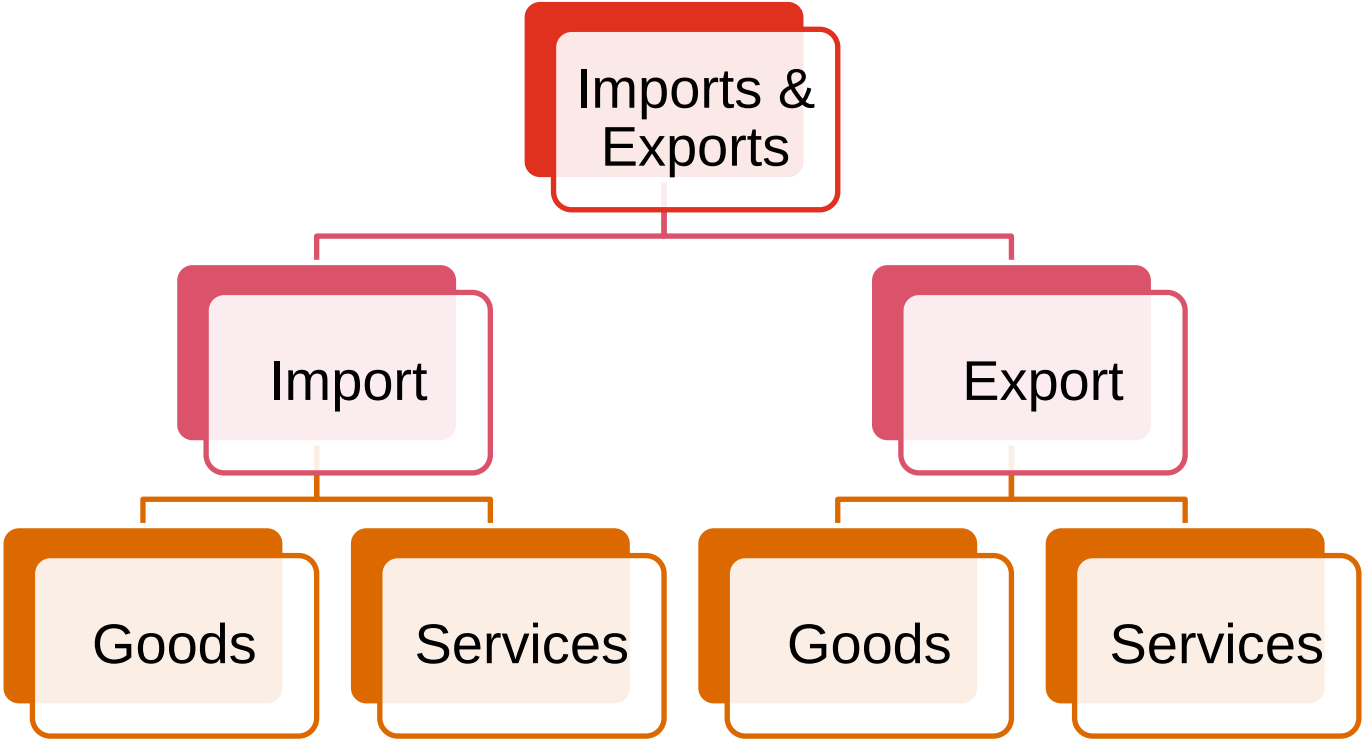
Key Definitions – Imports and Exports



Key Definitions – Imports (IGST Act, 2017)

Sec 2(10) of the IGST Act, 2017 –

"**import of goods**" with its grammatical variations and cognate expressions, means bringing **goods into India** from a place **outside India**;

Sec 2(11) of the IGST Act, 2017 –

"import of services" means the supply of any service, where–

(i) the **supplier** of service is located **outside India**;

(ii) the **recipient** of service is located **in India**; and

(iii) the **place of supply** of service is **in India**;

Key Definitions – Exports (IGST Act, 2017)

Sec 2(5) of the IGST Act, 2017 –

"export of goods" with its grammatical variations and cognate expressions, means **taking goods out of India** to a **place outside India**;

Case	Location of supplier	Location of goods	Goods supplied to	Location of recipient	Place of supply
1	Assam	Assam	Thailand	Assam	Thailand
2	Maharashtra	Dubai	Iran	Iran	Not an export

Key Definitions – Exports (IGST Act, 2017)

Sec 2(6) of the IGST Act, 2017 –

"**export of services**" means the supply of any service when,— (i) the **supplier** of service is located **in India**;

(ii) the **recipient** of service is located **outside India**;

(iii) the **place of supply** of service is **outside India**;

(iv) the **payment** for such service has been received by the supplier of service in **convertible foreign exchange**; and

(v) the **supplier** of service and the **recipient** of service are not **merely establishments** of a **distinct person** in accordance with Explanation 1 in section 8;

Sec 8 - Explanation 1.—For the purposes of this Act, where a person has,

(i) an establishment in India and any other establishment outside India;

then such establishments shall be treated as establishments of distinct persons.

Place of Supply of Goods – Sec 11 IGST (Goods imported into / exported from India)

Export of goods: Means taking goods out of India to a place outside India;

Import of goods: Means bringing goods into India from a place outside India;

Section	Situation	Place of supply
11(a)	Goods imported into India	Location of importer
11(b)	Goods exported from India	Location outside India

Note: *Section 5 provides that* ***IGST shall be levied*** *on goods imported into India as per Section 3 of Customs Tariff Act*

- *Point of taxation - When duties of customs are levied on the said goods*
- *Value - As determined as per Customs Act*

Place of Supply of Goods – Sec 11 IGST (Illustrations)

Section 11(a): Import of goods

Case	Location of supplier	Location of goods before supply	Goods supplied to*	Location of recipient	Place of supply
1	Thailand	Thailand	Assam	Assam	Assam
2	China	China	Kashmir	Haryana	Kashmir
3	Sri Lanka	Sri Lanka	Kerala	Kerala	Kerala
4	Karnataka	Iran	Dubai	Karnataka	Not an import

Section 11(b): Export of goods

Case	Location of supplier	Location of goods	Goods supplied to	Location of recipient	Place of supply
1	Assam	Assam	Thailand	Assam	Thailand
2	Tamil Nadu	Kashmir	China	Texas	China
3	Sri Lanka	Kerala	Sri Lanka	Sri Lanka	Sri Lanka
4	Maharashtra	Dubai	Iran	Iran	Not an export

*** address of delivery of goods as per bill of entry**

Place of Supply of Services – Sec 13 IGST (where supplier or recipient is outside India)

Services when goods required to be made **physically** available by recipient or requiring **physical presence** of receiver / person acting on his behalf	Services supplied directly in relation to **immovable property**	Service by way of **admission** to / **organising** an event, etc. and ancillary services	Banking services to account holders, intermediary services, hiring of means of transport (other than aircraft and vessels) upto 1 month	Transportation of goods (other than by way of mail / courier)
Location where services actually performed	Location of such immovable property (or where it is intended to be located)	Place where the event is actually held	Location of supplier	Destination of the goods

1 to 3 → When supplied at >1 location (including India) → Deemed location in India. When supplied from >1 state / UT → In proportion to the value of services

Place of Supply of Services – Sec 13 IGST (where supplier or recipient is outside India)

Passenger transportation service	Service provided on board a conveyance	Online information and database access or retrieval services	Residuary	To prevent double taxation / non-taxation, or for the uniform application of rules, CG has power to notify services/ circumstances
Place where passenger embarks on the conveyance for a continuous journey	First scheduled point of departure of that conveyance for that journey	Location of recipient	**Location of the recipient**; *If not available in the ordinary course of business,* location of supplier	Place of effective use and enjoyment of a service

Aadhar Authentication/e-KYC for Existing Taxpayers

Mandatory Aadhar Authentication in certain cases – Rule 10B of the CGST Rules, 2017 –

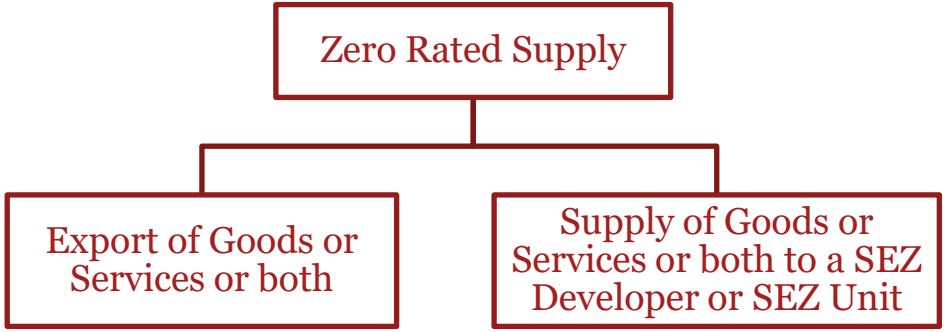
The Central Government has brought into effect the provisions of Finance Act, 2021 effective from **1st January, 2022** which includes mandatory Aadhaar Authentication through Finance Bill,2021. Accordingly, CGST Act, CGST Rules and IGST Act, 2017 has been amended.

Export invoices shall not be transmitted by GST System to ICEGATE for further processing if authentication of Aadhar/e-KYC documents not uploaded.

The eligible invoices, having complete SB/Port details, are transmitted by the GST System only if Aadhaar is successfully authenticated.

a. Filing of application for revocation of cancellation of registration in Form GST REG-21 under Rule 23;
b. filing of refund application in Form RFD-01 under rule 89
c. refund under Rule 96 of the integrated tax (IGST) paid on goods exported out of India

Zero Rated Supply - Sec 16



Zero rated supplies are allowed free of any taxes. Such supplies are made free of taxes both at the input and output side. This is achieved by **the following options**:

- Allowing credit on input supplies used for Zero rated supplies. Supply of goods of services or both under Bond/ LTU without payment of tax.; or
- Allowing credit on input supplies used for Zero rated supplies. Supply of good or services or both on payment of IGST and refund of full IGST paid.

Zero Rated Supply – Definition – Sec 16

"Zero rated supply" means any of the following supplies of goods or services or both, namely:

(a) export of goods or services or both; or

(b) supply of goods or services or both **for Authorized Operations** (inserted in Jan 2022) to a Special Economic Zone developer or a Special Economic Zone unit.

Continued ....

Zero Rated Supply – Definition – Sec 16

"(3) A registered person making zero rated supply shall be eligible to claim refund of unutilised input tax credit on supply of goods or services or both, without payment of integrated tax, under bond or Letter of Undertaking, in accordance with the provisions of section 54 of the Central Goods and Services Tax Act or the rules made thereunder, subject to such conditions, safeguards and procedure as may be prescribed:

Provided that the registered person making zero rated supply of goods shall, ***in case of non-realisation of sale proceeds, be liable to deposit the refund so received under this sub-section along with the applicable interest under section 50 of the Central Goods and Services Tax Act within thirty days after the expiry of the time limit prescribed under the Foreign Exchange Management Act, 1999 for receipt of foreign exchange remittances, in such manner as may be prescribed***.

Amended wef 1st Jan 2022

Relevant Section/ Rules (CGST)

Sections

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

Other Relevant Sections

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

Rules

- 89. Application for refund of tax, interest, penalty, fees or any other amount
- 90. Acknowledgement
- 91. Grant of provisional refund
- 92. Order sanctioning refund
- 93. Credit of the amount of rejected refund claim
- 94. Order sanctioning interest on delayed refunds
- 95. Refund of tax to certain persons
- 96. Refund of integrated tax paid on goods or services exported out of India
- 96A. Refund of integrated tax paid on export of goods or services under bond or Letter of Undertaking
- 97. Consumer Welfare Fund
- 97A. Manual filing and processing

Eligibility for Refund

Refund can be filed for:

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

Refund can be filed by following:

1. A specialized agency of the United Nations Organization or
2. Any Multilateral Financial Institution and Organization notified under the United Nations (Privileges and Immunities) Act, 1947,
3. Consulate or Embassy of foreign countries or
4. Any other person or class of persons as notified under section 55.

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

Refund that may be filed on GSTN Portal

a. Refund of unutilized ITC on account of **exports without payment of tax**;

b. Refund of tax paid on **export of services with payment of tax;**

c. Refund of unutilized ITC for **supplies made to SEZ (Unit/Developer) without payment** of tax;

d. Refund of tax paid on supplies made to **SEZ Unit/SEZ Developer** with **payment** of tax;

e. Refund of unutilized ITC on account of accumulation due to **inverted tax structure**;

f. Refund to **supplier** of tax paid on **deemed export supplies**;

g. Refund to **recipient** of tax paid on **deemed export supplies**;

h. Refund of **excess balance in the electronic cash ledger**;

i. Refund of **excess payment of tax**;

j. Refund of tax paid on **intra-State supply which is subsequently held to be inter-State supply** and vice versa;

k. Refund on account of **assessment/provisional assessment/appeal/any other order**;

l. Refund on account of **"any other" ground or reason**

Refund that may be filed on GSTN Portal

Select the Refund type:

• Indicates Mandatory Fields

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

CREATE REFUND APPLICATION

Refund forms

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

Relevant date for refund application

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

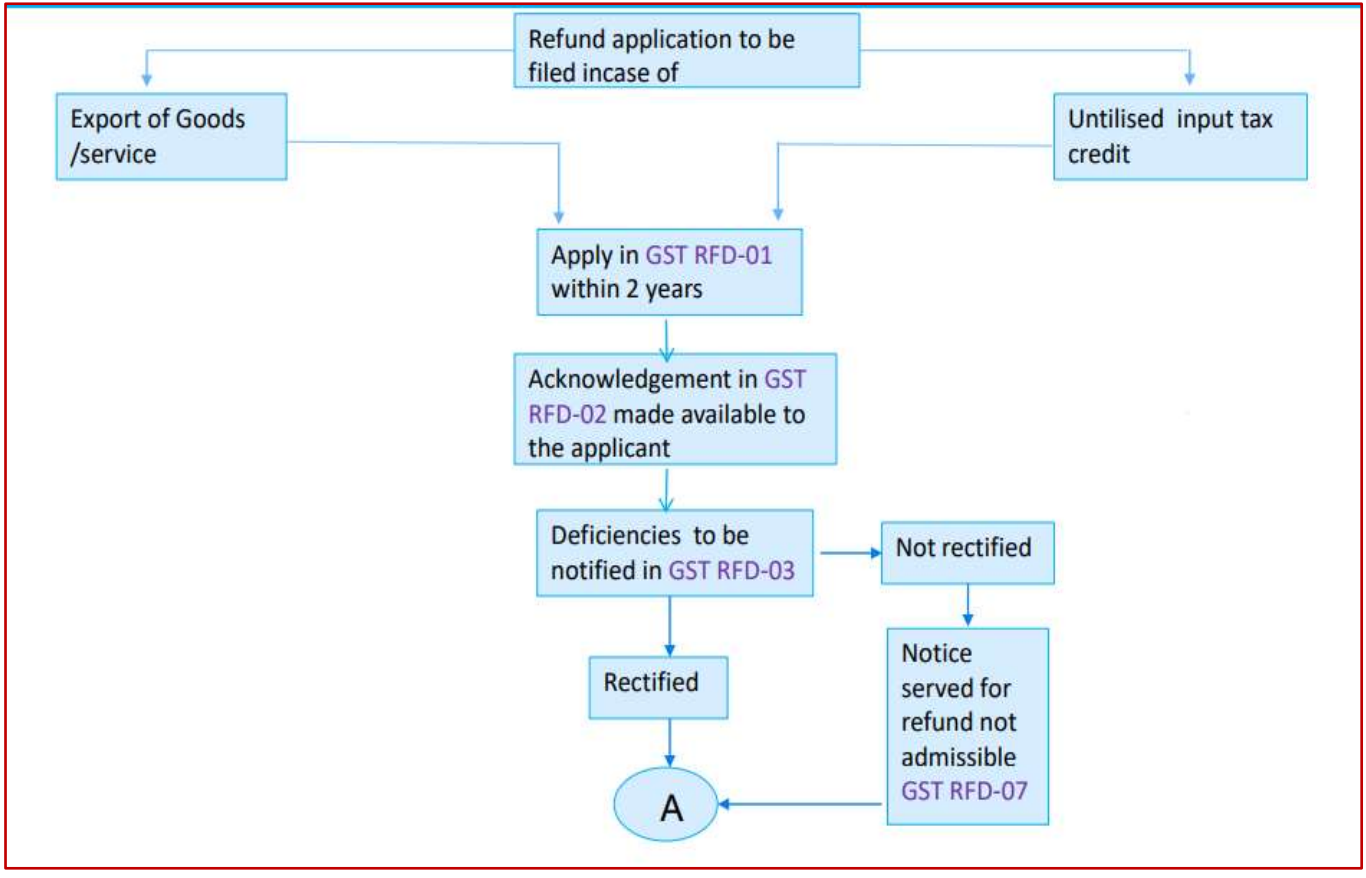
Extension of period of 2 years for refund application

Exclusion of time from the date of filing refund claim to the time of communication of deficiencies for period of two year – Insertion of new provision to Rule 90 (3) of the CGST Rules, 2017 - CGST (Fourth Amendment) Rules, 2021 dated 18th May, 2021

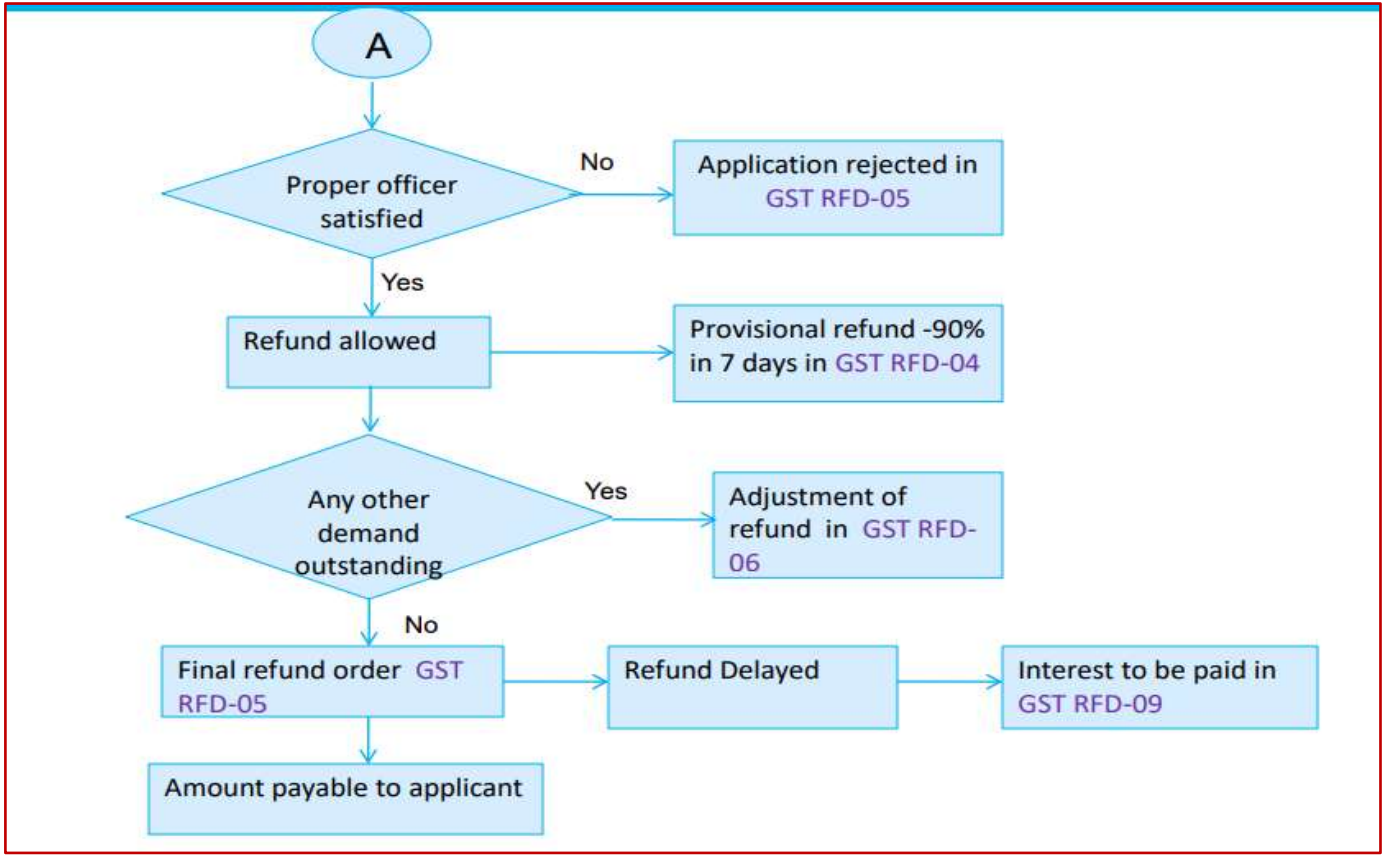
The time period, from the date of filing of the refund claim in **FORM GST RFD-01** till the date of communication of the deficiencies in **FORM GST RFD-03**, shall be **excluded from the period of two years**, for any fresh refund claim filed after rectification of the deficiencies.

This is a welcome move brought in by CBIC. Earlier the period of filing of GST refund and date of communication of deficiencies was included in the time limit of 2 years. Hence, in case at the time of communication of deficiency, the 2 year period gets over, the claim was rejected.

Refund procedure



Refund procedure



Refund processing dashboard -

Detailed Status : Show Detailed status of Refund ARN

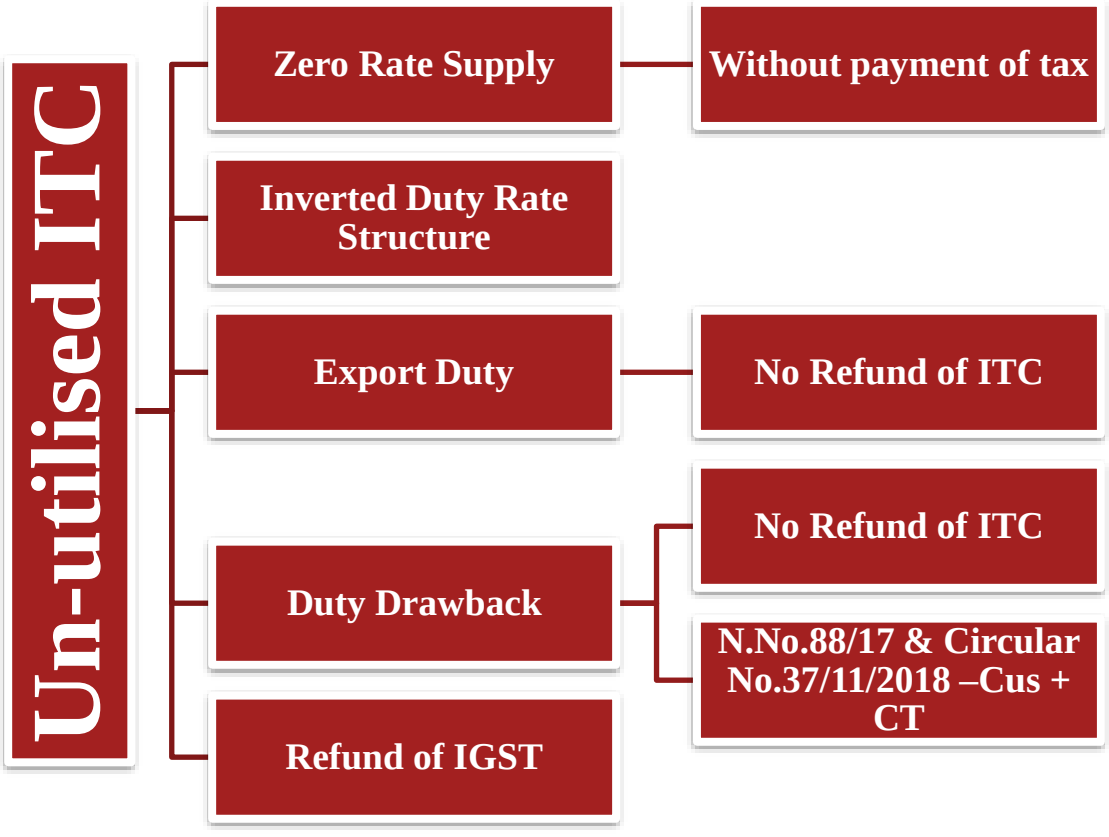
Basic Details	
GSTIN	27AAACT1650J1ZE
ARN	AA270322003373S
Type of ARN	Refund
Category	Refund of ITC on Export of Goods & Services without Payment of Tax
Tax Period	OCT-2021 to DEC-2021
ARN Date	01/03/2022
Jurisdiction Information	STATE
Refund Amount Claimed	1591899.0

Case History

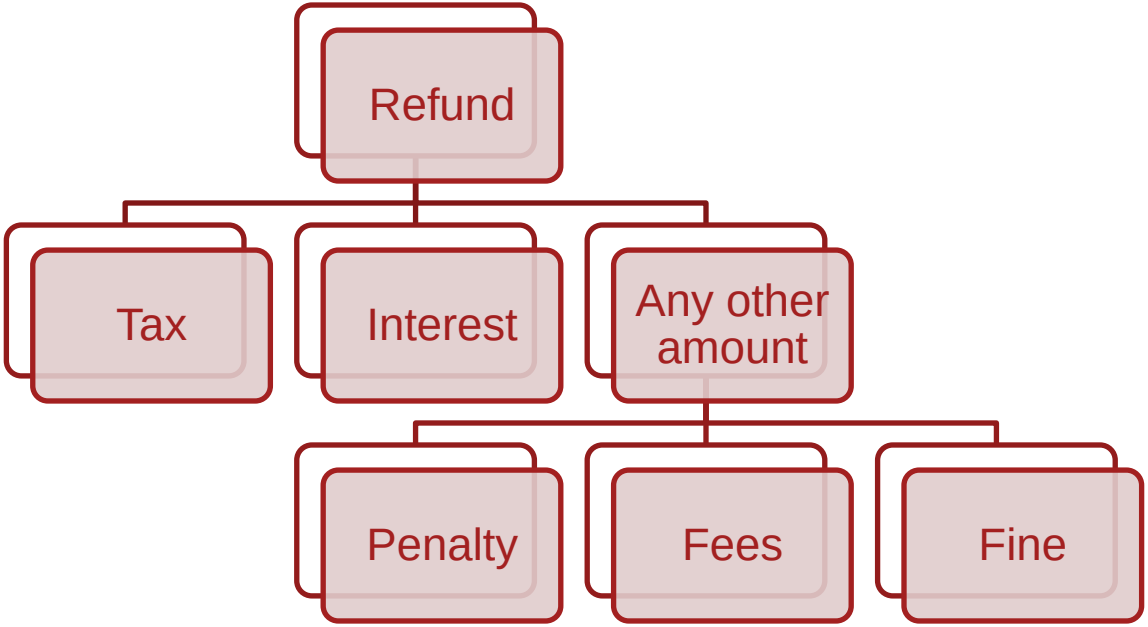
Action	Date	Action By	Document Reference Number
Bank Account Details sent to PFMS for validation	17/07/2021	GST System	NA
Bank Account validated by PFMS	22/07/2021	PFMS	NA
Refund Application filed in RFD-01	01/03/2022	Taxpayer	NA
Acknowledgement issued in RFD-02	09/03/2022	TaxOfficer	ZD270322029531R
Show Cause Notice Issued in RFD-08	13/04/2022	TaxOfficer	ZD270422027673H
Reply to SCN given in RFD-09- Pending for Order	13/04/2022	Taxpayer	ZD270422027673H
Refund Partially Sanctioned in RFD-06	20/04/2022	TaxOfficer	ZD270422042670O
PMT-03 Undertaking has been submitted	02/05/2022	Taxpayer	ZD270522003047U

PMT03 Undertaking has been submitted. Kindly wait for the issuance of PMT-03 by Tax Officer for re-crediting the amount to Credit/Cash Ledger, if applicable.

Situations when refund of unutilised ITC is given



What may be refunded?



Refund computation formula (Accumulated ITC)

- **In case of Accumulated ITC -**

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

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

provisional Refund for zero rated supplies

- **GST law also provides for grant of provisional refund of 90% of the total refund claim, in case the claim relates for refund arising on account of zero rated supplies.**

- **The provisional refund would be paid within 7 days after giving the acknowledgement.**

- **The acknowledgement of refund application is normally issued within a period of 14 days but in case of refund of integrated tax paid on zero rated supplies, the acknowledgement would be issued within a period of 3 days**

Acknowledgement and Deficiency Memo

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

Withholding of Refund

In case of claim of **refund of accumulated input tax credit**, the refund due will be either withheld or deducted in cases where –

- A person defaults in furnishing any return;
- A person is required to pay any tax, interest or penalty ordered, which is not stayed by Court or Appellate Authority within the last date for filing an appeal under this act.

Withholding of Refund

In case of claim of **refund against payment of IGST**, the refund shall be withheld where, -

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

Order for Release of Refund Amount withheld - Insertion of new provision to Rule 92 (2) of the CGST Rules, 2017 – CGST (Fourth Amendment) Rules, 2021 dated 18th May, 2021

If the proper officer or the Commissioner is satisfied that the refund is **no longer liable to be withheld**, he may pass an order for release of withheld refund in Part B of FORM GST RFD- 07

Withdrawal of Refund Appl and recredit of amount

Withdrawal of refund application – Insertion of sub rule 5 in Rule 90 of the CGST Rules, 2017 - CGST (Fourth Amendment) Rules, 2021 dated 18th May, 2021

The refund applicant which is filed (in FORM GST RFD-01) be withdrawn at any time before -

a. **issuance of provisional refund sanction order** (in FORM GST RFD-04); or

b. **final refund sanction order** (in FORM GST RFD-06); or

c. **payment order** (in FORM GST RFD-05); or

d. **refund withhold order** (in FORM GST RFD-07); or

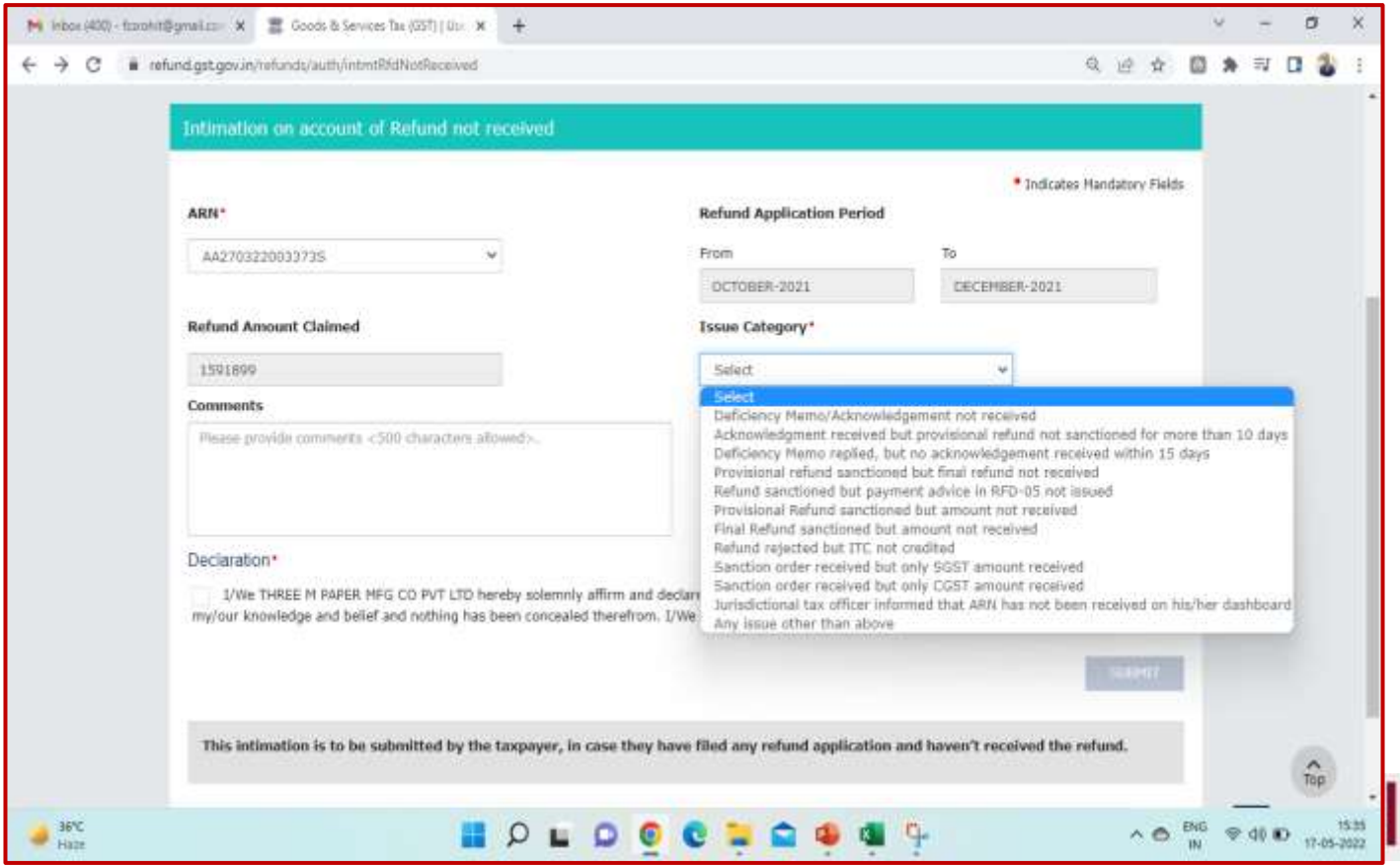
e. **notice** (in FORM GST RFD-08)

by filing an application in **FORM GST RFD-01W**.

Recredit of the amount debited from Electronic Credit/Cash Ledger - Insertion of sub rule 6 in Rule 90 of the CGST Rules, 2017 - CGST (Fourth Amendment) Rules, 2021 dated 18th May, 2021

Once the application for withdrawal of refund in FORM GST RFD-01W is submitted, any amount debited from electronic credit ledger or electronic cash ledger, shall be credited back to the Electronic Credit/Cash ledger

If refund is not credited to Bank post approval -



Refund Pre-Application Form

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

What details are captured in Refund Pre-Application Form?
Below details are captured in Refund Pre-Application Form:

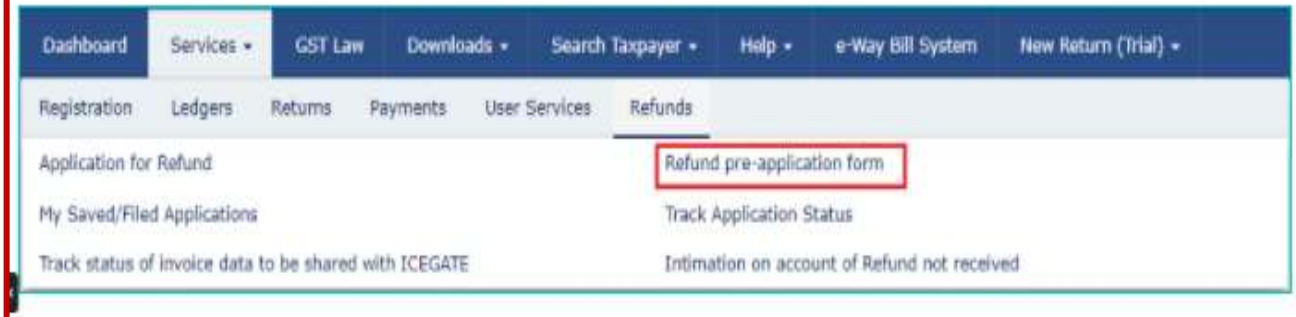
1. Nature of Business
2. Date of Issue of IEC (Only for Exporters)
3. Aadhaar Number of Primary Authorized Signatory
4. Value of Exports made in the Financial Year 2019-2020 (till date) (Only for Exporter)
5. Income tax paid in Financial Year 2018-2019
6. Advance tax paid in Financial Year 2019-2020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

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

I have already submitted the Refund Pre-Application Form. I want to revise it now. Can I do so?
Once submitted, the Refund Pre-Application Form cannot be edited, revised or re-submitted again.

Refund Pre-Application Form

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



Note:

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

Refund Pre-Application Form

Dashboard

Refund Pre-Application Form

GSTIN- 29DAACD1191F5Z0

Legal Name - Adaequare New Info Pvt Ltd

Filing Date - 04/02/2020

Nature of Business : *

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

Date of Issue of IEC (Only for Exporter)

dd/mm/yyyy

AADHAAR Number*

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

Income tax paid in Financial Year 2018-2019*

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

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

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

SUBMIT

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

Letter of Undertaking (LUT) for Export of Goods or Services (Form GST RFD 11)

Who has to furnish a Letter of Undertaking?

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

Zero rated supply to SEZ without payment of IGST.

Export of goods to a country outside India without payment of IGST.

Providing services to a client in a country outside India without payment of IGST.

How can I file LUT?

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

What is to be filled in LUT?

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

How would I know that the process of furnishing LUT has been completed?

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

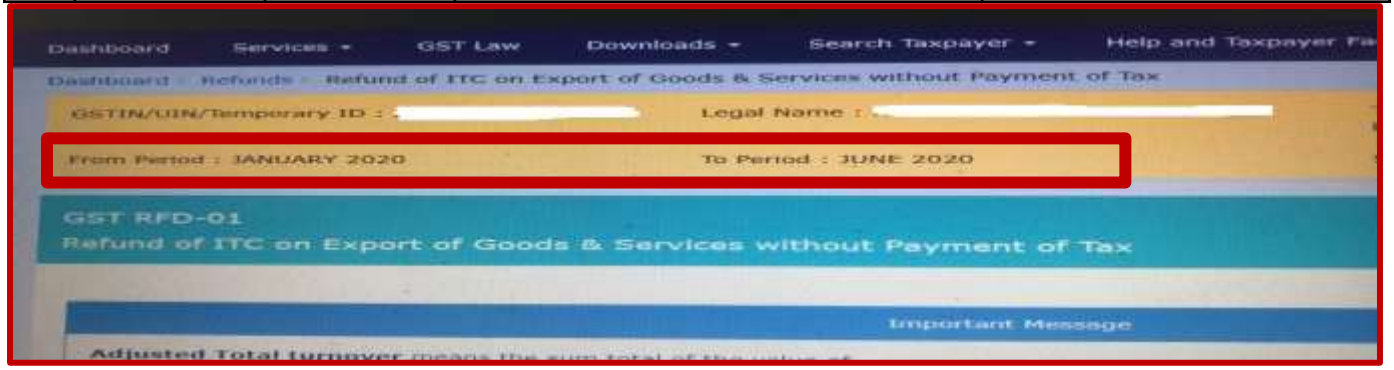
Option to file refund application spread across multiple Financial Years

- Hon'ble Delhi High Court in Order dated 21.01.2020, in the case of ***M/s Pitambra Books Pvt Ltd.,*** has stayed the rigor of paragraph 8 of Circular No. 125/44/2019-GST dated 18.11.2019. Hon'ble Delhi High Court further observed that the ***Circulars can supplant but not supplement the law.***
- CBIC decided to remove the restriction on clubbing of tax periods across Financial Years. Accordingly, circular No. 125/44/2019-GST dated 18.11.2019 was modified to that extent i.e. the restriction on bunching of refund claims across financial years shall not apply.
- ***Giving effect to this modification, GSTN portal has now enabled option to file GST Refund Application across multiple financial years.***

Option to file refund application spread across multiple Financial Years

Illustration – Earlier taxpayer was only able to file Refund application for a single financial Year – either single application or multiple application for single FY

S. No	Refund Period	Financial Year for Refund	Filing of Refund prior to enhancement	Filing of Refund post enabling the enhancement
1	January 2020 to June 2020	2019 – 20 and 2020-21	More than 2 refund applications to be filed (minimum one each for period Jan 2020 to March 2020 and for April 2020 to June 2020)	Single refund application can be filed for Jan 2020 to June 2020



Sample Refund Filing process – Accumulated ITC without payment of IGST

Refund on account of Zero Rated Supplies

"Zero rated supply" under Section 16 of the IGST Act, 2017 means any of the following supplies of goods or services or both, namely:

- ✓ **export of goods or services or both; or**
- ✓ **supply of goods or services or both to a SEZ Unit or SEZ Developer.**

Every person making claim of refund on account of zero rated supplies has two options:

Either he can export under Bond/LUT and claim refund of accumulated Input Tax Credit	He may export on payment of integrated tax and claim refund of thereof as per the provisions of Section 54 of CGST Act, 2017.

Application Type: Input Tax Credit (ITC) on Export of Goods & Services without Payment of Integrated Tax

Collation of documents/ details for filing refund -

S. No	Details	Source Document
1	Monthly ITC availed	Inward Register and GSTR 3B
2	Zero rated supply Turnover	Export Register and GSTR 1/3B
3	Adjusted Turnover	Outward Register (Sales Register) and GSTR 1/3B
4	Monthly ITC utilised	GSTR 3B for particular month
5	Summary of Net ITC available after Utilisation	GSTR 3B and ITC register
6	Balance of ITC as on date of refund	Electronic Credit Ledger Extract (GSTN Portal)
7	Statement 3 (Rule 89(2) (b) and (c)	Export Invoice No and date, Shipping Bill No & date, EGM No and date, BRC/FIRC No and date.

Application Type: Input Tax Credit (ITC) on Export of Goods & Services without Payment of Integrated Tax

PART-A: Summary of month wise Input Tax Credit (ITC) availed				
Month	**IGST**	**CGST**	**SGST**	**Total ITC**
Jul-21	19,24,155	9,68,250	9,68,250	38,60,655
Aug-21	21,97,773	22,78,890	22,78,890	67,55,553
Sep-21	41,93,807	14,75,874	14,75,874	71,45,555
Oct-21	68,28,591	22,71,868	22,71,868	1,13,72,327
Nov-21	94,44,047	19,78,342	19,78,342	1,34,00,731
Dec-21	98,44,502	18,07,458	18,07,458	1,34,59,418
Jan-22	59,43,228	18,69,067	18,69,067	96,81,362
Feb-22	69,43,745	16,47,735	16,47,735	1,02,39,215
Mar-22	42,18,698	30,06,580	30,06,580	1,02,31,858
Total	**5,15,38,546**	**1,73,04,064**	**1,73,04,064**	**8,61,46,674**

Application Type: Input Tax Credit (ITC) on Export of Goods & Services without Payment of Integrated Tax

Month	Export Turnover as per GSTR-3B	Export Turnover as per Export Register	Difference
Oct-21	3,25,52,589	3,25,52,589	-
Nov-21	14,44,93,747	14,44,93,747	-
Dec-21	15,40,35,832	15,40,35,832	-
Jan-22	7,10,09,127	7,10,09,127	-
Feb-22	9,10,97,938	9,10,97,938	-
Mar-22	6,03,43,940	6,03,43,940	-
Total	**55,35,33,173**	**55,35,33,173**	**-**

Application Type: Input Tax Credit (ITC) on Export of Goods & Services without Payment of Integrated Tax

PART-B: Summary of month wise Zero Rated Supply		PART-C: Summary of month wise Adjusted Turnover	
Month	Zero Rated Turnover	Month	Adjusted Turnover
Jul-21	5,36,22,833	Jul-21	18,08,48,246
Aug-21	3,03,10,115	Aug-21	24,78,65,688
Sep-21	6,36,58,792	Sep-21	21,43,25,050
Oct-21	3,25,52,589	Oct-21	6,02,81,815
Nov-21	14,44,93,747	Nov-21	16,45,87,545
Dec-21	15,40,35,832	Dec-21	36,39,83,521
Jan-22	7,10,09,127	Jan-22	15,70,52,214
Feb-22	9,10,97,938	Feb-22	24,74,90,807
Mar-22	6,03,43,940	Mar-22	19,82,30,119
Total	**70,11,24,913**	**Total**	**1,83,46,65,005**

Application Type: Input Tax Credit (ITC) on Export of Goods & Services without Payment of Integrated Tax

PART-D: Computation of Eligible ITC Refund that can be claimed (Computed based on ITC availed*Zero rated supplies/ Adjusted Turnover)				
Month	**IGST**	**CGST**	**SGST**	**Total ITC**
Jul-21	5,70,526	2,87,093	2,87,093	11,44,713
Aug-21	2,68,753	2,78,673	2,78,673	8,26,099
Sep-21	12,45,644	4,38,364	4,38,364	21,22,372
Oct-21	36,87,485	12,26,824	12,26,824	61,41,134
Nov-21	82,91,063	17,36,815	17,36,815	1,17,64,692
Dec-21	41,66,139	7,64,906	7,64,906	56,95,952
Jan-22	26,87,154	8,45,074	8,45,074	43,77,303
Feb-22	25,55,896	6,06,508	6,06,508	37,68,913
Mar-22	12,84,229	9,15,244	9,15,244	31,14,717
Total	**2,47,56,890**	**70,99,502**	**70,99,502**	**3,89,55,893**

(Formula = ITC availed*Zero rated supplies/ Adjusted Turnover)

July 2021 – ITC availed – IGST 19,24,155 . ZERO Rated - 5,36,22,833 and Adjusted Turnover - 18,08,48,246.

Hence Eligible ITC = 19,24,155*5,36,22,833/18,08,48,246

So eligible ITC = 5,70,526 (IGST)

Application Type: Input Tax Credit (ITC) on Export of Goods & Services without Payment of Integrated Tax

PART-D: Computation of Eligible ITC Refund that can be claimed (Computed based on ITC availed*Zero rated supplies/ Adjusted Turnover)				
Month	**IGST**	**CGST**	**SGST**	**Total ITC**
Jul-21				
Aug-21				
Sep-21				
Oct-21				
Nov-21				
Dec-21				
Jan-22				
Feb-22				
Mar-22				
Total				

Do It Yourself

(Formula = ITC availed*Zero rated supplies/ Adjusted Turnover)

July 2021 – ITC availed – IGST 19,24,155 . ZERO Rated - 5,36,22,833 and Adjusted Turnover - 18,08,48,246.

Hence Eligible ITC = 19,24,155*5,36,22,833/18,08,48,246

So eligible ITC = 5,70,526 (IGST)

Application Type: Input Tax Credit (ITC) on Export of Goods & Services without Payment of Integrated Tax

PART-E: Summary of month wise Net ITC available after utilisation				
Month	**IGST**	**CGST**	**SGST**	**Total Net ITC**
Jul-21	-	-	-	-
Aug-21	-	-	-	-
Sep-21	-	-	-	-
Oct-21	61,19,533	19,36,559	19,36,559	99,92,651
Nov-21	1,52,26,456	35,80,879	35,80,879	2,23,88,214
Dec-21	2,35,94,388	7,84,209	7,84,209	2,51,62,806
Jan-22	2,81,99,018	11,67,416	11,67,416	3,05,33,850
Feb-22	3,27,25,678	1,19,959	1,19,959	3,29,65,596
Mar-22	3,45,59,973	8,38,495	8,38,495	3,62,36,963

Application Type: Input Tax Credit (ITC) on Export of Goods & Services without Payment of Integrated Tax

PART-F: Summary of month wise ITC Utilised				
Month	**IGST**	**CGST**	**SGST**	**Total Liability**
Jul-21	19,24,155	9,68,250	9,68,250	38,60,655
Aug-21	21,97,773	22,78,890	22,78,890	67,55,553
Sep-21	41,93,807	14,75,874	14,75,874	71,45,555
Oct-21	7,09,058	3,35,309	3,35,309	13,79,676
Nov-21	3,37,124	3,34,022	3,34,022	10,05,168
Dec-21	14,76,570	46,04,128	46,04,128	1,06,84,826
Jan-22	13,38,598	14,85,860	14,85,860	43,10,318
Feb-22	24,17,085	26,95,192	26,95,192	78,07,469
Mar-22	23,84,403	22,88,044	22,88,044	69,60,491
Total	**1,69,78,573**	**1,64,65,569**	**1,64,65,569**	**4,99,09,711**

Application Type: Input Tax Credit (ITC) on Export of Goods & Services without Payment of Integrated Tax

PART-G: Computation of eligible ITC for Refund (Lowest of net available ITC at the end of the month Vs. Eligible ITC that can be claimed for refund)				
Month	**IGST**	**CGST**	**SGST**	**Total Net ITC**
Jul-21	-	-	-	-
Aug-21	-	-	-	-
Sep-21	-	-	-	-
Oct-21	36,87,485	12,26,824	12,26,824	61,41,134
Nov-21	82,91,063	17,36,815	17,36,815	1,17,64,692
Dec-21	41,66,139	7,64,906	7,64,906	56,95,952
Jan-22	26,87,154	8,45,074	8,45,074	43,77,303
Feb-22	25,55,896	1,19,959	1,19,959	27,95,814
Mar-22	12,84,229	8,38,495	8,38,495	29,61,219
Total	**2,26,71,967**	**55,32,074**	**55,32,074**	**3,37,36,114**

Eligible ITC available – Lower of Net ITC available in ECL or Eligible ITC as per formula

Final Refund Figure -

PART-A: Summary of ITC Balance available as on the date of refund application				
Particulars	IGST	CGST	SGST	Total ITC Utilised
Current B	5,34,14,452	50,13,991	28,11,710	6,12,40,153
Closing B-Oct	4,97,26,967	37,87,167	15,84,886	5,50,99,019
Closing B-Nov	4,14,35,903	20,50,352	-	4,34,86,256
Closing B-Dec	3,72,69,764	12,85,446	-	3,85,55,210
Closing B-Jan	3,45,82,610	4,40,372	-	3,50,22,982
Closing B-Feb	3,20,26,714	3,20,413	-	3,23,47,127
Closing B-Mar	3,07,42,485	-	-	3,07,42,485

Final Refund Figure -

PART-B: Computation of eigible ITC for Refund (Lowest of net available ITC at the end of the month Vs. Eligible ITC that can be claimed for refund)				
Month	**IGST**	**CGST**	**SGST**	**Total Net ITC**
Jul-21	-	-	-	-
Aug-21	-	-	-	-
Sep-21	-	-	-	-
Oct-21	36,87,485	12,26,824	12,26,824	61,41,134
Nov-21	82,91,063	17,36,815	17,36,815	1,17,64,692
Dec-21	41,66,139	7,64,906	7,64,906	56,95,952
Jan-22	26,87,154	8,45,074	8,45,074	43,77,303
Feb-22	25,55,896	1,19,959	1,19,959	27,95,814
Mar-22	12,84,229	8,38,495	8,38,495	29,61,219
Total	**2,26,71,967**	**55,32,074**	**55,32,074**	**3,37,36,114**

Final Refund Figure -

PART-C: Final ITC that can be claimed for refund (Lowest of ITC computed in Part-B with ITC balance in ECL)				
Month	**IGST**	**CGST**	**SGST**	**Total Net ITC**
Jul-21	-	-	-	-
Aug-21	-	-	-	-
Sep-21	-	-	-	-
Oct-21	36,87,485	12,26,824	12,26,824	61,41,134
Nov-21	82,91,063	17,36,815	15,84,886	1,16,12,764
Dec-21	41,66,139	7,64,906	-	49,31,046
Jan-22	26,87,154	8,45,074	-	35,32,228
Feb-22	25,55,896	1,19,959	-	26,75,855
Mar-22	12,84,229	3,20,413	-	16,04,641
Total	**2,26,71,967**	**50,13,991**	**28,11,710**	**3,04,97,668**
% of Refund to be claimed from the ITC Balance				**49.80%**

Refund of ITC on Export of Goods / Services without Payment of IGST

Computation of Refund to be claimed (Statement 3A)

	Turnover of zero rated supply of goods and services (1) (₹) *	Net input tax credit (2) (₹)*	Adjusted total turnover (3) (₹)*	Refund amount ((1×2)÷3) (₹)
Integrated Tax	₹0.00	₹0.00	₹0.00	0.00
Central Tax		₹0.00		0.00
State/UT Tax		₹0.00		0.00
CESS		₹0.00		0.00

Important Message

* Please enter the same Turnover of zero rated supply of goods and services (Column 1) under all heads (Integrated, Central, State and Cess).
* Please enter the same Adjusted total turnover (Column 3) under all heads (Integrated, Central, State and Cess). **NOTE - "Adjusted Total turnover"** means the turnover in a State or a Union territory, as defined underclause (112) of section 2, excluding the value of exempt supplies other than zero-rated supplies, during the relevant period.

Refund application – ECL Debit

Viewing Electronic Credit ledger details from 01/03/2022 to 31/03/2022

Sr. No.	Date	Reference No.	Tax Period,if any	Description	Transaction Type (Debit/ Credit)	Credit / Debit (₹)			
						Integrated tax (₹)	Central tax	State Tax	Cess
1	-	-	-	Opening Balance		-	-	-	-
2	01/03/2022	DI2703220003790	Dec-21	Refund claimed from ITC Ledger	Debit	0.00	0.00	0.00	15,91,899.00
3	19/03/2022	AB270222422543K	Feb-22	ITC accrued through - Inputs	Credit	2,11,87,132.00	59,53,717.00	59,53,717.00	1,76,857.00
4	19/03/2022	DI2703220336167	Feb-22	Other than reverse charge	Debit	1,73,49,625.00	0.00	0.00	0.00
5	-	-	-	Closing Balance	-	-	-	-	-

Refund of ITC on Export of Goods / Services without Payment of IGST

Amount eligible for Refund (in ₹)

	Values as per Statement 3A (₹)	Balance in Electronic Credit Ledger (₹)	Tax Credit Availed during the period (₹)	Eligible amount (Lowest of all) (₹)
Integrated Tax	0.00	0.00	0.00	0.00
Central Tax	0.00	0.00	0.00	0.00
State/UT Tax	0.00	0.00	0.00	0.00
CESS	0.00	0.00	0.00	0.00

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

Refund Claimed (in ₹)

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

Refund on account of wrong payment of tax

In case a taxable person has paid integrated tax instead of central tax plus state tax and vice versa because of incorrect application of the place of supply provisions:

- **Taxable person is required to make appropriate payment of tax, however interest will not be charged for such wrong payment and refund claim for wrong tax paid will be allowed without subjecting it to the provision of unjust enrichment.**

GSTR 11

Return by UIN holder

GSTR 11 – Know the Return

GSTR 11 – Statement of Inward supplies by UIN Holder

What is Form GSTR-11?
Form GSTR-11 is to be filed by persons who have been assigned a Unique Identity Number (UIN). It is a statement of inward supply of goods or services or both received by an UIN holder.

Who needs to file Form GSTR-11?
Persons having Unique Identification Number (UIN) are required to file Form GSTR-11.

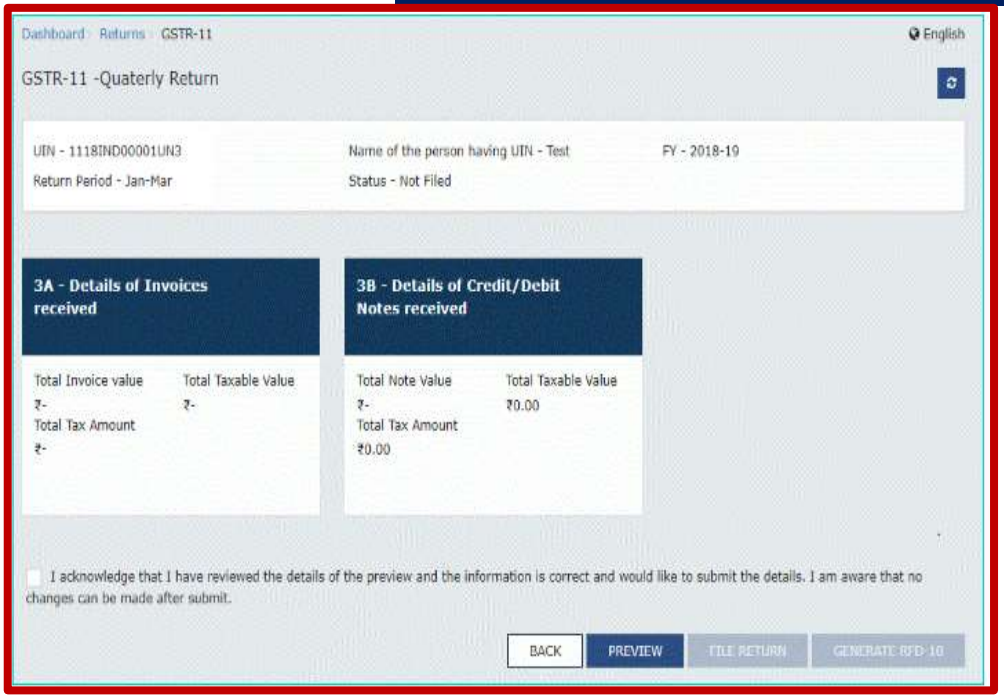
By when do I need to file Form GSTR-11?
Form GSTR-11 is to be filed on Quarterly basis. However, the form is not mandatory to be filed for such period in which there is no inward supplies received by such UIN holder. However, before claiming refund through Form GST RFD-10, filing of Form GSTR-11 is necessary for that relevant quarter.

Is there any due date to file Form GSTR-11?
There is no due date for Filing of Form GSTR-11. UIN holder can file Form GSTR-11 any time after end of the relevant Quarter.

Are there any ledgers maintained for UIN holders on GST Portal?
There are no Electronic Liability Register, Electronic Cash Ledger and Electronic Credit Ledger for UIN holders on GST Portal.

Return Dashboard

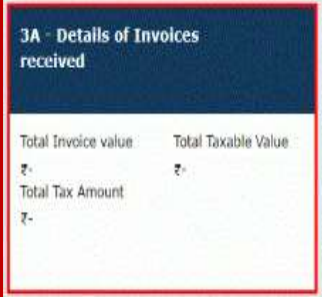
GSTR 11 – Statement of Inward supplies by UIN Holder

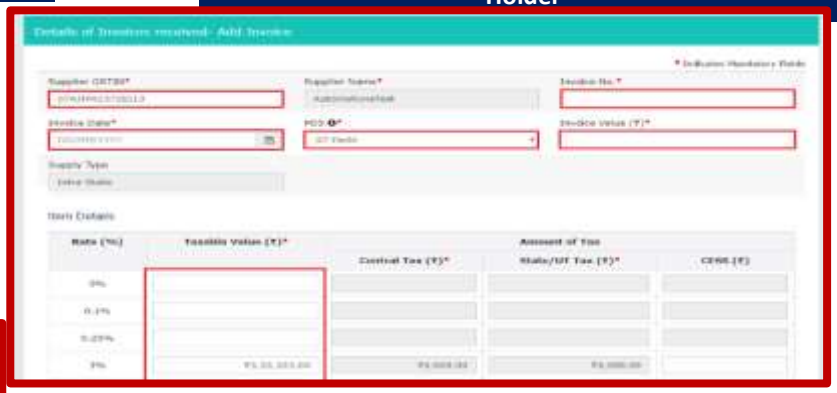


Details of Inward Received

GSTR 11 – Statement of Inward supplies by UIN Holder

Details of Invoices received tile to enter details of taxable inward supplies received from registered taxpayers.





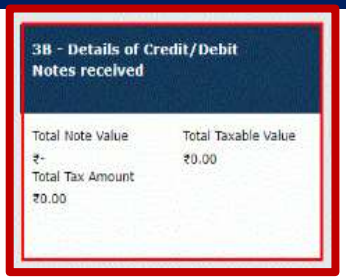
The Details of Invoices received-
Add Invoice page is displayed. In the Supplier GSTIN field, enter the GSTIN of the supplier. The field accepts only GSTIN of Normal taxpayer or Non Resident taxpayer.
Once the GSTIN of the supplier is entered, Supplier Name and Supply Type fields are auto-populated based on the GSTIN of the supplier.

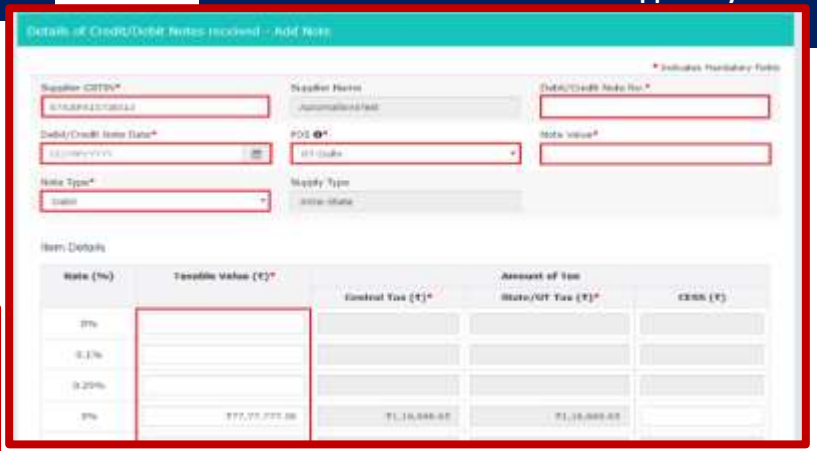
Note: The Amount of Tax fields are auto-populated based on the values entered in Taxable Value fields respectively. The CESS field is not auto populated and has to be entered by the taxpayer.

Details of Credit/Debit Notes received

GSTR 11 – Statement of Inward supplies by UIN

Details of Credit/Debit Notes received - enter details of credit/debit notes received from registered taxpayers.





In the **Supplier GSTIN** field, enter the GSTIN of the supplier.

In the Debit/Credit Note No., Debit/Credit Note Date, Note Value and Note Type fields, enter the number, date, value and type of the Debit/Credit Note.

Once the GSTIN of the supplier is entered, Supplier Name and Supply Type fields are auto-populated based on the GSTIN of the supplier.
The auto-populated POS is editable.

The CESS field is not auto populated and has to be entered by the taxpayer

Preview GSTR 11

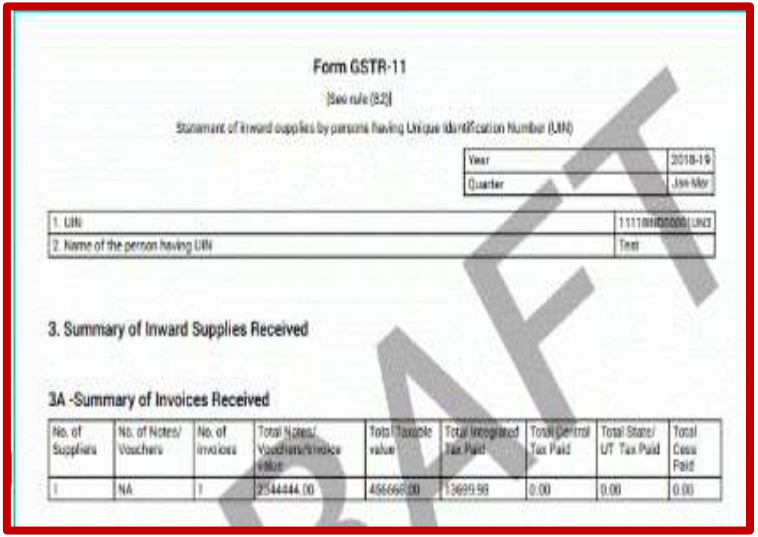
GSTR 11 – Statement of Inward supplies by UIN Holder

Once you have entered details, click **PREVIEW** button.

This button will download the draft Summary page of your GSTR-11 for your review.

It is recommended that you download this Summary page and review the summary of entries made in different sections before submitting the GSTR-11.

The PDF file is generated



Form GSTR-11

[See rule (82)]

Statement of inward supplies by persons having Unique Identification Number (UIN)

Year	2018-19
Quarter	Jan-Mar

1. UIN	111111111111111 (UN3
2. Name of the person having UIN	Test

3. Summary of Inward Supplies Received

3A -Summary of Invoices Received

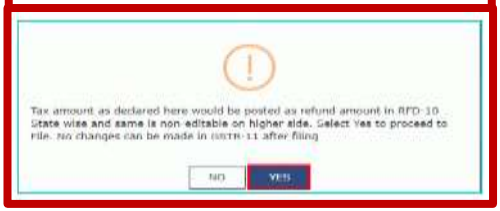
No. of Suppliers	No. of Notes/ Vouchers	No. of invoices	Total Notes/ Vouchers/Invoice value	Total Taxable value	Total Integrated Tax Paid	Total Central Tax Paid	Total State/ UT Tax Paid	Total Cess Paid
1	NA	1	2544444.00	466666.00	13699.98	0.00	0.00	0.00

DRAFT

File GSTR-11 with DSC/ EVC

Select the **Declaration** checkbox.

Click the **FILE RETURN** button.
A message is displayed that **"Tax amount** as declared here would be posted as ***refund amount in RFD-10 State wise*** and same is non-editable on higher side. Select Yes to proceed to File.
No changes can be made in GSTR-11 after filing". Click the **YES** button
The success message is displayed and ARN is displayed. Status of the GSTR-11 return changes to "Filed".
You can click GENERATE RFD-10 button to generate GST RFD-10 application form of the same quarter for which Form GSTR-11 is filed.



GSTR 11 – Statement of Inward supplies by UIN

Questions Please

Thank you

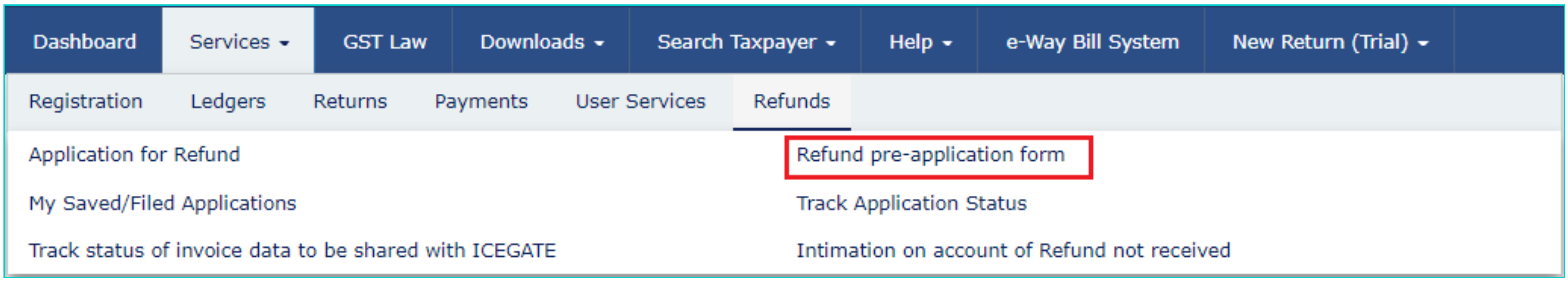
Thanks for your Patience and Time

Manual > Submitting Refund Pre-Application Form

How can I submit Refund Pre-Application Form?

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

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



Note:

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

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

Dashboard

Refund Pre-Application Form

GSTIN- 29DAACD1191F5ZO | Legal Name - Adaequare New Info Pvt Ltd | Filing Date - 04/02/2020

Nature of Business : *

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

Date of Issue of IEC (Only for Exporter)

dd/mm/yyyy

AADHAAR Number *

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

Income tax paid in Financial Year 2018-2019 *

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

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

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

SUBMIT

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

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

Dashboard | Services | GST Law | Downloads | Search Taxpayer | Help | e-Way Bill System | New Return (Trial)

Dashboard

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

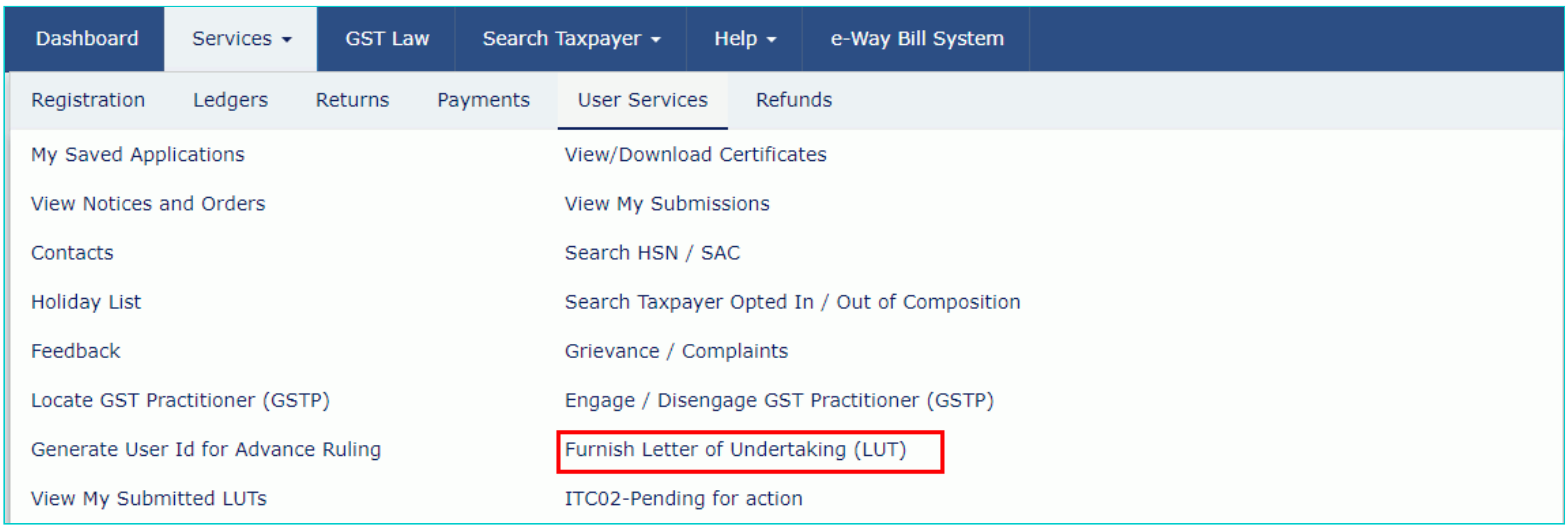
Note: On submitting the refund pre-application form, an acknowledgement message will be shown to you on the screen. No separate e-mail or SMS will be sent to you for the same.

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

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

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

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

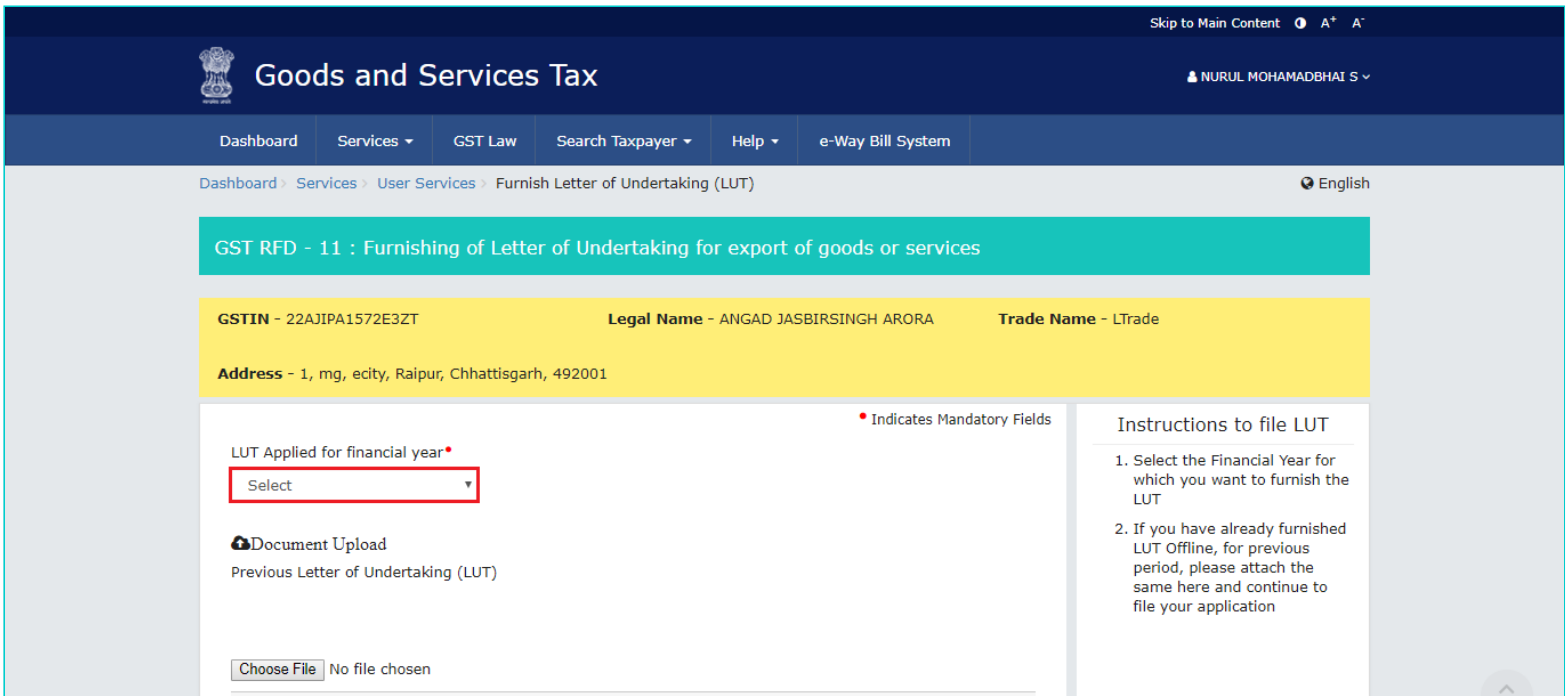


4. Form GST RFD-11 is displayed. Select the financial year for which LUT is applied for from the **LUT Applied for Financial Year** drop-down list.
5. Click the **Choose File** button to upload the previous LUT.

Note:

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

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



Only PDF or JPEG file formats are allowed.

Maximum file size for upload is 2 MB.

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

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

Goods and Services Tax Identification Number - 04APIPS0052DLZS

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

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

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

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

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

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

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

Name, address and occupation of the independent Witnesses

1. Name of Witness •
Enter Name

Occupation
Enter Occupation

Address of Witness •

Building No./ Flat No. •
Enter Building No./ Flat No.

Floor No.
Enter Floor No

Name of the Premises / Building
Premises/Building

Road / Street •
Enter Road / Street

City / Town / Locality / Village •
Enter City/Town/Locality/Villag

State •
Select

District •
Select

PIN Code •
Enter PIN Code

2. Name of Witness •
Enter Name

Occupation
Enter Occupation

Address of Witness •

Building No./ Flat No. •
Enter Building No./ Flat No.

Floor No.
Enter Floor No

Name of the Premises / Building
Premises/Building

Road / Street •
Enter Road / Street

City / Town / Locality / Village •
Enter City/Town/Locality/Villag

State •
Select

District •
Select

PIN Code •
Enter PIN Code

Place of Filing LUT •
Enter Place

Date of Filing LUT •
12/02/2018

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

Name of Primary/ other Authorized Signatory •
Select

Place •
Enter Place

Designation / Status •

Date •
12/02/2018

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

5. Primary Authorized signatory or other Authorized signatory can sign the Application Form
6. Once signed and filed, Form cannot be edited

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

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

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

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

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

• Indicates Mandatory Fields

LUT Applied for financial year•

2017-18

Document Upload

Previous Letter of Undertaking (LUT)

Choose File No file chosen

Only PDF or JPEG file formats are allowed.

Maximum file size for upload is 2 MB.

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

Instructions to file LUT

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

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

Goods and Services Tax Identification Number - 22AJIPA1572E3ZT

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

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

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

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

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

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

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

Name, address and occupation of the independent Witnesses

1. Name of Witness• Occupation

Akash Enter Occupation

Address of Witness•

Building No./ Flat No.• Floor No. Name of the Premises / Building

C-403 Enter Floor No Premises/Building

Road / Street• City / Town / Locality / Village•

Ananth Nagar Bangalore

State• District• PIN Code•

Karnataka Bengaluru (Bangalore) Urb: 560100

2. Name of Witness• Occupation

Suresh Enter Occupation

Address of Witness•

Building No./ Flat No.• Floor No. Name of the Premises / Building

D-56 Enter Floor No Premises/Building

Road / Street• City / Town / Locality / Village•

Vasundhara Layput | Bangalore

State* Karnataka | District* Bengaluru (Bangalore) Urb | PIN Code* 560100

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

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

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

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

5. Primary Authorized signatory or other Authorized signatory can sign the Application Form
6. Once signed and filed, Form cannot be edited

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

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A confirmation message is displayed that application is saved successfully.

Skip to Main Content A+ A-

Goods and Services Tax

ANGAD JASBIRSINGH A

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

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

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

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

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

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

* Indicates Mandatory Fields

LUT Applied for financial year* 2017-18

Document Upload

Previous Letter of Undertaking (LUT)

Choose File No file chosen

Only PDF or JPEG file formats are allowed.
Maximum file size for upload is 2 MB.
Note: You can attach the Letter of undertaking already created for the FY, if any.

Instructions to file LUT

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

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

Goods and Services Tax Identification Number - 22AJIPA1572E3ZT

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

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

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

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

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

I/We declare that this undertaking is given under the orders of the proper officer for the

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

performance of enacts in which the public are interested.

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

Name, address and occupation of the independent Witnesses

1. Name of Witness* Akash
Occupation: Enter Occupation

Address of Witness*

Building No./ Flat No.* C-403
Floor No.: Enter Floor No
Name of the Premises / Building: Premises/Building

Road / Street* Ananth Nagar
City / Town / Locality / Village* Bangalore

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

2. Name of Witness* Suresh
Occupation: Enter Occupation

Address of Witness*

Building No./ Flat No.* D-56
Floor No.: Enter Floor No
Name of the Premises / Building: Premises/Building

Road / Street* Vasundhara Layput
City / Town / Locality / Village* Bangalore

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

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

Name of Primary/ other Authorized Signatory * Select
Place* Enter Place

Designation / Status*
Date* 09/03/2018

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

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

My Saved Applications

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

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

Skip to Main Content A+ A-

Goods and Services Tax ANGAD JASBIRSINGH A

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

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

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

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

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

• Indicates Mandatory Fields

LUT Applied for financial year•

2017-18

Document Upload

Previous Letter of Undertaking (LUT)

Choose File No file chosen

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

Instructions to file LUT

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

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

Goods and Services Tax Identification Number - 22AJIPA1572E3ZT

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

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

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

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

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

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

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

Name, address and occupation of the independent Witnesses

1. Name of Witness• Akash

Occupation: Enter Occupation

Address of Witness•

Building No./ Flat No.• C-403

Floor No.: Enter Floor No

Name of the Premises / Building: Premises/Building

Road / Street• Ananth Nagar

City / Town / Locality / Village• Bangalore

State• Karnataka

District• Bengaluru (Bangalore) Urba

PIN Code• 560100

2. Name of Witness• Suresh

Occupation: Enter Occupation

Address of Witness•

Building No./ Flat No.• D-56

Floor No.: Enter Floor No

Name of the Premises / Building: Premises/Building

Road / Street• Vasundhara Layput

City / Town / Locality / Village• Bangalore

State• Karnataka

District• Bengaluru (Bangalore) Urba

PIN Code• 560100

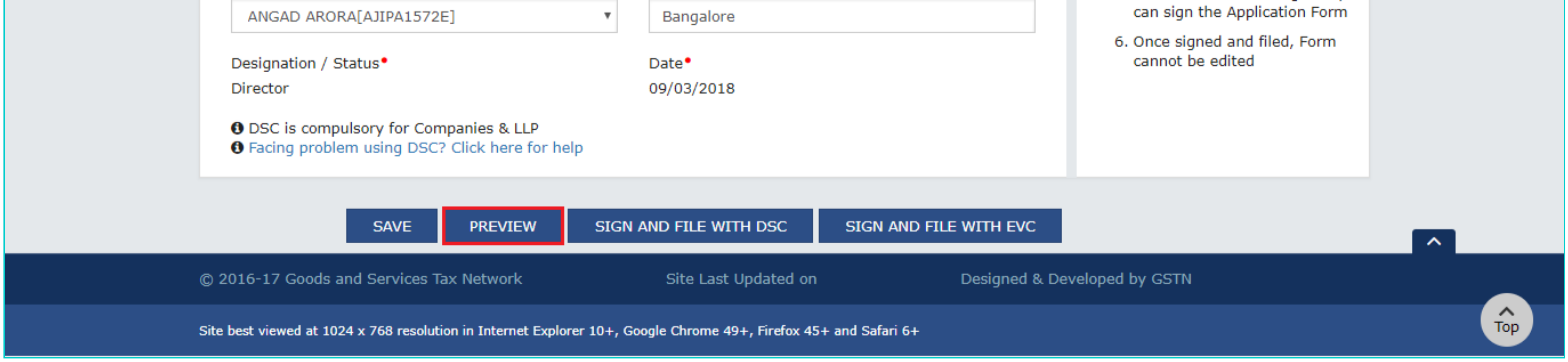
Place of Filing LUT• Bangalore

Date of Filing LUT• 09/03/2018

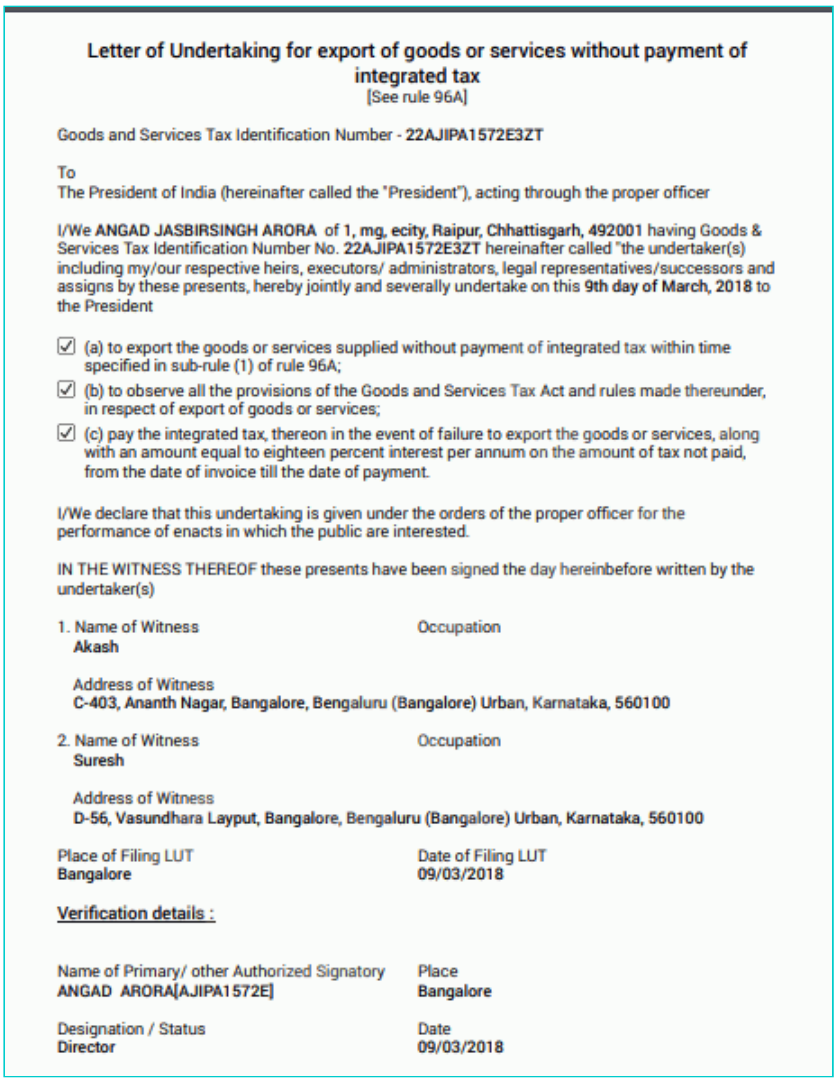
Name of Primary/ other Authorized Signatory •

Place•

5. Primary Authorized signatory or other Authorized signatory



The form is displayed in the PDF format.



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

Goods and Services Tax Identification Number - **22AJIPA1572E3ZT**

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

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

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

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

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

1. Name of Witness
Akash
Occupation

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

2. Name of Witness
Suresh
Occupation

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

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

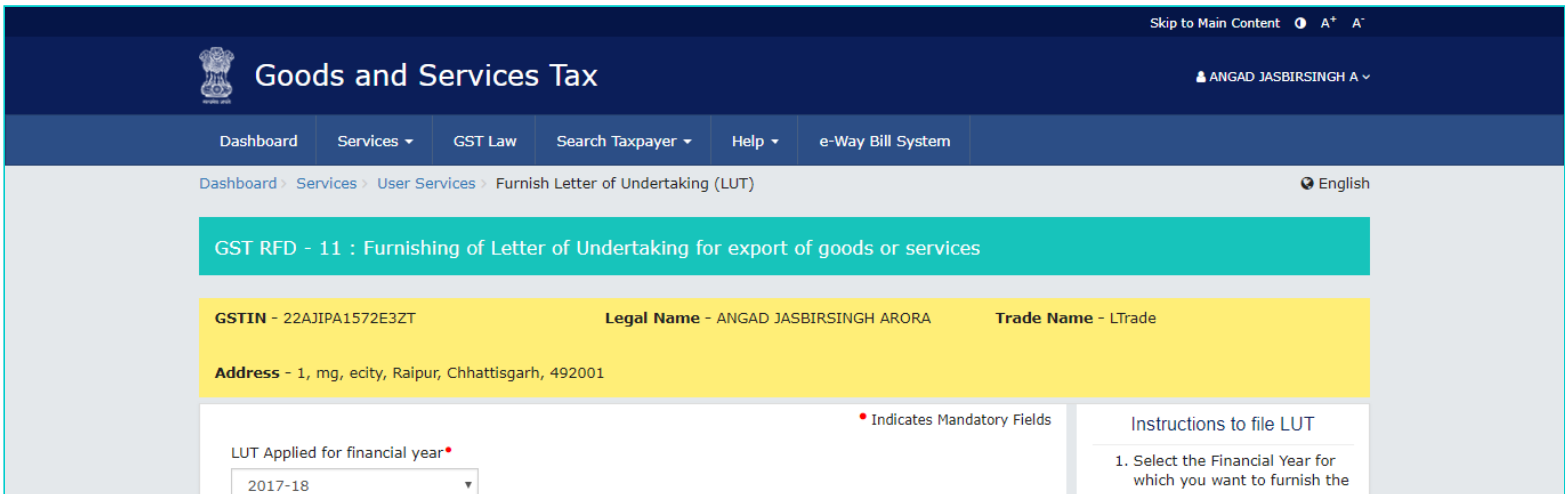
Verification details :

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

Designation / Status
Director
Date
09/03/2018

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

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



LUT

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

Document Upload

Previous Letter of Undertaking (LUT)

Choose File No file chosen

Only PDF or JPEG file formats are allowed.

Maximum file size for upload is 2 MB.

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

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

4. Enter the details of two independent witnesses

Letter of Undertaking for export of goods or services without payment of integrated tax

(See rule 96A)

Goods and Services Tax Identification Number - 22AJIPA1572E3ZT

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

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

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

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

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

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

Name, address and occupation of the independent Witnesses

1. Name of Witness •: Akash

Occupation: Enter Occupation

Address of Witness •

Building No./ Flat No. •: C-403

Floor No.: Enter Floor No

Name of the Premises / Building: Premises/Building

Road / Street •: Ananth Nagar

City / Town / Locality / Village •: Bangalore

State •: Karnataka

District •: Bengaluru (Bangalore) Urb

PIN Code •: 560100

2. Name of Witness •: Suresh

Occupation: Enter Occupation

Address of Witness •

Building No./ Flat No. •: D-56

Floor No.: Enter Floor No

Name of the Premises / Building: Premises/Building

Road / Street •: Vasundhara Layput

City / Town / Locality / Village •: Bangalore

State •: Karnataka

District •: Bengaluru (Bangalore) Urb

PIN Code •: 560100

Place of Filing LUT •: Bangalore

Date of Filing LUT •: 09/03/2018

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

6. Once signed and filed, Form cannot be edited

Name of Primary/ other Authorized Signatory •: ANGAD ARORA[AJIPA1572E]

Place •: Bangalore

Designation / Status •: Director

Date •: 09/03/2018

DSC is compulsory for Companies & LLP

Facing problem using DSC? Click here for help

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

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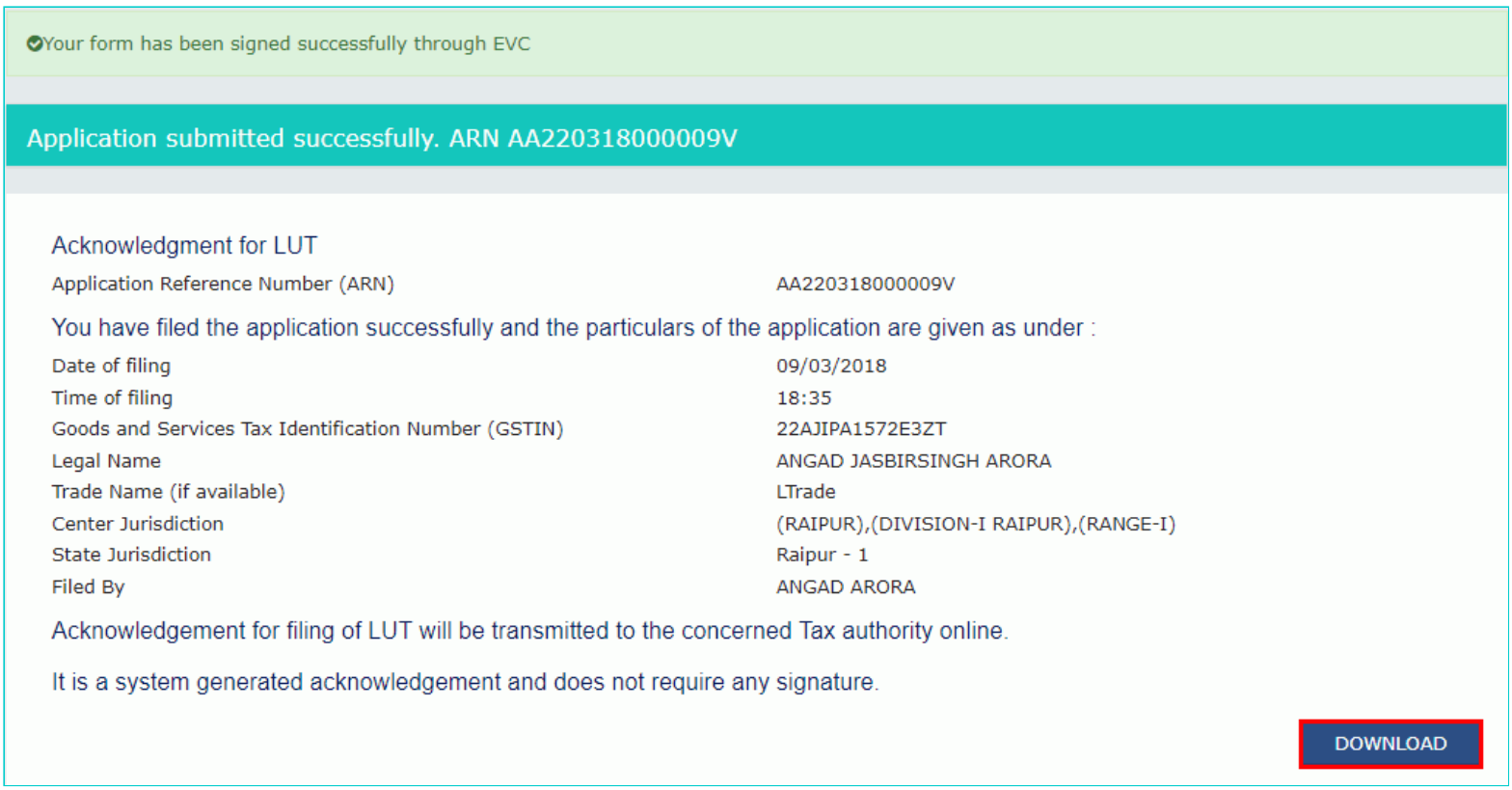
14. Click the **PROCEED** button.

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

Notes:

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



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

Acknowledgment for LUT

Application Reference Number (ARN)	AA220318000009V

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

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

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

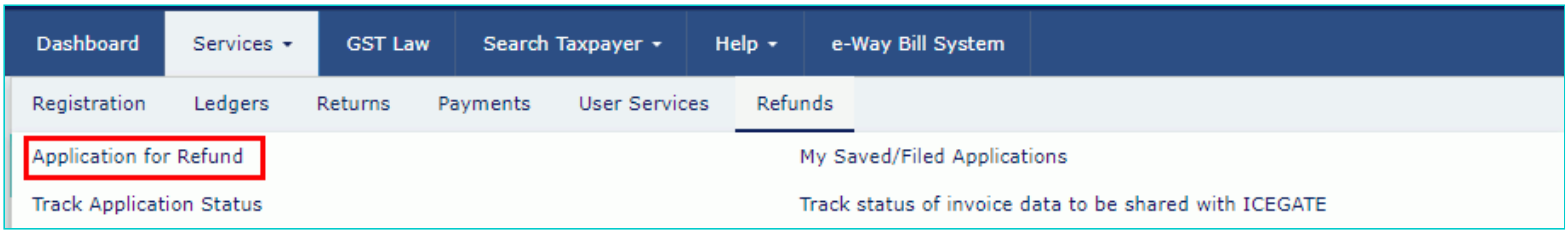
It is a system generated acknowledgement and does not require any signature.

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

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

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

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



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

Select the Refund type:

• Indicates Mandatory Fields

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

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

Tax Period

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

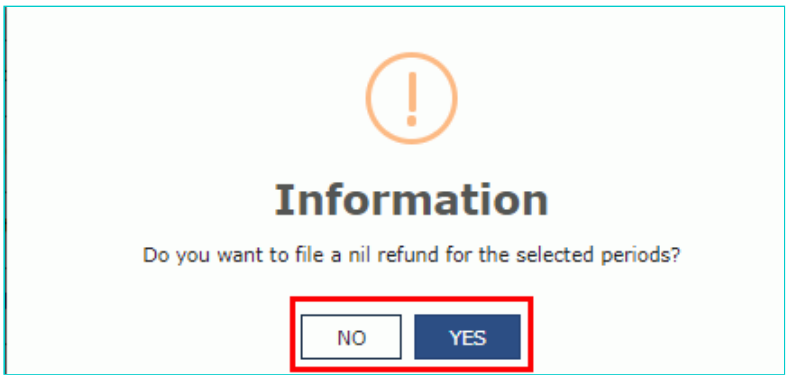
From Period: Jul-2017

To Period: Aug-2017

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

CREATE REFUND APPLICATION

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



In case of Yes:

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

Dashboard > Refunds > Filed English

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

FY : 2017-2018 | Month - JULY-AUGUST | Status : Submitted

Declaration •

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

Authorised Signatory •

NURUL SAIYED

BACK | FILE WITH DSC | FILE WITH EVC

In Case of DSC:

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

In Case of EVC:

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

In case of No:

8. The **Refund of ITC on Export of Goods & Services without Payment of Tax** page is displayed.
First you need to download the offline utility, upload details of Exports of Goods and/or services and then file refund of ITC on account of Exports of goods and services (without payment of tax).

Skip to Main Content A+ A

Goods and Services Tax

prachit chopra

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

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

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

FY : 2017-18 | Month - JULY-AUGUST | Status : Draft

GST RFD-01
Refund of ITC on Export of Goods & Services without Payment of Tax

• Indicates Mandatory Fields

Important Message

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

Statement 3 • Click to upload the details of Exports of goods and/ or services **Download Offline Utility**

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

Computation of Refund to be claimed (Statement 3A)

	Turnover of zero rated supply of goods and services (1) (₹) •	Adjusted total turnover (2) (₹)•	Net input tax credit (3) (₹)• 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	₹3,72,000.00	0.00
Central Tax				
State/UT Tax				
CESS			₹0.00	0.00
Total	0.00	0.00	372,000.00	0.00

Amount eligible for Refund (in ₹)

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

Click to view Electronic Liability Ledger

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

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

Bank Account Number

Select Account Number• Select

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

Important Message

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

Upload Supporting Documents

Enter Document Description

Choose File No file chosen

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

Note: Taxpayers are expected to upload supporting documents while filing refund application. You may upload up to 10 supporting documents, 5 MB

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

Declaration•

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

Undertaking•

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

Whether you have submitted the bond/ undertaking (FORM GST RFD- 11) No

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

BACK SAVE PREVIEW SUBMIT

Click the hyperlink below to know more about them.

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

Upload Details of Exports of goods and/ or services - To upload the CSV file with details of exports of good/ or services

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

Download Offline Utility

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

GST RFD-01

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

• Indicates Mandatory Fields

Important Message

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

Statement 3 • Click to upload the details of Exports of goods and/ or services **Download Offline Utility**

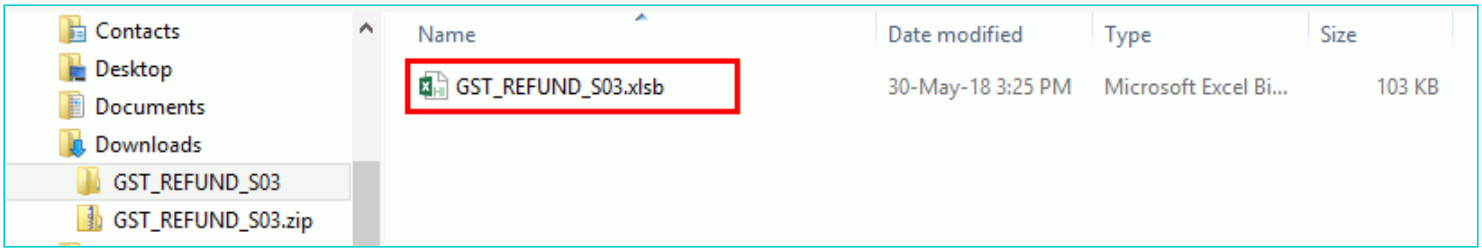
10. Click the **PROCEED** button.

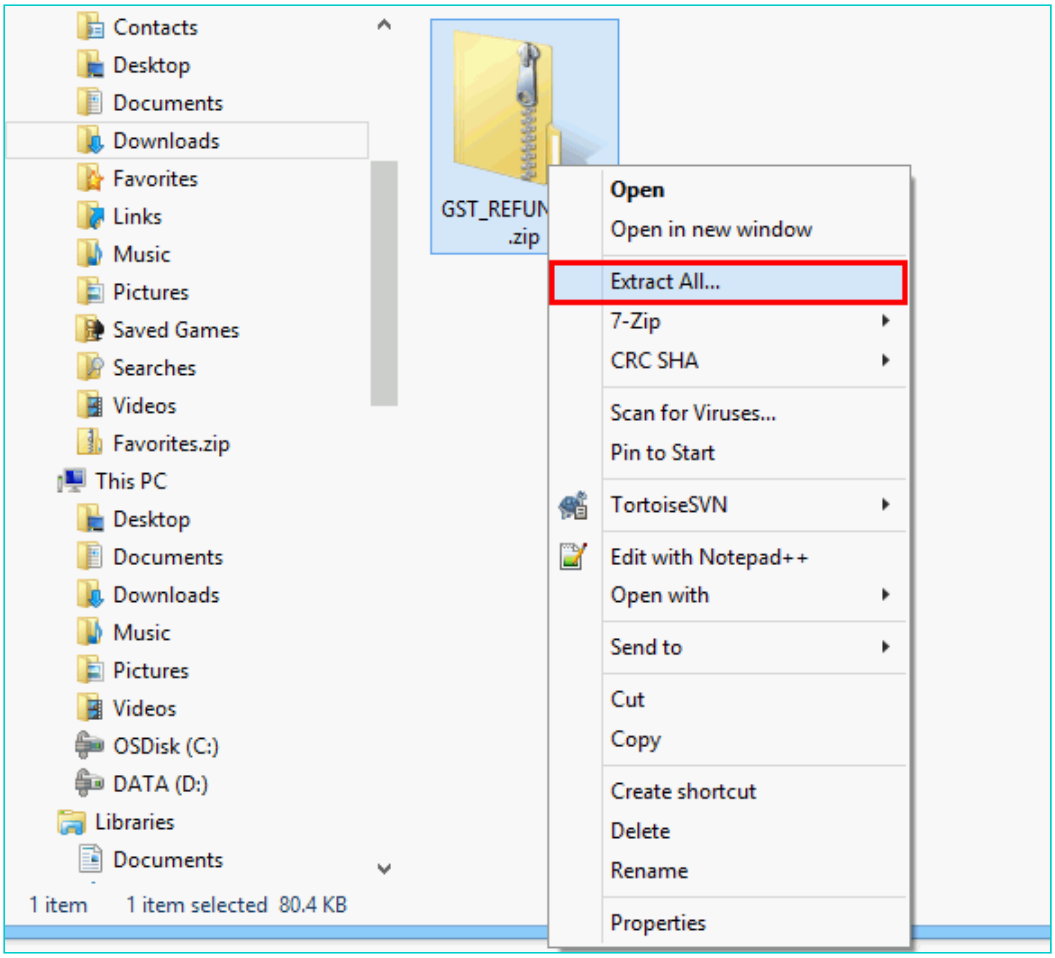
Information

Are you sure you want to download this utility?

CANCEL PROCEED

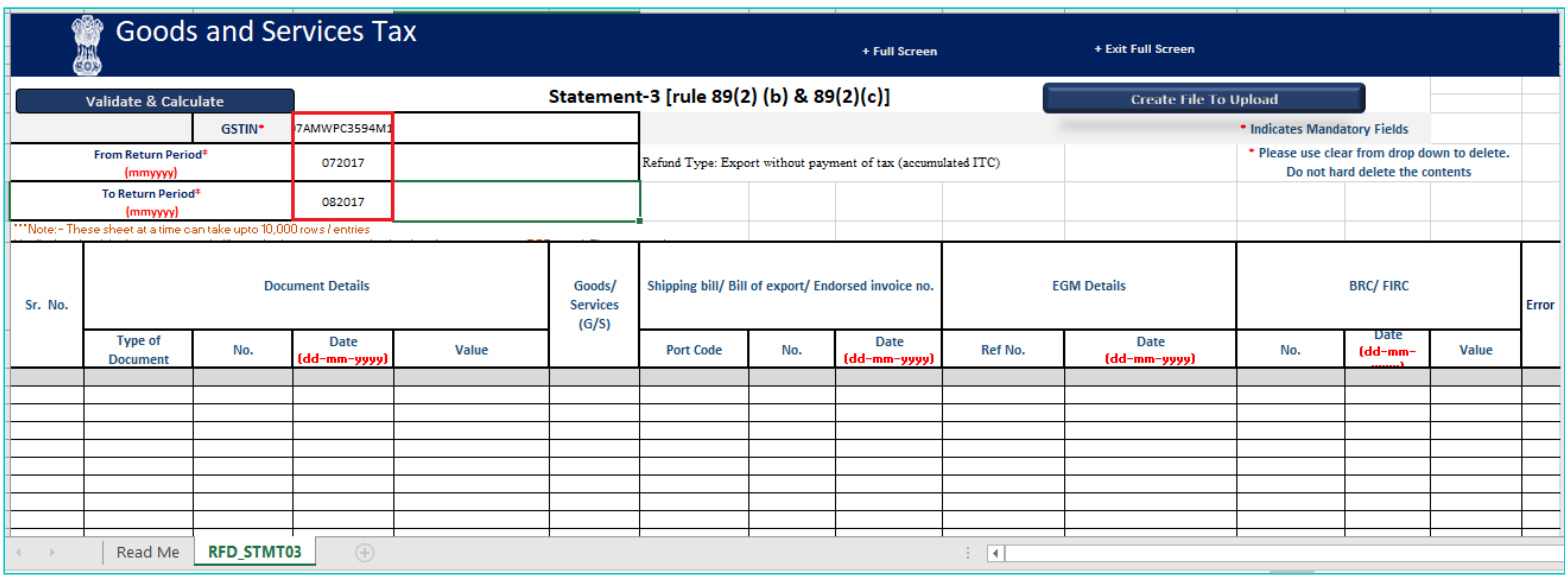
11. The zip file is downloaded. Right click on the zip file and select **Extract All** to unzip the downloaded file.



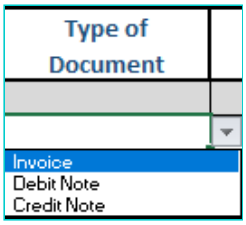


d. Statement 3 template would be downloaded. Open the excel sheet.

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

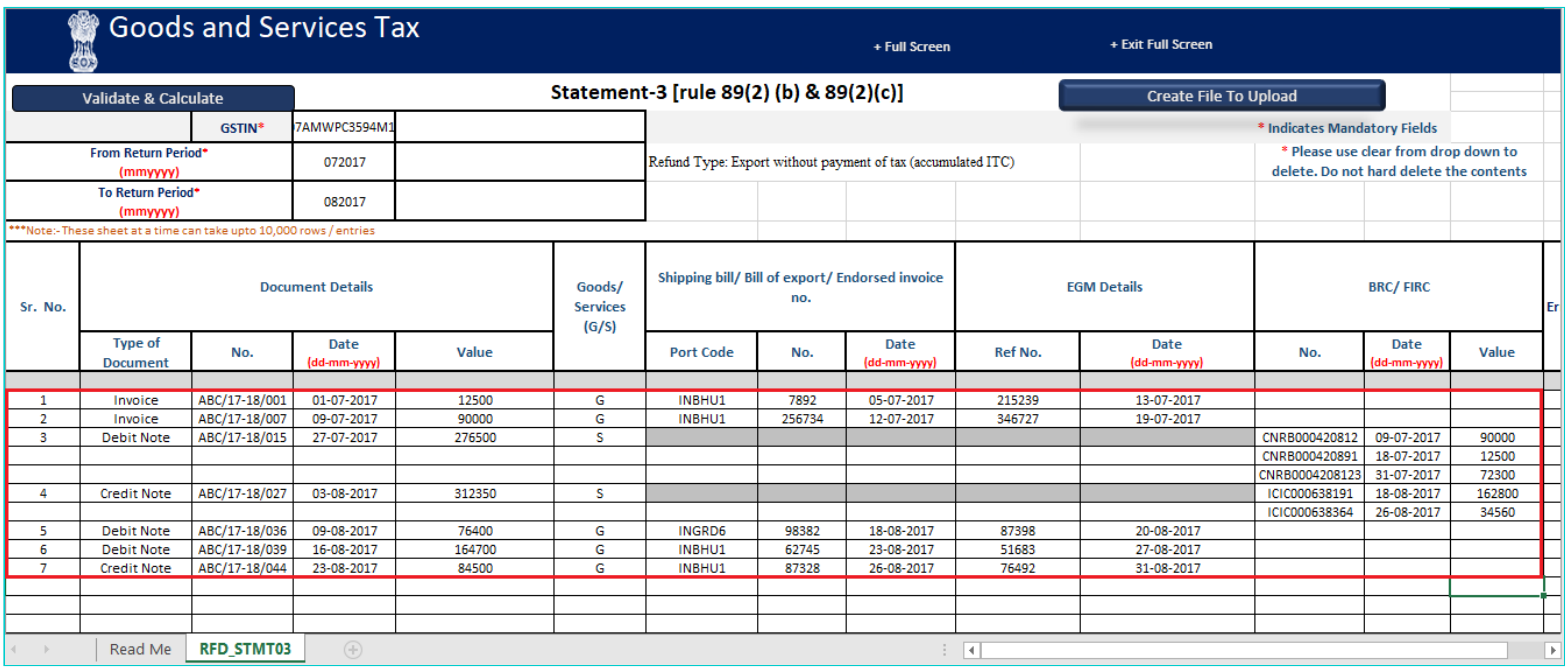


13. Enter the Sr. No., Document Details, Goods/ Services, Shipping bill/ Bill of export/ Endorsed Document no. details. The document includes an invoice, a Debit note or a Credit note. Multiple Debit note or Credit note issued against invoices can also be entered in this statement.



Notes:

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



Goods and Services Tax

+ Full Screen + Exit Full Screen

Validate & Calculate

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

Create File To Upload

GSTIN*	7AMWPC3594M1	
From Return Period* (mmyyyy)	072017	
To Return Period* (mmyyyy)	082017	

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

* Indicates Mandatory Fields

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

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

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

Read Me RFD_STMT03

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

Goods and Services Tax

+ Full Screen + Exit Full Screen

Validate & Calculate

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

Create File To Upload

GSTIN*	7AMWPC3594M1	
From Return Period* (mmyyyy)	072017	
To Return Period* (mmyyyy)	082017	

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

* Indicates Mandatory Fields

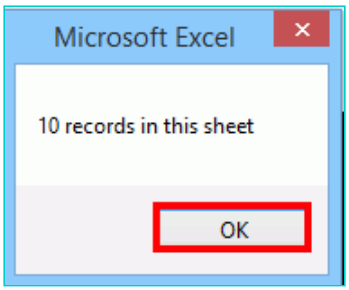
* Please use clear from drop down to delete. Do not hard delete the contents

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

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

Read Me | RFD_STMT03

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



In case of Error:

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

Goods and Services Tax

+ Full Screen + Exit Full Screen

Validate & Calculate

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

Create File To Upload

GSTIN*	7AMWPC3594M	GSTIN is not available/incorrect.
From Return Period* (mmyyyy)	072017	
To Return Period* (mmyyyy)	082017	

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

* Indicates Mandatory Fields

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

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

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

Read Me | RFD_STMT03

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

Goods and Services Tax

+ Full Screen + Exit Full Screen

Validate & Calculate

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

Create File To Upload

GSTIN*	7AMWPC3594M	GSTIN is not available/incorrect.
From Return Period* (mmyyyy)	072017	
To Return Period* (mmyyyy)	082017	

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

* Indicates Mandatory Fields

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

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

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

Read Me RFD_STMT03

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

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

Goods and Services Tax

+ Full Screen + Exit Full Screen

Validate & Calculate

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

Create File To Upload

GSTIN*	7AMWPC3594M1	
From Return Period* (mmyyyy)	072017	
To Return Period* (mmyyyy)	082017	

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

* Indicates Mandatory Fields

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

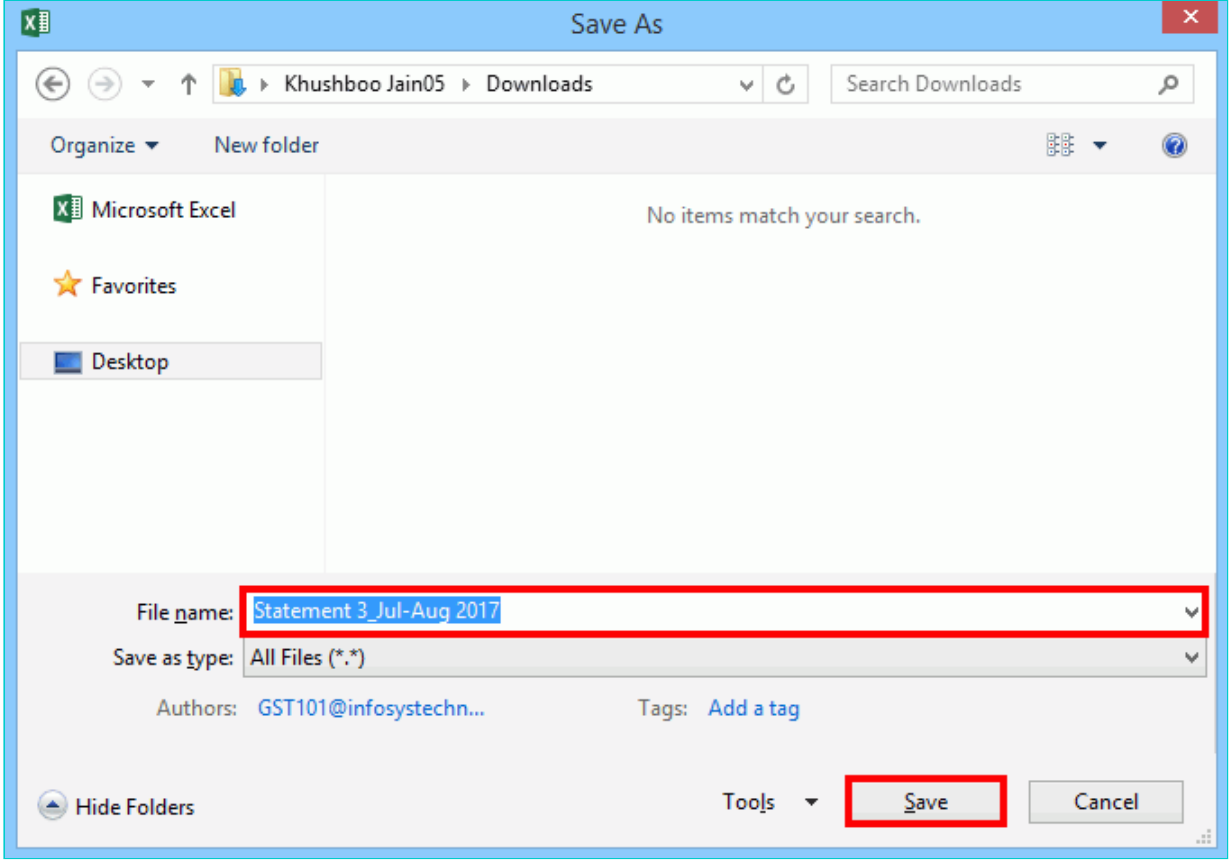
***Note:- These sheet at a time can take upto 10,000 rows / entries

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

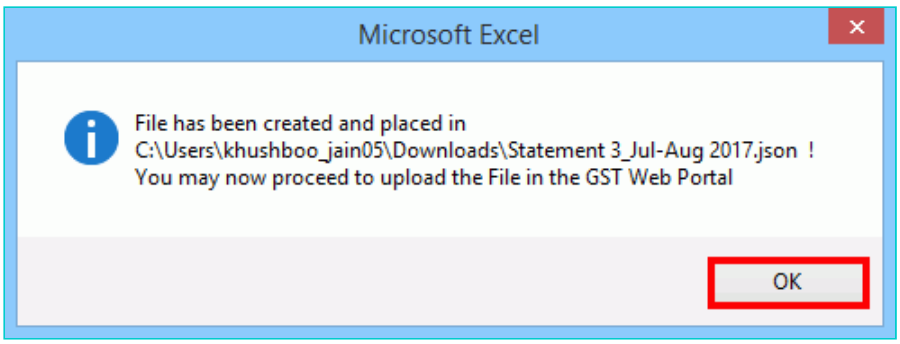
Read Me RFD_STMT03

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

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

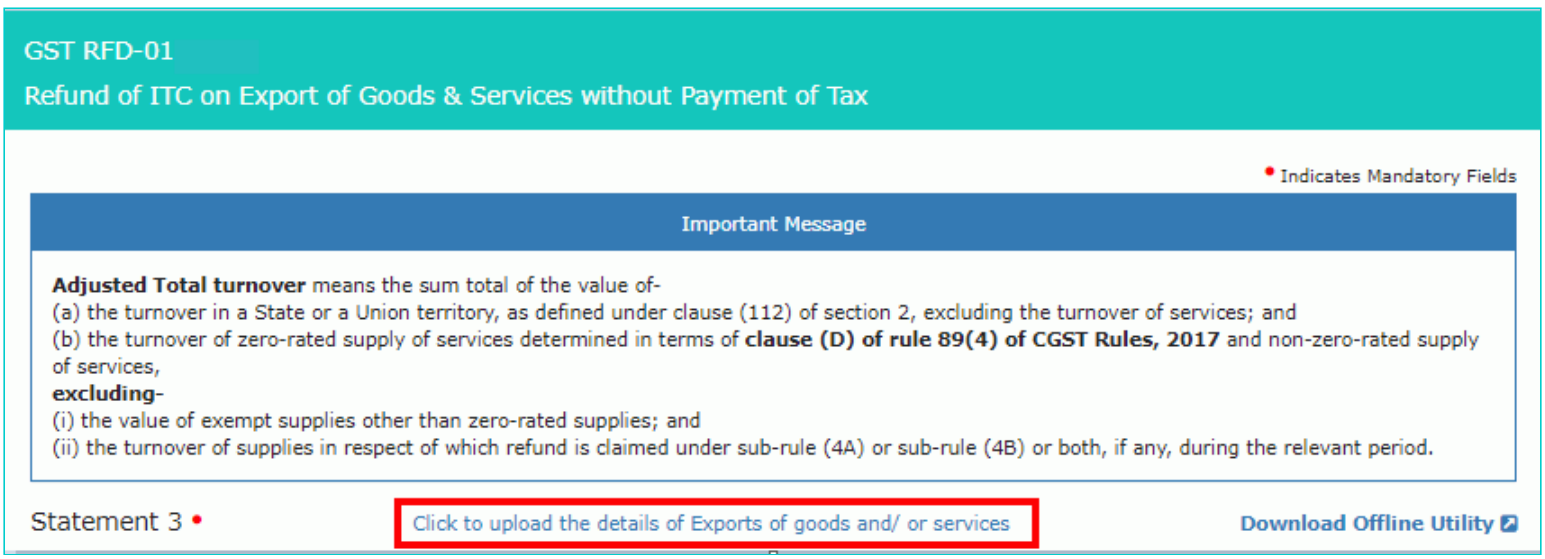


20. A success message is displayed that file is created and you can now proceed to upload the file on the GST Portal. Click the **OK** button.

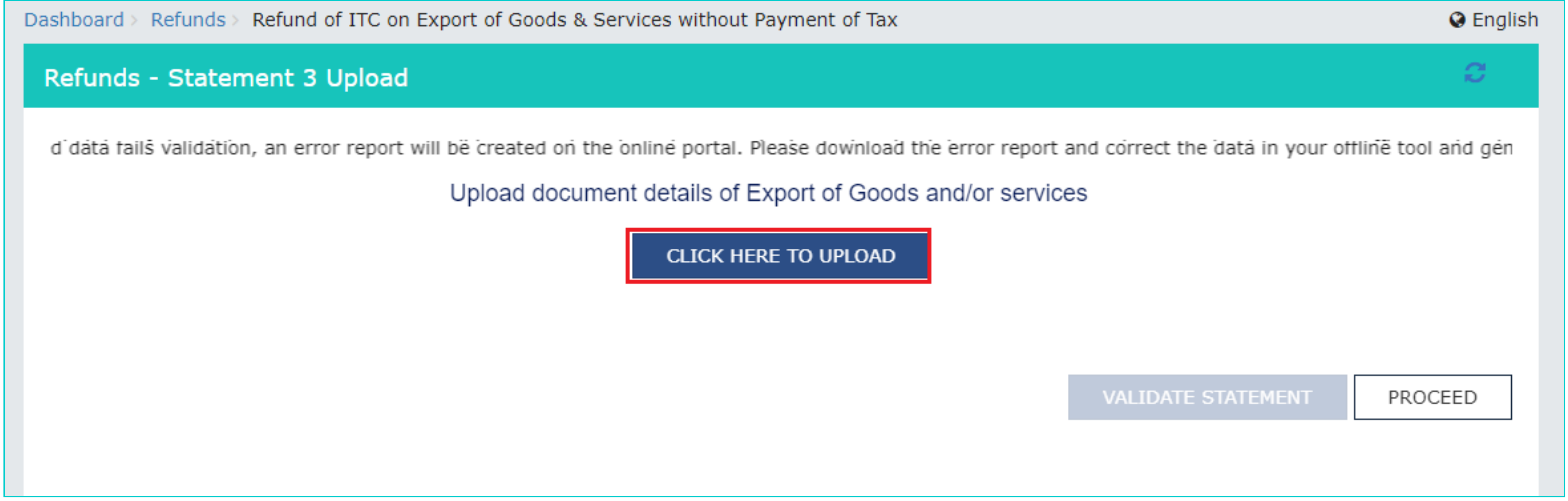


Upload Details of Exports of goods and/ or services

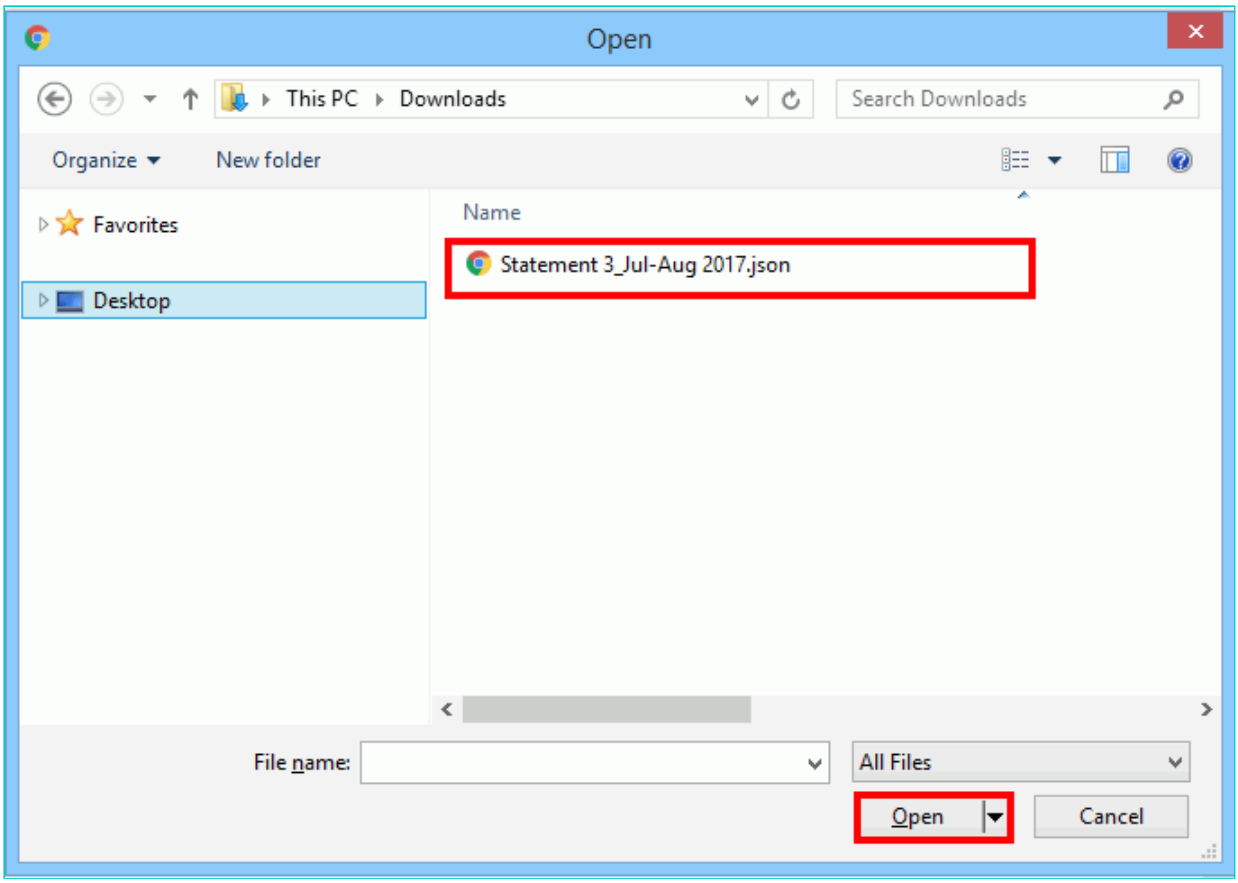
21. Click the link **Click to upload the details of Exports of goods and/ or services.**



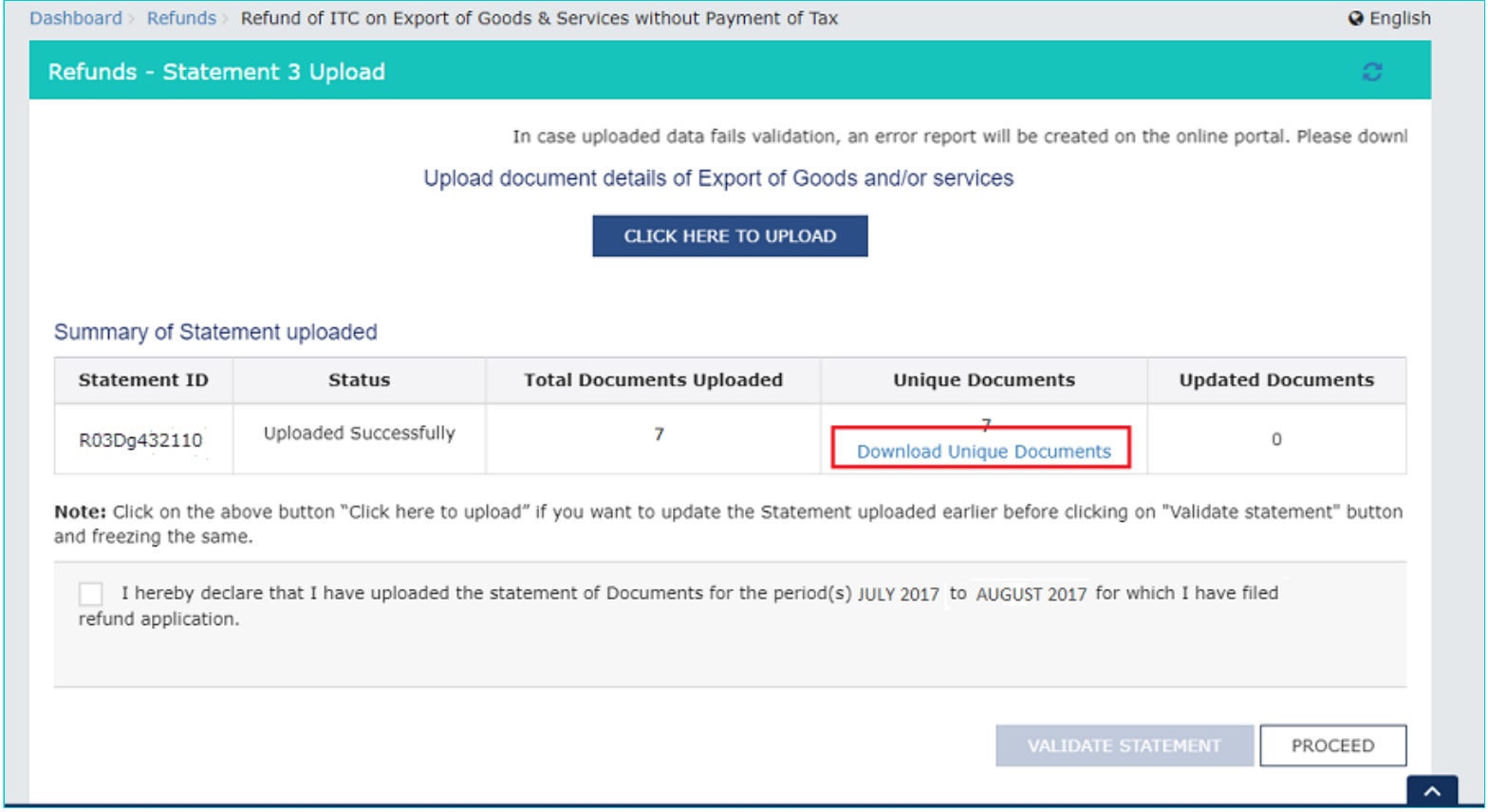
22. Click the **CLICK HERE TO UPLOAD** button.



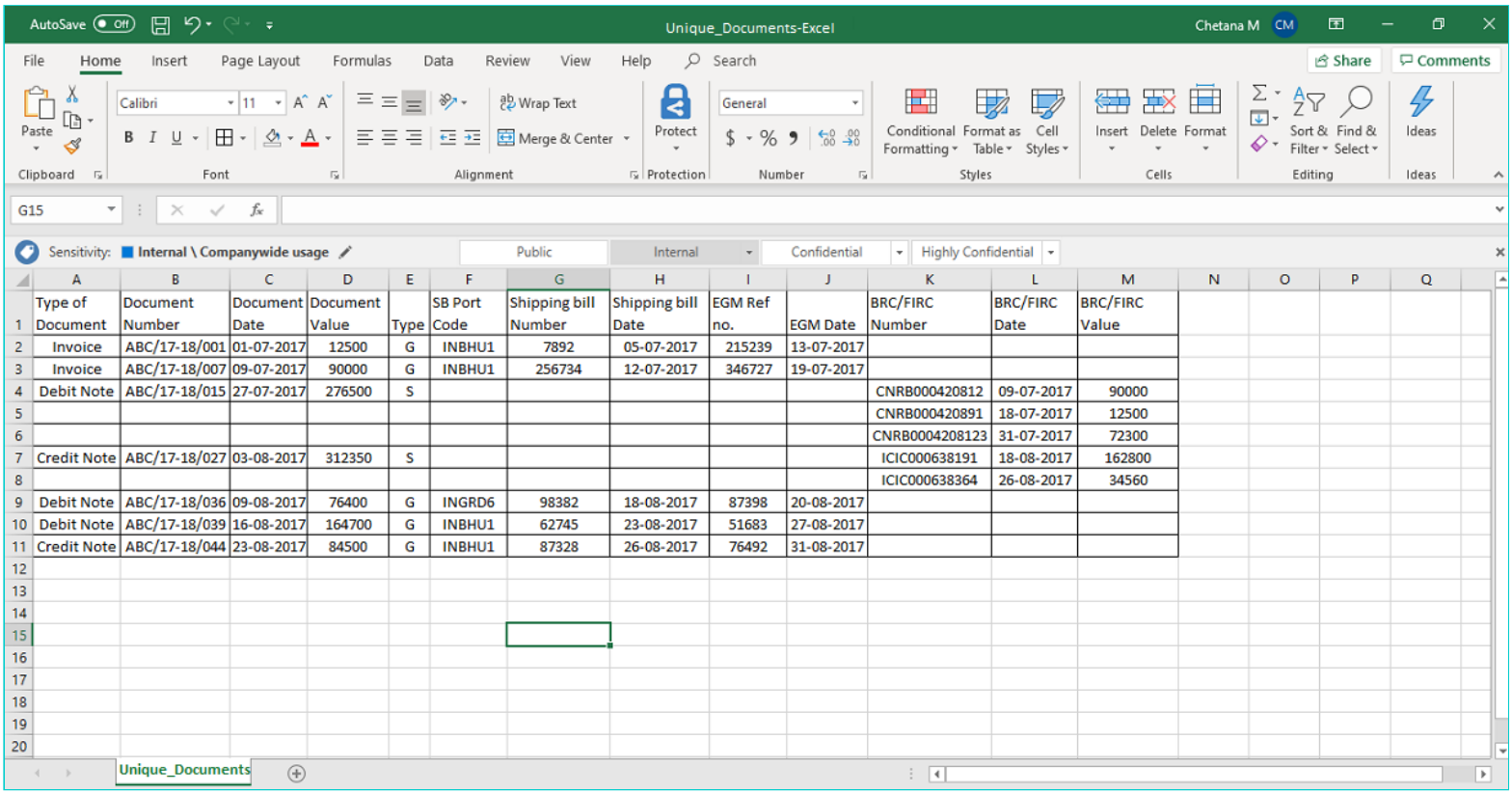
23. Browse the location where you saved the JSON file. Select the file and click the **Open** button.



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



24.2. Unique documents that has been uploaded successfully are displayed.



Type of Document	Document Number	Document Date	Document Value	Type	SB Port Code	Shipping bill Number	Shipping bill Date	EGM Ref no.	EGM Date	BRC/FIRC Number	BRC/FIRC Date	BRC/FIRC Value
Invoice	ABC/17-18/001	01-07-2017	12500	G	INBHU1	7892	05-07-2017	215239	13-07-2017			
Invoice	ABC/17-18/007	09-07-2017	90000	G	INBHU1	256734	12-07-2017	346727	19-07-2017			
Debit Note	ABC/17-18/015	27-07-2017	276500	S						CNRB000420812	09-07-2017	90000
										CNRB000420891	18-07-2017	12500
										CNRB0004208123	31-07-2017	72300
Credit Note	ABC/17-18/027	03-08-2017	312350	S						ICIC000638191	18-08-2017	162800
										ICIC000638364	26-08-2017	34560
Debit Note	ABC/17-18/036	09-08-2017	76400	G	INGRD6	98382	18-08-2017	87398	20-08-2017			
Debit Note	ABC/17-18/039	16-08-2017	164700	G	INBHU1	62745	23-08-2017	51683	27-08-2017			
Credit Note	ABC/17-18/044	23-08-2017	84500	G	INBHU1	87328	26-08-2017	76492	31-08-2017			

25. Select the Declaration checkbox.

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

English

Refunds - Statement 3 Upload

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

Upload document details of Export of Goods and/or services

CLICK HERE TO UPLOAD

Summary of Statement uploaded

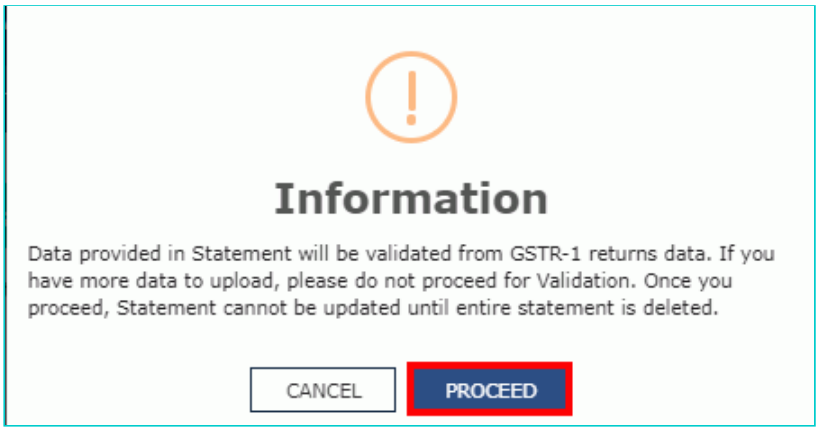
Statement ID	Status	Total Documents Uploaded	Unique Documents	Updated Documents
R03Dg432110	Uploaded Successfully	7	7 Download Unique Documents	0

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

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

VALIDATE STATEMENT | PROCEED

26. Click the **PROCEED** button.



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

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

Refunds - Statement 3 Upload

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

Upload document details of Export of Goods and/or services

CLICK HERE TO UPLOAD

Summary of Statement uploaded

Statement ID	Status	Total Documents Uploaded	Unique Documents	Updated Documents
R03Dg432110	Uploaded Successfully	7	7 Download Unique Documents	0

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

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

VALIDATE STATEMENT PROCEED

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

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

Refunds - Statement 3 Upload

Your statement has been submitted successfully for validation.

t again after correcting the error records.

Upload document details of Export of Goods and/or services

CLICK HERE TO UPLOAD

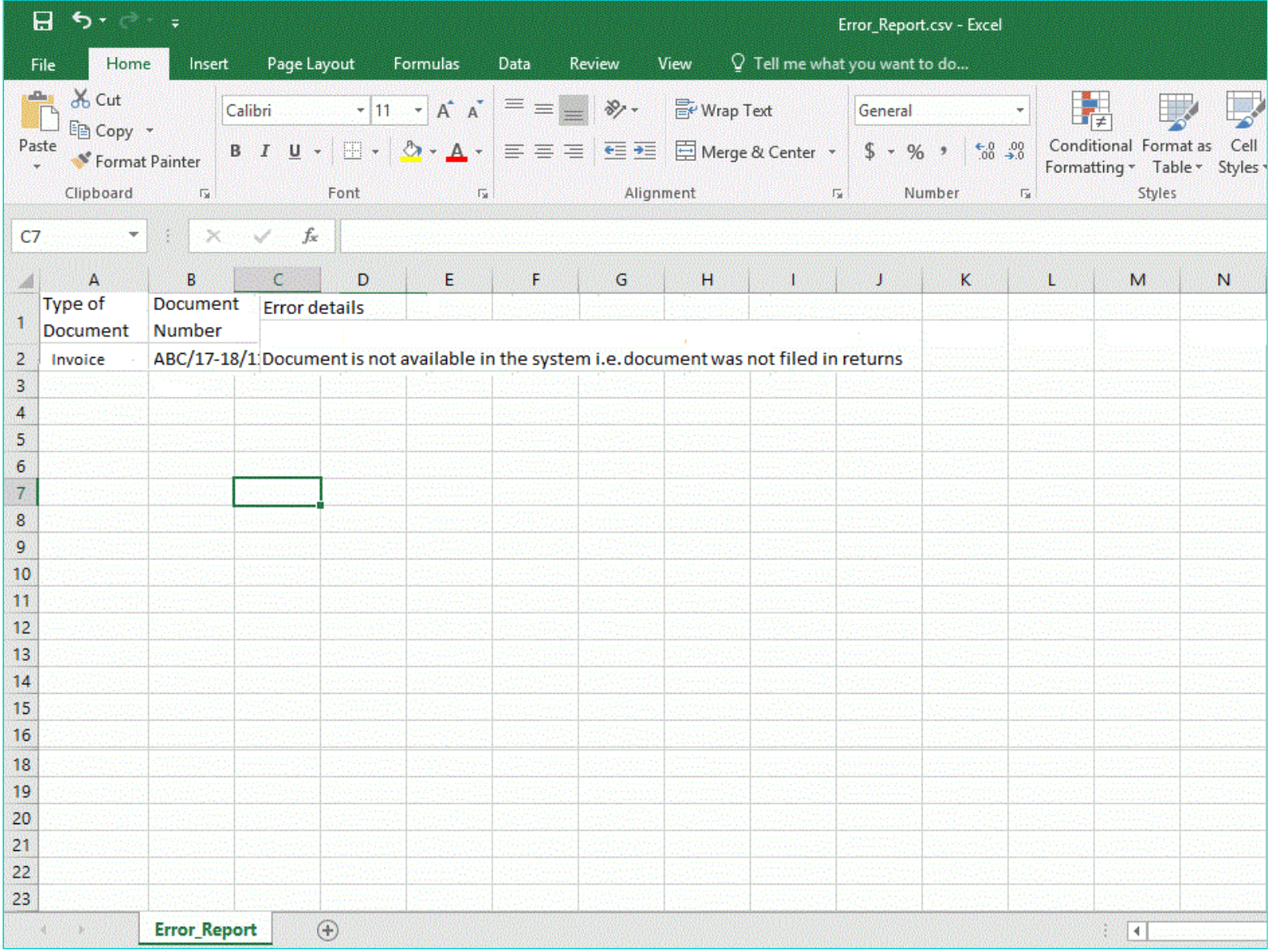
Summary of Statement uploaded

Statement ID	Status	Total Documents Uploaded	Value of uploaded Documents (₹)	Valid Documents	Value of Valid Documents (₹)	Invalid Documents	Value of Invalid Documents (₹)
R03Dg432110	Validated with Error	7	1129450	6 Download Valid Documents	1044950	1 Download Invalid Documents	84500

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

DELETE STATEMENT VALIDATE STATEMENT PROCEED

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



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

Note: You need to upload only the error documents again by clicking the CLICK HERE TO UPLOAD button.

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

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

Refunds - Statement 3 Upload

Your statement has been submitted successfully for validation.

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

Upload document details of Export of Goods and/or services

CLICK HERE TO UPLOAD

Summary of Statement uploaded

Statement ID	Status	Total Documents Uploaded	Value of uploaded Documents (₹)	Valid Documents	Value of Valid Documents (₹)	Invalid Documents	Value of Invalid Documents (₹)
R03Dg432110	Validated with Error	7	1129450	6 Download Valid Documents	1044950	1 Download Invalid Documents	84500

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

DELETE STATEMENT VALIDATE STATEMENT PROCEED

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

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

Refunds - Statement 3 Upload

Your statement has been submitted successfully for validation.

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

Upload document details of Export of Goods and/or services

CLICK HERE TO UPLOAD

Summary of Statement uploaded

Statement ID	Status	Total Documents Uploaded	Value of uploaded Documents (₹)	Valid Documents	Value of Valid Documents (₹)
R03Dg432110	Validated Successfully	7	1129450	7 Download Valid Documents	1129450

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

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

DELETE STATEMENT VALIDATE STATEMENT PROCEED

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

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

Note:

a. In **Column (1) of Turnover of zero rated supply of goods and services (1)**, enter the aggregate turnover of zero rated supply of goods and services i.e. Integrated Tax, Central Tax, State/ UT Tax and Cess.

b. In **Column (2) of Adjusted total turnover**, enter the aggregate adjusted total turnover i.e. Integrated Tax, Central Tax, State/ UT Tax and Cess.

c. **In Column (3)** of **Net input tax credit,** the Net ITC in table "Computation of Refund to be claimed" is auto-populated by the system and can be edited downwards.

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

Computation of Refund to be claimed (Statement 3A)

	Turnover of zero rated supply of goods and services (1) (₹) •	Adjusted total turnover (2) (₹)•	Net input tax credit (3) (₹)• 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	₹3,72,000.00	0.00
Central Tax				
State/UT Tax				
CESS			₹0.00	0.00
Total	0.00	0.00	372,000.00	0.00

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

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

Computation of Refund to be claimed (Statement 3A)

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

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

The values as computed in the **Table Amount Eligible for Refund** table:

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

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

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

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

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

Amount eligible for Refund (in ₹)

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

Click to view Electronic Liability Ledger

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

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

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

Dashboard Payment towards Demand English

GSTIN/TEMP ID:	Legal Name:	Trade Name:
07AMWPC3594M1ZA	prachit chopra	prachit chopra

Outstanding Demand

Info: No Outstanding Demand Found.

GO BACK TO REFUND FORM

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

Bank Account Number

Select Account Number• ANDHRA BANK - 133455666

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

Important Message

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

35. Under section **upload Supporting Documents**, you can upload supporting documents (if any).
36. Click the **Delete** button, in case you want to delete any document.

Upload Supporting Documents

Enter Document Description

Choose File No file chosen

Refund Sheet: Refund Calculation Sheet.pdf

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

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

Enter Ref No. of RFD- 11 Submission •

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

38. Click the **SAVE** button.

Declaration•

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

Undertaking•

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

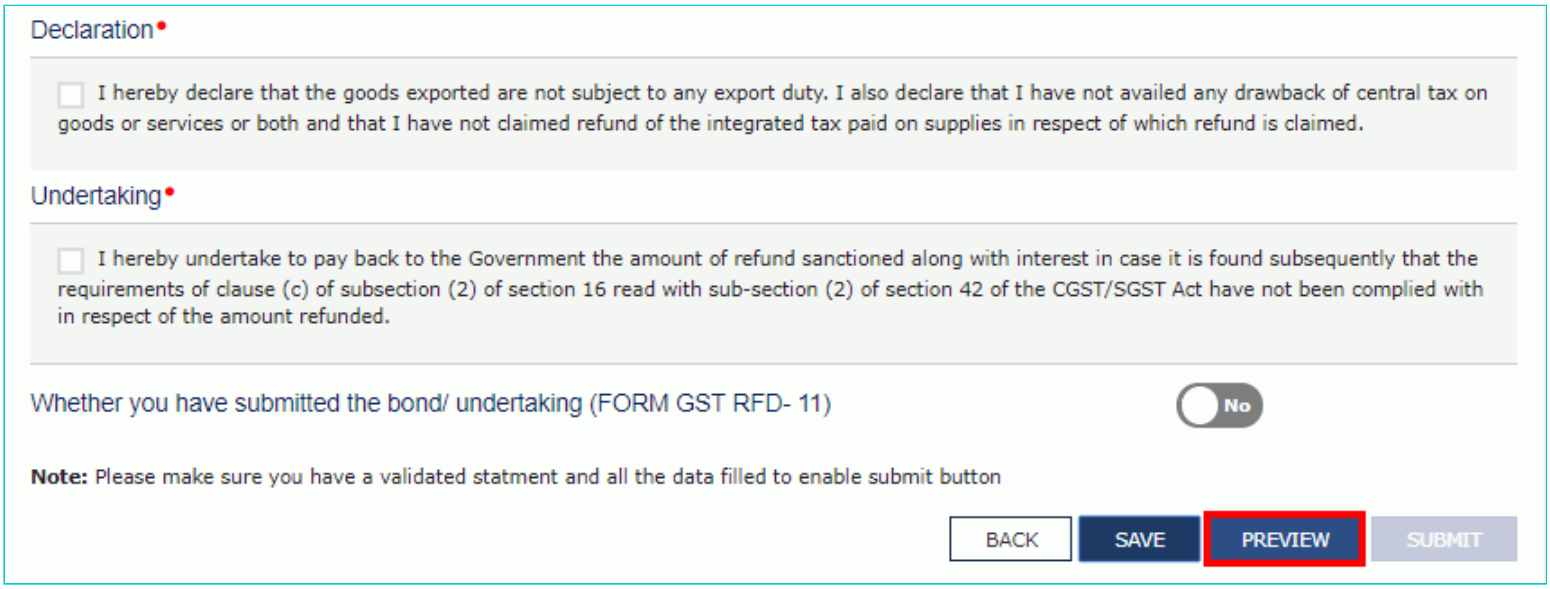
Whether you have submitted the bond/ undertaking (FORM GST RFD- 11) No

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

BACK SAVE PREVIEW SUBMIT

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

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



40. Form is downloaded in the PDF format.

GST RFD-01

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

Taxpayer Details

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

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

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

Amount eligible for Refund (in INR)

	Balance in Electronic Credit ledger at the end of tax period for which refund is claimed (balance remaining after return for this period is filed) (1)	Balance in Electronic Credit ledger at the time of filing of refund application (2)	Refund to be Claimed (3)
Integrated Tax	125000	0	0
Central Tax	101000	101000	101000
State/UT Tax	101000	101000	101000
CESS	0	0	0
Total	327000	202000	202000

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

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

Bank Account Number : ANDHRA BANK - 133455666666

Supporting Documents :

- Refund Sheet - Refund Calculation Sheet.pdf

Declaration

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

Undertaking

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

DRAFT

41. Select the **Declaration** and **Undertaking** checkbox.
42. Click the **SUBMIT** button.

Declaration •

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

Undertaking •

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

Whether you have submitted the bond/ undertaking (FORM GST RFD- 11) No

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

BACK SAVE PREVIEW SUBMIT

43. Click the **PROCEED** button.

Declaration •

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

Undertaking •

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

Whether you have submitted the bond/ undertaking (FORM GST RFD- 11) No

BACK SAVE PREVIEW PROCEED

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

Dashboard > Refunds > Filed English

GSTIN/UIN : 07AMWPC3594M1ZA	Legal Name : prachit chopra	Trade Name : prachit chopra
FY : 2017-2018	Month - JULY-AUGUST	Status : Submitted

Declaration •

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

Authorised Signatory •

NURUL SAIYED

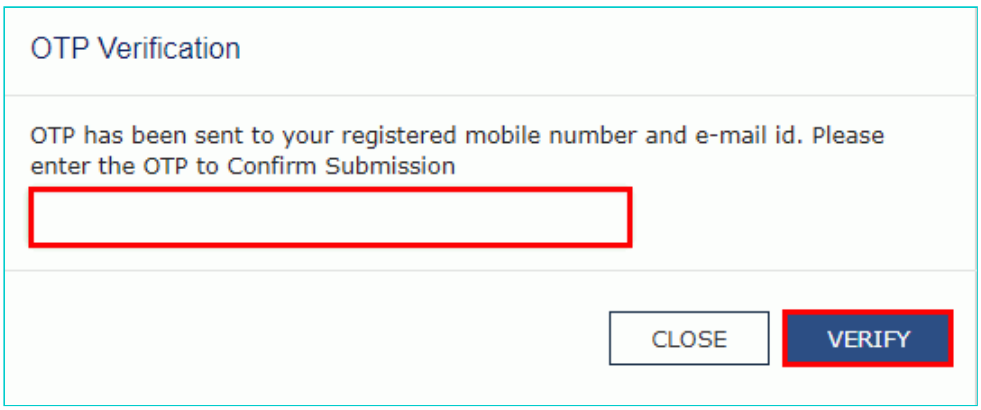
BACK FILE WITH DSC FILE WITH EVC

In Case of DSC:

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

In Case of EVC:

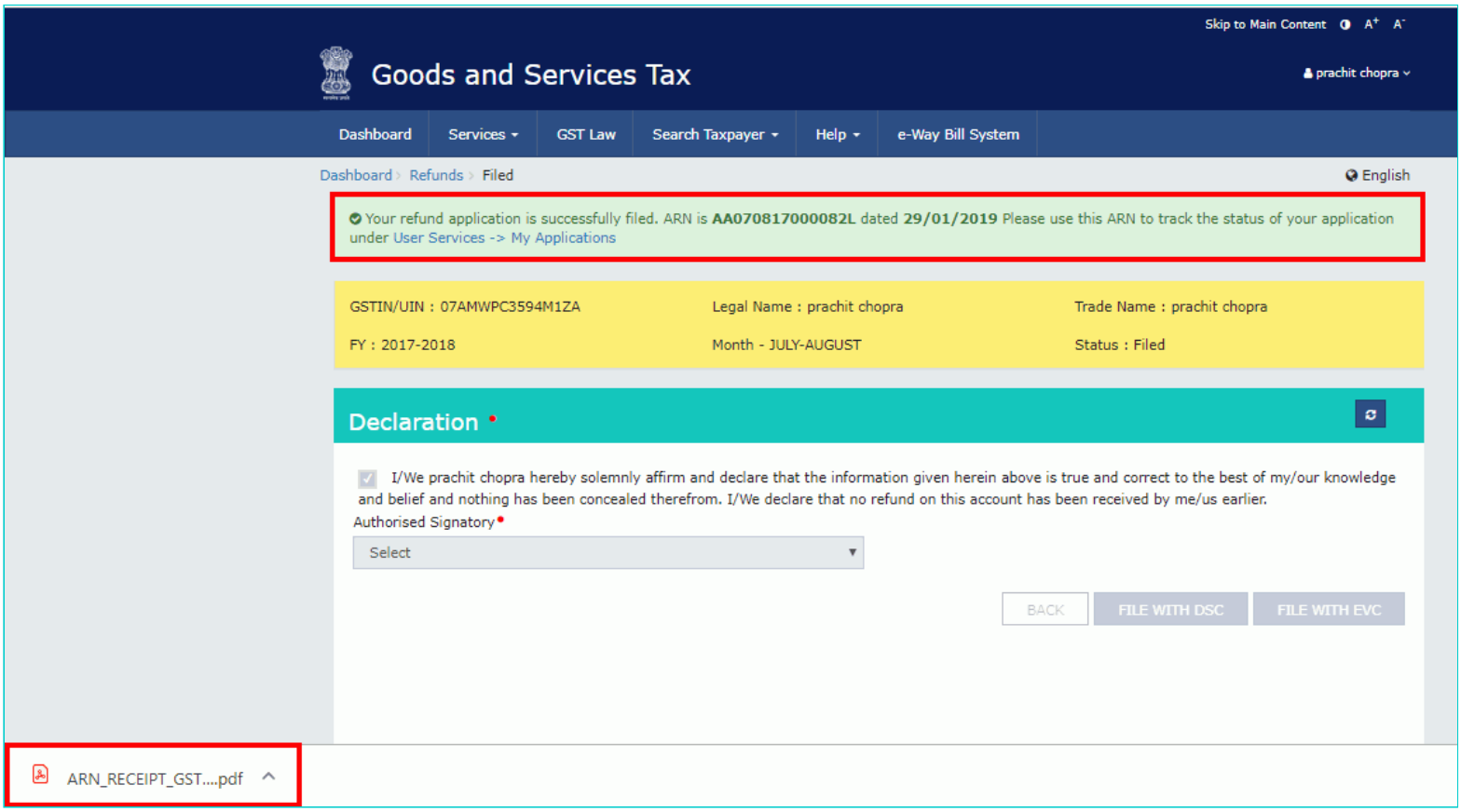
a. Enter the OTP sent to email and mobile number of the Authorized Signatory registered at the GST Portal and click the **VERIFY** button.



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

Notes:

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



48. ARN receipt is displayed.

Refund ARN Receipt

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

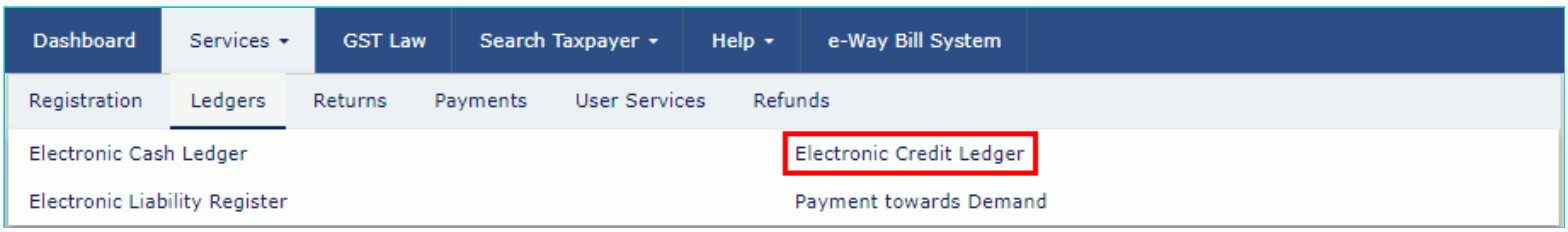
Application Reference Number (ARN):	AA070817000082L
Date of Application:	29/01/2019
Time of Filing of Application:	17:48
GSTIN/ UIN/ Temporary ID:	07AMWPC3594M1ZA
Trade Name :	prachit chopra
Legal Name:	prachit chopra
Reason of Refund:	Refund of ITC on Export of Goods & Services without Payment of Tax
Center Jurisdiction:	RANGE - 41
State Jurisdiction:	1 (Jurisdictional Office)
Financial Year:	2017-2018
Month(s):	JULY-AUGUST

Amount of Refund Claimed (In INR)

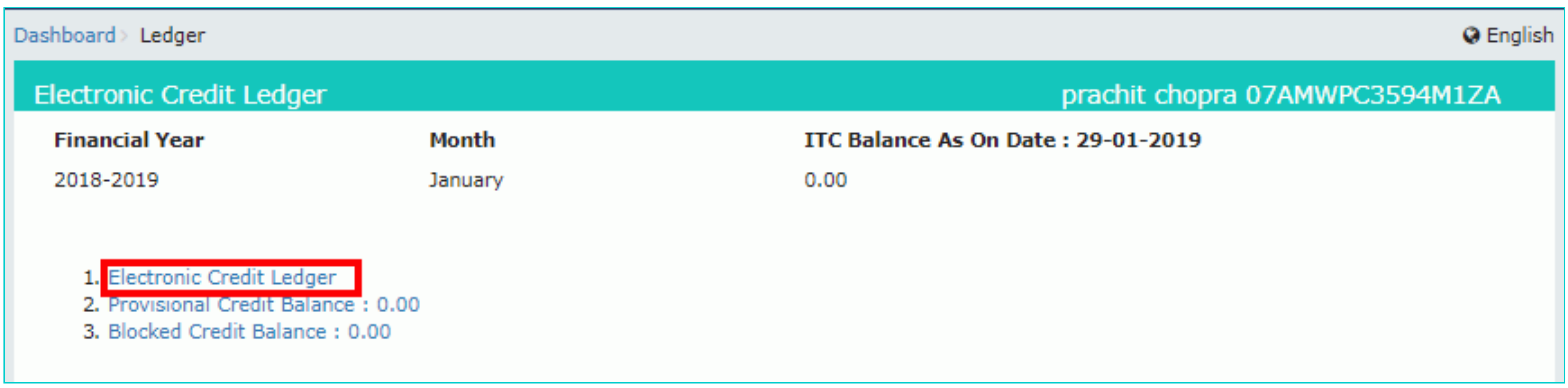
Head	Integrated Tax	Central Tax	State/UT Tax	CESS	Total
Tax(ITC)	0	101000	101000	0	202000

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

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



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



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

Dashboard > Ledger English

Electronic Credit Ledger prachit chopra 07AMWPC3594M1ZA

Select Period

From DD/MM/YYYY To DD/MM/YYYY GO

BACK

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

Dashboard > Ledger English

Electronic Credit Ledger prachit chopra 07AMWPC3594M1ZA

Select Period

From 29/01/2019 To 29/01/2019 GO

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

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

« 1 2 »

Circular No. 197/09/2023- GST

F. No. CBIC-20001/5/2023-GST
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs
GST Policy Wing
****

New Delhi, Dated the 17th July, 2023

To,

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

Madam/Sir,

Subject: Clarification on refund related issues.

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

1. **Refund of accumulated input tax credit under Section 54(3) on the basis of that available as per FORM GSTR 2B: -**

1.1 In terms of Para 5 of Circular No. 135/05/2020-GST dated 31.03.2020, refund of accumulated input tax credit (ITC) is restricted to the input tax credit as per those invoices, the details of which are uploaded by the supplier in FORM GSTR-1 and are reflected in the FORM GSTR-2A of the applicant. Para 5 of the said circular is reproduced below:

> ***"5. Guidelines for refunds of Input Tax Credit under Section 54(3):***
>
> ***5.1 In terms of para 36 of circular No. 125/44/2019-GST dated 18.11.2019, the refund of ITC availed in respect of invoices not reflected in FORM GSTR-2A was also admissible and copies of such invoices were required to be uploaded. However, in wake of insertion of sub-rule (4) to rule 36 of the CGST Rules, 2017 vide notification No. 49/2019-GST dated 09.10.2019, various references have been received from the field formations regarding admissibility of refund of the ITC availed on the invoices which are not reflecting in the FORM GSTR-2A of the applicant.***
>
> ***5.2 The matter has been examined and it has been decided that the refund of accumulated ITC shall be restricted to the ITC as per those invoices, the details of which are uploaded by the supplier in FORM GSTR-1 and are reflected in the FORM***

GSTR-2A of the applicant. Accordingly, para 36 of the circular No. 125/44/2019-GST, dated 18.11.2019 stands modified to that extent."

1.2 However, in view of the insertion of clause (aa) in sub-section (2) of section 16 of the CGST Act, 2017 w.e.f. 1st January, 2022 vide Notification No. 39/2021-Central Tax dated 21.12.2021, and the amendment in Rule 36(4) of the Central Goods and Services Tax Rules, 1997 (hereinafter referred to as "CGST Rules") w.e.f. 1st January, 2022 vide Notification No. 40/2021- Central Tax dated 29.12.2021, doubts are being raised as to whether the refund of the accumulated input tax credit under section 54(3) of CGST Act shall be admissible on the basis of the input tax credit as reflected in **FORM GSTR-2A** or on the basis of that available as per **FORM GSTR-2B** of the applicant.

1.3 The matter has been examined and it has been decided that since availment of input tax credit has been linked with **FORM GSTR-2B** w.e.f. 01.01.2022, availability of refund of the accumulated input tax credit under section 54(3) of CGST Act for a tax period shall be restricted to input tax credit as per those invoices, the details of which are reflected in **FORM GSTR-2B** of the applicant for the said tax period or for any of the previous tax periods and on which the input tax credit is available to the applicant. Accordingly, para 36 of Circular No. 125/44/2019-GST dated 18.11.2019, which was earlier modified vide Para 5 of Circular No. 135/05/2020-GST dated 31.03.2020, stands modified to this extent. Consequently, Circular No. 139/09/2020-GST dated 10.06.2020, which provides for restriction on refund of accumulated input tax credit on those invoices, the details of which are uploaded by the supplier in **FORM GSTR-1** and are reflected in the **FORM GSTR-2A** of the applicant, also stands modified accordingly.

1.4 It is further clarified that as the said amendments in section 16(2) (aa) of CGST Act and Rule 36(4) of CGST Rules have been brought into effect from 01.01.2022, therefore, the said restriction on availability of refund of accumulated input tax credit for a tax period on the basis of the credit available as per FORM GSTR-2B for the said tax period or for any of the previous tax periods, shall be applicable for the refund claims for the tax period of January 2022 onwards. However, in cases where refund claims for a tax period from January 2022 onwards has already been disposed of by the proper officer before the issuance of this circular, in accordance with the extant guidelines in force, the same shall not be reopened because of the clarification being issued by this circular.

2. Requirement of the undertaking in FORM RFD 01 inserted vide Circular No. 125/44/2019-GST dated 18.11.2019.

2.1 Para 7 of Circular No. 125/44/2019-GST dated 18.11.2019 provides for an undertaking to be provided by the applicant electronically along with the refund claim in **FORM RFD-01** in accordance with the Rule 89(1) of CGST Rules. Para 7 of Circular No. 125/44/2019-GST dated 18.11.2019 is reproduced below:

"7. Since the functionality of furnishing of FORM GSTR-2 and FORM GSTR-3 remains unimplemented, it has been decided by the GST Council to sanction refund of provisionally accepted input tax credit. However, the applicants applying for refund must give an undertaking to the effect that the amount of refund sanctioned would be paid back to the Government with interest in case it is found subsequently

that the requirements of clause (c) of sub-section (2) of section 16 read with sub-section (2) of section 42 of the CGST Act have not been complied with in respect of the amount refunded. This undertaking should be submitted electronically along with the refund claim."

2.2 In accordance with the same, the following undertaking was inserted in **FORM GST RFD-01**:

"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."

2.3 However, Section 42 of CGST Act has been omitted w.e.f. 1st October, 2022 vide Notification No. 18/2022-CT dated 28.09.2022. Further, an amendment has also been made in Section 41 of the CGST Act, wherein the concept of provisionally accepted input tax credit has been done away with. Besides, **FORM GSTR-2** and **FORM GSTR-3** have also been omitted from CGST Rules. In view of this, reference to section 42, **FORM GSTR-2** and **FORM GSTR-3** is being deleted from the said para in the Circular as well as from the said undertaking. Para 7 of Circular No. 125/44/2019-GST dated 18.11.2019 & the undertaking in **FORM GST RFD-01** may, therefore, be read as follows:

Para 7: "The applicants applying for refund must give an undertaking to the effect that the amount of refund sanctioned would be paid back to the Government with interest in case it is found subsequently that the requirements of clause (c) of sub-section (2) of section 16 of the CGST Act have not been complied with in respect of the amount refunded. This undertaking should be submitted electronically along with the refund claim."

Undertaking in FORM GST RFD 01:- "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 of the CGST/ SGST Act have not been complied with in respect of the amount refunded."

2.4. Consequentially, **Annexure-A** to the Circular No. 125/44/2019-GST dated 18.11.2019 also stands amended to the following extent:

i. "Undertaking in relation to sections 16(2)(c) and section 42(2)" wherever mentioned in the column "Declaration/Statement/Undertaking/Certificates to be filled online" may be read as "Undertaking in relation to sections 16(2)(c)".
ii. "Copy of GSTR-2A of the relevant period" wherever required as supporting documents to be additionally uploaded stands removed/deleted.
iii. "Self-certified copies of invoices entered in Annexure-B whose details are not found in GSTR-2A of the relevant period" wherever required as supporting documents to be additionally uploaded stands removed/deleted.

3. **Manner of calculation of Adjusted Total Turnover under sub-rule (4) of Rule 89 of CGST Rules consequent to Explanation inserted in sub-rule (4) of Rule 89 *vide* Notification No. 14/2022- CT, dated 05.07.2022.**

3.1 Doubts have been raised as regarding calculation of "adjusted total turnover" under sub-rule (4) of rule 89 of CGST Rules, in view of insertion of Explanation in sub-rule (4) of rule 89 of CGST Rules vide Notification No. 14/2022-Central Tax dated 05.07.0222. Clarification is being sought as to whether value of goods exported out of India has to be considered as per Explanation under sub-rule (4) of rule 89 of CGST Rules for the purpose of calculation of "adjusted total turnover" in the formula under the said sub-rule.

3.2 In this regard, it is mentioned that consequent to amendment in definition of the "Turnover of zero-rated supply of goods" vide Notification No. 16/2020-Central Tax dated 23.03.2020, Circular 147/03/2021-GST dated 12.03.2021 was issued which *inter alia* clarified that the same value of zero-rated/ export supply of goods, as calculated as per amended definition of "Turnover of zero-rated supply of goods", needs to be taken into consideration while calculating "turnover in a state or a union territory", and accordingly, in "adjusted total turnover" for the purpose of sub-rule (4) of Rule 89.

3.3 On similar lines, it is clarified that consequent to Explanation having been inserted in sub-rule (4) of rule 89 of CGST Rules vide Notification No. 14/2022- CT dated 05.07.2022, the value of goods exported out of India to be included while calculating "adjusted total turnover" will be same as being determined as per the Explanation inserted in the said sub-rule.

4. **Clarification in respect of admissibility of refund where an exporter applies for refund subsequent to compliance of the provisions of sub-rule (1) of rule 96A:**

4.1 References have been received citing the instances where exporters have voluntarily made payment of due integrated tax, along with applicable interest, in cases where goods could not be exported or payment for export of services could not be received within time frame as prescribed in clause (a) or (b), as the case may be, of sub-rule (1) of rule 96A of CGST Rules. Clarification is being sought as to whether subsequent to export of the said goods or as the case may be, realization of payment in case of export of services, the said exporters are entitled to claim not only refund of unutilized input tax credit on account of export but also refund of the integrated tax and interest so paid in compliance of the provisions of sub-rule (1) of rule 96A.of CGST Rules.

4.2 It is mentioned that in terms of sub-rule (1) of rule 96A of the CGST Rules, a registered person availing of the option to export without payment of integrated tax is required to furnish a bond or a Letter of Undertaking (LUT), prior to export, binding himself to pay the tax due along with applicable interest within a period of -

(a) fifteen days after the expiry of three months, or such further period as may be allowed by the Commissioner, from the date of issue of the invoice for export, if the goods are not exported out of India; or

(b) fifteen days after the expiry of one year, or such further period as may be allowed by the Commissioner, from the date of issue of the invoice for export, if the payment of such services is not received by the exporter in convertible foreign exchange or in Indian rupees, wherever permitted by the Reserve Bank of India

4.3 In this context, it has been clarified *inter alia* in para 45 of Circular No. 125/44/2019 - GST dated 18.11.2019 that:

> "…….*exports have been zero rated under the IGST Act and as long as goods have actually been exported even after a period of three months, payment of Integrated tax first and claiming refund at a subsequent date should not be insisted upon. In such cases, the jurisdictional Commissioner may consider granting extension of time limit for export as provided in the said sub-rule on post facto basis keeping in view the facts and circumstances of each case. The same principle should be followed in case of export of services*"

4.4 Further, in Para 44 of the aforesaid Circular, it has been emphasized that the substantive benefits of zero rating may not be denied where it has been established that exports in terms of the relevant provisions have been made.

4.5 The above clarifications imply that as long as goods are actually exported or as the case may be, payment is realized in case of export of services, even if it is beyond the time frames as prescribed in sub-rule (1) of rule 96A, the benefit of zero-rated supplies cannot be denied to the concerned exporters. Accordingly, it is clarified that in such cases, on actual export of the goods or as the case may be, on realization of payment in case of export of services, the said exporters would be entitled to refund of unutilized input tax credit in terms of sub-section (3) of section 54 of the CGST Act, if otherwise admissible.

4.6 It is also clarified that in such cases subsequent to export of the goods or realization of payment in case of export of services, as the case may be, the said exporters would be entitled to claim refund of the integrated tax so paid earlier on account of goods not being exported, or as the case be, the payment not being realized for export of services, within the time frame prescribed in clause (a) or (b), as the case may be, of sub-rule (1) of rule 96A. It is further being clarified that no refund of the interest paid in compliance of sub-rule (1) of rule 96A shall be admissible.

4.7 It may further be noted that the refund application in the said scenario may be made under the category "Excess payment of tax". However, till the time the refund application cannot be filed under the category "Excess payment of tax" due to non-availability of the facility on the portal to file refund of IGST paid in compliance with the provisions of sub-rule (1) of rule 96A of CGST Rules as "Excess payment of tax", the applicant may file the refund application under the category "Any Other" on the portal.

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

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

(Sanjay Mangal)
Principal Commissioner (GST)

Refunds in GST - Practice

ICMAI GST Course
Online Session

Rohit Kumar Singh
ACA, ACMA, FCS, LLB, DISA (ICAI)

Application Type: Input Tax Credit (ITC) on Export of Goods & Services without Payment of Integrated Tax

PART-A: Summary of month wise Input Tax Credit (ITC) availed				
Month	**IGST**	**CGST**	**SGST**	**Total ITC**
Jul-21	19,24,155	9,68,250	9,68,250	38,60,655
Aug-21	21,97,773	22,78,890	22,78,890	67,55,553
Sep-21	41,93,807	14,75,874	14,75,874	71,45,555
Oct-21	68,28,591	22,71,868	22,71,868	1,13,72,327
Nov-21	94,44,047	19,78,342	19,78,342	1,34,00,731
Dec-21	98,44,502	18,07,458	18,07,458	1,34,59,418
Jan-22	59,43,228	18,69,067	18,69,067	96,81,362
Feb-22	69,43,745	16,47,735	16,47,735	1,02,39,215
Mar-22	42,18,698	30,06,580	30,06,580	1,02,31,858
Total	**5,15,38,546**	**1,73,04,064**	**1,73,04,064**	**8,61,46,674**

Application Type: Input Tax Credit (ITC) on Export of Goods & Services without Payment of Integrated Tax

Month	Export Turnover as per GSTR-3B	Export Turnover as per Export Register	Difference
Oct-21	3,25,52,589	3,25,52,589	-
Nov-21	14,44,93,747	14,44,93,747	-
Dec-21	15,40,35,832	15,40,35,832	-
Jan-22	7,10,09,127	7,10,09,127	-
Feb-22	9,10,97,938	9,10,97,938	-
Mar-22	6,03,43,940	6,03,43,940	-
Total	**55,35,33,173**	**55,35,33,173**	**-**

Application Type: Input Tax Credit (ITC) on Export of Goods & Services without Payment of Integrated Tax

PART-B: Summary of month wise Zero Rated Supply		PART-C: Summary of month wise Adjusted Turnover	
Month	**Zero Rated Turnover**	**Month**	**Adjusted Turnover**
Jul-21	5,36,22,833	**Jul-19**	18,08,48,246
Aug-21	3,03,10,115	**Aug-19**	24,78,65,688
Sep-21	6,36,58,792	**Sep-19**	21,43,25,050
Oct-21	3,25,52,589	**Oct-19**	6,02,81,815
Nov-21	14,44,93,747	**Nov-19**	16,45,87,545
Dec-21	15,40,35,832	**Dec-19**	36,39,83,521
Jan-22	7,10,09,127	**Jan-20**	15,70,52,214
Feb-22	9,10,97,938	**Feb-20**	24,74,90,807
Mar-22	6,03,43,940	**Mar-20**	19,82,30,119
Total	**70,11,24,913**	**Total**	**1,83,46,65,005**

Application Type: Input Tax Credit (ITC) on Export of Goods & Services without Payment of Integrated Tax

PART-D: Computation of Eligible ITC Refund that can be claimed (Computed based on ITC availed*Zero rated supplies/ Adjusted Turnover)				
Month	**IGST**	**CGST**	**SGST**	**Total ITC**
Jul-21	5,70,526	2,87,093	2,87,093	11,44,713
Aug-21	2,68,753	2,78,673	2,78,673	8,26,099
Sep-21	12,45,644	4,38,364	4,38,364	21,22,372
Oct-21	36,87,485	12,26,824	12,26,824	61,41,134
Nov-21	82,91,063	17,36,815	17,36,815	1,17,64,692
Dec-21	41,66,139	7,64,906	7,64,906	56,95,952
Jan-22	26,87,154	8,45,074	8,45,074	43,77,303
Feb-22	25,55,896	6,06,508	6,06,508	37,68,913
Mar-22	12,84,229	9,15,244	9,15,244	31,14,717
Total	**2,47,56,890**	**70,99,502**	**70,99,502**	**3,89,55,893**

(Formula = ITC availed*Zero rated supplies/ Adjusted Turnover)

July 2021 – ITC availed – IGST 19,24,155 . ZERO Rated - 5,36,22,833 and Adjusted Turnover - 18,08,48,246.

Hence Eligible ITC = 19,24,155*5,36,22,833/18,08,48,246

So eligible ITC = 5,70,526 (IGST)

Application Type: Input Tax Credit (ITC) on Export of Goods & Services without Payment of Integrated Tax

PART-D: Computation of Eligible ITC Refund that can be claimed (Computed based on ITC availed*Zero rated supplies/ Adjusted Turnover)				
Month	**IGST**	**CGST**	**SGST**	**Total ITC**
Jul-21				
Aug-21				
Sep-21				
Oct-21				
Nov-21				
Dec-21				
Jan-22				
Feb-22				
Mar-22				
Total				

Do It Yourself

(Formula = ITC availed*Zero rated supplies/ Adjusted Turnover)

July 2021 – ITC availed – IGST 19,24,155 . ZERO Rated - 5,36,22,833 and Adjusted Turnover - 18,08,48,246.

Hence Eligible ITC = 19,24,155*5,36,22,833/18,08,48,246

So eligible ITC = 5,70,526 (IGST)

Application Type: Input Tax Credit (ITC) on Export of Goods & Services without Payment of Integrated Tax

PART-E: Summary of month wise Net ITC available after utilisation				
Month	**IGST**	**CGST**	**SGST**	**Total Net ITC**
Jul-21	-	-	-	-
Aug-21	-	-	-	-
Sep-21	-	-	-	-
Oct-21	61,19,533	19,36,559	19,36,559	99,92,651
Nov-21	1,52,26,456	35,80,879	35,80,879	2,23,88,214
Dec-21	2,35,94,388	7,84,209	7,84,209	2,51,62,806
Jan-22	2,81,99,018	11,67,416	11,67,416	3,05,33,850
Feb-22	3,27,25,678	1,19,959	1,19,959	3,29,65,596
Mar-22	3,45,59,973	8,38,495	8,38,495	3,62,36,963

Application Type: Input Tax Credit (ITC) on Export of Goods & Services without Payment of Integrated Tax

PART-F: Summary of month wise ITC Utilised				
Month	**IGST**	**CGST**	**SGST**	**Total Liability**
Jul-21	19,24,155	9,68,250	9,68,250	38,60,655
Aug-21	21,97,773	22,78,890	22,78,890	67,55,553
Sep-21	41,93,807	14,75,874	14,75,874	71,45,555
Oct-21	7,09,058	3,35,309	3,35,309	13,79,676
Nov-21	3,37,124	3,34,022	3,34,022	10,05,168
Dec-21	14,76,570	46,04,128	46,04,128	1,06,84,826
Jan-22	13,38,598	14,85,860	14,85,860	43,10,318
Feb-22	24,17,085	26,95,192	26,95,192	78,07,469
Mar-22	23,84,403	22,88,044	22,88,044	69,60,491
Total	**1,69,78,573**	**1,64,65,569**	**1,64,65,569**	**4,99,09,711**

Application Type: Input Tax Credit (ITC) on Export of Goods & Services without Payment of Integrated Tax

PART-G: Computation of eligible ITC for Refund (Lowest of net available ITC at the end of the month Vs. Eligible ITC that can be claimed for refund)				
Month	IGST	CGST	SGST	Total Net ITC
Jul-21	-	-	-	-
Aug-21	-	-	-	-
Sep-21	-	-	-	-
Oct-21				
Nov-21				
Dec-21				
Jan-22				
Feb-22				
Mar-22				
Total				

Eligible ITC available – Lower of Net ITC available in ECL or Eligible ITC as per formula

Final Refund Figure -

PART-A: Summary of ITC Balance available as on the date of refund application				
Particulars	IGST	CGST	SGST	Total ITC Utilised
Current B	5,34,14,452	50,13,991	28,11,710	6,12,40,153
Closing B-Oct	4,97,26,967	37,87,167	15,84,886	5,50,99,019
Closing B-Nov	4,14,35,903	20,50,352	-	4,34,86,256
Closing B-Dec	3,72,69,764	12,85,446	-	3,85,55,210
Closing B-Jan	3,45,82,610	4,40,372	-	3,50,22,982
Closing B-Feb	3,20,26,714	3,20,413	-	3,23,47,127
Closing B-Mar	3,07,42,485	-	-	3,07,42,485

Final Refund Figure -

PART-B: Computation of eigible ITC for Refund (Lowest of net available ITC at the end of the month Vs. Eligible ITC that can be claimed for refund)				
Month	IGST	CGST	SGST	Total Net ITC
Jul-21	-	-	-	-
Aug-21	-	-	-	-
Sep-21	-	-	-	-
Oct-21				
Nov-21				
Dec-21				
Jan-22				
Feb-22				
Mar-22				
Total				

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Final Refund Figure -

PART-C: Final ITC that can be claimed for refund (Lowest of ITC computed in Part-B with ITC balance in ECL)				
Month	IGST	CGST	SGST	Total Net ITC
Jul-21	-	-	-	-
Aug-21	-	-	-	-
Sep-21				-
Oct-21				
Nov-21				
Dec-21				
Jan-22				
Feb-22				
Mar-22				
Total				
% of Refund to be claimed from the ITC Balance				

Do It Yourself

Thank you

Thanks for your Patience and Time