FAQs > Track Refund Status

Tracking Refund Status

1. How can I track my refund application without logging into the GST Portal?

Navigate to **Services** > **Track Application Status** > **Select the Refund option** > **Enter ARN** > **Click SEARCH** to track your refund application without logging into the GST Portal. You can track your refund application without logging into the GST Portal only through ARN.

2. How can I track my refund application after logging into the GST Portal?

Login to the GST Portal. Navigate to **Services** > **Track Application Status** > **Select the Refund option** > **Enter ARN or Filing Year** > **Click SEARCH** to track your refund application after logging into the GST Portal. You can track your refund application after logging into the GST Portal through ARN or Filing Year of the refund application.

3. What does the color coding of different Stages signify?

Stages are color coded according to the current status of the application. For Example: If current status of the application is at Stage 3 then all stages till stage 3 will be depicted in green color and further stages will be greyed out.

4. Is there any difference in status of refund application without logging and after logging into the GST Portal?

You can view additional details of Tax Period and Tax Amount Claimed when you view status of refund application after logging into the GST Portal.

Failed Bank Account Validation

5. At what stages, Bank Account details is sent to Public Financial Management System (PFMS) for validation?

Bank Account details is sent to PFMS for validation, in following stages:
- When Refund application is filed by the taxpayer
- When there is an updation of Bank Account by the taxpayer
- When Form GST RFD-05 is issued by the Tax Official

6. Why Bank Account validation fails?

Bank validation may fail for below reasons:
1. Invalid Bank name
2. IFSC Code mismatch
3. IFSC code is inactive in PFMS
4. IFSC code doesn't exist in PFMS

7. Bank Validation Status is showing as "Failed". What should I do now?

In case, Bank Validation Status is showing as "Failed", you can:

- Select a different Bank account from the "Select Account Number" drop-down list or
- Add a new Bank account/ rectify the details for existing Bank account by filing the non-core amendment application of registration and then update the Bank account.

Click [here](#) to know more about filing the non-core amendment application of registration.

Updating Bank Account Details

8. How can I update Bank Account details, in case, Bank Account validation has failed?

To update Bank account details, in case of failed Bank Account validation, login the GST Portal. Navigate to **Services > Refunds > Track Application Status > Enter ARN > UPDATE BANK ACCOUNT** button in Bank Validation Status column.

9. What will happen once I update the Bank Account details, in case, Bank Account validation has failed?

Once you update the Bank account, details will be validated again on the GST Portal. The refund application form will be updated with new Bank account along with reference number. Tax Official will further process the refund application and disbursement of refund amount will be credited to the account selected, for the sanctioned amount.

Intimation about Updation of Bank Validation

10. Will I get any intimation, in case, Bank Account validation has failed?

Yes, you will receive SMS and e-mail on your registered e-mail ID and Mobile number, in case, Bank Account validation has failed.

11. Will I get any intimation, in case, Bank Account validation is successfully verified?

Yes, you will receive SMS and e-mail on your registered e-mail ID and Mobile number, in case, Bank Account validation is successfully verified.

Statuses for Refund Application

12. What are the various statuses that can appear for a refund application?

Listed below are the various statuses for refund application:

S.No.	Status	Trigger	Description
1.	**Refund Application Filed**	Refund Application Filed	Refund application is filed by the user and pending with tax officer for processing.
2.	**Bank Account validation pending at PFMS**	Taxpayer validation request sent to PFMS	The bank account provided by taxpayer sent to PFMS for bank validation.

S.No.	Status	Trigger	Description
3.	Beneficiary name as in bank - <Beneficiary Name to be displayed from Assessee Validation response file>	On receiving success message from PFMS for bank account Bank Account validated by PFMS	The bank account provided by taxpayer in refund application is validated from PFMS and refund application is pending for further processing from tax officer.
4.	Bank Account validation failed Error from Bank: <Rejection error code>; <Rejection code description>	On receiving error message from PFMS for bank account	The bank account details provided by taxpayer in refund application is not correct. Taxpayer needs to update the bank account from GST portal under "RFD-01: Update Bank Account" under Refunds section.
5.	Refund Application Acknowledged	On issuance of GST RFD-02	Acknowledgement (GST RFD-02) has been issued by the tax officer for the ARN. Details can be checked after login to GST portal.
6.	Deficiency Memo Issued	On issuance of GST RFD-03	Deficiency Memo (GST RFD-03) has been issued by the tax officer for the ARN. Details can be checked after login to GST Portal.
7.	Provisional Refund Order Issued	On issuance of GST RFD-04	Provisional Refund Order (GST RFD-04) has been issued by the tax officer for the ARN. Details can be checked after login to GST Portal.
8.	<Refund Rejected> Or <Refund Sanctioned> Or <Refund Partially Sanctioned>	On issuance of GST RFD-06	Refund Sanction/Rejection Order (GST RFD-06) has been issued by the tax officer for the ARN. Details can be checked after login to GST Portal.
9.	CWF Initiated	On issuance of GST RFD-06 (with CWF flag)	Tax officer has initiated transfer of admissible refund claim to Consumer Welfare Fund (CWF) Account. Details can be checked after login to GST Portal.
10.	Show Cause Notice Issued	On issuance of GST RFD-08	Show Cause Notice (GST RFD-08) has been issued by the tax officer for the ARN. Details can be checked after login to GST Portal.
11.	Reply received- Pending for Order	On submission of reply by taxpayer in GST RFD-09	Taxpayer has submitted reply for the show cause notice. Refund Application is pending for order by tax officer.
12.	Reply not received- Pending for Order	If taxpayer doesn't submit reply within 15 days	Taxpayer has not submitted reply for the show cause notice within 15 days. Refund Application is pending for order by tax officer.
13.	Refund Withheld	On issuance of GST RFD-07B	Refund Withholding Order (GST RFD-07B) has been issued by the tax officer for the ARN. Details can be checked after login to GST Portal.
13.	On issuance of RFD-05		RFD-05 Payment Advice wise details will be displayed.

13. What are the various statuses for Form GST RFD-05 on the GST Portal?

Listed below are the various statuses for Form GST RFD-05 on the GST Portal:

S.No.	Status	Trigger	Description

1.	**Payment Advice Issued**	On issuance of GST RFD-05	Payment Advice (GST RFD-05) has been issued by the tax officer for the ARN.
2.	**Disbursement request sent to PFMS**	Payment Advice sent to PFMS	The disbursement request for the refund amount, as mentioned in the payment advice has been sent to PFMS by the GST Portal.
3.	**Payment request sent to Bank**	On receiving "Accepted" status from PFMS for payment advice (having voucher code)	Request sent to bank by PFMS for disbursement of refund amount.
4.	**Refund disbursed successfully**	On receiving "Accepted" status from PFMS for payment advice	The refund amount has been disbursed to the taxpayer successfully.
5.	**Bank Account validation failed** **Error from Bank: <Rejection error code>; <Rejection error code description>**	On receiving "Rejected" status from PFMS for payment advice	The bank account provided by taxpayer in refund application is not correct. Taxpayer need to update the bank account from GST portal under "RFD-01: Update Bank Account" under Refunds section.
6.	**Pending for Reissuance**	On updating Bank account by the taxpayer	On updation of Bank account by the taxpayer, action is now required from tax officer, for Reissuance of Payment Advice (Form GST RFD-05) for grant of refund

Tracking the status of refund for IGST and Cess paid on account of Export of Goods

14. Can I track the status of refund for IGST and Cess paid on account of Export of Goods?

Yes, you can track the status of refund application for IGST and Cess paid on account of Export of Goods by:

- Login to the GST Portal with valid credentials.
- Navigate to **Services > Refunds > Track status of invoice data to be shared with ICEGATE** service from the GST Portal.

Status can be tracked on monthly basis by the taxpayer by providing FY and Month. If the taxpayer files Form GSTR-1 quarterly, they need to select the last month of the respective quarter, for which status is to be tracked and the result displayed would be for the whole quarter.

15. What are different status types of refund application for IGST and Cess paid on account of Export of Goods?

Condition	Status	Recommended Action
If Refund data not transmitted to ICEGATE because Form GSTR-1 is not filed for the tax period	**Details not transmitted to ICEGATE - GSTR-1 not filed:**	Please file Form GSTR1 of the selected return period.

	Form GSTR-1 for the selected return period has not been filed.	
If Refund data not transmitted to ICEGATE because IGST paid under Table 3.1(b) of Form GSTR 3B is less than refund claimed by more than Rs. 100	**Details not transmitted to ICEGATE - IGST paid under Table 3.1(b) of Form GSTR 3B is less than refund claimed:** **For IGST:** The invoices have not been transmitted to ICEGATE as cumulative total of IGST amount in Table 3.1(b) of all Form GSTR-3Bs filed so far is less than cumulative total of IGST amount in Table 6A and 9A of all Form GSTR-1s filed so far. The amount deficient is <amt>. **For CESS:** The invoices have not been transmitted to ICEGATE as cumulative total of Cess amount in Table 3.1(b) of all Form GSTR-3Bs filed so far is less than cumulative total of Cess amount in Table 6A and 9A of all Form GSTR-1s filed so far. The amount deficient is <amt>. **In case of both IGST and CESS:** The invoices have not been transmitted to ICEGATE as cumulative total of IGST amount in Table 3.1(b) of all Form GSTR-3Bs filed so far is less than cumulative total of IGST amount in Table 6A and 9A of all Form GSTR-1s filed so far. The deficient amount is Rs.<amt>.Additionally, cumulative total of CESS amount in Table 3.1(b) of all Form GSTR-3Bs filed so far is less than cumulative total of CESS amount in Table 6A and 9A of all Form GSTR-1s filed so far. The deficient amount is Rs.<amt>.	**For both IGST and Cess:** Please take care of this deficiency in next return Form (GSTR-1 and GSTR-3B) ensuring that there is no deficiency at aggregate level. The invoices shall be re-validated in next cycle and sent to ICEGATE if this deficiency is cleared in next Form GSTR-3B.
If Refund data has not been processed by GST system so far	**Return data is yet to be Processed:** Data for the given return period is yet to be processed by the GST System. The data shall be processed and sent to ICEGATE shortly.	
Details to be transmitted/partially transmitted to ICEGATE	**Details to be transmitted/partially transmitted to ICEGATE as below:** Data of valid export invoices provided in the return period has been transmitted/partially transmitted by the GST System to ICEGATE for further processing.	TABLE 1 Invoices are not transmitted to ICEGATE due to missing SB/Port Details or incorrect Port code. You can view details by clicking on error count and "Download Failed Invoices" button to download details of failed invoices.

Particulars	Count	Total IGST Amount (Rs.)
Total invoices	<count>	<amount of IGST>

	processed from Table 6A			**Recommended Action**: You can amend these errors in Table 9A of subsequent month Form GSTR-1 by making appropriate corrections and the record shall be revalidated in next execution cycle. No action is required if the invoices are for export of services.
	Invoices transmitted to ICEGATE	<count>	<amount of IGST>	
	Invoices not transmitted to ICEGATE[1] (SB/Port Code details are either missing or Port Code is incorrect)	<count>	<amount of IGST>	2 Invoices were transmitted to ICEGATE but were rejected by ICEGATE due to errors. You can view details by clicking on error count and "Download Failed Invoices" button to download failed invoices details.
	Invoices rejected by ICEGATE[2]	<count>	<amount of IGST>	**Recommended Action:** You can amend these errors in Table 9A of subsequent month Form GSTR-1 by making appropriate corrections and the record shall be revalidated in next execution cycle.
If no records have been found for the searched data	**No Export invoices found in Table 6A of Form GSTR-1 for the selected period:** No Export invoices found in Table 6A of Form GSTR-1 for the selected period. In case you have amended the invoice in Table-9A of a different period, please check that month in which invoice was amended and recorded in Table 9A.			

16. What is Export Ledger?

The GST Portal uses ledger based approach to cumulate the IGST/CESS from export/SEZ invoices (Table 6A/9A/6B of GSTR 1), and compare with IGST/CESS paid under Table 3.1(b) of GSTR 3B across all periods. The eligible invoices are transmitted by GST Portal to ICEGATE only if the IGST/CESS paid under Table 3.1(b) >= IGST/CESS from invoices of Tables 6A/6B/9A.

The difference between IGST/CESS from Table 3.1(b) and Tables 6A/6B/9A is recorded as export ledger balance in the GST Portal. In case of negative balance, GST Portal will not transmit any eligible invoice to ICEGATE.

17. Can I access Export Ledger on the GST Portal?

Yes, you can access Export Ledger on the GST Portal. Login to the GST Portal with valid credentials. Navigate to **Services > Refunds > Track status of invoice data to be shared with ICEGATE >** Select the **View Export Ledger** link.
Taxpayer need not select tax period for viewing Export Ledger. Export Ledger would be displayed till date.

18. What information can be accessed from "Export Ledger"?

You can access the transaction details in Export Ledger for all the return periods with debit or credit IGST and Cess amounts. The net balance for IGST and Cess is also displayed on click of "View Export Ledger". You can also download the Export Ledger in CSV file by clicking on DOWNLOAD AS CSV button.

19. How can I download the Export Ledger as return period wise transactional breakup?

You can download the Export Ledger for return period wise transactional breakup of R1 and R3B as has been accounted in the export ledger in CSV format, by clicking on **DOWNLOAD TRANSACTION AS CSV** button.

20. What is the difference between DOWNLOAD AS CSV and DOWNLOAD TRANSACTION AS CSV?

When you click **DOWNLOAD AS CSV** button, only the export ledger will be downloaded with R1 and R3 entries. However, when you click **DOWNLOAD TRANSACTION AS CSV button,**each transaction wise breakup of export ledger entries will be downloaded, which means that the different table amounts considered while posting entries to Export ledger from R1 and R3B will also be shown.