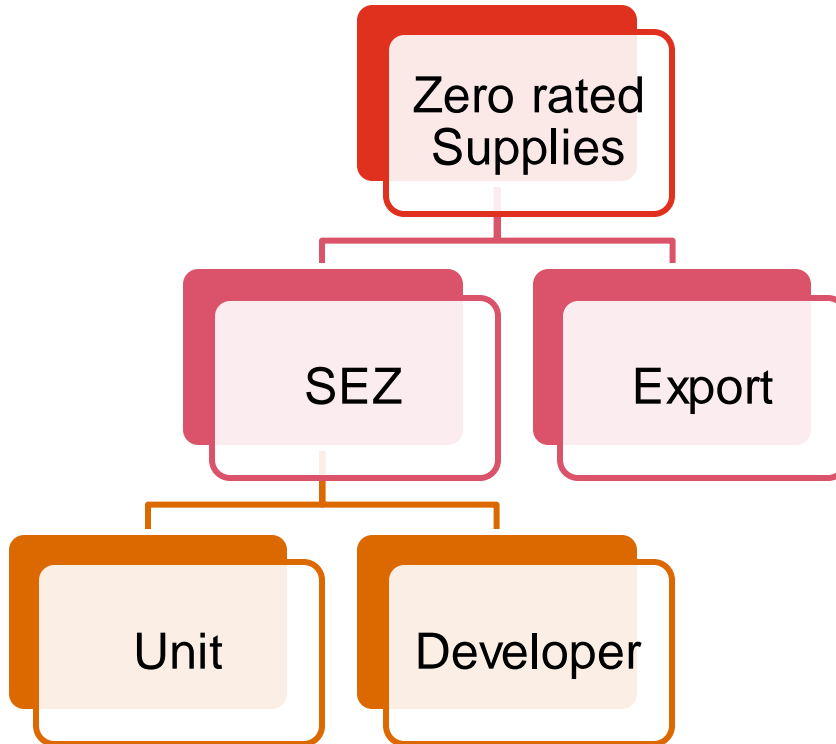


Zero Rated Supplies & Refunds in GST

**GST - ICMAI
Online Session**

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

Key Definitions – Zero Rated Supplies



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.

Aadhar Authentication/e-KYC for Existing Taxpayers

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

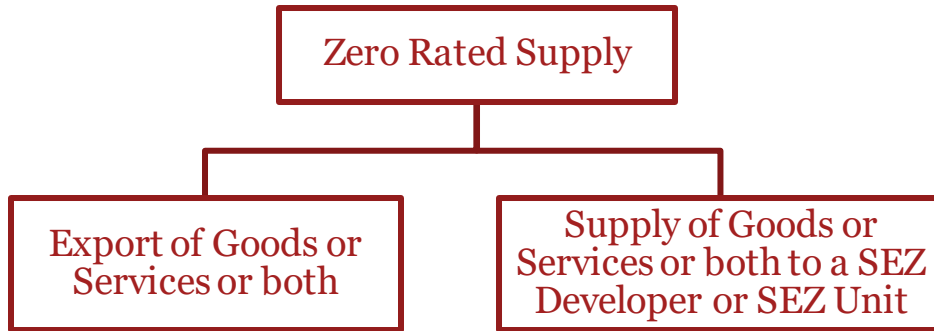
The Central Government has brought into effect the provisions of Finance Act, 2021 effective from **1st January, 2022** which includes mandatory Aadhaar Authentication through Finance Bill, 2021. Accordingly, CGST Act, CGST Rules and IGST Act, 2017 has been amended.

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

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

CREATE REFUND APPLICATION

Refund forms

SI 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	

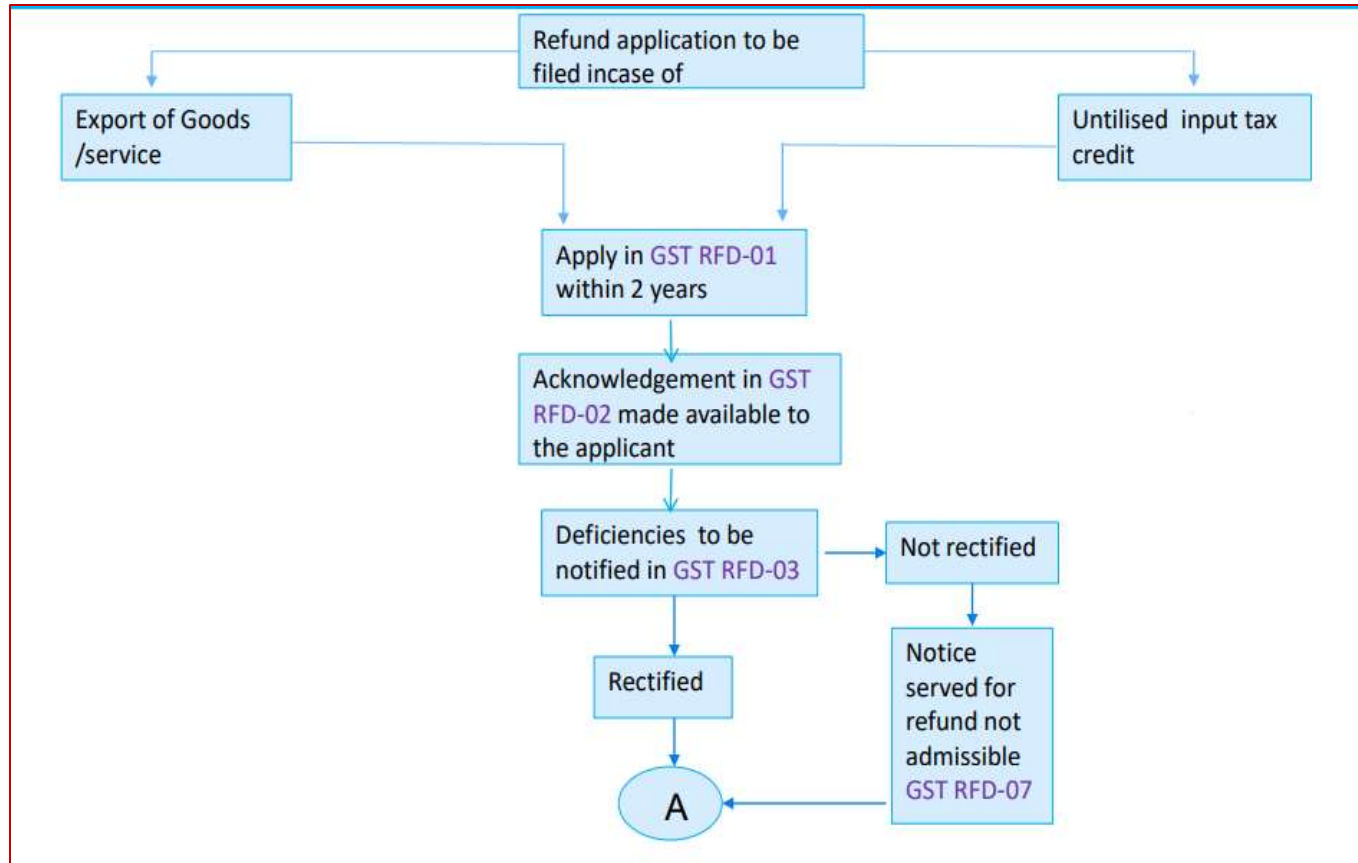
Extension of period of 2 years for refund application

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**

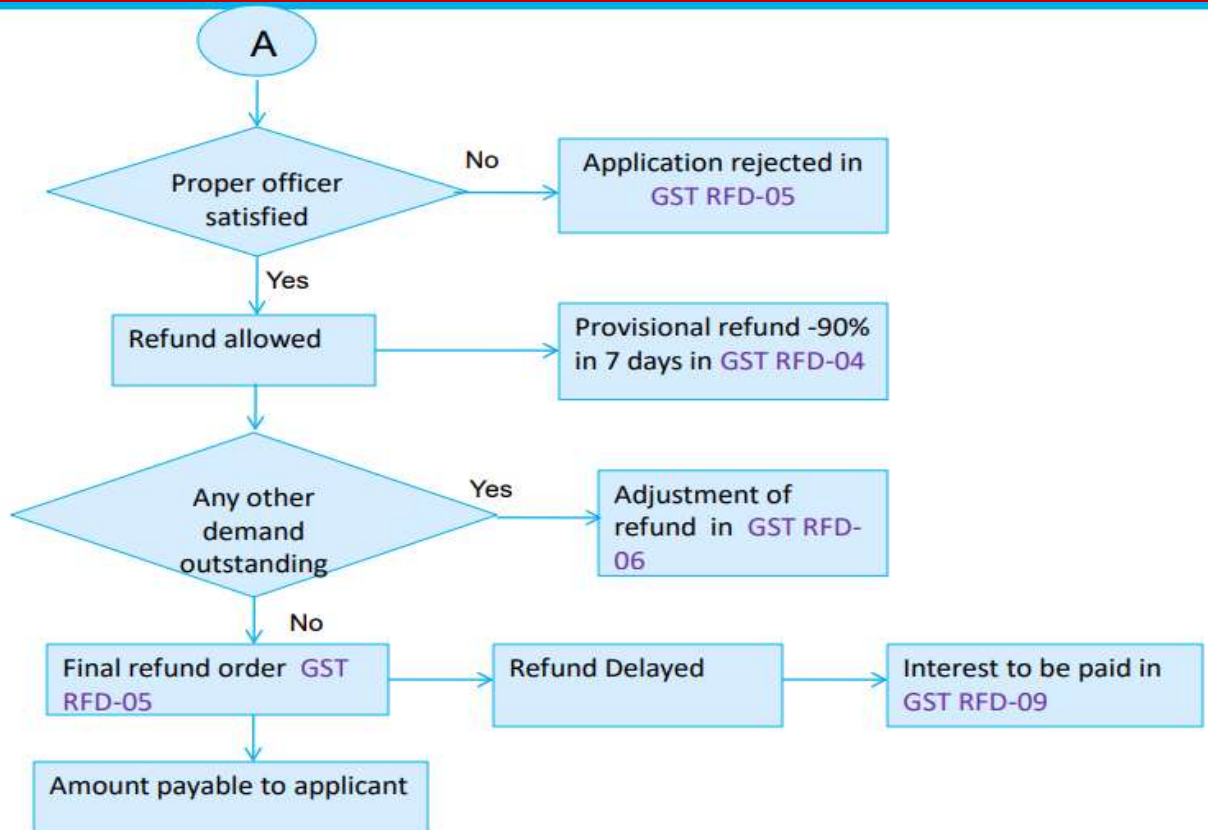
The time period, from the date of filing of the refund claim in **FORM GST RFD-01** till the date of communication of the deficiencies in **FORM GST RFD-03**, shall be excluded from the period of two years, for any fresh refund claim filed after rectification of the deficiencies.

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

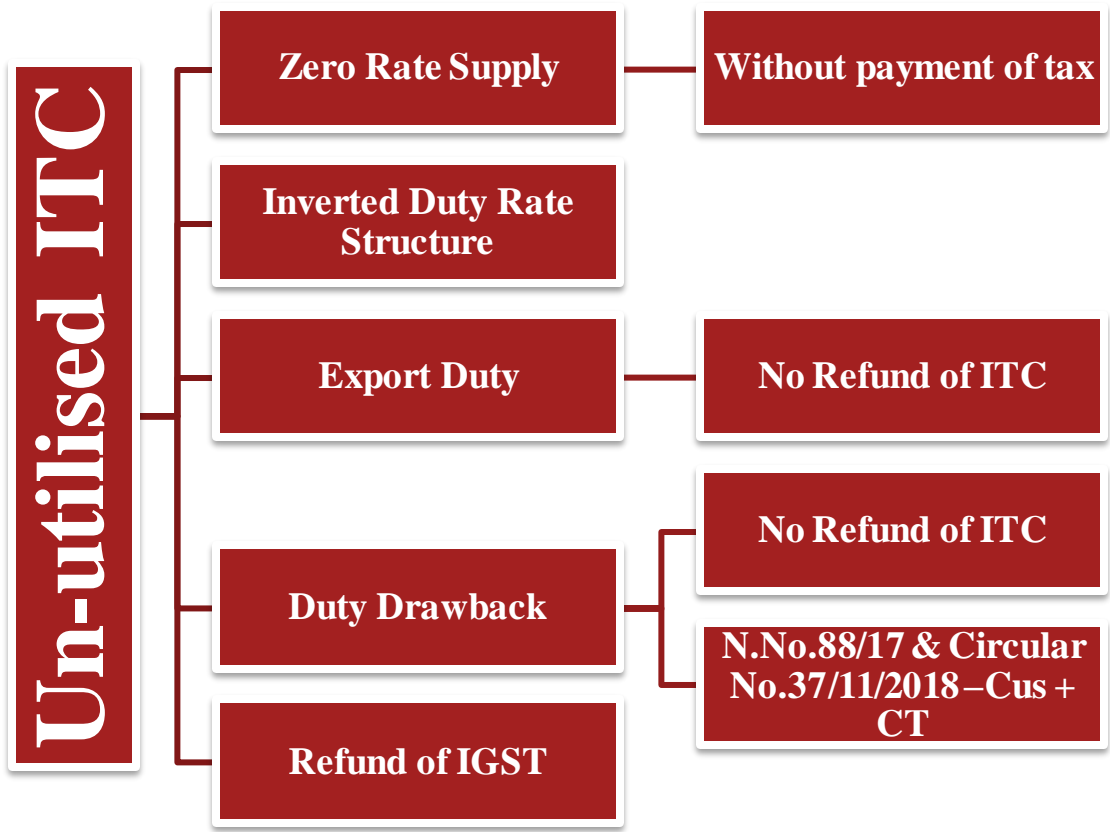
GSTIN	27AAACT1650J1ZE
ARN	AA270322003373S
Type of ARN	Refund
Category	Refund of ITC on Export of Goods & Services without Payment of Tax
Tax Period	OCT-2021 to DEC-2021
ARN Date	01/03/2022
Jurisdiction Information	STATE
Refund Amount Claimed	1591899.0

Case History

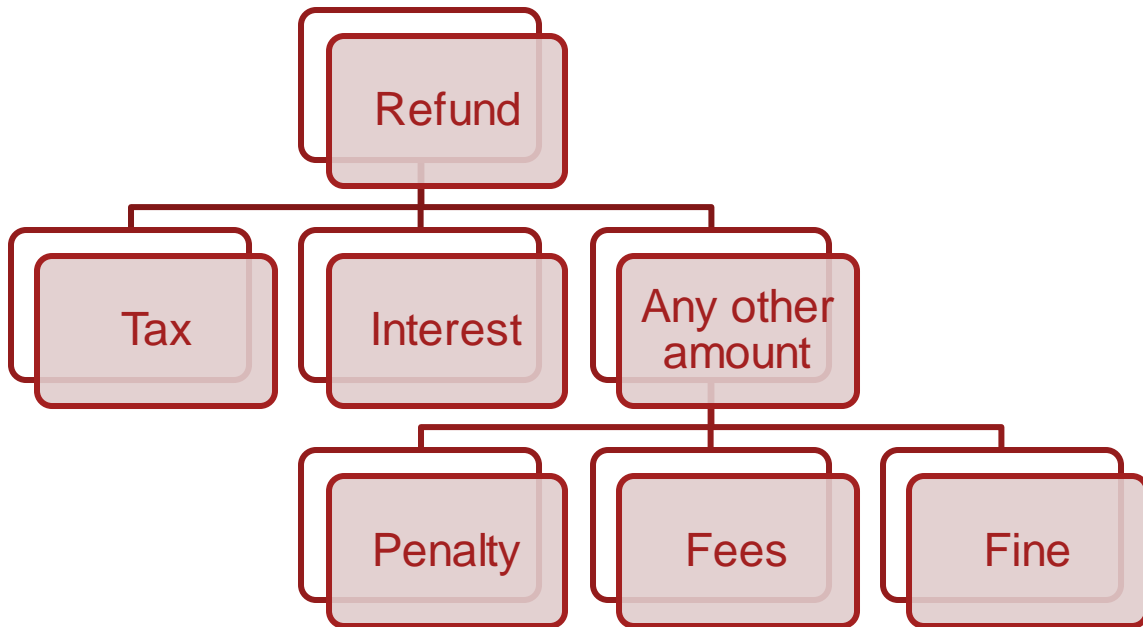
Action	Date	Action By	Document Reference Number
Bank Account Details sent to PFMS for validation	17/07/2021	GST System	NA
Bank Account validated by PFMS	22/07/2021	PFMS	NA
Refund Application filed in RFD-01	01/03/2022	Taxpayer	NA
Acknowledgement issued in RFD-02	09/03/2022	TaxOfficer	ZD270322029531R
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	ZD2704220426700
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

Refund computation formula (Inverted Duty) -

Maximum Refund Amount = {(Turnover of inverted rated supply of goods and services) x Net ITC ÷ Adjusted Total Turnover} - **tax payable on such inverted rated supply of goods and services**

Adjusted Total Turnover [Rule 89 (4) (E) of the CGST Rules, 2017] means the sum total of the value of-

(a) the turnover in a State or a UT, as defined u/s 2 (112), excluding the turnover of services; and (b) the turnover of zero-rated supply of services determined in terms of clause (D) above 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

Net ITC shall mean ***input tax credit availed on inputs*** during the relevant period other than the input tax credit availed for which refund is claimed under sub-rules (4A) or (4B) or both [Explanation to Rule 89(5)]

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 -

Inbox (400) - fczrohit@gmail.com x Goods & Services Tax (GST) | Use x +

refund.gst.gov.in/refunds/auth/intmRfdNotReceived

Intimation on account of Refund not received

* Indicates Mandatory Fields

ARN *

AA27032200373S

Refund Application Period

From: OCTOBER-2021 To: DECEMBER-2021

Issue Category *

Select

- Select
- Deficiency Memo/Acknowledgement not received
- Acknowledgment received but provisional refund not sanctioned for more than 10 days
- Deficiency Memo replied, but no acknowledgement received within 15 days
- Provisional refund sanctioned but final refund not received
- Refund sanctioned but payment advice in RFD-05 not issued
- Provisional Refund sanctioned but amount not received
- Final Refund sanctioned but amount not received
- Refund rejected but ITC not credited
- Sanction order received but only SGST amount received
- Sanction order received but only CGST amount received
- Jurisdictional tax officer informed that ARN has not been received on his/her dashboard
- Any issue other than above

Refund Amount Claimed

1591899

Comments

Please provide comments (<500 characters allowed).

Declaration *

☐ I/We THREE M PAPER MFG CO PVT LTD hereby solemnly affirm and declare my/our knowledge and belief and nothing has been concealed therefrom. I/We

15:49:47

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

36°C Haze 15:35 17-05-2022

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.

Dashboard	Services ▾	GST Law	Downloads ▾	Search Taxpayer ▾	Help ▾	e-Way Bill System	New Return (Trial) ▾
Registration	Ledgers	Returns	Payments	User Services	Refunds		
Application for Refund				Refund pre-application form			
My Saved/Filed Applications				Track Application Status			
Track status of Invoice data to be shared with ICEGATE				Intimation on account of Refund not received			

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- 29DAACD1191F520

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

The screenshot shows the GST Refund application form (GST RFD-01) for 'Refund of ITC on Export of Goods & Services without Payment of Tax'. The 'From Period' is set to 'JANUARY 2020' and the 'To Period' is set to 'JUNE 2020'. These two fields are highlighted with a red box, indicating the period for which the refund application is being filed. The form also includes fields for 'GSTIN/UIN/Temporary ID' and 'Legal Name'. Below the highlighted fields, there is a section for 'Important Message' and a note about 'Adjusted Total turnover'.

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.

Step by Step process for filing refund

Steps	Process
1	Reconcile GSTR 1 and GSTR 3B (No Variation in Outward Turnover – Domestic and Exports)
2	Confirm if all export invoices are reported in Table 6A of GSTR 1 with Shipping Bill No, port code No and other details
3	Compute Adjusted Turnover
4	Compute Zero Rated Turnover
5	Confirm if suppliers have filed their GSTR 1 and ITC appearing in GSTR 2B
6	Avail ITC in GSTR 3B in respective month
7	Compute net ITC available post utilization
8	Prepare Statement 3 for refund (Export Invoice No and date, Shipping Bill No & date, EGM No and date, BRC/FIRC No and date)
9	Prepare refund computation and prepare documents for refund
10	Apply for refund on GST Portal and submit copies to Department
11	Get the same processed by resolving any queries

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	Do It Yourself			
Nov-21				
Dec-21				
Jan-22				
Feb-22				
Mar-22				
Total				

(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 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

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 under clause (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.

Refund of ITC - Inverted Duty Structure

Conditions for filing Claim –

- 1. Filing of GSTR 1 and GSTR 3B for the relevant tax period is complete**
- 2. Fill out form RFD – 01A on GSTN Portal**
- 3. Generate ARN on Portal**
- 4. Online submission of Complete application and documents supporting the claim to jurisdictional authority**
- 5. Refund to processed and disbursed electronically**
- 6. Jurisdiction can be checked from GSTN Portal**

Refund of ITC - Inverted Duty Structure

Refund of unutilised Input Tax Credit (ITC) is available to the taxpayers if the rate of tax on inputs is higher than the rate of tax on outputs:

Computation of Refund to be claimed (Statement 1)

	Turnover of inverted rated supply of goods (1) (₹) *	Tax payable on such inverted rated supply of goods (2) (₹) *	Adjusted total turnover (3) (₹) *	Net input tax credit (4) (₹) *	Maximum Refund amount to be claimed (5) $[(1 \times 4 \div 3) - 2]$ (₹)
Integrated Tax	₹0.00	₹0.00	₹0.00	₹0.00	0.00
Central Tax		₹0.00		₹0.00	0.00
State/UT Tax		₹0.00		₹0.00	0.00
CESS		₹0.00		₹0.00	0.00

Refund of ITC - Inverted Duty Structure

Amount eligible for Refund (in ₹)

	Values as per Statement 1 (₹)	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

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

Statement of inward supplies by UIN holder
GSTR11

Status - Not Filed

[PREPARE ONLINE](#) [PREPARE OFFLINE](#)

Dashboard > Returns > GSTR-11

GSTR-11 - Quarterly Return

English

UIN - 1118IND00001UN3

Name of the person having UIN - Test

FY - 2018-19

Return Period - Jan-Mar

Status - Not Filed

3A - Details of Invoices received

Total Invoice value	Total Taxable Value
₹-	₹-
Total Tax Amount	
₹-	

3B - Details of Credit/Debit Notes received

Total Note Value	Total Taxable Value
₹-	₹0.00
Total Tax Amount	
₹0.00	

☐ I acknowledge that I have reviewed the details of the preview and the information is correct and would like to submit the details. I am aware that no changes can be made after submit.

[BACK](#) [PREVIEW](#) [FILE RETURN](#) [GENERATE RFD-10](#)

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

☐ I acknowledge that I have reviewed the details of the preview and the information is correct and would like to submit the details. I am aware that no changes can be made after submit.

BACK

PREVIEW

FILE RETURN

GENERATE PDF FILE

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	1111RND0000 (UIN)
2. Name of the person having UIN	Tanu

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	456666.00	15699.98	0.00	0.00	0.00

File GSTR-11 with DSC/ EVC

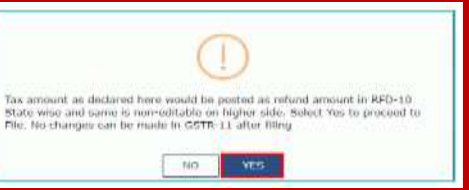
Select the **Declaration** checkbox.

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 Holder



Questions Please

Thank you

Thanks for your Patience and Time

