



GOVERNMENT OF KERALA STATE GST DEPARTMENT

MANUAL REFUNDS IN GST

JUNE 2018

DISCLAIMER

The Standard Operational Procedure(SOP) provided in this document is intended only for informational purpose to provide a general overview and the document is not to be treated as legal advice or opinion. For greater details, you are requested to refer to the respective CGST/SGST/UTGST/IGST Acts, Rules and Notifications issued from time to time and to pursue actions accordingly.

PART – 1

STANDARD OPERATING PROCEDURE

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INTRODUCTION:

Refund module is currently not operational on the common portal of the GSTN causing delay in filing and processing of application for refund electronically. Manual filing of applications/documents/forms pertaining to refund claims has been prescribed to overcome this difficulty and, such applications shall also be processed manually by the jurisdictional proper officers till further order. A new rule 97A has been inserted prescribing such manual filing and processing of refund application and two new forms namely, **FORM GST RFD 01A** and **FORM GST RFD 01B** have been introduced in this regard. While **FORM GST RFD 01A** is the application form for claiming refund manually, **FORM GST RFD 01B** relates to disposal of such application for refund. Circular No. 17/17/2017 – GST dated 15/11/2017, 24/24/2017 – GST dated 21/12/2017 and 37/11/2018 – GST dated 15/03/2018 have been issued by the CBEC in this regard. Circulars 1/2018 and 2/2018 dated 10-1-2018 have also been issued by the Commissioner, State Tax, in similar lines.

TYPES OF REFUND:

Explanation: According to Explanation (1) appended to sub-section (14) of Section 54, “refund” includes refund of tax paid on zero-rated supplies of goods or services or both or on inputs or input services used in making such zero-rated supplies, or refund of tax on the supply of goods regarded as deemed exports, or refund of unutilised input tax credit as provided under sub-section (3).

The aforesaid explanation, if elaborated, refers that refund may be claimed under following occasions:

- A. refund of tax paid (IGST) on goods exported out of India; or
- B. refund of tax paid (IGST) on services exported out of India; or
- C. refund of tax paid (IGST) on goods or services supplied to a SEZ developer or a SEZ unit; or
- D. refund of unutilised ITC when zero-rated supplies are made without payment of tax i.e., when such supplies are made under Letter of Undertaking or Bond; or
- E. refund of tax on the supply of goods regarded as deemed exports; or
- F. refund of unutilised ITC on account of inverted tax structure i.e., where credit has accumulated on account of rate of tax on inputs being higher than the rate of tax on output supplies (other than nil rated or fully exempted supplies).

In addition to this, refund may also be claimed in respect of following situations:

- G. refund of tax paid on a supply which is not provided, either wholly or partially, and for which invoice has not been issued, or where a refund voucher has been issued;
- H. refund of tax wrongfully collected and paid to the Government;
- I. the tax and interest or any other amount paid incidence of which has not been passed on to any other person
- J. refund of tax paid on inward supplies made by a specialised agency of UNO or any Multilateral Financial Institution and Organisation or Consulate or Embassy of foreign countries or other notified persons

DEFINITIONS

1. **“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 to a Special Economic Zone developer or a Special Economic Zone unit.

[Sub-section (1) of section 16 of the IGST Act]
2. **“export of goods”** with its grammatical variations and cognate expressions means taking goods out of India to a place outside India;
3. **“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 sec.8.

Supply of services to Nepal and Bhutan -----whether export of services?

A supply of service can be treated as export of service only when all the conditions given in the definition of “export of services” are fulfilled. Thus, realization of export proceeds in convertible foreign exchange

becomes imperative for export of services. However, proceeds against supply of services having place of supply in Nepal or Bhutan are often realized in INR.

In view of above, following notifications have been issued:

- Supply of services associated with transit cargo to Nepal and Bhutan (landlocked countries) is exempted vide Notification No.31/2017 – Integrated Tax (Rate) dated 29-09-2017.
- Supply of services having place of supply in Nepal or Bhutan, against payment in Indian Rupees is exempted from tax vide Notification No.42/2017- Integrated Tax (Rate) dated 27.10.2017

1. RELEVANT DATE FOR FILING OF APPLICATION FOR REFUND:

Section 54(1) provides that, the application for refund is required to be filed before the expiry of two years from the relevant date which is given as under:

Occasion	Relevant Date	Remarks
Goods exported by sea or by air	The date on which the ship or the aircraft, carrying the goods, leaves India	
Goods exported by land	The date on which such goods pass the frontier	
Goods are exported by post	The date of dispatch of goods by the Post Office concerned	
Deemed export	The date on which the return relating to such deemed export is furnished.	
Export of services	If supply of services completed before receipt of payment, the date of receipt of payment. If payment is received in	

	advance prior to issuance of invoice, the date of issue of invoice.	
Un utilized ITC	End of the tax period / end of the financial year in which such claim for refund arises.	
Refund of tax paid on a supply which is not provided	Date of payment of tax	(point no.G)
Refund of tax and interest or any other amount if the applicant had not passed on the incidence of such tax and interest to any other person	Date of payment of tax	<p>Refund ≤ Rupees two lakh: a declaration to the effect that the incidence of tax, interest or any other amount claimed as refund has not been passed on to any other person, is to be furnished.</p> <p>Refund > Rupees two lakh: certificate in Annexure 2 of Form GST RFD 01 issued by a chartered accountant or cost accountant to the effect that the incidence of tax, interest or any other amount claimed as refund has not been passed on to any other person, is to be furnished.</p>
Tax paid on inward supply by UNO or any Multilateral Financial Institution and Organization or Consulate or Embassy of foreign countries.		Before the expiry of six months from the last day of the quarter in which such supply was received.

For the purpose of ensuring uniformity, following conditions and procedure are laid down for the manual filing and processing of the refund claims:

2. REFUND OF IGST PAID ON GOODS EXPORTED OUT OF INDIA:

2.1 No separate application is required to be filed in this situation as according to rule 96, the shipping bill filed by an exporter shall be treated as an application for refund in such cases.

2.2 However, such application shall be deemed to have been filed only after (i) filing of export manifest or export report covering the number and the date of shipping bills or bills of export; (ii) filing the details in Form GSTR 1 for the tax period for which refund is claimed and a valid return in Form GSTR 3B for the last tax period preceding the tax period for which refund application is filed [Refer para 2 of Circular No. 24/24/2017 - GST issued by the CBEC]. In case of mismatches between Form GSTR 1, Form GSTR 3B and shipping bills or bills of export, the same can be amended in Table 9 of Form GSTR 1 of the subsequent tax period(s). [Refer para 3 of Circular No. 37/11/2018 - GST issued by the CBEC]

2.3 The persons claiming refund of IGST paid on export of goods or services should not have received (i) supplies considered as deemed exports on which the supplier has claimed refund

[Refer third proviso to rule 89(1) read with Notification No.48/2017 – Central Tax issued by the CBEC & S. R. O. No. 737/2017.—issued by Govt. of GoK or, (ii) supplies for export on which supplier has charged tax at the rate of 0.1% (IGST) in case of inter-state supplies or 0.05%(CGST & SGST) in case of intra-state supplies in terms of Notification No. 40/2017 – Central Tax (Rate), 41/2017 Integrated Tax(Rate) issued by the CBEC & S. R. O. No. 740/2017 issued by Govt. of Kerala [In terms of insertion of sub-rule (9) to rule 96 vide Notification No. 75/2017 – Central Tax issued by the CBEC & S.R.O 140/2018 issued by the Govt. of Kerala.]

2.4 The system designated by the Customs shall process the claim for refund and the bank account of the applicant shall be electronically credited where the applicant is found entitled to get refund.

2.5 Refund may be withheld in terms of sub-section (10) or sub-section (11) of section 54 and where the proper officer of integrated tax at the Customs station receives a request to withhold the payment of refund due from the jurisdictional Commissioner of central tax, State tax or Union territory tax, he shall intimate the applicant and the jurisdictional Commissioner of CT/ST/UT, as the case may be.

2.6 Upon receipt of the intimation, the proper officer of CT/ST/UT shall pass an order for withholding the refund in PART-B of FORM GST RFD07. 2.7 In cases of further sanction to refund of the amount withheld, the proper officer shall pass an order in FORM GST RFD-06.

2.8 Both the orders in PART-B of FORM GST RFD-07 and FORM GST RFD06 shall be passed manually by the proper officer of CT/ST/UT till the refund module is operational on the common portal.

[With effect from 23/10/2017, refund of IGST paid on goods or services exported out of India is not allowable if the applicant has received supplies on which the supplier has availed the benefit of notification No. 48/2017-Central Tax dated 18th October, 2017 or notification No. 40/2017-Central Tax (Rate) dated 23rd October, 2017 or notification No. 41/2017- Integrated Tax (Rate) dated 23rd October, 2017 (vide notification no. 2313 F.T. dated 29/12/2017 & 75/2017 – Central Tax dated 29/12/2017)]

3. REFUND OF IGST PAID ON ZERO-RATED SUPPLY OF GOODS TO A SEZ UNIT OR SEZ DEVELOPER OR ZERO-RATED SUPPLY OF SERVICES:

3.1 Application is to be filed in FORM GST RFD 01A by the supplier.

3.2 In case of supply of goods to a SEZ unit or developer, application for refund shall be filed by the supplier of goods after such goods have been admitted in full in the SEZ for authorised operations, as endorsed by the specified officer of the Zone.

3.3 In case of supply of services to a SEZ unit or developer, application for refund shall be filed by the supplier of services along with such evidence regarding receipt of services for authorised operations as endorsed by the specified officer of the Zone.

3.4 The supplier is required to file application in FORM GST RFD-01A on the common portal and a print out of the said form shall be submitted before the jurisdictional proper officer. 3.5 The persons claiming refund of IGST paid on zero rated supply of goods or services to a SEZ Unit or Developer or zero-rated supply of services is required to file the details in Form GSTR 1 for the tax period for which refund is claimed and a valid return in Form GSTR 3B for the last tax period preceding the tax period for which refund application is filed [Refer para 2 of Circular No. 24/24/2017 - GST issued by the CBEC] In case of mismatches between Form GSTR 1, Form GSTR 3B and shipping bills or bills of export, the same can be amended in Table 9 of Form GSTR 1 of the subsequent tax period(s). [Refer para 3 of Circular No. 37/11/2018 - GST issued by the CBEC]

3.6 Application is to be filed before the jurisdictional tax authority to which the taxpayer is assigned.

3.7 If jurisdiction of the registered person is not assigned, he may file application before any of the two authorities (Central or State) along with an undertaking that the claim for refund has been made to only one of the authorities.

4. REFUND OF UNUTILISED ITC ON INPUTS AND INPUT SERVICES USED IN MAKING ZERO-RATED SUPPLY:

4.1 This is applicable when zero-rated supply (export or supplies to SEZ developer/SEZ unit) is made without payment of integrated tax under Letter of Undertaking or Bond as prescribed in rule 96A. 4.2 Application shall be filed in FORM GST RFD-01A on the common portal. 4.3 The persons claiming refund of unutilised ITC on inputs and input services used in making zero-rated supply is required to file the details in Form GSTR 1 for the tax period for which refund is claimed and a valid return in Form

GSTR 3B for the last tax period preceding the tax period for which refund application is filed [Refer para 2 of Circular No. 24/24/2017 - GST issued by the CBEC and] In case of mismatches between Form GSTR 1, Form GSTR 3B and shipping bills or bills of export, the same can be amended in Table 9 of Form GSTR 1 of the subsequent tax period(s). [Refer para 3 of Circular No. 37/11/2018 - GST issued by the CBEC }

4.4 The amount claimed as refund shall be debited in the corresponding electronic credit ledger of CT/ST/UT/IT/Cess to the extent of the claim in accordance with sub-rule (3) of rule 86.

4.5 An Acknowledgement Receipt Number (ARN) shall be generated on the common portal as a proof of debit which shall be mentioned in the FORM GST RFD-01A.

4.6 The print out of FORM GST RFD-01A along with a print out of the ARN shall be submitted before the jurisdictional tax authority to which the taxpayer is assigned.

4.7 If jurisdiction of the registered person is not assigned, he may file application before any of the two authorities (Central or State) along with an undertaking that the claim for refund has been made to only one of the authorities.

4.8 The registered persons 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 subsection (2) of sections 42 of the KSGST/CGST Act have not been complied with in respect of the amount refunded. This undertaking should be submitted manually along with the refund claim till the same is available in FORM GST RFD-01A on the common portal.

4.9 In the case of supplies received on which the supplier has availed the benefit of notification No. 48/2017-State Tax/Central Tax dated 18th October, 2017, refund of input tax credit, availed in respect of other inputs or input services used in making zero-rated supply of goods or services or both, shall be granted.

[Newly inserted rule 89(4A) w.e.f. 23/10/2017 vide notification no. SRO 140/2018 & 75/2017 – Central Tax dated 29/12/2017]

4.10 In the case of supplies received on which the supplier has availed the benefit of notification No. 40/2017-State/Central Tax (Rate) dated 23rd October, 2017 or notification No. 41/2017-Integrated

Tax (Rate) dated 23rd October, 2017, or both, refund of input tax credit, availed in respect of inputs received under the said notifications for export of goods and the input tax credit availed in respect of other inputs or input services to the extent used in making such export of goods, shall be granted

[Newly inserted rule 89(4B) w.e.f. 23/10/2017 vide notification no. SRO.140/2018 & 75/2017 – Central Tax dated 29/12/2017].

4.11 A supplier availing of drawback only with respect to basic customs duty shall be eligible for refund of unutilized input tax credit of central tax / State tax / Union territory tax / integrated tax / compensation cess under the said provision. Refund of eligible credit on account of State tax shall be available even if the supplier of goods or services or both has availed of drawback in respect of central tax.

[Refer para 2.1 of Circular No. 37/11/2018 - GST issued by the CBEC]

4.12 During the processing of the refund claim, the value of the goods declared in the GST invoice and the value in the corresponding shipping bill / bill of export should be examined and the lower of the two values should be sanctioned as refund.

[Refer para 9.1 of Circular No. 37/11/2018 - GST issued by the CBEC]

4.13 The delay in furnishing of LUT may be condoned in cases where it has been established that exports in terms of the relevant provisions have been made and the facility for export under LUT may be allowed on ex post facto basis taking into account the facts and circumstances of each case.

[Refer para 4.1 of Circular No. 37/11/2018 - GST issued by the CBEC]

4.14 The Commissioner may consider granting of extension of time limit for export as provided in rule 96A on post facto basis keeping in view the facts and circumstances of each case as long as goods or services have actually been exported even after a period of three months or one year as the case may be, and in such case payment of integrated tax first and claiming refund at a subsequent date should not be insisted upon.

[Refer para 5.1 of Circular No. 37/11/2018 - GST issued by the CBEC]

4.15 Transitional Credit pertains to taxes paid under the West Bengal Value Added Tax Act 2003 and therefore, cannot be claimed as unutilized input tax credit for the purpose of refund. It should also be

ensured that no refund of the amount of VAT credit is granted in case the said amount has been transitioned under GST. Further, refunds of tax paid under the existing law shall be disposed of in accordance with the provisions of the existing law and cannot be claimed as refund of GST.

[Refer para 8 & 10 of Circular No. 37/11/2018 - GST issued by the CBEC]

In cases where exports have not been made in the period in which the inputs or input services were received and input tax credit has been availed or in cases where exports have been made in a period but without availing of input tax credit in the said period, the exporter at his option, may file refund claim by clubbing successive calendar months / quarters. The calendar month(s) / quarter(s) for which refund claim has been filed, however, cannot spread across different financial years

[Refer para 11 of Circular No. 37/11/2018 - GST issued by the CBEC]

4.16 If jurisdiction of the registered person is not assigned, he may file application before any of the two authorities (Central or State) along with an undertaking that the claim for refund has been made to only one of the authorities

4.17 The applicant on the basis of the type of refund claimed, shall furnish the documentary evidences, in the statements as appended to FORM GST RFD-01.

SUPPLIES UNDER LETTER OF UNDERTAKING OR BOND

- *Eligibility to export under LUT: The facility of export under LUT has been extended to all registered persons w.e.f. 04/10/2017 who intend to supply goods or services for export without payment of integrated tax except those who have been prosecuted for any offence under the CGST Act/SGST Act or the Integrated Goods and Services Tax Act, 2017 or any of the existing laws and the amount of tax evaded in such cases exceeds two hundred and fifty lakh rupees.*
- *Please take note that Notification No. 16/2017-Central Tax dated 7th July, 2017 which extended the facility of export under LUT to status holder as specified in paragraph 5 of the Foreign Trade Policy 2015-2020 and to persons receiving a minimum foreign inward remittance of 10% of the export turnover in the preceding financial year which was not less than Rs. one crore, has been withdrawn w.e.f. 04/10/2017 [Trade Circular 10/2017 dated 11/10/2017; 37/2017 – Central Tax dated 4th October, 2017].*

- *Validity of LUT: The LUT shall be valid for the whole financial year in which it is tendered.*
- *However, in case the goods are not exported within three months (or such further period as may be allowed by the Commissioner) from the date of issue of export invoice and the registered person fails to pay the amount within a period of fifteen days after the expiry of three months (or such further period as may be allowed by the Commissioner), the facility of export under LUT will be deemed to have been withdrawn.*
- *The facility of export under LUT shall be restored if the amount is paid subsequently.*
- *Exports, during the period from when the facility to export under LUT is withdrawn till the time the same is restored, shall be either on payment of the applicable integrated tax or under bond with bank guarantee.*
- *Form for bond/LUT: Till the time FORM GST RFD-11 is available on the common portal, the registered person (exporters) may download the FORM GST RFD-11 from the website of the Central Board of Excise and Customs (www.cbec.gov.in) and furnish the duly filled form to the jurisdictional Deputy/Assistant Commissioner having jurisdiction over their principal place of business.*
- *The LUT shall be furnished on the letter head of the registered person, in duplicate.*
- *It shall be executed by the working partner, the Managing Director or the Company Secretary or the proprietor or by a person duly authorised by such working partner or Board of Directors of such company or proprietor.*
- *The bond, wherever required, shall be furnished on non-judicial stamp paper of the value as applicable in the State in which the bond is being furnished.*
- *Documents for LUT: A self declaration by the exporter to the effect that he has not been prosecuted should suffice to issue LUT.*
- *Time for acceptance of LUT/Bond: LUT/bond should be accepted within a period of three working days of its receipt along with the self-declaration by the exporter.*
- *If the LUT / bond is not accepted within a period of three working days from the date of submission, it shall deemed to be accepted.*
- *Bank guarantee: Since the facility of export under LUT has been extended to all registered persons, bond will be required to be furnished by those persons who have been prosecuted for cases involving*

an amount exceeding Rupees two hundred and fifty lakhs. A bond, in all cases, shall be accompanied by a bank guarantee of 15% of the bond amount.

- *NOTE: In terms of Circular No. 40/2018 dated 06/04/2018 issued by the CBEC*
- *The registered person (exporters) shall fill and submit FORM GST RFD-11 on the common portal. An LUT shall be deemed to be accepted as soon as an acknowledgement for the same, bearing the Application Reference Number (ARN), is generated online.*
- *No document needs to be physically submitted to the jurisdictional office for acceptance of LUT.*
- *An LUT shall be deemed to have been accepted as soon as an acknowledgement for the same, bearing the Application Reference Number (ARN), is generated online. If it is discovered that an exporter whose LUT has been so accepted, was ineligible to furnish an LUT in place of bond as per Notification No. 37/2017-Central Tax, then the exporter's LUT will be liable for rejection. In case of rejection, the LUT shall be deemed to have been rejected ab-initio.*

5. REFUND OF TAX ON THE SUPPLY OF GOODS REGARDED AS DEEMED EXPORT:

5.1 Application may be filed either by the recipient or by the supplier.

5.2 In case the supplier is applying for refund, he shall furnish Acknowledgment by the jurisdictional Tax officer of the Advance Authorisation holder or Export Promotion Capital Goods Authorisation holder, as the case may be, that the said deemed export supplies have been received by the said Advance Authorisation or Export Promotion Capital Goods Authorisation holder, or a copy of the tax invoice under which such supplies have been made by the supplier, duly signed by the recipient Export Oriented Unit that said deemed export supplies have been received by it [Notification No. - 49/2017-Central Tax dated 18.10.2017; Notification No 738/2017]

5.3 Further, the supplier of deemed export supplies is also required to furnish an undertaking by the recipient of deemed export supplies that he shall not claim the refund in respect of such supplies and that no input tax credit on such supplies has been availed of by him. The undertaking should be submitted manually along with the refund claim.

5.4 Similarly, in case the refund is filed by the recipient of deemed export supplies, an undertaking by the supplier of deemed export supplies that he shall not claim the refund in respect of such supplies is also required to be furnished manually.

5.5 The application shall be accompanied by a statement containing the number of invoices along with such other evidences as may be notified in this behalf.

5.6 The registered persons 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 subsection (2) of sections 42 of the KSGST/CGST Act have not been complied with in respect of the amount refunded. This undertaking should be submitted manually along with the refund claim till the same is available in FORM GST RFD-01A on the common portal.

5.7 Statement in 5B as appended to FORM GST RFD-01A is required to be furnished for claiming refund on supplies declared as deemed exports.

Following supplies of goods have been regarded as deemed export:

- *Supply of goods by a registered person against Advance Authorisation;*
- *Supply of capital goods by a registered person against Export Promotion Capital Goods Authorisation;*
- *Supply of goods by a registered person to Export Oriented Unit;*
- *Supply of gold by a bank or Public Sector Undertaking specified in the notification No. 50/2017-Customs, dated the 30th June, 2017 (as amended) against Advance Authorisation.*

[Notification No.-48/2017-Central Tax dated 18.10.2017; Notification SRO 737/2017]

6. REFUND OF UNUTILISED INPUT TAX CREDIT ON ACCOUNT OF INVERTED TAX STRUCTURE:

6.1 Application shall be filed in cases where the credit has accumulated on account of rate of tax on inputs being higher than the rate of tax on output supplies (other than nil rated or fully exempt supplies).

6.2 The registered persons 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 subsection (2) of sections 42 of the KSGST/CGST Act have not been complied with in respect of the amount refunded. This undertaking should be submitted manually along with the refund claim till the same is available in FORM GST RFD-01A on the common portal.

6.3 The application for refund in such cases shall accompany statements as appended to GST RFD 01A.

Credit accumulation on account of rate of tax on inputs being higher than rate of tax on output supplies shall be eligible for refund excepting-

(i) nil rated /fully exempt output supplies

(ii) supplies of goods as notified in notification no. : 5/2017 central tax (Rate) 29/2017 -Central Tax (Rate), 44/2017-State Tax (Rate) corresponding state notifications SRO 's 364,722, and 744 of 2017.

(iii) supplies of services as notified in notification no. 15/2017-central tax Tax (Rate) :SRO 374/2017 [Construction Services: Point 5(b) Schedule II]

7. THE APPLICATION FOR REFUND SHALL ACCOMPANY THE FOLLOWING DOCUMENTARY EVIDENCES, AS APPLICABLE:

7.1 A statement containing the number and date of shipping bills or bills of export and the number and the date of the relevant export invoices, in a case where the refund is on account of export of goods;[Rule 89(2)(b)]

7.2 A statement containing the number and date of invoices and the relevant Bank Realisation Certificates or Foreign Inward Remittance Certificates, as the case may be, in a case where the refund is on account of the export of services;[Rule 89(2)(c)]

7.3 A statement containing the number and date of invoices as provided in rule 46 along with the evidence regarding the endorsement in the case of the supply of goods made to a SEZ unit or a SEZ developer; [Rule 89(2)(d)]

7.4 A statement containing the number and date of invoices, the evidence regarding the endorsement and the details of payment, along with the proof thereof, made by the recipient to the supplier for authorised operations as defined under the Special Economic Zone Act, 2005, in a case where the refund is on account of supply of services made to a SEZ unit or a SEZ developer; [Rule 89(2) (e)]

7.5 A declaration to the effect that the SEZ unit or the SEZ developer has not availed the input tax credit of the tax paid by the supplier of goods or services or both, in a case where the refund is on account of supply of goods or services made to a SEZ unit or a SEZ developer;[Rule 89(2)(f)]

7.6 The registered persons 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 subsection

(2) of section 42 of the KSGST/CGST Act have not been complied with in respect of the amount refunded. This undertaking should be submitted manually along with the refund claim till the same is available in FORM GST RFD-01A on the common portal.

7.7 The applicant on the basis of the type of refund claimed shall furnish the documentary evidences, in the following statements (as applicable) as appended to FORM GST RFD-01:

Statement 2 as appended to FORM - GST RFD 01
Refund Type: Exports of services with payment of tax

Sl. No.	Invoice Details			Integrated tax		CESS	BRC/ FIRC		Integrated tax and cess involved in debit note, if any	Integrated tax and cess involved in credit note, if any	Net Integrated tax and cess (6+7+10 - 11)
	No.	Date	Value	Taxable value	Amt.		No.	Date			
1	2	3	4	5	6	7	8	9	10	11	12

Statement 4 as appended to FORM GST RFD-01
Refund Type: On account of supplies made to SEZ unit or SEZ Developer (on payment of tax)

GSTIN of recipient	Invoice details			Shipping bill / Bill of export/ Endorsed invoice by SEZ		Integrated tax		Cess	Integrated tax and cess involved in debit note, if any	Integrated tax and cess involved in credit note, if any	Net Integrated tax and cess (8+9+10-11)
	No.	Date	Value	No.	Date	Taxable value	Amt.				
1	2	3	4	5	6	7	8	9	10	11	12

Statement 3 as appended to FORM GST RFD-01
Refund Type: Export without payment of tax (accumulated ITC)

Sl. No.	Invoice details			Goods / Services (G / S)	Shipping bill/ Bill of export			EGM Details		BRC/ FIRC	
	No.	Date	Value		Port code	No.	Date	Ref. No.	Date	No.	Date
1	2	3	4	5	6	7	8	9	10	11	12

Statement- 3A*[rule 89(4)]**Refund Type: Export without payment of tax (accumulated ITC) – calculation of refund amount*

Turnover of zero rated supply of goods and services	Net input tax credit	Adjusted total turnover	Refund amount (1×2÷3)
1	2	3	4

Statement- 5 as appended to FORM GST RFD-01*Refund Type: On account of supplies made to SEZ unit or SEZ Developer (without payment of tax)*

Sl. No.	Invoice details			Goods / Services (G/S)		
	No.	Date	Value		No.	Date
1	2	3	4	5	6	7

Statement- 5A [Rule 89(4)]*Refund Type: On account of supplies made to SEZ unit / SEZ developer without payment of tax (accumulated ITC) – calculation of refund amount*

Turnover of zero – rated supply of goods and services	Net input tax credit	Adjusted total turnover	Refund amount (1×2÷3)
1	2	3	4

Statement 5B [rule 89(2)(g)]*Refund type: On account of deemed exports*

Sl. No.	Details of invoices of outward supplies in case refund is claimed by supplier/ Details of invoices of inward supplies in case refund is claimed by recipient			Tax paid			
	No.	Date	Taxable value	Integrated Tax	Central Tax	State Tax / Union Territory Tax	Cess
1	2	3	4	5	6	7	8

Statement -1*[rule 89(5)]**Refund Type: ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]*

Turnover of inverted rated supply of goods	Tax payable on such inverted rated supply of goods	Adjusted total turnover	Net input tax credit	Maximum refund amount to be claimed [(1×4÷3)-2]
1	2	3	4	5

Statement 1A*[rule 89(2)(h)]**Refund type: ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]*

Sl. No.	Details of invoices of inward supplies received			Tax paid on inward supplies			Details of invoice of outward supplies issued			Tax paid on outward supplies		
	No.	Date	Taxable value	Integrated tax	Central tax	State tax / Union Territory tax	No.	Date	Taxable value	Integrated tax	Central tax	State tax / Union Territory tax
1	2	3	4	5	6	7	8	9	10	11	12	13

LIST OF DOCUMENTS FOR PROCESSING OF FOLLOWING REFUNDS

[Refer para 14 of Circular No. 37/11/2018 - GST issued by the CBEC]

Type of refund	Documents
Export of Services with payment of tax (Refund of IGST paid on export of services)	<ul style="list-style-type: none"> • Copy of FORM RFD-01A filed on common portal • Copy of Statement 2 of FORM RFD-01A • Invoices w.r.t. input, input services and capital goods • BRC/FIRC for export of services • Undertaking / Declaration in FORM RFD-01A
Export (goods or services) without payment of tax (Refund of accumulated ITC of IGST / CGST / SGST / UTGST / Cess)	<ul style="list-style-type: none"> • Copy of FORM RFD-01A filed on common portal • Copy of Statement 3A of FORM RFD-01A generated on common portal • Copy of Statement 3 of FORM RFD-01A • Invoices w.r.t. input and input services • BRC/FIRC for export of services • Undertaking / Declaration in FORM RFD-01A

8. FORM GST RFD-01A: HOW TO GENERATE ELECTRONICALLY:

8.1 The refund application shall be filed in FORM GST RFD-01A on the common portal.

8.2 The application shall be filed on a monthly basis. However, registered persons who are opting to file FORM GSTR-1 quarterly in terms of notification number 57/2017- Central Tax dated 15.11.2017 & 2032 F.T. dated 15/11/2017 (State Tax) (i.e., tax payers with aggregate turnover up to Rs.1.5 crore in the preceding financial year or the current financial year), shall apply for refund on a quarterly basis. The refund claim for a tax period may be filed only after filing the details in FORM GSTR-1 for the said tax period [Circular No.24/24/2017-GST, dated 21/12/2017; Trade Circular No. 14/2017 dated 21/12/2017].

8.3 The applicant is required to file valid return in FORM GSTR-3B for the last tax period before the one in which the refund application is being filed [Circular No.24/24/2017-GST, dated 21/12/2017; Trade Circular No. 14/2017 dated 21/12/2017].

8.4 In order to file the application in FORM GST RFD-01A, Table (3A) is made available on the common portal i.e. www.gst.gov.in. The applicant who is covered under aforesaid categories and who desires to seek refund shall access the common portal with the appropriate Log-in Id and password and fill up TABLE 3A.

8.5 The process flow diagram follows as:

[Login Id](#) > [password](#) > [Services](#) > [Refund](#) > [Application for Refund](#) > [Select month from drop down](#) > [Create application](#) > [fill the application](#) > [take print](#) > [submit printout to the jurisdictional proper officer](#).

8.6 Once an applicant reaches the Application for Refund page using his credentials he will have the option to choose the appropriate refund type as under:

- Refund of Excess Balance in Electronic Cash Ledger
- Refund of ITC on Export of Goods & Services without Payment of Integrated 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
- Recipient of Deemed Exports
- Refund on account of Supplies to SEZ unit/ SEZ Developer (with payment of tax)
- Export of services with payment of tax

Upon choosing of the refund type he will have to follow the steps as noted in para 5 above.

8.7 As explained above, the applicant shall fill the appropriate information in table (3A) under the heading> “Computation of Refund to be claimed (Statement 3A)” after creation of the application if he is claiming refund of unutilized input tax credit on account of export of goods and services.

8.8 For better understanding, TABLE 3A is given below:

Table 3A

	Turnover of zero-rated supply of goods and services (in Rs.) (1)	Adjusted total turnover (3)	Net input tax credit (2)	Maximum refund amount ((1*2)/3) (4)
Integrated Tax				
Central Tax				
State Tax				
Cess				
Total				

8.9 As it appears from the above table the details of Turnover of Zero-rated supply of goods and services is to be filled in column (1) above. The said turn-over of Zero-rated supply may be taken from the column 3.1 (b) of the FORM-GSTR-3B.

The figures of Net input tax credit (ITC) in column (2) of table above may be taken from the column 4(C) of the FORM-GSTR-3B, respectively.

8.10 The applicant can upload the details of Export of Goods and/or services to create Statement 3 in the same “Application for Refund” page or may download the offline utility for the same.

8.11 Once the information as stated above is filled then the figures in column (4) above is required to be determined by using the formula given in rule 89(4) as under:

Refund Amount = (Turnover of Zero rated supply of Goods + Turnover of Zero rated supply of services) x Net ITC / Adjusted Total Turnover.

Where,-

- (A) "Refund amount" means the maximum refund that is admissible;
- (B) "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;
- (C) "Turnover of zero-rated supply of goods" means the value of zero-rated supply of goods made during the relevant period without payment of tax under bond or letter of undertaking , other than the turnover of supplies in respect of which refund is claimed under sub-rules (4A) or (4B) or both;
- (D) "Turnover of zero-rated supply of services" means the value of zero-rated supply of services made without payment of tax under bond or letter of undertaking, calculated in the following manner, namely:-
- Zero-rated supply of services is the aggregate of the payments received during the relevant period for zero-rated supply of services and zero-rated supply of services where supply has been completed for which payment had been received in advance in any period prior to the relevant period reduced by advances received for zero-rated supply of services for which the supply of services has not been completed during the relevant period;
- (E) "Adjusted Total turnover" means the turnover in a State or a Union territory, as defined under clause (112) of section 2, excluding –
- (a) the value of exempt supplies other than zero-rated supplies and
 - (b) the turnover of supplies in respect of which refund is claimed under sub rules (4A) or (4B) or both, if any, during the relevant period;
- (F) "Relevant period" means the period for which the claim has been filed.

Rule 89(4) prior to 23/10/2017:

Refund Amount = (Turn-over of Zero – rated supply of Goods + Turn-over of Zero-rated supply of services) X Net ITC/Adjusted Total Turn-over.

Where, -

(A) "Refund amount" means the maximum refund that is admissible;

(B) "Net ITC" means input tax credit availed on inputs and input services during the relevant period;

(C) "Turnover of zero-rated supply of goods" means the value of zero-rated supply of goods made during the relevant period without payment of tax under bond or letter of undertaking;

(D) "Turnover of zero-rated supply of services" means the value of zero-rated supply of services made without payment of tax under bond or letter of undertaking, calculated in the following manner, namely:- Zero-rated supply of services is the aggregate of the payments received during the relevant period for zero-rated supply of services and zero-rated supply of services where supply has been completed for which payment had been received in advance in any period prior to the relevant period reduced by advances received for zero-rated supply of services for which the supply of services has not been completed during the relevant period;

(E) "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;

8.12 After filling the appropriate figures in the table (3A), the amount of refund will get auto populated in the column (4) of the said TABLE. Further, there is another TABLE below where the amount of eligible refund will be calculated.

8.13 For better understanding the TABLE in which the eligible refund will be calculated is given below:

	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) (Rs.)	Balance in electronic credit ledger at the time of filing of refund application (Rs.)	Refund to be claimed (Rs.)
Integrated Tax			
Central Tax			
State Tax			
Cess			
Total			

8.14. The figures in column (2) & (3) of the aforesaid TABLE will get populated automatically. The final amount eligible for refund is required to be given in the column (4) above.

8.15. Statement 1 which is required to be filled up in case of refund due to inverted tax structure and Statement 5A which is required to be filled up in case of refund due to supplies made to SEZ unit/Developer in FORM GST RFD-01A are similar in nature. The subsequent table for calculation of eligible amount of refund in these cases are also similar in nature.

8.16. In case of refund due to inverted tax structure in accordance with section 54(3)(ii) of the SGST/CGST Act 2017 the figures in column (4) of Statement 1 determining the “maximum refund amount” is required to be determined by using the formula given in rule 89(5) as under:

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.

Where,

(A) “Net ITC” means 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; and

(B) "Adjusted Total turnover" means the turnover in a State or a Union territory, as defined under clause (112) of section 2, excluding –

(a) the value of exempt supplies other than zero-rated supplies and

(b) the turnover of supplies in respect of which refund is claimed under sub rules (4A) or (4B) or both, if any, during the relevant period;

(C) “Relevant period” means the period for which the claim has been filed.

Rule 89(5) is amended w.e.f. 18/04/2018 by virtue of West Bengal Goods Services Tax(Fourth Amendment) Rules, 2018 and Central Goods and Services Tax(Fourth Amendment) Rules, 2018[Notification No. 518 F.T. dated 18/04/2018-State Tax & 21/2018–Central Tax dated 29/12/2018]:

Rule 89(5) prior to 18/04/2018:

"In the case of refund on account of inverted duty structure, refund of input tax credit shall be granted as per the following formula –

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

Explanation.- For the purposes of this sub rule, the expressions "Net ITC" and "Adjusted Total turnover" shall have the same meanings as assigned to them in sub-rule (4)."

8.17. After duly filing the appropriate information the applicant is also required to select from drop-down the Bank Account Number given at the time of filling registration details.

8.18. In case, an applicant desires that, the refund amount be credited in another preferred bank account which is not appearing in the drop down list then the applicant is required to add that bank account by filing amendment to registration record (non-core amendment) form. For this the applicant may go to >Registration>Non-core amendment> and add details including Bank Name, Branch Name, IFSC Code. The facility given for choosing the

Bank IFSC may be used so that no error is made while filling information about bank details. Once the Bank details are updated then the refund amount determined as per the provisions of the law will be disbursed and credited to the said preferred Bank account.

8.19. Once the aforesaid steps are followed and application is saved then the message as “Saved successfully” will appear at the top left hand side of the Table (3A). Then the applicant should check the Box for declaration to the effect that the information submitted is true and correct. After doing so the “PROCEED” button will get activated. Pressing the said button will take to the next window, where, after checking the Box for declaration the applicant is required to submit the said application with the Digital Signature Certificate (DSC).

8.20. After successful submission of Table-3A of refund, ARN receipt will be generated. Printout of the same is required to be submitted to the jurisdictional proper officer

9. PROCESSING OF APPLICATION FOR REFUND AND DISPOSAL THEREOF:

9.1 A refund register is required to be maintained in the office of jurisdictional proper officer.

9.2 Once a refund application in **FORM GST RFD 01A** is received, an entry shall be made in the said register.

9.3 The proper officer can check **FORM GSTR-1, FORM GSTR-3B, FORM GSTT1** (Transitional Credit Form) through the process flow diagram follows as: **Login Id** > password > **Services** > Taxpayer Account > **Record Search** > Enter GSTIN > **Document type: select ARN from drop down** > Related to: select Return from drop down > Search.

9.4 Balance of electronic credit ledger, electronic cash ledger and electronic liability register as on the date of search can be viewed through the process flow diagram follows as: **Login Id** > password > **Services** > Taxpayer Account > **Get Taxpayer Details** > Enter GSTIN.

9.5 The proper officer shall scrutinize the application for its completeness and if the application is found to be complete, an acknowledgement in FORM GST RFD 02 is to be issued to the applicant within fifteen days from the date of filing of the said application.

SCRUTINY OF APPLICATION FOR REFUND

For the purpose of scrutiny of the application, a check list comprising following particulars may be prepared:

1	Whether the applicant has furnished the return for the relevant period?	Yes	No
2	Whether IGST paid by the applicant is found to be matched with the return filed?	Yes	No
3	Whether the application is duly signed, mentioning the name and designation/status of the signatory, in all the required places?	Yes	No
4	Whether the application is duly filled up (column number 1 to 4 are system populated) in respect of column 5 to 7?	Yes	No
5	Whether the applicant has furnished information in the relevant Table annexed to the FORM GST RFD 01? (also see the check list)	Yes	No
6	Whether the application is filed along with all supporting documents? [See 7.1 - 7.7, 4.1-4.15, 5.1-5.7, 6.1-6.3]	Yes	No
7	Whether the shipping bill details are found to be in order upon checking through ICEGATE SITE (www.icegate.gov.in) in detailed scrutiny?	Yes	No

9.6 Upon scrutiny of the application form, if any deficiencies are noticed, the proper officer shall communicate the deficiencies to the applicant in FORM GST RFD-03 within fifteen days from the date of filing the application.

9.7 Deficiency Memo should be complete in all respects and only one Deficiency Memo shall be given.

9.8 The applicant is then required to file a fresh refund application after rectification of such deficiencies using the ARN and debit entry number generated originally. This fresh application would be accompanied with the original ARN, debit entry number generated originally and a hard copy of the refund application filed online earlier.

[Refer para 6 of Circular No. 37/11/2018 - GST issued by the CBEC]

9.9 Once an application has been submitted afresh, pursuant to a deficiency memo, the proper officer will not serve another deficiency memo with respect to the application for the same period, unless the deficiencies pointed out in the original memo remain unrectified, either wholly or partly or any other substantive deficiency is noticed subsequently

[Refer para 6 of Circular No. 37/11/2018 - GST issued by the CBEC]

9.10 If the application is not filed afresh within thirty days of the communication of Deficiency Memo, the proper officer shall pass an order in FORM GST PMT-03 and re-credit the amount claimed as refund through FORM GST RFD-01B on the common portal.

9.11 Where the claim for refund on account of zero-rated supply is found to be in order prima-facie, 90% of the total amount of claim shall be refunded provisionally within a period not exceeding seven days from the date of acknowledgement of the application. The order of such refund on provisional basis shall be made in FORM GST RFD-04.

9.12 A payment advice in FORM RFD GST-05 shall be issued thereafter for credit of the refund amount to the bank account of the applicant which is mentioned in his registration particulars as well as in the application for refund.

9.13 If the proper officer is satisfied that a refund is due to the applicant, he shall make an order in FORM GST RFD-06 sanctioning the refund amount which the applicant is found to be entitled within 60 days from the date of receipt of complete application. While making the order in FORM GST RFD-06, the proper officer shall mention following adjustment, if any:

- (i) the amount of refund sanctioned on provisional basis;
- (ii) amount of refund found inadmissible;
- (iii) amount adjusted against outstanding demand;

9.14 The proper may reject the application for refund and pass an order in FORM GST RFD-06. But the application shall be rejected after giving an opportunity of being heard to the applicant. A notice for rejection of application for refund shall be issued in FORM GST RFD-08 and the applicant is required to furnish a reply in FORM GST RFD-09 within a period of fifteen days from the date of receipt of the notice.

9.15 The amount of credit rejected has to be re-credited to the credit ledger by way of communication of such through FORM GST RFD 01B in the common portal and pass a rejection order in FORM GST PMT-03.

9.16 If the refund is completely adjusted against any outstanding demand, an order giving details of the adjustment shall be issued in Part A of FORM GST RFD-07.

9.17 Where the refund is withheld by the proper officer, he shall pass an order in Part B of FORM GST RFD-07 informing the applicant the reason for withholding of the refund. 9.18 A supplier availing of drawback only with respect to basic customs duty shall be eligible for refund of unutilized input tax credit of central tax / State tax / Union territory tax / integrated tax / compensation cess under the said provision. Refund of eligible credit on account of State tax shall be available even if the supplier of goods or services or both has availed of drawback in respect of central tax. [Refer para 2.1 of Circular No. 37/11/2018 - GST issued by the CBEC]

9.19 Summarising the aforesaid proceedings it is reiterated that, all the communications in relation to disposal of application for refund **shall be done manually in the prescribed forms as follows, within the prescribed time limit, till the module is operational on the common portal and the same shall be recorded appropriately in the refund register:**

Sl. No.	Form	Details	Time limit
1	FORM GST RFD 02	Acknowledgement of application	Within 15 days of filing of application
2	FORM GST RFD 03	Deficiency Memo	Within 15 days of filing of application
3	FORM GST RFD 04	Provisional refund order	Within a period not exceeding 07 days from the date of acknowledgement
4	FORM GST RFD 05	Payment advice	
5	FORM GST RFD 06	Refund sanction/rejection order	Within 60 days from the date of receipt of complete application
6	FORM GST RFD 07- Part A	Order for complete adjustment of refund	
7	FORM GST RFD 07 - Part B	Order for withholding refund	
8	FORM GST RFD 08	Notice for rejection of application for refund	
9	FORM GST RFD 09	Reply to FORM GST RFD 08	Within 15 days of receipt of FORM GST RFD 08
10	FORM GST RFD 01B	Refund Processing Details on the common portal	

10. CHECK LIST:

(Put ✓ marks in the respective box to ascertain whether deficiency memo is required to be issued)

REFUND OF IGST PAID ON ZERO-RATED SUPPLY (OTHER THAN EXPORT OF GOODS)

[It covers the following types of refund claims: (a) Export of services on payment of tax,

(b) Supplies of goods or services or both to SEZ on payment of tax]

1	Print out of FORM GST RFD 01A	Yes	No
2	Print out of Acknowledgement Receipt Number (ARN)	Yes	No
3	Endorsement by the specified officer of the SEZ that goods have been admitted in full in the SEZ for authorised operation (applicable in respect of supply of goods to SEZ)	Yes	No
4	Endorsement by the specified officer of the SEZ that services have been received in the SEZ for authorised operation (applicable in respect of supply of services to SEZ)	Yes	No
5	Statement 2 of RFD-01[Applicable for export of services with payment of tax]	Yes	No
6	Declaration [rule 89(2)(f)] appended to FORM GST RFD 01[That ITC has not been availed by the SEZ unit/developer]	Yes	No
7	Statement-4 [Applicable for supplies made to SEZ Unit/Developer]	Yes	No
8	Invoices w.r.t. input, input services and capital goods along with a statement thereof	Yes	No
9	Undertaking as referred in para 7.6 above	Yes	No

[Debit of electronic credit ledger is not required]

REFUND OF UNUTILISED ITC ON INPUTS AND INPUT SERVICES USED IN MAKING ZERO-RATED SUPPLY (SUPPLIES MADE UNDER LETTER OF UNDERTAKING OR BOND)

1	Print out of FORM GST RFD 01A	Yes	No
2	Print out of Acknowledgement Receipt Number (ARN)	Yes	No
3	Statement 3 [Applicable for export without payment of tax(accumulated ITC)]	Yes	No
4	Statement 3A [Calculation of refund of accumulated ITC on account of export without payment of tax...refer to rule 89(4)]	Yes	No

5	Statement 5 [Applicable for supplies made to SEZ unit or SEZ Developer without payment of tax]	Yes	No
6	Statement 5A [Calculation of refund of accumulated ITC on account of supplies to SEZ unit/developer without payment of tax...refer to rule 89(4)]	Yes	No
7	Endorsement by the specified officer of the SEZ that goods have been admitted in full in the SEZ for authorised operation (applicable in respect of supply of goods)	Yes	No
8	Endorsement by the specified officer of the SEZ that services have been received in the SEZ for authorised operation (applicable in respect of supply of services)	Yes	No
9	Declaration [second proviso to section 54(3)] appended to FORM GST RFD 01[That goods exported are not subject to any export duty/drawback have not been availed/refund of IGST paid has not been claimed]	Yes	No
10	Invoices w.r.t. input and input services along with a statement thereof	Yes	No
11	Undertaking as referred in para 5.7 above	Yes	No

[Debit of electronic credit ledger is required]

REFUND OF TAX ON THE SUPPLY OF GOODS REGARDED AS DEEMED EXPORT

1	Print out of FORM GST RFD 01A	Yes	No
2	Acknowledgment by the jurisdictional Tax officer of the Advance Authorisation holder or Export Promotion Capital Goods Authorisation holder, as the case may be, that the said deemed export supplies have been received by the said Advance Authorisation or Export Promotion Capital Goods Authorisation holder, or a copy of the tax invoice under which such supplies have been made by the supplier, duly signed by the recipient Export Oriented Unit that said deemed export supplies have been received by it (where the applicant is the supplier of deemed export supplies).	Yes	No
3	Undertaking by the recipient that (i) he shall not claim the refund in respect of such supply, and (ii) input tax credit has not been availed of by him on such supplies (where the applicant is the supplier of deemed export supplies) .	Yes	No
4	Undertaking by the supplier that he shall not claim the refund in respect of such supply (where the applicant is recipient of deemed export supplies)	Yes	No
5	Statement 5B [refer to rule 89(2)(g)]	Yes	No
6	Undertaking as referred in para 6.7 above	Yes	No

REFUND OF UNUTILISED INPUT TAX CREDIT ON ACCOUNT OF INVERTED TAX STRUCTURE

1	Print out of FORM GST RFD 01A	Yes	No
2	Print out of Acknowledgement Receipt Number (ARN)	Yes	No
3	Declaration [section 54(3)(ii)] appended to FORM GST RFD 01[That ITC has not been availed on nil rated/fully exempt supply]	Yes	No
4	Statement-1 [Calculation of refund of accumulated ITC on account of inverted tax structure...refer to rule 89(5)]	Yes	No
5	Statement 1A [Details if inward and outward supply...refer to rule 89(2)(h)]	Yes	No
6	Undertaking as referred in para 7.2 above	Yes	No
[Debit of electronic credit ledger is required]			
	Excess balance in Cash Ledger		
1	Print out of FORM GST RFD-01A	Yes	No
2	Print out of Acknowledgement Receipt Number (ARN)	Yes	No
	[Debit of electronic cash ledger is required]		

11. REFUND REGISTERS TO BE MAINTAINED, DISBURSAL PROCEDURES AND COMMUNICATION BETWEEN CENTRAL AND STATE TAX AUTHORITIES,

11.1 The procedure prescribed in circular 2/2018 and 5/2018 shall be followed.

11.2 In Addition , the following registers shall be maintained by the refund sanctioning authority.

Table 1

Sl. No.	Applicant's name	GSTIN	Date of receipt of application	Period to which the claim pertains	Nature of refund – Refund of integrated tax paid/Refund of unutilized ITC	Amount of refund claimed	Date of issue of acknowledgment in FORM GST RFD-02	Date of receipt of complete application (as mentioned in FORM GST RFD02)
1	2	3	4	5	6	7	8	9

Table 2

Date of issue of Deficiency Memo in FORM GST RFD-03	Date of receipt of reply from the applicant	Date of issue of provisional refund order in FORM GSTRFD-04	Amount of refund claimed	Amount of provisional refund sanctioned				Date of issue of Payment Advice in FORM GST RFD-05
				CT	ST/UTT	IT	CESS	
1	2	3	4	5	6	7	8	9

Table 3

Date of issue of notice, if any for rejection of refund in FORM GST REF-08	Date of receipt of reply, if any to SCN in FORM GST RFD-09	Date of issue of Refund sanction / rejection order in FORM GST RFD-06	Total amount of refund sanctioned				Date of issue of Payment Advice in FORM GST RFD-05	Amount of refund rejected				Date of issue of order for adjustment of sanctioned refund / withholding refund in FORM GST RFD-07
			CT	ST/UTT	IT	CESS		CT	ST/UTT	IT	CESS	
1	2	3	4	5	6	7	8	9	10	11	12	13

11.3 In case of refund claim for the balance amount in the electronic cash ledger, upon filing of FORM GST RFD-01A as per the procedure laid down in Para 2.4 of Trade Circular No. 12/2017 dated 15.11.2017 and Circular No. 17/17/2017-GST dated 15.11.2017, the amount of refund claimed shall get debited in the electronic cash ledger.

11.4 In order to facilitate sanction of refund amount of Central Tax and State Tax, all the District Deputy Commissioners are nominated as Nodal Officers of concerned District for the purpose of liaisoning with their counterparts through a dedicated email id. As informed by the Central Tax Authorities, all the Divisional Deputy/Assistant Commissioners of Thiruvananthapuram Zone were nominated by the Central Tax, Central Excise and Customs Authorities for the above purpose.

11.5 A dedicated email id for communication with Central GST Officers is created as "refund.sgst@kerala.gov.in". The details of email id and password will be communicated to all Nodal Officers of State GST Department separately. The CBEC had created a dedicated email id for the above purpose as refund.cgstkerala@gov.in

11.6 All the refund orders issued by State GST Authorities shall be communicated to the concerned counter part by email from email id "refund.sgst@kerala.gov.in" to the central mail id

["refund.cgstkerala@gov.in"](mailto:refund.cgstkerala@gov.in) within 7 (seven) working days for the purpose of payment of the relevant sanctioned refund amount of tax or cess as the case may be.

FREQUENTLY ASKED QUESTIONS ON REFUND:

1. I have availed of drawback in respect of basic customs duty only. Am I eligible for refund of Central Tax?

A. A supplier availing of drawback only with respect to basic customs duty shall be eligible for refund of unutilized input tax credit of central tax / State tax / Union territory tax / integrated tax / compensation cess. Refund of eligible credit on account of State tax shall be available even if the supplier of goods or services or both has availed of drawback in respect of central tax.

2. I have committed an error while entering the details of an invoice / shipping bill / bill of export in Table 6A or Table 6B of FORM GSTR-1; can I rectify the same? Will it be taken into cognizance for processing of refund if rectification is allowed?

A. An error in the details of invoice / shipping bill / bill of export in Table 6A or Table 6B of FORM GSTR-1 of earlier period can be rectified in Table 9 of FORM GSTR-1 of a subsequent period.

It has been advised in Circular No. 37/11/2018 - GST issued by the CBEC that, while processing refund claims on account of zero rated supplies, information contained in Table 9 of FORM GSTR-1 of the subsequent tax periods should be taken into cognizance, wherever applicable.

3. Can deficiency memo be issued more than once with respect to a refund claim?

A. Deficiency memo can be issued only once for one refund application and once such a memo has been issued, the applicant is required to file a fresh refund application, manually in FORM GST RFD-01A. Further, once an application has been submitted afresh, pursuant to a deficiency memo, another deficiency memo will not be served with respect to the application for the same period, unless the deficiencies pointed out in the original memo remain unrectified, either wholly or partly or any other substantive deficiency is noticed subsequently.

4. I have transitional credit. Can I claim refund of that?

- A. Transitional credit pertains to taxes paid under the Kerala Value Added Tax Act 2003, the same cannot be said to have been availed during the relevant period (period for which refund claim has been filed) and thus, cannot be treated as part of 'Net ITC' for the calculation of refund.
5. There is a discrepancy between values of GST invoice and shipping bill/bill of export? How refund will be processed?
- A. During the processing of the refund claim, the value of the goods declared in the GST invoice and the value in the corresponding shipping bill / bill of export would be examined and the lower of the two values would be sanctioned as refund.
6. An exporter has made (a) exports upon payment of IGST as well as (b) without payment of IGST during a particular month. He has made payment of IGST by debiting his e-credit ledger. What is required to be done while processing his refund claim of unutilized ITC in respect of exports without payment of IGST?
- A. The exporter is not entitled to get refund of the amount debited from e-credit ledger for payment of IGST as refund of unutilized ITC in respect of exports without payment of IGST since refund of IGST paid on goods exported would be processed by the system designated by Customs. In other words, refund of unutilized ITC is not admissible to the extent of input tax credit utilized (debited from e-credit ledger) for making payment of IGST on goods exported.

Disclaimer: This Standard Operating Procedure (SOP) is clarificatory in nature and not meant for legal interpretation of provisions of relevant acts and rules.

PART – 2
LAW, RULES, PROCEDURES AND INSTRUCTIONS
ON
MANUAL REFUNDS IN GST

RELEVANT EXTRACT IN CGST AND SGST ACT RELATING TO REFUNDS

CHAPTER XI

REFUNDS

54. Refund of tax.-(1) Any person claiming refund of any tax and interest, if any, paid on such tax or any other amount paid by him, may make an application before the expiry of two years from the relevant date in such form and manner as may be prescribed:

Provided that a registered person, claiming refund of any balance in the electronic cash ledger in accordance with the provisions of sub-section (6) of section 49, may claim such refund in the return furnished under section 39 in such manner as may be prescribed.

(2) A specialized agency of the United Nations Organization or any Multilateral Financial Institution and Organization notified under the United Nations (Privileges and Immunities) Act, 1947 .(Central Act of 46 of 1947), Consulate or Embassy of foreign countries or any other person or class of persons, as notified under section 55, entitled to a refund of tax paid by it on inward supplies of goods or services or both, may make an application for such refund, in such form and manner as may be prescribed, before the expiry of six months from the last day of the quarter in which such supply was received.

(3) Subject to the provisions of sub-section (10), a registered person may claim refund of any unutilised input tax credit at the end of any tax period:

Provided that no refund of unutilised input tax credit shall be allowed in cases other than-

- (i) zero-rated supplies made without payment of tax;
- (ii) where the credit has accumulated on account of rate of tax on inputs being higher than the rate of tax on output supplies (other than nil rated or fully exempt supplies), except supplies of goods or services or both as may be notified by the Government on the recommendations of the Council:

Provided further that no refund of unutilised input tax credit shall be allowed in cases where the goods exported out of India are subjected to export duty:

Provided also that no refund of input tax credit shall be allowed, if the supplier of goods or services or both claims refund of the integrated tax paid on such supplies.

(Note; this third proviso in section 54(3) in CGST Act is substituted as 'Provided also that no refund of input tax credit shall be allowed, if the supplier of goods or services or both avails of drawback in respect of central tax or claims refund of the integrated tax paid on such supplies')

(4) The application shall be accompanied by—

- (a) such documentary evidence as may be prescribed to establish that a refund is due to the applicant; and
- (b) such documentary or other evidence (including the documents referred to in section 33) as the applicant may furnish to establish that the amount of tax and interest, if any, paid on such tax or any other amount paid in relation to which such refund is claimed was collected from, or paid by, him and the incidence of such tax and interest had not been passed on to any other person:

Provided that where the amount claimed as refund is less than two lakh rupees, it shall not be necessary for the applicant to furnish any documentary and other evidences but he may file a declaration, based on the documentary or other evidences available with him, certifying that the incidence of such tax and interest had not been passed on to any other person.

(5) If, on receipt of any such application, the proper officer is satisfied that the whole or part of the amount claimed as refund is refundable, he may make an order accordingly and the amount so determined shall be credited to the Fund referred to in section 57.

(6) Notwithstanding anything contained in sub-section (5), the proper officer may, in the case of any claim for refund on account of zero-rated supply of goods or services or both made by registered persons, other than such category of registered persons as may be notified by the Government on the recommendations of the Council, refund on a provisional basis, ninety per cent. of the total amount so claimed, excluding the amount of input tax credit provisionally accepted, in such manner and subject to such conditions, limitations and safeguards as may be prescribed and thereafter make an order under sub-section (5) for final settlement of the refund claim after due verification of documents furnished by the applicant.

(7) The proper officer shall issue the order under sub-section (5) within sixty days from the date of receipt of application complete in all respects.

(8) Notwithstanding anything contained in sub-section (5), the refundable amount shall, instead of being credited to the Fund, be paid to the applicant, if such amount is relatable to –

(a) refund of tax paid on zero-rated supplies of goods or services or both or on inputs or input services used in making such zero-rated supplies;

(b) refund of unutilised input tax credit under sub-section (3);

(c) refund of tax paid on a supply which is not provided, either wholly or partially, and for which invoice has not been issued, or where a refund voucher has been issued;

(d) refund of tax in pursuance of section 77;

(e) the tax and interest, if any, or any other amount paid by the applicant, if he had not passed on the incidence of such tax and interest to any other person; or

(f) the tax or interest borne by such other class of applicants as the Government may, on the recommendations of the Council, by notification, specify.

(9) Notwithstanding anything to the contrary contained in any judgment, decree, order or direction of the Appellate Tribunal or any court or in any other provisions of this Act or the rules made thereunder or in any other law for the time being in force, no refund shall be made except in accordance with the provisions of sub-section (8).

(10) Where any refund is due under sub-section (3) to a registered person who has defaulted in furnishing any return or who is required to pay any tax, interest or penalty, which has not been stayed by any court, Tribunal or Appellate Authority by the specified date, the proper officer may—

(a) withhold payment of refund due until the said person has furnished the return or paid the tax, interest or penalty, as the case may be;

(b) deduct from the refund due, any tax, interest, penalty, fee or any other amount which the taxable person is liable to pay but which remains unpaid under this Act or under the existing law.

Explanation.—For the purposes of this sub-section, the expression “specified date” shall mean the last date for filing an appeal under this Act.

(11) Where an order giving rise to a refund is the subject matter of an appeal or further proceedings or where any other proceedings under this Act is pending and the Commissioner is of the opinion that grant of such refund is likely to adversely affect the revenue in the said appeal or other proceedings on account of malfeasance or fraud committed, he may, after giving the taxable person an opportunity of being heard, withhold the refund till such time as he may determine.

(12) Where a refund is withheld under sub-section (11), the taxable person shall, notwithstanding anything contained in section 56, be entitled to interest at such rate not exceeding six per cent. as may be notified on the recommendations of the Council, if as a result of the appeal or further proceedings he becomes entitled to refund.

(13) Notwithstanding anything to the contrary contained in this section, the amount of advance tax deposited by a casual taxable person or a non-resident taxable person under sub-section (2) of section 27, shall not be refunded unless such person has, in respect of the entire period for which the certificate of registration granted to him had remained in force, furnished all the returns required under section 39.

(14) Notwithstanding anything contained in this section, no refund under sub-section (5) or sub-section (6) shall be paid to an applicant, if the amount is less than one thousand rupees.

Explanation.—For the purposes of this section,—

(1) “refund” includes refund of tax paid on zero-rated supplies of goods or services or both or on inputs or input services used in making such zero-rated supplies, or refund of tax on the supply of goods regarded as deemed exports, or refund of unutilised input tax credit as provided under sub-section (3).

(2) “relevant date” means –

(a) in the case of goods exported out of India where a refund of tax paid is available in respect of goods themselves or, as the case may be, the inputs or input services used in such goods,—

(i) if the goods are exported by sea or air, the date on which the ship or the aircraft in which such goods are loaded, leaves India; or

(ii) if the goods are exported by land, the date on which such goods pass the frontier; or

(iii) if the goods are exported by post, the date of despatch of goods by the Post Office concerned to a place outside India;

- (b) in the case of supply of goods regarded as deemed exports where a refund of tax paid is available in respect of the goods, the date on which the return relating to such deemed exports is furnished;
- (c) in the case of services exported out of India where a refund of tax paid is available in respect of services themselves or, as the case may be, the inputs or input services used in such services, the date of—
 - (i) receipt of payment in convertible foreign exchange, where the supply of services had been completed prior to the receipt of such payment; or
 - (ii) issue of invoice, where payment for the services had been received in advance prior to the date of issue of the invoice;
- (d) in case where the tax becomes refundable as a consequence of judgment, decree, order or direction of the Appellate Authority, Appellate Tribunal or any court, the date of communication of such judgment, decree, order or direction;
- (e) in the case of refund of unutilised input tax credit under sub-section (3), the end of the financial year in which such claim for refund arises;
- (f) in the case where tax is paid provisionally under this Act or the rules made thereunder, the date of adjustment of tax after the final assessment thereof;
- (g) in the case of a person, other than the supplier, the date of receipt of goods or services or both by such person; and
- (h) in any other case, the date of payment of tax.

55. Refund in certain cases.- The Government may, on the recommendations of the Council, by notification, specify any specialized agency of the United Nations Organization or any Multilateral Financial Institution and Organization notified under the United Nations (Privileges and Immunities) Act, 1947 (Central Act 46 of 1947), Consulate or Embassy of foreign countries and any other person or class of persons as may be specified in this behalf, who shall, subject to such conditions and restrictions as may be prescribed, be entitled to claim a refund of taxes paid on the notified supplies of goods or services or both received by them;

56. Interest on delayed refunds.- If any tax ordered to be refunded under sub-section (5) of section 54 to any applicant is not refunded within sixty days from the date of receipt of application under sub-section (1) of that section, interest at such rate not exceeding six per cent as may be specified in the notification issued by the Government on the recommendations of the Council shall be payable in respect of such refund from the date immediately after the expiry of sixty days from the date of receipt of application under the said sub-section till the date of refund of such tax:

Provided that where any claim of refund arises from an order passed by an adjudicating authority or Appellate Authority or Appellate Tribunal or court which has attained finality and the same is not refunded within sixty days from the date of receipt of application filed consequent to such order, interest at such rate not exceeding nine per cent. as may be notified by the Government on the recommendations of the Council shall be payable in respect of such refund from the date immediately after the expiry of sixty days from the date of receipt of application till the date of refund.

Explanation.—For the purposes of this section, where any order of refund is made by an Appellate Authority, Appellate Tribunal or any court against an order of the proper officer under sub-section (5) of section 54, the order passed by the Appellate Authority, Appellate Tribunal or by the court shall be deemed to be an order passed under the said sub-section (5).

57. Consumer Welfare Fund.- The Government shall constitute a Fund, to be called the Consumer Welfare Fund and there shall be credited to the Fund,—

- (a) the amount referred to in sub-section (5) of section 54;
- (b) any income from investment of the amount credited to the Fund; and
- (c) such other monies received by it in such manner as may be prescribed.

58. Utilisation of Fund.-(1) All sums credited to the Fund shall be utilised by the Government for the welfare of the consumers in such manner as may be prescribed.

(2) The Government or the authority specified by it shall maintain proper and separate account and other relevant records in relation to the Fund and prepare an annual statement of accounts in such form as may be prescribed in consultation with the Comptroller and Auditor General of India.

RELEVANT EXTRACT OF IGST ACT RELATING TO REFUNDS

CHAPTER IX MISCELLANEOUS

20. Subject to the provisions of this Act and the rules made thereunder, the provisions of Central Goods and Services Tax Act relating to,—

- (i) scope of supply;
 - (ii) composite supply and mixed supply;
 - (iii) time and value of supply;
 - (iv) input tax credit;
 - (v) registration;
 - (vi) tax invoice, credit and debit notes;
 - (vii) accounts and records;
 - (viii) returns, other than late fee;
 - (ix) payment of tax;
 - (x) tax deduction at source;
 - (xi) collection of tax at source;
 - (xii) assessment;
 - (xiii) refunds;**
 - (xiv) audit;
 - (xv) inspection, search, seizure and arrest;
 - (xvi) demands and recovery;
 - (xvii) liability to pay in certain cases;
 - (xviii) advance ruling;
 - (xix) appeals and revision;
 - (xx) presumption as to documents;
 - (xxi) offences and penalties;
 - (xxii) job work;
 - (xxiii) electronic commerce;
 - (xxiv) transitional provisions; and
 - (xxv) miscellaneous provisions including the provisions relating to the imposition of interest and penalty,
- shall, mutatis mutandis, apply, so far as may be, in relation to integrated tax as they apply in relation to central tax as if they are enacted under this Act:

Provided that in the case of tax deducted at source, the deductor shall deduct tax at the rate of two per cent. from the payment made or credited to the supplier:

Provided further that in the case of tax collected at source, the operator shall collect tax at such rate not exceeding two per cent, as may be notified on the recommendations of the Council, of the net value of taxable supplies:

Provided also that for the purposes of this Act, the value of a supply shall include any taxes, duties, cesses, fees and charges levied under any law for the time being in force other than this Act, and the Goods and Services Tax (Compensation to States) Act, if charged separately by the supplier:

Provided also that in cases where the penalty is leviable under the Central Goods and Services Tax Act and the State Goods and Services Tax Act or the Union Territory Goods and Services Tax.

RELEVANT EXTRACT OF COMPENSATION ACT RELATING TO REFUNDS

“9. (1) Every taxable person, making a taxable supply of goods or services or both, shall—

- (a) pay the amount of cess as payable under this Act in such manner;
- (b) furnish such returns in such forms, along with the returns to be filed under the Central Goods and Services Tax Act; and
- (c) apply for refunds of such cess paid in such form, as may be prescribed.

(2) For all purposes of furnishing of returns and claiming refunds, except for the form to be filed, the provisions of the Central Goods and Services Tax Act and the rules made thereunder, shall, as far as may be, apply in relation to the levy and collection of the cess leviable under section 8 on all taxable supplies of goods or services or both, as they apply in relation to the levy and collection of central tax on such supplies under the said Act or the rules made thereunder.”

89. Application for refund of tax, interest, penalty, fees or any other amount.-(1)

Any person, except the persons covered under notification issued under section 55, claiming refund of any tax, interest, penalty, fees or any other amount paid by him, other than refund of integrated tax paid on goods exported out of India, may file an application electronically in **FORM GST RFD-01** through the common portal, either directly or through a Facilitation Centre notified by the Commissioner:

Provided that any claim for refund relating to balance in the electronic cash ledger in accordance with the provisions of sub-section (6) of section 49 may be made through the return furnished for the relevant tax period in **FORM GSTR-3** or **FORM GSTR-4** or **FORM GSTR-7**, as the case may be:

Provided further that in respect of supplies to a Special Economic Zone unit or a Special Economic Zone developer, the application for refund shall be filed by the –

- (a) supplier of goods after such goods have been admitted in full in the Special Economic Zone for authorised operations, as endorsed by the specified officer of the Zone;
- (b) supplier of services along with such evidence regarding receipt of services for authorised operations as endorsed by the specified officer of the Zone:

[Provided also that in respect of supplies regarded as deemed exports, the application may be filed by, -

- (a) the recipient of deemed export supplies; or
- (b) the supplier of deemed export supplies in cases where the recipient does not avail of input tax credit on such supplies and furnishes an undertaking to the effect that the supplier may claim the refund]⁴¹

Provided also that refund of any amount, after adjusting the tax payable by the applicant out of the advance tax deposited by him under section 27 at the time of registration, shall be claimed in the last return required to be furnished by him.

(2) The application under sub-rule (1) shall be accompanied by any of the following documentary evidences in Annexure 1 in **Form GST RFD-01**, as applicable, to establish that a refund is due to the applicant, namely:-

- (a) the reference number of the order and a copy of the order passed by the proper officer or an appellate authority or Appellate Tribunal or court resulting in such refund or reference number of the payment of the amount specified in sub-section (6) of section 107 and sub-section (8) of section 112 claimed as refund;

⁴¹ Substituted vide Notf o. 47/2017-CT dt 18.10.2017 for "Provided also that in respect of supplies regarded as deemed exports, the application shall be filed by the recipient of deemed export supplies"

- (b) a statement containing the number and date of shipping bills or bills of export and the number and the date of the relevant export invoices, in a case where the refund is on account of export of goods;
- (c) a statement containing the number and date of invoices and the relevant Bank Realisation Certificates or Foreign Inward Remittance Certificates, as the case may be, in a case where the refund is on account of the export of services;
- (d) a statement containing the number and date of invoices as provided in rule 46 along with the evidence regarding the endorsement specified in the second proviso to sub-rule (1) in the case of the supply of goods made to a Special Economic Zone unit or a Special Economic Zone developer;
- (e) a statement containing the number and date of invoices, the evidence regarding the endorsement specified in the second proviso to sub-rule (1) and the details of payment, along with the proof thereof, made by the recipient to the supplier for authorised operations as defined under the Special Economic Zone Act, 2005, in a case where the refund is on account of supply of services made to a Special Economic Zone unit or a Special Economic Zone developer;
- (f) a declaration to the effect that the Special Economic Zone unit or the Special Economic Zone developer has not availed the input tax credit of the tax paid by the supplier of goods or services or both, in a case where the refund is on account of supply of goods or services made to a Special Economic Zone unit or a Special Economic Zone developer;
- (g) a statement containing the number and date of invoices along with such other evidence as may be notified in this behalf, in a case where the refund is on account of deemed exports;
- (h) a statement containing the number and the date of the invoices received and issued during a tax period in a case where the claim pertains to refund of any unutilised input tax credit under sub-section (3) of section 54 where the credit has accumulated on account of the rate of tax on the inputs being higher than the rate of tax on output supplies, other than nil-rated or fully exempt supplies;
- (i) the reference number of the final assessment order and a copy of the said order in a case where the refund arises on account of the finalisation of provisional assessment;
- (j) a statement showing the details of transactions considered as intra-State supply but which is subsequently held to be inter-State supply;
- (k) a statement showing the details of the amount of claim on account of excess payment of tax;
- (l) a declaration to the effect that the incidence of tax, interest or any other amount claimed as refund has not been passed on to any other person, in a case where the amount of refund claimed does not exceed two lakh rupees:

Provided that a declaration is not required to be furnished in respect of the cases covered under clause (a) or clause (b) or clause (c) or clause (d) or clause (f) of sub-section (8) of section 54;

(m) a Certificate in Annexure 2 of **FORM GST RFD-01** issued by a chartered accountant or a cost accountant to the effect that the incidence of tax, interest or any other amount claimed as refund has not been passed on to any other person, in a case where the amount of refund claimed exceeds two lakh rupees:

Provided that a certificate is not required to be furnished in respect of cases covered under clause (a) or clause (b) or clause (c) or clause (d) or clause (f) of sub-section (8) of section 54;

Explanation.— For the purposes of this rule-

- (i) in case of refunds referred to in clause (c) of sub-section (8) of section 54, the expression “invoice” means invoice conforming to the provisions contained in section 31;
 - (ii) where the amount of tax has been recovered from the recipient, it shall be deemed that the incidence of tax has been passed on to the ultimate consumer.
- (3) Where the application relates to refund of input tax credit, the electronic credit ledger shall be debited by the applicant by an amount equal to the refund so claimed.

[(4) In the case of zero-rated supply of goods or services or both without payment of tax under bond or letter of undertaking in accordance with the provisions of sub-section (3) of section 16 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), refund of input tax credit shall be granted as per the following formula –

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

Where, -

- (A) "Refund amount" means the maximum refund that is admissible;
- (B) "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;
- (C) "Turnover of zero-rated supply of goods" means the value of zero-rated supply of goods made during the relevant period without payment of tax under bond or letter of undertaking, other than the turnover of supplies in respect of which refund is claimed under sub-rules (4A) or (4B) or both;
- (D) "Turnover of zero-rated supply of services" means the value of zero-rated supply of services made without payment of tax under bond or letter of undertaking, calculated in the following manner, namely:-

Zero-rated supply of services is the aggregate of the payments received during the relevant period for zero-rated supply of services and zero-rated supply of services where supply has been completed for which payment had been received in advance in any period prior to the relevant period reduced by advances received for zero-rated supply of services for which the supply of services has not been completed during the relevant period;

(E) "Adjusted Total turnover" means the turnover in a State or a Union territory, as defined under clause (112) of section 2, excluding –

- (a) the value of exempt supplies other than zero-rated supplies and

(b) the turnover of supplies in respect of which refund is claimed under sub-rules (4A) or (4B) or both, if any,

during the relevant period;

(F) "Relevant period" means the period for which the claim has been filed.

[(4A) In the case of supplies received on which the supplier has availed the benefit of the Government of India, Ministry of Finance, notification No. 48/2017-Central Tax dated the 18th October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1305 (E) dated the 18th October, 2017, refund of input tax credit, availed in respect of other inputs or input services used in making zero-rated supply of goods or services or both, shall be granted.

(4B) In the case of supplies received on which the supplier has availed the benefit of the Government of India, Ministry of Finance, notification No. 40/2017-Central Tax (Rate) dated the 23rd October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1320 (E) dated the 23rd October, 2017 or notification No. 41/2017-Integrated Tax (Rate) dated the 23rd October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1321(E) dated the 23rd October, 2017 or notification No. 78/2017-Customs dated the 13th October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1272(E) dated the 13th October, 2017 or notification No. 79/2017-Customs dated the 13th October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1299(E) dated the 13th October, 2017, or all of them, refund of input tax credit, availed in respect of inputs received under the said notifications for export of goods and the input tax credit availed in respect of other inputs or input services to the extent used in making such export of goods, shall be granted]⁴²⁴³

⁴² Substituted wef 23.10.2017 vide Notf no. 75/2017-CT dt 29.12.2017 for – "(4) In the case of zero-rated supply of goods or services or both without payment of tax under bond or letter of undertaking in accordance with the provisions of sub-section (3) of section 16 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), refund of input tax credit shall be granted as per the following formula -

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

Where,-

(A) "Refund amount" means the maximum refund that is admissible;

(B) "Net ITC" means input tax credit availed on inputs and input services during the relevant period;

(C) "Turnover of zero-rated supply of goods" means the value of zero-rated supply of goods made during the relevant period without payment of tax under bond or letter of undertaking;

(D) "Turnover of zero-rated supply of services" means the value of zero-rated supply of services made without payment of tax under bond or letter of undertaking, calculated in the following manner, namely:-

Zero-rated supply of services is the aggregate of the payments received during the relevant period for zero-rated supply of services and zero-rated supply of services where supply has been completed for which payment had been received in advance in any period prior to the

[(5) In the case of refund on account of inverted duty structure, refund of input tax credit shall be granted as per the following formula:-

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.

Explanation:- For the purposes of this sub-rule, the expressions –

(a) “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; and

(b) “Adjusted Total turnover” shall have the same meaning as assigned to it in sub-rule (4).]⁴⁴

90. Acknowledgement.- (1) Where the application relates to a claim for refund from the electronic cash ledger, an acknowledgement in **FORM GST RFD-02** shall be made available to the applicant through the common portal electronically, clearly indicating the date of filing of the claim for refund and the time period specified in sub-section (7) of section 54 shall be counted from such date of filing.

(2) The application for refund, other than claim for refund from electronic cash ledger, shall be forwarded to the proper officer who shall, within a period of fifteen days of filing of the said application, scrutinize the application for its completeness and where the application is found to be complete in terms of sub-rule (2), (3) and (4) of rule 89, an acknowledgement

relevant period reduced by advances received for zero-rated supply of services for which the supply of services has not been completed during the relevant period;

(E) "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;

(F) “Relevant period” means the period for which the claim has been filed.”

⁴³ Substituted vide Notf no. 03/2018- CT dt 23.01.2018 w.e.f 23.10.201. Till then it read as: (4A) In the case of supplies received on which the supplier has availed the benefit of notification No. 48/2017-Central Tax dated 18th October, 2017, refund of input tax credit, availed in respect of other inputs or input services used in making zero-rated supply of goods or services or both, shall be granted.

(4B) In the case of supplies received on which the supplier has availed the benefit of notification No. 40/2017-Central Tax (Rate) dated 23rd October, 2017 or notification No. 41/2017-Integrated Tax (Rate) dated 23rd October, 2017, or both, refund of input tax credit, availed in respect of inputs received under the said notifications for export of goods and the input tax credit availed in respect of other inputs or input services to the extent used in making such export of goods, shall be granted.

⁴⁴ Substituted vide Notf no. 21/2018- CT dt 18.04.2018 for “(5) In the case of refund on account of inverted duty structure, refund of input tax credit shall be granted as per the following formula - Maximum Refund Amount = {(Turnover of inverted rated supply of goods) x Net ITC ÷ Adjusted Total Turnover} - tax payable on such inverted rated supply of goods

Explanation.- For the purposes of this sub rule, the expressions “Net ITC” and “Adjusted Total turnover” shall have the same meanings as assigned to them in sub-rule (4).”

in **FORM GST RFD-02** shall be made available to the applicant through the common portal electronically, clearly indicating the date of filing of the claim for refund and the time period specified in sub-section (7) of section 54 shall be counted from such date of filing.

(3) 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.

(4) Where deficiencies have been communicated in **FORM GST RFD-03** under the State Goods and Service Tax Rules, 2017, the same shall also deemed to have been communicated under this rule along with the deficiencies communicated under sub-rule (3).

91. Grant of provisional refund.-(1) The provisional refund in accordance with the provisions of sub-section (6) of section 54 shall be granted subject to the condition that the person claiming refund has, during any period of five years immediately preceding the tax period to which the claim for refund relates, not been prosecuted for any offence under the Act or under an existing law where the amount of tax evaded exceeds two hundred and fifty lakh rupees.

(2) The proper officer, after scrutiny of the claim and the evidence submitted in support thereof and on being *prima facie* satisfied that the amount claimed as refund under sub-rule (1) is due to the applicant in accordance with the provisions of sub-section (6) of section 54, shall make an order in **FORM GST RFD-04**, sanctioning the amount of refund due to the said applicant on a provisional basis within a period not exceeding seven days from the date of the acknowledgement under sub-rule (1) or sub-rule (2) of rule 90.

(3) The proper officer shall issue a payment advice in **FORM GST RFD-05** for the amount sanctioned under sub-rule (2) and the same shall be electronically credited to any of the bank accounts of the applicant mentioned in his registration particulars and as specified in the application for refund.

92. Order sanctioning refund.-(1) Where, upon examination of the application, the proper officer is satisfied that a refund under sub-section (5) of section 54 is due and payable to the applicant, he shall make an order in **FORM GST RFD-06** sanctioning the amount of refund to which the applicant is entitled, mentioning therein the amount, if any, refunded to him on a provisional basis under sub-section (6) of section 54, amount adjusted against any outstanding demand under the Act or under any existing law and the balance amount refundable:

Provided that in cases where the amount of refund is completely adjusted against any outstanding demand under the Act or under any existing law, an order giving details of the adjustment shall be issued in Part A of **FORM GST RFD-07**.

(2) Where the proper officer or the Commissioner is of the opinion that the amount of refund is liable to be withheld under the provisions of sub-section (10) or, as the case may be, sub-section (11) of section 54, he shall pass an order in Part B of **FORM GST RFD-07** informing him the reasons for withholding of such refund.

(3) Where the proper officer is satisfied, for reasons to be recorded in writing, that the whole or any part of the amount claimed as refund is not admissible or is not payable to the applicant, he shall issue a notice in **FORM GST RFD-08** to the applicant, requiring him to

furnish a reply in **FORM GST RFD-09** within a period of fifteen days of the receipt of such notice and after considering the reply, make an order in **FORM GST RFD-06** sanctioning the amount of refund in whole or part, or rejecting the said refund claim and the said order shall be made available to the applicant electronically and the provisions of sub-rule (1) shall, *mutatis mutandis*, apply to the extent refund is allowed:

Provided that no application for refund shall be rejected without giving the applicant an opportunity of being heard.

(4) Where the proper officer is satisfied that the amount refundable under sub-rule (1) or sub-rule (2) is payable to the applicant under sub-section (8) of section 54, he shall make an order in **FORM GST RFD-06** and issue a payment advice in **FORM GST RFD-05** for the amount of refund and the same shall be electronically credited to any of the bank accounts of the applicant mentioned in his registration particulars and as specified in the application for refund.

(5) Where the proper officer is satisfied that the amount refundable under sub-rule (1) or sub-rule (2) is not payable to the applicant under sub-section (8) of section 54, he shall make an order in **FORM GST RFD-06** and issue an advice in **FORM GST RFD-05**, for the amount of refund to be credited to the Consumer Welfare Fund.

93. Credit of the amount of rejected refund claim.-(1)Where any deficiencies have been communicated under sub-rule (3) of rule 90, the amount debited under sub-rule (3) of rule 89 shall be re-credited to the electronic credit ledger.

(2) Where any amount claimed as refund is rejected under rule 92, either fully or partly, the amount debited, to the extent of rejection, shall be re-credited to the electronic credit ledger by an order made in **FORM GST PMT-03**.

Explanation.— For the purposes of this rule, a refund shall be deemed to be rejected, if the appeal is finally rejected or if the claimant gives an undertaking in writing to the proper officer that he shall not file an appeal.

94. Order sanctioning interest on delayed refunds.-Where any interest is due and payable to the applicant under section 56, the proper officer shall make an order along with a payment advice in **FORM GST RFD-05**, specifying therein the amount of refund which is delayed, the period of delay for which interest is payable and the amount of interest payable, and such amount of interest shall be electronically credited to any of the bank accounts of the applicant mentioned in his registration particulars and as specified in the application for refund.

95. Refund of tax to certain persons.-(1) Any person eligible to claim refund of tax paid by him on his inward supplies as per notification issued section 55 shall apply for refund in **FORM GST RFD-10** once in every quarter, electronically on the common portal [or otherwise]⁴⁵, either directly or through a Facilitation Centre notified by the Commissioner, along with a statement of the inward supplies of goods or services or both in **FORM GSTR-11**. ~~[prepared on the basis of the statement of the outward supplies furnished by the corresponding suppliers in **FORM GSTR-1**.]~~⁴⁶

(2) An acknowledgement for the receipt of the application for refund shall be issued in **FORM GST RFD-02**.

(3) The refund of tax paid by the applicant shall be available if-

(a) the inward supplies of goods or services or both were received from a registered person against a tax invoice ~~[and the price of the supply covered under a single tax invoice exceeds five thousand rupees, excluding tax paid, if any]~~⁴⁷;

(b) name and Goods and Services Tax Identification Number or Unique Identity Number of the applicant is mentioned in the tax invoice; and

(c) such other restrictions or conditions as may be specified in the notification are satisfied.

(4) The provisions of rule 92 shall, *mutatis mutandis*, apply for the sanction and payment of refund under this rule.

(5) Where an express provision in a treaty or other international agreement, to which the President or the Government of India is a party, is inconsistent with the provisions of this Chapter, such treaty or international agreement shall prevail.

96. Refund of integrated tax paid on goods [or services]⁴⁸ exported out of India.-(1) The shipping bill filed by [an exporter of goods]⁴⁹ shall be deemed to be an application for refund of integrated tax paid on the goods exported out of India and such application shall be deemed to have been filed only when:-

(a) the person in charge of the conveyance carrying the export goods duly files an export manifest or an export report covering the number and the date of shipping bills or bills of export; and

⁴⁵ Inserted vide Notf no. 75/2017-CT dt 29.12.2017

⁴⁶ Omitted vide Notf no. 75/2017-CT dt 29.12.2017

⁴⁷ Omitted vide Notf no. 75/2017-CT dt 29.12.2017

⁴⁸ Inserted wef 23.10.2017 vide Notf no. 75/2017-CT dt 29.12.2017

⁴⁹ Substituted for the words "an exporter" w.e.f 23.10.2017 vide Notf no. 03/2018-CT dt 23.01.2018

(b) the applicant has furnished a valid return in **FORM GSTR-3** or **FORM GSTR-3B**, as the case may be;

(2) The details of the [relevant export invoices in respect of export of goods]⁵⁰ contained in **FORM GSTR-1** shall be transmitted electronically by the common portal to the system designated by the Customs and the said system shall electronically transmit to the common portal, a confirmation that the goods covered by the said invoices have been exported out of India.

[Provided that where the date for furnishing the details of outward supplies in **FORM GSTR-1** for a tax period has been extended in exercise of the powers conferred under section 37 of the Act, the supplier shall furnish the information relating to exports as specified in Table 6A of **FORM GSTR-1** after the return in **FORM GSTR-3B** has been furnished and the same shall be transmitted electronically by the common portal to the system designated by the Customs:

Provided further that the information in Table 6A furnished under the first proviso shall be auto-drafted in **FORM GSTR-1** for the said tax period.]⁵¹

(3) Upon the receipt of the information regarding the furnishing of a valid return in **FORM GSTR-3** or **FORM GSTR-3B**, as the case may be from the common portal, [the system designated by the Customs or the proper officer of Customs, as the case may be, shall process the claim of refund in respect of export of goods]⁵² and an amount equal to the integrated tax paid in respect of each shipping bill or bill of export shall be electronically credited to the bank account of the applicant mentioned in his registration particulars and as intimated to the Customs authorities.

(4) The claim for refund shall be withheld where,-

(a) a request has been received from the jurisdictional Commissioner of central tax, State tax or Union territory tax to withhold the payment of refund due to the person claiming refund in accordance with the provisions of sub-section (10) or sub-section (11) of section 54; or

(b) the proper officer of Customs determines that the goods were exported in violation of the provisions of the Customs Act, 1962.

(5) Where refund is withheld in accordance with the provisions of clause (a) of sub-rule (4), the proper officer of integrated tax at the Customs station shall intimate the applicant and the jurisdictional Commissioner of central tax, State tax or Union territory tax, as the case may be, and a copy of such intimation shall be transmitted to the common portal.

(6) Upon transmission of the intimation under sub-rule (5), the proper officer of central tax or State tax or Union territory tax, as the case may be, shall pass an order in **Part B** of **FORM GST RFD-07**.

⁵⁰ Substituted for the words “ relevant export invoices” w.e.f.23.10.2017 vide Notf no. 03/2018-CT dt 23.01.2018

⁵¹ Inserted vide Notf no. 51/2017 – CT dt 28.10.2017

⁵² Substituted for the words “the system designated by the Customs shall process the claim for refund” w.e.f 23.10.2017 vide Notf no.03/2018-CT dt 23.01.2018

(7) Where the applicant becomes entitled to refund of the amount withheld under clause (a) of sub-rule (4), the concerned jurisdictional officer of central tax, State tax or Union territory tax, as the case may be, shall proceed to refund the amount after passing an order in **FORM GST RFD-06**.

(8) The Central Government may pay refund of the integrated tax to the Government of Bhutan on the exports to Bhutan for such class of goods as may be notified in this behalf and where such refund is paid to the Government of Bhutan, the exporter shall not be paid any refund of the integrated tax.

[[(9) The application for refund of integrated tax paid on the services exported out of India shall be filed in **FORM GST RFD-01** and shall be dealt with in accordance with the provisions of rule 89]⁵³

(10) The persons claiming refund of integrated tax paid on exports of goods or services should not have received supplies on which the supplier has availed the benefit of the Government of India, Ministry of Finance, notification No. 48/2017-Central Tax dated the 18th October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1305 (E) dated the 18th October, 2017 or notification No. 40/2017-Central Tax (Rate) 23rd October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1320 (E) dated the 23rd October, 2017 or notification No. 41/2017-Integrated Tax (Rate) dated the 23rd October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1321 (E) dated the 23rd October, 2017 or notification No. 78/2017-Customs dated the 13th October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1272(E) dated the 13th October, 2017 or notification No. 79/2017-Customs dated the 13th October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1299 (E) dated the 13th October, 2017.]⁵⁴

96A. Refund of integrated tax paid on export of goods or services under bond or Letter of Undertaking.- (1) Any registered person availing the option to supply goods or services for export without payment of integrated tax shall furnish, prior to export, a bond or a Letter of Undertaking in **FORM GST RFD-11** to the jurisdictional Commissioner, binding himself to pay the tax due along with the interest specified under sub-section (1) of section 50 within a period of —

- (a) fifteen days after the expiry of three months⁵⁵, 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

⁵³Inserted wef 23.10.2017 vide Ntf no. 75/2017-CT dt 29.12.2017

⁵⁴ Substituted w.e.f 23.10.2017 vide Ntf no.03/2018- CT dt 23.01.2018. Till then it read as: (9) The persons claiming refund of integrated tax paid on export of goods or services should not have received supplies on which the supplier has availed the benefit of notification No. 48/2017-Central Tax dated 18th October, 2017 or notification No. 40/2017-Central Tax (Rate) dated 23rd October, 2017 or notification No. 41/2017-Integrated Tax (Rate) dated 23rd October, 2017.

⁵⁵Inserted vide Ntf no. 47/2017-CT dt 18.10.2017

- (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.

(2) The details of the export invoices contained in **FORM GSTR-1** furnished on the common portal shall be electronically transmitted to the system designated by Customs and a confirmation that the goods covered by the said invoices have been exported out of India shall be electronically transmitted to the common portal from the said system.

[Provided that where the date for furnishing the details of outward supplies in **FORM GSTR-1** for a tax period has been extended in exercise of the powers conferred under section 37 of the Act, the supplier shall furnish the information relating to exports as specified in Table 6A of **FORM GSTR-1** after the return in **FORM GSTR-3B** has been furnished and the same shall be transmitted electronically by the common portal to the system designated by the Customs:

Provided further that the information in Table 6A furnished under the first proviso shall be auto-drafted in **FORM GSTR-1** for the said tax period.]⁵⁶

(3) Where the goods are not exported within the time specified in sub-rule (1) and the registered person fails to pay the amount mentioned in the said sub-rule, the export as allowed under bond or Letter of Undertaking shall be withdrawn forthwith and the said amount shall be recovered from the registered person in accordance with the provisions of section 79.

(4) The export as allowed under bond or Letter of Undertaking withdrawn in terms of sub-rule (3) shall be restored immediately when the registered person pays the amount due.

(5) The Board, by way of notification, may specify the conditions and safeguards under which a Letter of Undertaking may be furnished in place of a bond.

(6) The provisions of sub rule (1) shall apply, *mutatis mutandis*, in respect of zero-rated supply of goods or services or both to a Special Economic Zone developer or a Special Economic Zone unit without payment of integrated tax.”;

[97. Consumer Welfare Fund.](1) All amounts of duty/central tax/ integrated tax /Union territory tax/cess and income from investment along with other monies specified in sub-section (2) of section 12C of the Central Excise Act, 1944 (1 of 1944), section 57 of the Central Goods and Services Tax Act, 2017 (12 of 2017) read with section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), section 21 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017) and section 12 of the Goods and Services Tax (Compensation to States) Act, 2017 (15 of 2017) shall be credited to the Fund:

Provided that an amount equivalent to fifty per cent. of the amount of integrated tax determined under sub-section (5) of section 54 of the Central Goods and Services Tax Act, 2017, read with section 20 of the Integrated Goods and Services Tax Act, 2017, shall be deposited in the Fund.

⁵⁶Inserted vide Notf no. 51/2017-CT dt 28.10.2017

(2) Where any amount, having been credited to the Fund, is ordered or directed to be paid to any claimant by the proper officer, appellate authority or court, the same shall be paid from the Fund.

(3) Accounts of the Fund maintained by the Central Government shall be subject to audit by the Comptroller and Auditor General of India.

(4) The Government shall, by an order, constitute a Standing Committee (hereinafter referred to as the 'Committee') with a Chairman, a Vice-Chairman, a Member Secretary and such other members as it may deem fit and the Committee shall make recommendations for proper utilisation of the money credited to the Fund for welfare of the consumers.

(5) (a) The Committee shall meet as and when necessary, generally four times in a year;

(b) the Committee shall meet at such time and place as the Chairman, or in his absence, the Vice-Chairman of the Committee may deem fit;

(c) the meeting of the Committee shall be presided over by the Chairman, or in his absence, by the Vice-Chairman;

(d) the meeting of the Committee shall be called, after giving at least ten days' notice in writing to every member;

(e) the notice of the meeting of the Committee shall specify the place, date and hour of the meeting and shall contain statement of business to be transacted thereat;

(f) no proceeding of the Committee shall be valid, unless it is presided over by the Chairman or Vice-Chairman and attended by a minimum of three other members.

(6) The Committee shall have powers -

(a) to require any applicant to get registered with any authority as the Central Government may specify;

(b) to require any applicant to produce before it, or before a duly authorised officer of the Central Government or the State Government, as the case may be, such books, accounts, documents, instruments, or commodities in custody and control of the applicant, as may be necessary for proper evaluation of the application;

(c) to require any applicant to allow entry and inspection of any premises, from which activities claimed to be for the welfare of consumers are stated to be carried on, to a duly authorised officer of the Central Government or the State Government, as the case may be;

(d) to get the accounts of the applicants audited, for ensuring proper utilisation of the grant;

(e) to require any applicant, in case of any default, or suppression of material information on his part, to refund in lump-sum along with accrued interest, the sanctioned grant to the Committee, and to be subject to prosecution under the Act;

(f) to recover any sum due from any applicant in accordance with the provisions of the Act;

(g) to require any applicant, or class of applicants to submit a periodical report, indicating proper utilisation of the grant;

(h) to reject an application placed before it on account of factual inconsistency, or inaccuracy in material particulars;

FORM-GST-RFD-01*[See rule 89(1)]***Application for Refund**

(Applicable for casual or non-resident taxable person, tax deductor, tax collector, un-registered person and other registered taxable person)

1.	GSTIN / Temporary ID								
2.	Legal Name								
3.	Trade Name, if any								
4.	Address								
5.	Tax period (if applicable)	From <Year><Month> To <Year><Month>							
6.	Amount of Refund Claimed (Rs.)	Act	Tax	Interest	Penalty	Fees	Others	Total	
		Central tax							
		State / UT tax							
		Integrated tax							
		Cess							
		Total							
7.	Grounds of refund claim (select from drop down)	(a)	Excess balance in Electronic Cash Ledger						
		(b)	Exports of services- with payment of tax						
		(c)	Exports of goods / services- without payment of tax (accumulated ITC)						
		(d)	On account of order						
			Sr. No.	Type of order	Order no.	Order date	Order Issuing Authority	Payment reference no., if any	
			(i)	Assessment					
			(ii)	Provisional assessment					
			(iii)	Appeal					
			(iv)	Any other order (specify)					
		(e)	ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]						
		(f)	On account of supplies made to SEZ unit/ SEZ developer (with payment of tax)						
		(g)	On account of supplies made to SEZ unit/ SEZ developer (without payment of tax)						
		(h)	Recipient of deemed export supplies/ Supplier of deemed export supplies						
		(i)	Tax paid on a supply which is not provided, either wholly or partially, and for which invoice has not been issued (tax paid on advance payment)						
(j)	Tax paid on an intra-State supply which is subsequently held to be inter-State supply and vice versa(change of POS)								
(k)	Excess payment of tax, if any								

		(I)	Any other (<i>specify</i>)			
8.	Details of Bank account	Name of bank	Address of branch	IFSC	Type of account	Account No.
9.	Whether Self-Declaration filed by Applicant u/s 54(4), if applicable			<input type="checkbox"/> Yes <input type="checkbox"/> No		

[DECLARATION [second proviso to section 54(3)]]

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 excise duty/service tax/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.

Signature

Name –

Designation / Status”]⁹⁶

DECLARATION [section 54(3)(ii)]

I hereby declare that the refund of input tax credit claimed in the application does not include ITC availed on goods or services used for making ‘nil’ rated or fully exempt supplies.

Signature

Name –

Designation / Status

DECLARATION [rule 89(2)(f)]

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

Signature

Name –

Designation / Status

DECLARATION⁹⁷ [rule 89(2)(g)]

(For recipient/supplier of deemed export)

In case refund claimed by recipient ☐

I hereby declare that the refund has been claimed only for those invoices which have been detailed in statement 5B for the tax period for which refund is being claimed and the amount

⁹⁶ Substituted vide Notf. no. 12/2018, dated 07.03.2018.

⁹⁷ Substituted vide Notf no. 70/2017-CT dt 21.12.2017

does not exceed the amount of input tax credit availed in the valid return filed for the said tax period. I also declare that the supplier has not claimed refund with respect to the said supplies.

In case refund claimed by supplier ☐

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

Signature

Name –

Designation / Status

UNDERTAKING⁹⁸

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 sub-section (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.

Signature

Name –

Designation / Status

SELF- DECLARATION [rule 89(2)(i)]

I _____ (Applicant) having GSTIN/ temporary Id -----, solemnly affirm and certify that in respect of the refund amounting to Rs. ---/ with respect to the tax, interest, or any other amount for the period from---to---, claimed in the refund application, the incidence of such tax and interest has not been passed on to any other person.

Signature

Name –

Designation / Status

(This Declaration is not required to be furnished by applicants, who are claiming refund under clause (a) or clause (b) or clause (c) or clause (d) or clause (f) of sub-section (8) of section 54.)

10. Verification

⁹⁸ Inserted vide Notf no. 70/2017-CT dt 21.12.2017

I/We <Taxpayer Name> 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.

Place

Signature of Authorised Signatory

Date

(Name)

Designation/ Status

Annexure-1

Statement -1 [rule 89(5)]

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

(Amount in Rs.)

Turnover of inverted rated supply of goods	Tax payable on such inverted rated supply of goods	Adjusted total turnover	Net input tax credit	Maximum refund amount to be claimed [(1×4÷3)-2]
1	2	3	4	5

Statement 1A⁹⁹ [rule 89(2)(h)]

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

Sl. No.	Details of invoices of inward supplies received			Tax paid on inward supplies			Details of invoices of outward supplies issued			Tax paid on outward supplies		
	No.	Date	Taxable Value	Integrated Tax	Central Tax	State / Union territory Tax	No.	Date	Taxable Value	Integrated Tax	Central Tax	State / Union territory Tax
1	2	3	4	5	6	7	8	9	10	11	12	13

Statement- 2¹⁰⁰ [rule 89(2)(c)]

⁹⁹ Inserted vide Notf no. 70/2017-CT dt 21.12.2017

Refund Type: Exports of services with payment of tax

(Amount in Rs.)

Sr. No.	Invoice details			Integrated tax		Cess	BRC/ FIRC		Integrated tax and cess involved in debit note, if any	Integrated tax and cess involved in credit note, if any	Net Integrated tax and cess (6+7+10-11)
	No.	Date	Value	Taxable value	Amt.		No.	Date			
1	2	3	4	5	6	7	8	9	10	11	12

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

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

(Amount in Rs.)

Sr. No.	Invoice details			Goods/ Services (G/S)	Shipping bill/ Bill of export			EGM Details		BRC/ FIRC	
	No.	Date	Value		Port code	No.	Date	Ref No.	Date	No.	Date
1	2	3	4	5	6	7	8	9	10	11	12

Statement- 3A [rule 89(4)]

Refund Type: Export without payment of tax (accumulated ITC) – calculation of refund amount

(Amount in Rs.)

Turnover of zero rated supply of goods and services	Net input tax credit	Adjusted total turnover	Refund amount (1×2÷3)
1	2	3	4

Statement-4¹⁰¹ [rule 89(2)(d) and 89(2)(e)]

Refund Type: On account of supplies made to SEZ unit or SEZ Developer (on payment of tax)

(Amount in Rs.)

GSTIN of recipient	Invoice details			Shipping bill/ Bill of export/ Endorsed invoice by SEZ		Integrated Tax		Cess	Integrated tax and cess involved in debit note, if any	Integrated tax and cess involved in credit note, if any	Net Integrated tax and cess (8+9+10-11)
	No.	Date	Value	No.	Date	Taxable	Amt.				

¹⁰⁰Substituted to include the entries corresponding to Cess vide Notf no. 47/2017- CT dt 18.10.2017

¹⁰¹Substituted to include the entries corresponding to Cess vide Notf no. 47/2017- CT dt 18.10.2017

						Value					
1	2	3	4	5	6	7	8	9	10	11	12

Statement-5 [rule 89(2)(d) and 89(2)(e)]

Refund Type: On account of supplies made to SEZ unit or SEZ Developer (without payment of tax)

(Amount in Rs.)

Sr. No.	Invoice details			Goods/ Services (G/S)	Shipping bill/ Bill of export/ Endorsed invoice no.	
	No.	Date	Value		No.	Date
1	2	3	4	5	6	7

Statement-5A [rule 89(4)]

Refund Type: On account of supplies made to SEZ unit / SEZ developer without payment of tax (accumulated ITC) – calculation of refund amount

(Amount in Rs.)

Turnover of zero rated supply of goods and services	Net input tax credit	Adjusted total turnover	Refund amount (1×2÷3)
1	2	3	4

Statement 5B¹⁰² [rule 89(2)(g)]

Refund Type: On account of deemed exports

(Amount in Rs)

Sl. No.	Details of invoices of outward supplies in case refund is claimed by supplier/Details of invoices of inward supplies in case refund is claimed by recipient			Tax paid			
				Integrated Tax	Central Tax	State /Union Territory Tax	Cess
	No.	Date	Taxable Value				

¹⁰² Inserted vide Notf no. 70/2017-CT dt 21.12.2017

1	2	3	4	5	6	7	8
							,”

Statement-6 [rule 89(2)(j)]

Refund Type: On account of change in POS of the supplies (inter-State to intra-State and vice versa)

Order Details (issued in pursuance of sections 77 (1) and (2), if any: Order No: Order Date:

(Amount in Rs.)

GSTIN/ UIN Name (in case B2C)	Details of invoices covering transaction considered as intra –State / inter-State transaction earlier									Transaction which were held inter State / intra-State supply subsequently				
	Invoice details				Integrated tax	Central tax	State/ UT tax	Cess	Place of Supply	Integrated tax	Central tax	State/ UT tax	Cess	Place of Supply
	No.	Date	Value	Taxable Value										
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

Statement-7 [rule 89(2)(k)]

Refund Type: Excess payment of tax, if any in case of last return filed.

(Amount in Rs.)

Tax period	ARN of return	Date of filing return	Tax Payable			
			Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7

Annexure-2

Certificate [rule 89(2)(m)]

This is to certify that in respect of the refund amounting to Rs.<<>> ----- (in words) claimed by M/s----- (Applicant's Name) GSTIN/ Temporary ID----- for the tax

period < ---->, the incidence of tax and interest, has not been passed on to any other person. This certificate is based on the examination of the books of account and other relevant records and returns particulars maintained/ furnished by the applicant.

Signature of the Chartered Accountant/ Cost Accountant:

Name:

Membership Number:

Place:

Date:

Note - This Certificate is not required to be furnished by the applicant, claiming refund under clause (a) or clause (b) or clause (c) or clause (d) or clause (f) of sub-section (8) of section 54 of the Act.

Instructions –

18. Terms used:

h. B to C:	From registered person to unregistered person
i. EGM:	Export General Manifest
j. GSTIN:	Goods and Services Tax Identification Number
k. IGST:	Integrated goods and services tax
l. ITC:	Input tax credit
m. POS:	Place of Supply (Respective State)
n. SEZ:	Special Economic Zone
o. Temporary ID:	Temporary Identification Number
p. UIN:	Unique Identity Number

2. Refund of excess amount available in electronic cash ledger can also be claimed through return or by filing application.

3. Debit entry shall be made in electronic credit or cash ledger at the time of filing the application.

4. Acknowledgement in **FORM GST RFD-02** will be issued if the application is found complete in all respects.

5. Claim of refund on export of goods with payment of IGST shall not be processed through this application.

6. Bank account details should be as per registration data. Any change in bank details shall first be amended in registration particulars before quoting in the application.

7. Declaration shall be filed in cases wherever required.

8. 'Net input tax credit' means input tax credit availed on inputs during the relevant period for the purpose of Statement-1 and will include ITC on input services also for the purpose of Statement-3A and 5A.
9. '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.
10. For the purpose of Statement-1, refund claim will be based on supplies reported in GSTR-1 and GSTR-2.
11. BRC or FIRC details will be mandatory where refund is claimed against export of services details of shipping bill and EGM will be mandatory to be provided in case of export of goods.
12. Where the invoice details are amended (including export), refund shall be allowed as per the calculation based on amended value.
13. Details of export made without payment of tax shall be reported in Statement-3.
14. Availability of refund to be claimed in case of supplies made to SEZ unit or SEZ developer without payment of tax shall be worked out in accordance with the formula prescribed in rule 89(4).
15. 'Turnover of zero rated supply of goods and services' shall have the same meaning as defined in rule 89(4)

FORM-GST-RFD-01 A

[See rules 89(1) and 97A]

Application for Refund (Manual)

(Applicable for casual taxable person or non-resident taxable person, tax deductor, tax collector and other registered taxable person)

1.	GSTIN / Temporary ID							
2.	Legal Name							
3.	Trade Name, if any							
4.	Address							
5.	Tax period (if applicable)	From <Year><Month> To <Year><Month>						
6.	Amount of Refund Claimed(Rs.)	Act	Tax	Interest	Penalty	Fees	Others	Total
		Central tax						
		State / UT tax						
		Integrated tax						
		Cess						
	Total							
7.	Grounds of Refund Claim (select from drop down)	(a)	Excess balance in Electronic Cash Ledger					
		(b)	Exports of services- with payment of tax					
		(c)	Exports of goods / services- without payment of tax (accumulated ITC)					
		(d)	ITC accumulated due to inverted tax structure[under clause (ii) of first proviso to section 54(3)]					
		(e)	On account of supplies made to SEZ unit/ SEZ developer(with payment of tax)					
		(f)	On account of supplies made to SEZ unit/ SEZ developer (without payment of tax)					
		(g)	Recipient of deemed export supplies/ Supplier of deemed export supplies ¹⁰³					

[DECLARATION [second proviso to section 54(3)]]

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 excise duty/service tax/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.

Signature
Name –
Designation / Status]¹⁰⁴.

DECLARATION [section 54(3)(ii)]

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

¹⁰³ Substituted for "Recipient of deemed exports" vide Notf no. 70/2017-CT dt 21.12.2017

¹⁰⁴ Substituted vide Notf. No. 3/2018-Central Tax dated 07.03.2018.

Signature
Name –
Designation / Status

DECLARATION [rule 89(2)(f)]

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

Signature
Name –
Designation / Status

DECLARATION¹⁰⁵ [rule 89(2)(g)]

(For recipient/supplier of deemed export)

In case refund claimed by recipient

☐

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

In case refund claimed by supplier

☐

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

Signature
Name –

Designation / Status

UNDERTAKING¹⁰⁶

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 sub-section (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.

Signature
Name –

Designation / Status

SELF- DECLARATION [rule 89(2)(l)]

I/We _____ (Applicant) having GSTIN/ temporary Id -----, solemnly affirm and certify that in respect of the refund amounting to Rs. ---/ with respect to the tax, interest, or any other amount for the period from---to---, claimed in the refund application, the incidence of such tax and interest has not been passed on to any other person.

Signature
Name –
Designation / Status

(This Declaration is not required to be furnished by applicants, who are claiming refund under clause (a) or clause (b) or

¹⁰⁵ Inserted vide Notf no. 70/2017-CT dt 21.12.2017

¹⁰⁶ Inserted vide Notf no. 70/2017-CT dt 21.12.2017

8. Verification

I/We<Taxpayer Name> 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.

Place

Date

Signature of Authorised Signatory

(Name)

Designation/ Status

Annexure-1

Statement -1 [rule 89(5)]

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

(Amount in Rs.)

Turnover of inverted rated supply of goods	Tax payable on such inverted rated supply of goods	Adjusted total turnover	Net input tax credit	Maximum refund amount to be claimed [(1×4÷3)-2]
1	2	3	4	5

Statement 1A¹⁰⁷ [rule 89(2)(h)]

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

Sl. No.	Details of invoices of inward supplies received			Tax paid on inward supplies			Details of invoices of outward supplies issued			Tax paid on outward supplies		
	No.	Date	Taxable Value	Integrated Tax	Central Tax	State / Union territory Tax	No.	Date	Taxable Value	Integrated Tax	Central Tax	State / Union territory Tax
1	2	3	4	5	6	7	8	9	10	11	12	13

Statement- 2¹⁰⁸[rule 89(2)(c)]

Refund Type: Exports of services with payment of tax

(Amount in Rs.)

¹⁰⁷ Inserted vide Notf no. 70/2017-CT dt 21.12.2017

¹⁰⁸ Inserted vide Notf no. 03/2018-CT dt 23.01.2018

Sr. No.	Invoice details			Integrated tax		Cess	BRC/ FIRC		Integrated tax and cess involved in debit note, if any	Integrated tax and cess involved in credit note, if any	Net Integrated tax and cess (6+7+10 - 11)
	No.	Date	Value	Taxable value	Amt.		No.	Date			
1	2	3	4	5	6	7	8	9	10	11	12

Statement- 3¹⁰⁹ [rule 89(2)(b) and 89(2)(c)]

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

(Amount in Rs.)

Sr. No.	Invoice details			Goods/ Services (G/S)	Shipping bill/ Bill of export			EGM Details		BRC/ FIRC	
	No.	Date	Value		Port code	No.	Date	Ref No.	Date	No.	Date
1	2	3	4	5	6	7	8	9	10	11	12

Statement- 3A [rule 89(4)]

Refund Type: Export without payment of tax (accumulated ITC) – calculation of refund amount

(Amount in Rs.)

Turnover of zero rated supply of goods and services	Net input tax credit	Adjusted total turnover	Refund amount (1×2÷3)
1	2	3	4

¹⁰⁹ Inserted vide Notf no. 03/2018 -CT dt 23.01.2018

Statement-4¹¹⁰ [rule 89(2)(d) and 89(2)(e)]

Refund Type: On account of supplies made to SEZ unit or SEZ Developer (on payment of tax)

(Amount in Rs.)

GSTIN of recipient	Invoice details			Shipping bill/ Bill of export/ Endorsed invoice by SEZ		Integrated Tax		Cess	Integrated tax and cess involved in debit note, if any	Integrated tax and cess involved in credit note, if any	Net Integrated tax and cess (8+9+10-11)
	No.	Date	Value	No.	Date	Taxable Value	Amt.				
1	2	3	4	5	6	7	8	9	10	11	12

Statement-5A [rule 89(4)]

Refund Type: On account of supplies made to SEZ unit / SEZ developer without payment of tax (accumulated ITC) – calculation of refund amount

(Amount in Rs.)

Turnover of zero rated supply of goods and services	Net input tax credit	Adjusted total turnover	Refund amount (1×2÷3)
1	2	3	4

Statement 5B¹¹¹ [rule 89(2)(g)]

Refund Type: On account of deemed exports

(Amount in Rs)

Sl.	Details of invoices of	Tax paid
-----	------------------------	----------

¹¹⁰ Inserted vide Notf no. 03/2018-CT dt 23.01.2018

¹¹¹ Inserted vide Notf no. 70/2017-CT dt 21.12.2017

No.	outward supplies in case refund is claimed by supplier/ Details of invoices of inward supplies in case refund is claimed by recipient						
	No.	Date	Taxable Value	Integrated Tax	Central Tax	State /Union Territory Tax	Cess
1	2	3	4	5	6	7	8

FORM-GST-RFD-01 B

[See rules 91(2), 92(1), 92(3), 92(4), 92(5) and 97A]

Refund Order details

1.	ARN																							
2.	GSTIN / Temporary ID																							
3.	Legal Name																							
4.	Filing Date																							
5.	Reason of Refund																							
6.	Financial Year																							
7.	Month																							
8.	Order No.:																							
9.	Order issuance Date:																							
10.	Payment Advice No.:																							
11.	Payment Advice Date:																							
12.	Refund Issued To :	Drop down: Taxpayer / Consumer Welfare Fund																						
13.	Issued by:																							
14.	Remarks:																							
15.	Type of Order	Drop Down: RFD- 04/ 06/ 07 (Part A)																						
16.	Details of Refund Amount (As per the manually issued Order):																							
Descri ption	Integrated Tax						Central Tax						State/ UT tax						Cess					
	Tax	Interest	Penalty	Fees	Others	Total	Tax	Interest	Penalty	Fees	Others	Total	Tax	Interest	Penalty	Fees	Others	Total	Tax	Interest	Penalty	Fees	Others	Total
a. Refu nd amou nt claim ed																								
b. Refu nd Sanct ioned on provi siona l basis																								
c. Rem ainin g Amo unt																								

d. Refund amount in-admissible																							
e. Gross amount to be paid																							
f. Interest (if any)																							
g. Amount adjusted against outstanding demand under the existing law or under the Act																							
h. Net amount to be paid																							
17.	Attachments (Orders)								RFD-04; RFD- 06; RFD 07 (Part A)														
Date:									Signature (DSC):														
Place:									Name:														
									Designation:														
									Office Address: ”														

FORM-GST-RFD-02

[See rules 90(1), 90(2) and 95(2)]

Acknowledgment

Your application for refund is hereby acknowledged against <Application Reference Number>

Acknowledgement Number : _____

Date of Acknowledgement : _____

GSTIN/ UIN/ Temporary ID, if applicable : _____

Applicant's Name : _____

Form No. : _____

Form Description : _____

Jurisdiction (*tick appropriate*) : _____

Centre State/ Union Territory: _____

Filed by : _____

Refund Application Details	
Tax Period	
Date and Time of Filing	
Reason for Refund	

Amount of Refund Claimed:

	Tax	Interest	Penalty	Fees	Others	Total
Central Tax						
State /UT tax						
Integrated Tax						
Cess						
Total						

Note 1: The status of the application can be viewed by entering ARN through <Refund> Track Application Status” on the GST System Portal.

Note 2: It is a system generated acknowledgement and does not require any signature.

FORM-GST-RFD-03

[See rule 90(3)]

Deficiency Memo

Reference No. :

Date: <DD/MM/YYYY>

To

_____ (GSTIN/ UIN/ Temporary ID)

_____ (Name)

_____ (Address)

Subject: Refund Application Reference No. (ARN)Dated<DD/MM/YYYY>-Reg.

Sir/Madam,

This has reference to your above mentioned application filed under section 54 of the Act. Upon scrutiny of your application, certain deficiencies have been noticed below:

Sr No	Description(select the reason from the drop down of the Refund application)
1.	<MULTI SELECT OPTION>
2.	
	Other <TEXT BOX> { <i>any other reason other than the reason select from the 'reason master'</i> }

You are advised to file a fresh refund application after rectification of above deficiencies

Date:

Signature (DSC):

Place:

Name of Proper Officer:

Designation:

Office Address:

FORM-GST-RFD-04

[See rule 91(2)]

Sanction Order No:

Date: <DD/MM/YYYY>

To

____ (GSTIN)
____ (Name)
____ (Address)

Provisional Refund Order

Refund Application Reference No. (ARN)Dated<DD/MM/YYYY>.....-

Acknowledgement No.Dated<DD/MM/YYYY>.....

Sir/Madam,

With reference to your above mentioned application for refund, the following amount is sanctioned to you on a provisional basis:

Sr. No	Description	Central Tax	State /UT tax	Integrated Tax	Cess
i.	Amount of refund claimed				
ii.	10% of the amount claimed as refund (to be sanctioned later)				
iii.	Balance amount (i-ii)				
iv.	Amount of refund sanctioned				
	Bank Details				
v.	Bank Account No. as per application				

vi.	Name of the Bank					
vii.	Address of the Bank /Branch					
viii.	IFSC					
ix.	MICR					

Date:
Place:

Signature (DSC):
Name:
Designation:
Office Address:

FORM-GST-RFD-05

[See rule 91(3), 92(4), 92(5) & 94]

Payment Advice

Payment Advice No: -

Date: <DD/MM/YYYY>

To <Centre> **PAO/ Treasury/ RBI/ Bank**

Refund Sanction Order No.

Order Date.....<DD/MM/YYYY>

GSTIN/ UIN/ Temporary ID <>

Name: <>

Refund Amount (as per Order):

Description	Integrated Tax						Central Tax						State/ UT tax						Cess						
	T	I	P	F	O	Total	T	I	P	F	O	Total	T	I	P	F	O	Total	T	I	P	F	O	Total	
Net Refund amount sanctioned																									
Interest on delayed Refund																									
Total																									

Note – ‘T’ stands Tax; ‘I’ stands for Interest; ‘P’ stands for Penalty; ‘F’ stands for Fee and ‘O’ stands for Others

	Details of the Bank
i.	Bank Account no as per application

ii.	Name of the Bank	
iii.	Name and Address of the Bank /branch	
iv.	IFSC	
v.	MICR	

Date:

Place:

Signature (DSC):

Name:

Designation:

Office Address:

To

_____ (GSTIN/ UIN/ Temporary ID)

_____ (Name)

_____ (Address)

FORM-GST-RFD-06

[See rule 92(1), 92(3), 92(4), 92(5) & 96(7)]

Order No.:

Date: <DD/MM/YYYY>

To

_____ (GSTIN/ UIN/ Temporary ID)

_____ (Name)

_____ (Address)

Show cause notice No. (If applicable)

Acknowledgement No.

Dated<DD/MM/YYYY>

Refund Sanction/Rejection Order

Sir/Madam,

This has reference to your above mentioned application for refund filed under section 54 of the Act*/ interest on refund* .

<< reasons, if any, for granting or rejecting refund >>

Upon examination of your application, the amount of refund sanctioned to you, after adjustment of dues (where applicable) is as follows:

**Strike out whichever is not applicable*

Description	Integrated Tax					Central Tax					State/ UT tax					Cess				
	T	I	P	F	O	Total	T	I	P	F	O	Total	T	I	P	F	O	Total		
1. Amount of refund/interest* claimed																				
2. Refund sanctioned on provisional basis (Order No....date) (if																				

Place:

Name:
Designation:
Office Address:

FORM-GST-RFD-07*[See rule 92(1), 92(2) & 96(6)]*

Reference No.

Date: <DD/MM/YYYY>

To

_____ (GSTIN/UIN/Temp.ID No.)

_____ (Name)

_____ (Address)

Acknowledgement No.

Dated.....<DD/MM/YYYY>.....

Order for Complete adjustment of sanctioned Refund**Part- A**

Sir/Madam,

With reference to your refund application as referred above and further furnishing of information/ filing of documents against the amount of refund sanctioned to you has been completely adjusted against outstanding demands as per details below:

	Refund Calculation	Integrated Tax	Central Tax	State/ UT Tax	Cess
i.	Amount of Refund claimed				
ii.	Net Refund Sanctioned on Provisional Basis (Order No...date)				
iii.	Refund amount inadmissible rejected <<reason dropdown>>				
iv.	Refund admissible (i-ii-iii)				
v.	Refund adjusted against outstanding demand (as per order no.) under existing law or under this law. . Demand Order No..... date..... <Multiple rows may be given>				
vi.	Balance amount of refund	Nil	Nil		Nil

I hereby, order that the amount of claimed / admissible refund as shown above is completely adjusted against the outstanding demand under this Act / under the existing law. This application stands disposed as per provisions under sub-section (...) of Section (...) of the Act.

OR

Part-B

Order for withholding the refund

This has reference to your refund application referred to above and information/ documents furnished in the matter. The amount of refund sanctioned to you has been withheld due to the following reasons:

Refund Order No.:					
Date of issuance of Order:					
Sr. No.	Refund Calculation	Integrated Tax	Central Tax	State/UT Tax	Cess
i.	Amount of Refund Sanctioned				
ii.	Amount of Refund Withheld				
iii.	Amount of Refund Allowed				

Reasons for withholding of the refund:

<<Text>>

I hereby, order that the amount of claimed / admissible refund as shown above is withheld for the above mention reasons. This order is issued as per provisions under sub-section (...) of Section (...) of the Act.

Date:
Place:

Signature (DSC):
Name:
Designation:
Office Address:

FORM-GST-RFD-08*[See rule 92(3)]***Notice for rejection of application for refund**SCN No.:
<DD/MM/YYYY>

Date:

To

_____ (GSTIN/ UIN/ Temporary ID)

_____ (Name)

_____ (Address)

ACKNOWLEDGEMENT No.....

ARN.....

Dated<DD/MM/YYYY>.....

This has reference to your above mentioned application for refund, filed under section 54 of the Act. On examination, it appears that refund application is liable to be rejected on account of the following reasons:

Sr No	Description (select the reasons of inadmissibility of refund from the drop down)	Amount Inadmissible
i.		
ii		
iii	Other{ <i>any other reason other than the reasons mentioned in 'reason master'</i> }	

You are hereby called upon to show cause as to why your refund claim, to the extent of the amount specified above, should not be rejected for reasons stated above.

☐ You are hereby directed to furnish a reply to this notice within fifteen days from the date of service of this notice.

☐ You are also directed to appear before the undersigned on DD/MM/YYYY at HH/MM.

If you fail to furnish a reply within the stipulated date or fail to appear for personal hearing on the appointed date and time, the case will be decided ex parte on the basis of available records and on merits.

Date:

Place:

Signature (DSC):

Name:

Designation:

Office Address:

FORM-GST-RFD-09*[See rule 92(3)]***Reply to show cause notice**

Date: <DD/MM/YYYY>

1.	Reference No. of Notice		Date of issue	
2.	GSTIN / UIN			
3.	Name of business (Legal)			
4.	Trade name, if any			
5.	Reply to the notice			
6.	List of documents uploaded			
7.	<p>Verification</p> <p>I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.</p> <p style="text-align: right;">Signature of Authorised Signatory</p> <p style="text-align: right;">Name</p> <p style="text-align: right;">Designation/Status</p> <p>Place</p> <p>Date --- DD/MM/YYYY</p>			

Place

Signature of Authorised Signatory

Date

(Name)

Designation/ Status

FORM GST RFD-10¹¹²

[See rule 95(1)]

Application for Refund by any specialized agency of UN or any Multilateral Financial Institution and Organization, Consulate or Embassy of foreign countries, etc.

1. UIN :
2. Name :
3. Address :
4. Tax Period (Quarter) : From <DD/MM/YY> To <DD/MM/YY>
5. ARN and date of GSTR11 : ARN <.....> Date <DD/MM/YY>
6. Amount of Refund Claim : <INR><In Words>

State	Central Tax	State /UT Tax	Integrated Tax	Cess
Total				

7. Details of Bank Account:
 - a. Bank Account Number
 - b. Bank Account Type
 - c. Name of the Bank
 - d. Name of the Account Holder/Operator
 - e. Address of Bank Branch
 - f. IFSC
 - g. MICR

8. Verification

I _____ as an authorised representative of << Name of Embassy/international organization >> hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

That we are eligible to claim such refund as specified agency of UNO/Multilateral Financial Institution and Organization, Consulate or Embassy of foreign countries/ any other person/ class of persons specified/ notified by the Government.

Date:

Place:

Signature of Authorised Signatory:

Name:

Designation / Status

Instructions

1. Application for refund shall be filed on quarterly basis.
2. Table No. 6 will be auto-populated from details furnished in table 3 of GSTR-11.
3. There will be facility to edit the refund amount as per eligibility.
4. Requisite certificate issued by MEA granting the facility of refund shall be produced before the proper officer for processing refund claim.

¹¹² Substituted vide Notf no. 75/2017-CT dt 29.12.2017

FORM GST RFD-11*[See rule 96A]***Furnishing of bond or Letter of Undertaking for export of goods or services**

1. GSTIN				
2. Name				
3. Indicate the type of document furnished		Bond: <input type="checkbox"/> Letter of Undertaking <input type="checkbox"/>		
4. Details of bond furnished				
Sr. No.	Reference no. of the bank guarantee	Date	Amount	Name of bank and branch
1	2	3	4	5

Note – Hard copy of the bank guarantee and bond shall be furnished to the jurisdictional officer.

5. Declaration -

- (i) The above-mentioned bank guarantee is submitted to secure the integrated tax payable on export of goods or services.
- (ii) I undertake to renew the bank guarantee well before its expiry. In case I/We fail to do so the department will be at liberty to get the payment from the bank against the bank guarantee.
- (iii) The department will be at liberty to invoke the bank guarantee provided by us to cover the amount of integrated tax payable in respect of export of goods or services.

Signature of Authorized Signatory

Name

Designation / Status -----

Date -----

Circular No. 17/17/2017 - GST

**F. No. 349/169/2017-GST
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise and Customs
GST Policy Wing**

New Delhi, Dated the 15th November, 2017

To,

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

The Principal Director Generals / Director Generals (All)

Madam/Sir,

Sub – Manual filing and processing of refund claims in respect of zero-rated supplies - reg.

Due to the non-availability of the refund module on the common portal, it has been decided by the competent authority, on the recommendations of the Council, that the applications/documents/forms pertaining to refund claims on account of zero-rated supplies shall be filed and processed manually till further orders. Therefore, in exercise of the powers conferred by sub-section (1) of section 168 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as ‘the CGST Act’) and for the purpose of ensuring uniformity, the following conditions and procedure are laid down for the manual filing and processing of the refund claims:

2.1 As per sub-section (3) of section 16 of the Integrated Goods and Services Tax Act, 2017 (hereinafter referred to as ‘the IGST Act’) read with clause (i) of sub-section (3) and sub-section (6) of section 54 of the CGST Act and rules 89 to 96A of the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as ‘the CGST Rules’), a registered person may make zero-rated supplies of goods or services or both on payment of integrated tax and claim refund of the tax so paid, or make zero-rated supplies of goods or services or both under bond or Letter of Undertaking without payment of integrated tax and claim refund of unutilized input tax credit in relation to such zero rated supplies.

2.2 The refund of integrated tax paid on goods exported out of India is governed by rule 96 of the CGST Rules. The shipping bill filed by an exporter shall be deemed to be an application for refund in such cases. The application shall be deemed to have been filed only when export manifest or export report is filed and the applicant has furnished a valid return in **FORM GSTR-3** or **FORM GSTR-3B**, as the case may be. Upon receipt of the information regarding furnishing of a valid return in **FORM GSTR-3** or **FORM GSTR-3B**, as the case may be, from the common portal, the system designated by the Customs shall process the claim for refund and an amount equal to the integrated tax paid in respect of such export shall be electronically credited to the bank account of the applicant. Any order regarding withholding of such refund or its further sanction respectively in PART-B of **FORM GST RFD-07** or **FORM GST RFD-06** shall be done manually till the refund module is operational on the common portal.

2.3 The application for refund of integrated tax paid on zero-rated supply of goods to a Special Economic Zone developer or a Special Economic Zone unit or in case of zero-rated supply of services (that is, except the cases covered in paragraph 2.2 above and para 2.4 below) is required to be filed in **FORM GST RFD-01A** (as notified in the CGST Rules vide notification No. 55/2017 – Central Tax dated 15.11.2017) by the supplier on the common portal and a print out of the said form shall be submitted before the jurisdictional proper officer along with all necessary documentary evidences as applicable (as per the details in statement 2 or 4 of Annexure to **FORM GST RFD – 01**), within the time stipulated for filing of such refund under the CGST Act.

2.4 The application for refund of unutilized input tax credit on inputs or input services used in making such zero-rated supplies shall be filed in **FORM GST RFD-01A** on the common portal and the amount claimed as refund shall get debited in accordance with sub-rule (3) of rule 86 of the CGST Rules from the amount in the electronic credit ledger to the extent of the claim. The common portal shall generate a proof of debit (ARN- Acknowledgement Receipt Number) which would be mentioned in the **FORM GST RFD-01A** submitted manually, along with the print out of **FORM GST RFD-01A** to the jurisdictional proper officer, and with all necessary documentary evidences as applicable (as per details in statement 3 or 5 of Annexure to **FORM GST RFD-01**), within the time stipulated for filing of such refund under the CGST Act.

2.5 The registered person needs to file the refund claim with the jurisdictional tax authority to which the taxpayer has been assigned as per the administrative order issued in this regard by the Chief Commissioner of Central Tax and the Commissioner

of State Tax. In case such an order has not been issued in the State, the registered person is at liberty to apply for refund before the Central Tax Authority or State Tax Authority till the administrative mechanism for assigning of taxpayers to respective authority is implemented. However, in the latter case, an undertaking is required to be submitted stating that the claim for sanction of refund has been made to only one of the authorities. It is reiterated that the Central Tax officers shall facilitate the processing of the refund claims of all registered persons whether or not such person was registered with the Central Government in the earlier regime.

2.6 Once such a refund application in **FORM GST RFD-01A** is received in the office of the jurisdictional proper officer, an entry shall be made in a refund register to be maintained for this purpose with the following details –

Table 1

Sl. No.	Applicant's name	GSTIN	Date of receipt of application	Period to which the claim pertains	Nature of refund – Refund of integrated tax paid/Refund of unutilized ITC	Amount of refund claimed	Date of issue of acknowledgment in FORM GST RFD-02	Date of receipt of complete application (as mentioned in FORM GST RFD-02)
1	2	3	4	5	6	7	8	9

2.7 Further, all communication in regard to the FORMS mentioned below shall be done manually, within the timelines as specified in the relevant rules, till the module is operational on the common portal, and all such communications shall also be recorded appropriately in the refund register as discussed in the succeeding paragraphs –

Sl.No.	FORM	Details	Relevant provision of the CGST Rules, 2017
1.	FORM GST RFD-02	Acknowledgement	Rules 90(1) and 90(2)
2.	FORM GST RFD-03	Deficiency memo	Rule 90(3)
3.	FORM GST RFD-04	Provisional refund order	Rule 91(2)
4.	FORM GST RFD-05	Payment advice	Rules 91(3), 92(4), 92(5)

			and 94
5.	FORM GST RFD-06	Refund sanction/Rejection order	Rules 92(1), 92(3), 92(4), 92(5) and 96(7)
6.	FORM GST RFD-07	Order for complete adjustment/withholding of sanctioned refund	Rules 92(1), 92(2) and 96(6)
7.	FORM GST RFD-08	Notice for rejection of application for refund	Rule 92(3)
8.	FORM GST RFD-09	Reply to show cause notice	Rule 92(3)

2.8 The processing of the claim till the provisional sanction of refund shall be recorded in the refund register as in the table indicated below -

Table 2

Date of issue of Deficiency Memo in FORM GST RFD-03	Date of receipt of reply from the applicant	Date of issue of provisional refund order in FORM GST-RFD-04	Amount of refund claimed	Amount of provisional refund sanctioned				Date of issue of Payment Advice in FORM GST RFD-05
				CT	ST/UTT	IT	Cess	
1	2	3	4	5	6	7	8	9

2.9 After the sanction of provisional refund, the claim shall be processed and the final order issued within sixty days of the date of receipt of the complete application form. The process shall be recorded in the refund register as in the table indicated below -

Table 3

Date of issue of notice, if any for rejection of refund in FORM	Date of receipt of reply, if any to SCN in FORM	Date of issue of Refund sanction/rejection order in FORM GST RFD-06	Total amount of refund sanctioned	Date of issue of Payment Advice in FORM GST RFD-05	Amount of refund rejected	Date of issue of order for adjustment of sanctioned refund/withholding
-----------------------------------------------------------------	-------------------------------------------------	---------------------------------------------------------------------	-----------------------------------	----------------------------------------------------	---------------------------	------------------------------------------------------------------------

GST RFD-08	GST RFD-09											refund in FORM GST RFD-07
			C T	ST/UT T	I T	Ces s		C T	ST/UT T	IT	Ces s	
1	2	3	4	5	6	7	8	9	10	11	12	13

2.10 After the refund claim is processed in accordance with the provisions of the CGST Act and the rules made thereunder and where any amount claimed as refund is rejected under rule 92 of the CGST Rules, either fully or partly, the amount debited, to the extent of rejection, shall be re-credited to the electronic credit ledger by an order made in **FORM GST PMT-03**. The amount would be credited by the proper officer using **FORM GST RFD-01B** (as notified in the CGST Rules vide notification No. 55/2017 – Central Tax dated 15.11.2017) subject to the provisions of rule 93 of the CGST Rules.

3. For the sake of clarity and uniformity, the entire process of filing and processing of refunds manually is tabulated as below:

3.1 Filing of Refund Claims:

Sl. No.	Category of Refund	Process of Filing
1.	Refund of IGST paid on export of goods	No separate application is required as shipping bill itself will be treated as application for refund.
2.	Refund of IGST paid on export of services / zero rated supplies to SEZ units or SEZ developers	Printout of FORM GST RFD-01A needs to be filed manually with the jurisdictional GST officer (only at one place - Centre or State) along with relevant documentary evidences, wherever applicable.
3.	Refund of unutilized input tax credit due to the accumulation of credit of tax paid on inputs or input services used in making zero-rated supplies of goods or services or both	FORM GST RFD-01A needs to be filed on the common portal. The amount of credit claimed as refund would be debited in the electronic credit ledger and proof of debit needs to be generated on the common portal. Printout of the

		FORM GST RFD- 01A needs to be submitted before the jurisdictional GST officer along with necessary documentary evidences, wherever applicable.
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3.2 Steps to be followed for processing of Refund Claims:

Three different refund registers are to be maintained for record keeping of the manually sanctioned refunds – for receipts, sanction of provisional refunds and sanction of final refunds. The steps are as follows:

Step No.	Action to be Taken
Step-1	Entry to be made in the Refund register for receipt of refund applications
Step-2	Check for completeness of application as well as availability of the supporting documents in totality. Once completeness in all respects is ascertained, acknowledgement in FORM GST RFD-02 shall be issued within 15 days from the date of filing of the application and entry shall be made in the Refund register for receipt of refund applications
Step-3	<ul style="list-style-type: none"> • All communications (issuance of deficiency memo, issuance of provisional and final refund orders, payment advice etc.) shall be done in the format prescribed in the Forms appended to the CGST Rules, and shall be done manually (i.e. not on the common portal) within the timelines prescribed in the rules; • Processing for grant of provisional refund shall be completed within 7 days as per the CGST Rules and details to be maintained in the register for provisional refunds. Bifurcation of the taxes to be refunded under CGST (CT) /SGST (ST) /UTGST (UT) /IGST (IT) /Cess shall be maintained in the register mandatorily; • After the sanction of the provisional refund, final order is to be issued within sixty days (after due verification of the documentary evidences) of the date of receipt of the complete application form. The details of the finally sanctioned refund and rejected portion of the refund along with the breakup (CT / ST / UT / IT/ Cess) to be maintained in the final refund register; • The amount not sanctioned and eligible for re-credit is to be re-credited to the electronic credit ledger by an order made in FORM GST PMT-03. The actual credit of this amount will be done by the proper officer in FORM GST RFD-01B.

3.3 Detailed procedure for manual processing of refund claims:

The detailed procedure for disposal of Refund claims filed manually is as under:

MANUAL PROCESSING OF REFUND		
STEPS	REMARKS	LEGAL PROVISIONS
Filing of refund application in FORM GST RFD- 01A online on the common portal (only when refund of unutilized ITC is claimed)	<ul style="list-style-type: none"> The corresponding electronic credit ledger of CT / ST / UT / IT/ Cess would get debited and an ARN number would get generated. 	Rule 89
Filing of printout of FORMGST RFD-01A	<ul style="list-style-type: none"> The printout of the ARN along with application of refund shall be submitted manually in the appropriate jurisdiction. This form needs to be accompanied with the requisite documentary evidences. This Form shall contain the debit entry in the electronic credit ledger of the amount claimed as refund in FORM GST RFD-01A. 	<p>Rule 89(1) – Application</p> <p>Rule 89(2) – Requisite Documents</p> <p>Rule 89(3) – Debiting of electronic credit ledger</p>
Initial scrutiny of the Documents by the proper officer	<ul style="list-style-type: none"> The proper officer shall validate the GSTIN details on the portal to validate whether return in FORM GSTR-3 or FORM GSTR- 3B, as the case may be, has been filed. A declaration is required to be submitted by the claimant that no refund has been claimed against the relevant invoices. Deficiencies, if any, in documentary evidences are to be ascertained and communicated in 	<p>Rule 90(2) – 15 day time for scrutiny</p> <p>Rule 90(3) – Issuance of Deficiency memo</p> <p>Rule 90(3) – Fresh refund application requirement</p> <p>Rule 93(1) – re-credit of refund amount applied for</p>

	<p>FORM GST RFD-03 within 15 days of filing of the refund application.</p> <ul style="list-style-type: none"> • Deficiency Memo should be complete in all respects and only one Deficiency Memo shall be given. • Submission of application after Deficiency Memo shall be treated as a fresh application. • Resubmission of the application, after rectifying the deficiencies pointed out in the Deficiency memo, shall be made by using the ARN and debit entry number generated originally. • If the application is not filed afresh within thirty days of the communication of the deficiency memo, the proper officer shall pass an order in FORM GST PMT-03 and re-credit the amount claimed as refund through FORM GST RFD-01B. 	
<p>Issue acknowledgement manually within 15 days in FORM GST RFD-02</p>	<ul style="list-style-type: none"> • The date of submission of application for which acknowledgement has been given will be considered as the date for ensuring whether the refund application has been sanctioned within the stipulated time period. 	<p>Rule 90(2) - Acknowledgement</p>

<p>Grant of provisional refund within seven days of issue of acknowledgement</p>	<ul style="list-style-type: none"> • The amount of provisional refund shall be calculated taking into account the total input tax credit, without making any reduction for credit being provisionally accepted. • Provisional refund shall be granted separately for each head CT / ST / UT / IT/ Cess within 7 days of acknowledgement in FORM GST RFD-04. • Before sanction of the refund a declaration shall be obtained that the applicant has not contravened rule 91(1). • Payment advice to be issued in FORM GST RFD-05. • Refund would be made directly in the bank account mentioned in the registration. 	<p>Rule 91(1) – Requirement of no prosecution for last 5 years</p> <p>Rule 91(2) – Prima facie satisfaction, seven day requirement</p> <p>Rule 91(3) – Payment advice, electronic credit to bank account</p>
<p>Detailed scrutiny of the refund application along with submitted documents</p>	<ul style="list-style-type: none"> • The officer shall validate refund statement details with details in FORM GSTR 1 (or Table 6A of FORM GSTR-1) available on the common portal. • The Shipping bill details shall be checked by officer through ICEGATE SITE (www.icegate.gov.in) wherein the officer would be able to check details of EGM and shipping bill by keying in port name, Shipping bill number and date. • Further, details of IGST paid also needs to be 	<p>Rule 89(4) – Refund Amount Calculation</p> <p>Rule 92(1) – Any adjustments made in the amount against existing demands</p> <p>Rule 92(2) – reasons for withholding of refunds</p>

	<p>verified from FORM GSTR- 3 or FORM GSTR- 3B, as the case may be, filed by the applicant and it needs to be verified that the refund amount claimed shall be less than the tax paid on account of zero rated supplies as per FORM GSTR-3 or FORM GSTR- 3B, as the case may be.</p> <ul style="list-style-type: none"> • Ascertain what amount may be sanctioned finally and see whether any adjustments against any outstanding liability is required (FORM GST RFD-07 – Part A). • Ascertain what amount of the input tax credit is sanction-able, and amount of refund, if any, liable to be withheld. • Order needs to be passed in FORM GST RFD-07 – Part B. 	
If the sanction-able amount is less than the applied amount	<ul style="list-style-type: none"> • Notice has to be issued to the applicant in FORM GST RFD-08. • The applicant has to reply within 15 days of receipt of the notice in FORM GST RFD-09. • Principles of natural justice to be followed before making the final decision. • Final order to be made in FORM GST RFD-06. 	<p>Rule 92(3) – Notice for refund not admissible / payable</p> <p>Rule 92(3) – Requirement of reply to the notice within 15 days</p> <p>Rule 92(3), 92(4), 92(5) – Sanction of Refund order</p>
Pre-Audit	<ul style="list-style-type: none"> • Pre-audit of the manually processed refund applications is not required to be 	

	<p>carried out, irrespective of the amount involved, till separate detailed guidelines are issued.</p> <ul style="list-style-type: none"> • Post-audit of the orders may however continue on the basis of extant guidelines. 	
Final sanction of refund	<ul style="list-style-type: none"> • The proper officer shall issue the refund order manually for each head i.e. CT / ST / UT / IT/ Cess. • Amount paid provisionally needs to be adjusted accordingly. • Payment advice is to be made in FORM GST RFD-05. • The amount of credit rejected has to be re-credited to the credit ledger by an order in FORM GST PMT- 03 and shall be intimated to the common portal in FORM GST RFD-01B. • Refund, if any, will be paid by an order with payment advice in FORM GST RFD-05. • The details of the refund along with taxpayer bank account details shall be manually submitted in PFMS/[States'] system by the jurisdictional Division's DDO and a signed copy of the sanction order shall be sent to PAO office for release of payment. 	<p>Rule 92(3), 92(4), 92(5) – Sanction of Refund order</p> <p>Rule 92(4), 92(5) – Payment advice issue</p>
Payment of interest if any	<ul style="list-style-type: none"> • Amount, if any, will be paid by an order with 	Rule 94

	payment advice in FORM GST RFD-05.	
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4. The refund application for various taxes i.e. CT / ST / UT / IT/ Cess can be filed with any one of the tax authorities and shall be processed by the said authority, however the payment of the sanctioned refund amount shall be made only by the respective tax authority of the Centre or State government. In other words, the payment of the sanctioned refund amount in relation to CT / IT / Cess shall be made by the Central tax authority while payment of the sanctioned refund amount in relation to ST / UT would be made by the State tax/Union territory tax authority. It therefore becomes necessary that the refund order issued either by the Central tax authority or the State tax/UT tax authority is communicated to the concerned counter-part tax authority within three days for the purpose of payment of the relevant sanctioned refund amount of tax or cess, as the case may be.

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 the above instructions may please be brought to the notice of the Board. Hindi version would follow.

(Upender Gupta)
Commissioner (GST)

**F. No. 349/58/2017-GST
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise and Customs
GST Policy Wing**

New Delhi, dated the 21st December, 2017

To,

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

The Principal Director Generals / Director Generals (All)

Madam/Sir,

Sub – Manual filing and processing of refund claims on account of inverted duty structure, deemed exports and excess balance in electronic cash ledger- Reg.

Due to the non-availability of the refund module on the common portal, it has been decided by the competent authority, on the recommendations of the Council, that the applications/documents/forms pertaining to refund claims on account of inverted duty structure (including supplies in terms of notification Nos. 40/2017-Central Tax (Rate) and 41/2017-Integrated Tax (Rate) both dated 23.10.2017), deemed exports and excess balance in electronic cash ledger shall be filed and processed manually till further orders. In this regard, the Board, in exercise of its powers conferred under section 168 (1) of the Central Goods and Services Tax Act, 2017 hereby clarifies that the provisions of Circular No. 17/17/2017-GST dated 15.11.2017 shall also be applicable to the following types of refund inasmuch as they pertain to the method of filing of the refund claim and its processing which is consistent with the relevant provisions of the CGST Act, 2017 (hereafter referred to as 'the CGST Act') and the CGST Rules, 2017 (hereafter referred to as 'the CGST Rules'):-

- (i) refund of unutilized input tax credit where the credit has accumulated on account of rate of tax on inputs being higher than the rate of tax on output supplies (other than nil rated or fully exempt supplies) of goods or services or both except those supplies which are notified by the Government on the recommendations of the Council (section 54(3) of the CGST Act refers);
- (ii) refund of tax on the supply of goods regarded as deemed exports; and
- (iii) refund of balance in the electronic cash ledger.

2.0 It is clarified that refund claims in respect of zero-rated supplies and on account of inverted duty structure, deemed exports and excess balance in electronic cash ledger shall be filed for a tax period on a monthly basis in **FORM GST RFD-01A**. However, in case registered persons having aggregate turnover of up to Rs1.5 crore in the preceding financial year or the current financial year are opting to file **FORM GSTR-1** quarterly (notification No. 57/2017-Central Tax dated 15.11.2017 refers), such persons shall apply for refund on a quarterly basis. Further, it is stated that the refund claim for a tax period may be filed only

after filing the details in **FORM GSTR-1** for the said tax period. It is also to be ensured that a valid return in **FORM GSTR-3B** has been filed for the last tax period before the one in which the refund application is being filed. Since the date of furnishing of **FORM GSTR 1** from July, 2017 onwards has been extended while the dates of furnishing of **FORM GSTR 2** and **FORM GSTR 3** for such period are yet to be notified, it has been decided by the competent authority to sanction refund of provisionally accepted input tax credit at this juncture. However, the registered persons 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 sections 42 of the CGST Act have not been complied with in respect of the amount refunded. This undertaking should be submitted manually along with the refund claim till the same is available in **FORM RFD-01A** on the common portal.

3.0 In case of refund claim arising due to inverted duty structure, the following statements - Statement 1 and Statement 1A of **FORM GST RFD-01A** have to be filled:-

Statement -1 [rule 89(5)]

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

(Amount in Rs.)

Turnover of inverted supply goods	Tax payable on such inverted supply goods	Adjusted total turnover	Net input tax credit	Maximum refund amount to be claimed [(1×4÷3)-2]
1	2	3	4	5

Statement 1A [rule 89(2)(h)]

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

Sl. No.	Details of invoices of inward supplies received			Tax paid on inward supplies			Details of invoices of outward supplies issued			Tax paid on outward supplies		
	No.	Date	Taxable Value	Integrated Tax	Central Tax	State/Union territory Tax	No.	Date	Taxable Value	Integrated Tax	Central Tax	State/Union territory Tax
1	2	3	4	5	6	7	8	9	10	11	12	13

4.0 Whereas, the Government has issued notification No. 48/2017-Central Tax dated 18.10.2017 under section 147 of the CGST Act wherein certain supplies of goods have been notified as deemed export. Further, the third proviso to rule 89(1) of the CGST Rules allows the recipient or the supplier to apply for refund of tax paid on such deemed export supplies. In case such refund is sought by the supplier of deemed export supplies, the documentary evidences as specified in notification No. 49/2017-Central Tax dated 18.10.2017 are also required to be furnished which includes an undertaking by the recipient of deemed export supplies that he shall not claim the refund in respect of such supplies and that no input tax credit on such supplies has been availed of by him. The undertaking should be submitted manually along with the refund claim. Similarly, in case the refund is filed by the recipient of deemed export supplies, an undertaking by the supplier of deemed export supplies that he shall not claim the refund in respect of such supplies is also required to be furnished manually. The procedure regarding procurement of supplies of goods from DTA by Export Oriented Unit (EOU) / Electronic Hardware Technology Park (EHTP) Unit / Software Technology Park (STP) Unit / Bio-Technology Parks (BTP) Unit under deemed export as laid down in Circular No. 14/14/2017-GST dated 06.11.2017 needs to be complied with.

4.1 Further, as per the provisions of rule 89(2)(g) of the CGST Rules, the following statement 5B of **FORM GST RFD-01A** is required to be furnished for claiming refund on supplies declared as deemed exports:-

Statement 5B [rule 89(2)(g)]

Refund type: On account of deemed exports

(Amount in Rs)

Sl. No.	Details of invoices of outward supplies in case refund is claimed by supplier/ Details of invoices of inward supplies in case refund is claimed by recipient			Tax paid			
	No.	Date	Taxable Value	Integrated Tax	Central Tax	State /Union Territory Tax	Cess
1	2	3	4	5	6	7	8

5.0 It is reiterated that para 2.5 of Circular No. 17/17/2017-GST dated 15.11.2017 may be referred to in order to ascertain the jurisdictional proper officer to whom the manual application for refund is to be submitted. Where any amount claimed as refund is rejected under rule 92 of the CGST Rules, either fully or partly, the amount debited, to the extent of rejection, shall be re-credited to the electronic credit ledger by an order made in **FORM GST RFD-1B** until the **FORM GST PMT-03** is available on the common portal. Further, the payment of the sanctioned refund amount shall be made only by the respective tax authority of the Central or State Government. Thus, the refund order issued either by the Central tax authority or the State tax/UT tax authority shall be communicated to the concerned counter-

part tax authority within seven working days for the purpose of payment of the relevant sanctioned refund amount of tax or cess, as the case may be. This time limit of seven working days is also applicable to refund claims in respect of zero-rated supplies being processed as per Circular No. 17/17/2017-GST dated 15.11.2017 as against the time limit of three days prescribed in para 4 of the said Circular. It must be ensured that the timelines specified under section 54(7) and rule 91(2) of the CGST Rules for the sanction of refund are adhered to.

6.0 In order to facilitate sanction of refund amount of central tax and State tax by the respective tax authorities, it has been decided that both the Central and State Tax authority shall nominate nodal officer(s) for the purpose of liaisoning through a dedicated e-mail id. Where the amount of central tax and State tax refund is ordered to be sanctioned provisionally by the Central tax authority and a sanction order is passed in accordance with the provisions of rule 91(2) of the CGST Rules, the Central tax authority shall communicate the same, through the nodal officer, to the State tax authority for making payment of the sanctioned refund amount in relation to State tax and vice versa. The aforesaid communication shall primarily be made through e-mail attaching the scanned copies of the sanction order [**FORM GST RFD-04** and **FORM GST RFD-06**], the application for refund in **FORM GST RFD-01A** and the Acknowledgement Receipt Number (ARN). Accordingly, the jurisdictional proper officer of Central or State Tax, as the case may be, shall issue **FORM GST RFD-05** and send it to the DDO for onward transmission for release of payment. After release of payment by the respective PAO to the applicant's bank account, the nodal officer of Central tax and State tax authority shall inform each other. The manner of communication as referred earlier shall be followed at the time of final sanctioning of the refund also.

7.0 In case of refund claim for the balance amount in the electronic cash ledger, upon filing of **FORM GST RFD-01A** as per the procedure laid down in para 2.4 of Circular No. 17/17/2017-GST dated 15.11.2017, the amount of refund claimed shall get debited in the electronic cash ledger.

8.0 It is also clarified that the drawback of all taxes under GST (Central Tax, Integrated Tax, State/Union Territory Tax) should not have been availed while claiming refund of accumulated ITC under section 54(3)(ii) of the CGST Act. A declaration to this effect forms part of **FORM GST RFD-01A** as well.

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

10.0 Difficulty, if any, in implementation of the above instructions may please be brought to the notice of the Board.

11.0 Hindi version would follow.

(Upender Gupta)
Commissioner (GST)

**F. No. CBEC/20/16/4/2018-GST
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs
GST Policy Wing**

New Delhi, Dated the 30th May, 2018

To,

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

The Principal Directors General/ Directors General (All)

Madam / Sir,

Subject: Clarifications on refund related issues – reg.

The Board *vide* Circular No. 17/17/2017 – GST dated 15th November 2017, No. 24/24/2017 – GST dated 21st December 2017 and No. 37/11/2018 – GST dated 15th March, 2018 has laid down the procedure for manual filing and processing of different types of refund claims under GST and clarified the exports related refund issues.

2. Representations have been received seeking clarification on certain refund related issues. In order to clarify these issues and with a view to ensure uniformity in the implementation of the provisions of the law 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 (CGST Act for short) hereby clarifies the issues raised as below:

3. Claim for refund filed by an Input Service Distributor, a person paying tax under section 10 or a non-resident taxable person:

3.1 Doubts have been raised in case of claims for refund filed by an Input Service Distributor (ISD for short), a person paying tax under section 10 of the CGST Act (composition taxpayer for short) or a non-resident taxable person in light of para 2.0 of Circular No. 24/24/2017-GST dated 21.12.2017 which mandates that the refund claim for a tax period may be filed only after filing the details in **FORM GSTR-1** for the said tax period

and that it is also to be ensured that a valid return in **FORM GSTR-3B** has been filed for the last tax period before the one in which the refund application is being filed.

3.2 In this regard, attention is invited to sub-section (1) of section 37 of the CGST Act read with rule 59 of the Central Goods and Services Tax Rules, 2017 (CGST Rules for short) which mandates that every registered person, other than an Input Service Distributor or a non-resident taxable person or a person paying tax under the provisions of section 10 or section 51 or section 52, shall furnish the details of outward supplies of goods or services or both effected during a tax period in **FORM GSTR-1**. Further, as per sub-section (2) of section 39 of the CGST Act read with rule 62 of the CGST Rules, a composition taxpayer is required to furnish the return in **FORM GSTR-4**; as per sub-section (4) of section 39 of the CGST Act read with rule 65 of the CGST Rules, an ISD is required to furnish the return in **FORM GSTR-6** and as per sub-section (5) of section 39 of the CGST Act read with rule 63 of the CGST Rules, a non-resident taxable person is required to furnish the return in **FORM GSTR-5**.

3.3 Thus, it is clarified that in case of a claim for refund of balance in the electronic cash ledger filed by an ISD or a composition taxpayer; and the claim for refund of balance in the electronic cash and/or credit ledger by a non-resident taxable person, the filing of the details in **FORM GSTR-1** and the return in **FORM GSTR-3B** is not mandatory. Instead, the return in **FORM GSTR-4** filed by a composition taxpayer, the details in **FORM GSTR-6** filed by an ISD and the return in **FORM GSTR-5** filed by a non-resident taxable person shall be sufficient for claiming the said refund.

4. Application for refund of integrated tax paid on export of services and supplies made to a Special Economic Zone developer or a Special Economic Zone unit:

4.1 It has been represented that while filing the return in **FORM GSTR-3B** for a given tax period, certain registered persons committed errors in declaring the export of services on payment of integrated tax or zero rated supplies made to a Special Economic Zone developer or a Special Economic Zone unit on payment of integrated tax. They have shown such supplies in the Table under column 3.1(a) instead of showing them in column 3.1(b) of **FORM GSTR-3B** whilst they have shown the correct details in Table 6A or 6B of **FORM GSTR-1** for the relevant tax period and duly discharged their tax liabilities. Such registered persons are unable to file the refund application in **FORM GST RFD-01A** for refund of integrated tax paid on the export of services or on supplies made to a SEZ developer or a SEZ unit on the GST common portal because of an in-built validation check in the system which restricts the refund amount claimed (integrated tax/cess) to the amount of integrated tax/cess

mentioned under column 3.1(b) of **FORM GSTR-3B** (zero rated supplies) filed for the corresponding tax period.

4.2 In this regard, it is clarified that for the tax periods commencing from 01.07.2017 to 31.03.2018, such registered persons shall be allowed to file the refund application in **FORM GST RFD-01A** on the common portal subject to the condition that the amount of refund of integrated tax/cess claimed shall not be more than the aggregate amount of integrated tax/cess mentioned in the Table under columns 3.1(a), 3.1(b) and 3.1(c) of **FORM GSTR-3B** filed for the corresponding tax period.

5. Refund of unutilized input tax credit of compensation cess availed on inputs in cases where the final product is not subject to the levy of compensation cess:

5.1 Doubts have been raised whether an exporter is eligible to claim refund of unutilized input tax credit of compensation cess paid on inputs, where the final product is not leviable to compensation cess. For instance, cess is levied on coal, which is an input for the manufacture of aluminum products, whereas cess is not levied on aluminum products.

5.2 In this regard, section 16(2) of the Integrated Goods and Services Tax Act, 2017 (IGST Act for short) states that, subject to the provisions of section 17(5) of the CGST Act, credit of input tax may be availed for making zero rated supplies. Further, as per section 8 of the Goods and Services Tax (Compensation to States) Act, 2017, (hereafter referred to as the Cess Act), all goods and services specified in the Schedule to the Cess Act are leviable to cess under the Cess Act; and vide section 11 (2) of the Cess Act, section 16 of the IGST Act is *mutatis mutandis* made applicable to inter-State supplies of all such goods and services. Thus, it implies that all supplies of such goods and services are zero rated under the Cess Act. Moreover, as section 17(5) of the CGST Act does not restrict the availment of input tax credit of compensation cess on coal, it is clarified that a registered person making zero rated supply of aluminum products under bond or LUT may claim refund of unutilized credit including that of compensation cess paid on coal.

5.3 Such registered persons may also make zero-rated supply of aluminum products on payment of integrated tax but they cannot utilize the credit of the compensation cess paid on coal for payment of integrated tax in view of the proviso to section 11(2) of the Cess Act, which allows the utilization of the input tax credit of cess, only for the payment of cess on the outward supplies. Accordingly, they cannot claim refund of compensation cess in case of zero-rated supply on payment of integrated tax.

6. Whether bond or Letter of Undertaking (LUT) is required in the case of zero rated supply of exempted or non-GST goods and whether refund can be claimed by the exporter of exempted or non-GST goods?

6.1 As per section 16(2) of the IGST Act, credit of input tax may be availed for making zero rated supplies, notwithstanding that such supply is an exempt supply. Whereas, as per section 2 (47) of the CGST Act, exempt supply includes non-taxable supply. Further, as per section 16(3) of the IGST Act, a registered person making zero rated supply shall be eligible to claim refund when he either makes supply of goods or services or both under bond or letter of undertaking (LUT) or makes such supply on payment of integrated tax.

6.2 However, in case of zero rated supply of exempted or non-GST goods, the requirement for furnishing a bond or LUT cannot be insisted upon. It is thus, clarified that in respect of refund claims on account of export of non-GST and exempted goods without payment of integrated tax; LUT/bond is not required. Such registered persons exporting non-GST goods shall comply with the requirements prescribed under the existing law (i.e. Central Excise Act, 1944 or the VAT law of the respective State) or under the Customs Act, 1962, if any.

6.3 Further, the exporter would be eligible for refund of unutilized input tax credit of central tax, state tax, union territory tax, integrated tax and compensation cess in such cases.

7. What is the scope of the restriction imposed by rule 96(10) of the CGST Rules, regarding non-availment of the benefit of notification Nos. 48/2017-Central Tax dated the 18.10.2017, 40/2017-Central Tax (Rate) dated 23.10.2017, 41/2017-Integrated Tax (Rate) dated 23.10.2017, 78/2017-Customs dated 13.10.2017 or 79/2017-Customs dated 13.10.2017?

7.1 Sub-rule (10) of rule 96 of the CGST Rules seeks to prevent an exporter, who is receiving goods from suppliers availing the benefit of certain specified notifications under which they supply goods without payment of tax or at reduced rate of tax, from exporting goods under payment of integrated tax. This is to ensure that the exporter does not utilise the input tax credit availed on other domestic supplies received for making the payment of integrated tax on export of goods.

7.2 However, the said restriction is not applicable to an exporter who has procured goods from suppliers who have not availed the benefits of the specified notifications for making their outward supplies. Further, the said restriction is also not applicable to an exporter who has procured goods from suppliers who have, in turn, received goods from registered persons availing the benefits of these notifications since the exporter did not directly procure these goods without payment of tax or at reduced rate of tax.

7.3 Thus, the restriction under sub-rule (10) of rule 96 of the CGST Rules is only applicable to those exporters who are directly receiving goods from those suppliers who are availing the benefit under notification No. 48/2017-Central Tax dated the 18th October, 2017, notification No. 40/2017-Central Tax (Rate) dated the 23rd October, 2017, or notification No. 41/2017-Integrated Tax (Rate) dated the 23rd October, 2017 or notification No. 78/2017-Customs dated the 13th October, 2017 or notification No. 79/2017-Customs dated the 13th October, 2017.

7.4 Further, there might be a scenario where a manufacturer might have imported capital goods by availing the benefit of Notification No. 78/2017-Customs dated 13.10.2017 or 79/2017-Customs dated 13.10.2017. Thereafter, goods manufactured from such capital goods may be supplied to an exporter. It is hereby clarified that this restriction does not apply to such inward supplies of an exporter.

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

9. Difficulty, if any, in implementation of the above instructions may please be brought to the notice of the Board. Hindi version would follow.

(Upender Gupta)
Commissioner (GST)



Office of the Commissioner of the State Goods and Service tax Department
Government of Kerala, Thiruvananthapuram

No CT/24164/C1

Dtd 10/01/2018

Circular No 1/2018

Sub: Manual filing and processing of refund claims in respect of Zero-rated supplies.

- Ref:- (1) KSGST Act, 2017
(2) The Integrated Goods & Services Tax Act, 2017
(3) The Kerala Goods & Services Tax Rules, 2017
(4) Circular No.17/17/2017 dtd.15-11-2017 and 24-24-2017-GST dtd.21-12-2017 issued by the Central Board of Excise and Customs, New Delhi.
(5) Order of Distribution of cases No.1/2017 – GST / Kerala dtd.18-12-2017
(6) Govt. Lr. No. B1/297/17/TD dtd. 10.01.2018

As per the provisions of the CGST/KSGST Act, registered person (besides other returns) is required to file return for every month in FORM GSTR-3B on or before 20th day of succeeding month. The FORM GSTR-3B contains the information of supply of goods and services, input tax credit available and availed under KSGST Act, CGST Act and IGST Act. In other words, the FORM-GSTR-3B is a single page self-assessment form containing details of outward and inward supply of goods and services or both.

Due to the non availability of the refund module on the common portal, the GST Council has recommended that the applications / documents / forms pertaining to refunds shall be processed manually until further orders. For this purpose manual refund form in Form No.RFD-01A has been incorporated in the CGST/KSGST Rules. Accordingly, the GST Policy Wing of the Central Board of Excise and Customs has issued Circular No.17/17/2017-GST dtd.15-11-2017 and Circular No.24/24/2017-GST dtd.21-12-2017 regarding the eligibilities, modalities, documentation and disposal of refund applications. Since refund of KSGST will also be involved, the following further supplemental instructions are issued for the disposal of refund application.

1. ELIGIBILITY TO CLAIM REFUND:

As per the provisions of section 54 of the KSGST Act, the supplier of goods and services or both is eligible to claim refund in following eventualities:

- a. (i) Zero rated supplies made without payment of tax on inputs or input services used in making such zero rated supply;
- (ii) Zero rated supplies of goods for services or both on payment of integrated tax and claim of refund of tax so paid.
[Section 16(3) of the IGST Act provides that following supplies shall be "Zero-rated"-
 - a. *export of goods or services or both; or*
 - b. *supply of goods or services or both to a Special Economic Zone developer or a Special Economic Zone unit.]*
- b. refund of unutilized input tax credit where the credit has accumulated on account of rate of tax on inputs being higher than the rate of tax on output supplies (other than nil rated or fully exempt supplies) of goods or services or both except those supplies which are notified by the Government on the recommendations of the Council (Section 54(3) of the CGST Act refers)
- c. refund of tax on the supply of goods regarded as deemed exports; and
- d. refund of balance in the electronic cash ledger.

Provisional refund shall be allowable only in cases where the claim of refund is on account of zero rated supply of goods or services or both by registered persons. For this purpose, Section 56(6) of CGST / KSGST Acts and Rule 91 of CGST / KSGST Rules and Sections 16(3) of IGST Act may be referred to.

2. FILING AND PROCESSING OF REFUND APPLICATIONS

As per reference cited 5th above, the assesseees in the State have been distributed among the Central and State Tax Authorities.

The refund application in Form No.RFD-01A under the CGST / KSGST Rules shall be filed electronically by the applicant in the common portal and printout of the form along with ARN receipt shall be submitted to the jurisdictional proper officer.

The applications for **refund of integrated tax paid in respect of export out of India**, it's processing and grant of said refund in the contingency covered in clause (a) above is explained in Circular No. 17/17/2017 dated 15th November 2017 issued by the Central Board of Excise and Customs cited at Ref. (4) above. Please refer Para 2.2 of the said Circular.

Whereas, **the refund of integrated tax paid** on zero-rated supply of goods by a Special Economic Zone developer or a Special Economic Zone unit and/or in case of zero-rated supply of services is explained in Para-2.3 and 2.4 of the Circular issued by the CBEC cited at Ref. (4) above.

The refund application in respect of the following contingencies shall be dealt as given below:

- (a) The refund applications in respect of the Export of Goods with payment of tax to be dealt by Custom Authorities
- (b) Export of Goods without payment of tax under LUT / Bond – to be dealt by Central / State Authorities to whom case is allotted.
- (c) Export of Services with payment of tax – to be dealt by Central / State Authorities to whom case is allotted.
- (d) Export of Services without payment of tax under LUT / Bond – to be dealt by Central / State Authorities to whom case is allotted.
- (e) Supplies of goods or services to SEZ Unit or SEZ Developer with payment of tax – to be dealt by Central / State Authorities to whom case is allotted.
- (f) Supplies of goods or services to SEZ Unit or SEZ Developer without payment of tax under LUT / Bond – to be dealt by Central / State Authorities to whom case is allotted.

3. PREPARATION OF APPLICATION FOR REFUND:

- 3.1 The registered taxable person or a Special Economic Zone developer or a Special Economic Zone unit who has exported the goods or services or both out of India (Zero-rated supply) without payment of integrated tax i.e. on the strength of Bond or with submission of **Letter of Undertaking** (LUT) is required to file application in FORM GST RFD-01A (as notified in the KSGST Rules) and annex requisite documents for export of the goods and/or services as explained in Para-5 below.
- 3.2 **The FORM-GST RFD-01A** is to be filed manually. All the details in the said form is to be filled appropriately.
- 3.3 In order to fill the Statement-3A of the said form i.e. Table (3A) is made available on the common portal i.e. www.gst.gov.in. The applicant who is covered under aforesaid categories and who desires to seek refund shall access the common portal with the appropriate Log-in Id and password.
- 3.4 The process flow diagram is given below:
Login Id>password>Services>Refund> Refund applications> Select month from drop down>Create application>fill the application>take print>submit printout to the Proper Officer.
- 3.5 As explained above, the applicant after creating the application should fill the appropriate information in table (3A) under the heading> Computation of Refund to be claimed (3A).

3.6 For better understanding the TABLE-3A is given below:

	Turnover of zero rated supply of goods and services in Rs (1)	Net input tax credit (2)	Adjusted total turnover (3)	Refund amount ((1×2)÷3) (4)
Integrated tax				
Central tax				
State tax				
Cess				

3.7 As it appears from the above table the details of Turn-over of Zero-rated supply of goods and services is to be filed in column (1) above. The said Turn-over of Zero-rated supply may be taken from the column 3.1 (b) of the FORM-GSTR-3B. The figures of Net input tax credit (ITC) in column (2) of table above may be taken from the column 4(C) of the FORM-GSTR-3B, respectively.

3.8 Once the information as stated above is filled then the figures in column (3) above is required to be determined by using the formula given in rule 89(4) of the KSGST Rules which is as under:

Refund Amount= (Turn-over of Zero-rated supply of Goods+ Turn-over of Zero-rated supply of services) X Net ITC/Adjusted Total Turn-over.

Where,-

(A) "Refund amount" means the maximum refund that is admissible;

(B) "Net ITC" means input tax credit availed on inputs and input services during the relevant period;

(C) "Turnover of zero-rated supply of goods" means the value of zero-rated supply of goods made during the relevant period without payment of tax under bond or letter of undertaking;

(D) "Turnover of zero-rated supply of services" means the value of zero-rated supply of services made without payment of tax under bond or letter of undertaking, calculated in the following manner, namely:- Zero-rated supply of services is the aggregate of the payments received during the relevant period for zero-rated supply of services and zero-rated supply of services where supply has been completed for which payment had been received in advance in any period prior to the relevant period reduced by advances received for zero-rated supply of services for which the supply of services has not been completed during the relevant period;

(E) "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;

(F) “Relevant period” means the period for which the claim has been filed.

3.9 After filling the appropriate figures in the table (3A), the amount of refund will get auto populated in the column (4) of the said TABLE. Further, there is another TABLE below where the amount of eligible refund will get auto calculated as also the amount of refund claim.

3.10 For better understanding the TABLE which auto calculates the eligible refund is given below:

	Value As per Statement (3A) in Rs.	Balance in Electronic Credit Ledger in Rs.	Tax Credit availed during the period in Rs.	Eligible Refund amount (Lowest of all)
Integrated tax				
Central tax				
State tax				
Cess				

3.11 The figures in the aforesaid TABLE gets populated automatically. The final amount eligible for refund is given in the column (4) above. Further, it also gives amount of refund claimed under KSGST, CGST, IGST and Cess Act.

3.12 In case of refund claim arising due to inverted duty structure, the following statements - Statement 1 and Statement 1A[**under KSGST rule 89(2)(h)**]of **FORM GST RFD-01A** have to be filled:-

3.13 Further, as per the provisions of rule 89(2)(g) of the KSGST Rules, the following statement 5B of **FORM GST RFD-01A**is required to be furnished for claiming refund on supplies declared as deemed exports:-

3.14 After duly filing the appropriate information the applicant is also required to select from drop-down the Bank Account Number given at the time of filling registration details.

3.15 In case, an applicant desires the refund amount in another preferred bank account which is not appearing in the drop down list then applicant is requested to add that bank account by filing amendment to registration record (non-core amendment) form. For this the applicant may go the >Registration>Non-core amendment> and add details including Bank Name, Branch Name, IFS Code. The facility given for choosing the Bank IFSC may be used so that no error is made while filling information about bank details. Once the Bank details are updated then the refund amount determined as per the provisions of the law will be disbursed and credited to the said preferred Bank account.

3.16 It may please be noted that,-

- 3.16.1 Once the applicant has filled all the details in the relevant tables attached to RFD-01A.
- 3.16.2 Please **correct any errors** occurred during preparation and do not forget to save the said FORM before proceeding to submit.
- 3.16.3 It may please be kept in mind that once **"Proceed"** button is clicked and form is submitted, **no modification will be allowed**. Therefore due care may please be taken before pressing the "Proceed" button.
- 3.16.4 The Electronic Credit ledger balance visible here is the current balance in the Electronic Credit ledger.
- 3.16.5 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. The applicant after 15 days may follow the same procedure for creation and submission of refund Application in FORM-RFD-01A.

4. SUBMISSION OF STATEMENTS OF APPLICATION (RFD-01A) AT GSTN PROTAL.

- 4.1 Once the aforesaid steps are followed and application is saved then the message as "Saved successfully" will appear at the top left hand side of the Tables. Then the applicant should check the Box for declaration to the effect that the information submitted is true and correct. After doing so the "PROCEED" button will get activated. Press the said button. You will be taken to the next window, where, after checking the Box for declaration the applicant is required to submit the said application with the Digital Signature Certificate (DSC).
 - 4.2 After successful submission of the tables receipt will be generated. Take the printout of the same and submit to the appropriate authority as explained below.
5. The application complete in all respect (along with the requisite documents as explained in Para-5) i.e. ARN receipt printout taken from the GSTN portal shall be submitted to the appropriate Official in the office of the concerned proper officer i.e., Assistant Commissioner / State Tax Officer.

6. DOCUMENTS TO BE ATTACHED TO THE REFUND APPLICATION:

- 6.1 The applicant shall enclose with the refund application the Statement of export of goods and services or both as given in the rule 89(2) of the KSGST Rules.

- 6.2 The statement No. 3 and 5 shall be enclosed by the exporter of goods and services or both who has made export without payment of integrated tax. Whereas the Special Economic Zone Developer or the unit in SEZ shall submit the statement No. 2 and 4 given in rule 89(2).
- 6.3 For refund of accumulated ITC due to inverted duty structure, statement in Form No.1 and 1A under Rule 89(5) and 89(2)(h) respectively, should be attached.
- 6.4 With regard to deemed exports, the documentary evidences as in notification SRO.No.738/2017 dtd.15-11-2017 shall be attached.
- 6.5 Applicant shall along with the application submit the declaration to the effect that the taxable person claiming refund has, during the period of five years immediately preceding the tax period to which the claim of refund relates, not been prosecuted for any offence under the existing law where the amount of tax evaded exceeds Rs. 2.5 Cr.

7. RECEIPT OF REFUND APPLICATION:

- 7.1 As explained above, the application will be received by the concerned proper officer i.e., Assistant Commissioner / State Tax Officer.
- 7.2 It is informed that the applicant shall submit the application in FORM-RFD-01A in duplicate so that the suitable receipt of the application is given.
- 7.3 After receipt of the application, it will be verified that the application is in order and requisite Annexures are attached. After it is found that the application is in order and all the requisite details given above are enclosed then a receipt will be given by putting appropriate stamp and date of receipt of the application.

8. ACKNOWLEDGEMENT FOR REFUND OF APPLICATION:

- 8.1 After receipt of the application, the concerned Proper Officer shall verify the correctness and completeness of the application as well as the requisite documents are attached.
- 8.2 Once the completeness in all respect is ascertained an acknowledgment in FORM-RFD-02 as given in Rule 90(1) and 90(2) of the KSGST Rules, shall be issued within 15 days from the date of submission.
- 8.3 In case the application so submitted is found deficient in certain aspects then the concerned officer shall issue deficiency memo in FORM-RFD-03 within 15 days from the date of receipt of the application.
- 8.4 In other words, the concerned officer after due verification is required to issue either FORM-RFD-02 or FORM-RFD-03 not later than 15 days from the

date of receipt of application. All the supervisory authorities are hereby directed that to monitor that these timelines are strictly followed.

9. ISSUANCE OF DEFECT MEMO IN CASE OF REFUND OF APPLICATION IS DEFICIENT:

- 9.1 As explained above the in case application for refund is deficient then the Deficiency Memo should be issued. It should be complete in all respects and only one Deficiency Memo shall be given. Submission of application after Deficiency Memo shall be treated as a fresh application. Resubmission of the application, after rectifying the deficiencies pointed out in the Deficiency memo, shall be made by using the ARN and debit entry number generated originally.
- 9.2 If the application is not filed afresh within thirty days of the date of receipt of communication of the deficiency memo, the concerned Nodal officer shall pass an order in FORM GST PMT-03 and re-credit the amount claimed as refund through FORM GST RFD-01B.
- 10.** In case the refund application is found in order then the officer shall pass refund order and applicant shall receive the refund in the Bank account available in the registration record with common portal or other desired Bank Account for which the amendment i.e. non-core amendment is done for inclusion of such account.
- 11.** Needless to state that any refund amount which the applicant is not entitled or has claimed the input tax credit wrongly or inappropriately then it shall be recovered along with the interest or may face prosecution for the serious breach of the provisions of the KSGST Act and the relevant provisions of other criminal laws including Indian Penal code.
- 12.** As per provisions of sub-section (10) of Section 54 of the KSGST Act, where any refund is due as per the provisions of sub-sections (3) of Section 54 to a registered tax payer who has defaulted in filing the returns, who is required to take any amount of tax, interest, fee or, as the case may be, the penalty, that remained unpaid (which is not stayed by the appellate authority), then the concerned proper officer is required to:
- Withhold the payment of refund due until such return has been furnished or the said payment is made;
 - Deduct from the refund amount the said outstanding liability which is not stayed by the appellate authority;
- 13.** The Circular is clarificatory in nature and cannot be used for the interpretation of provisions of the law. The contents of the Circular may be brought to the notice of the trade.

SD/-
COMMISSIONER

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

Government of India
Ministry of Finance
Department of Revenue

Notification No. 40/2017-Central Tax (Rate)

New Delhi, the 23rd October, 2017

G.S.R.....(E).- In exercise of the powers conferred by sub-section (1) of section 11 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as "the said Act"), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts the intra-State supply of taxable goods (hereafter in this notification referred to as "the said goods") by a registered supplier to a registered recipient for export, from so much of the central tax leviable thereon under section 9 of the said Act, as is in excess of the amount calculated at the rate of 0.05 per cent., subject to fulfilment of the following conditions, namely: -

- (i) the registered supplier shall supply the goods to the registered recipient on a tax invoice;
- (ii) the registered recipient shall export the said goods within a period of ninety days from the date of issue of a tax invoice by the registered supplier;
- (iii) the registered recipient shall indicate the Goods and Services Tax Identification Number of the registered supplier and the tax invoice number issued by the registered supplier in respect of the said goods in the shipping bill or bill of export, as the case may be;
- (iv) the registered recipient shall be registered with an Export Promotion Council or a Commodity Board recognised by the Department of Commerce;
- (v) the registered recipient shall place an order on registered supplier for procuring goods at concessional rate and a copy of the same shall also be provided to the jurisdictional tax officer of the registered supplier;
- (vi) the registered recipient shall move the said goods from place of registered supplier –
 - (a) directly to the Port, Inland Container Depot, Airport or Land Customs Station from where the said goods are to be exported; or

- (b) directly to a registered warehouse from where the said goods shall be move to the Port, Inland Container Depot, Airport or Land Customs Station from where the said goods are to be exported;
- (vii) if the registered recipient intends to aggregate supplies from multiple registered suppliers and then export, the goods from each registered supplier shall move to a registered warehouse and after aggregation, the registered recipient shall move goods to the Port, Inland Container Depot, Airport or Land Customs Station from where they shall be exported;
- (viii) in case of situation referred to in condition (vii), the registered recipient shall endorse receipt of goods on the tax invoice and also obtain acknowledgement of receipt of goods in the registered warehouse from the warehouse operator and the endorsed tax invoice and the acknowledgment of the warehouse operator shall be provided to the registered supplier as well as to the jurisdictional tax officer of such supplier; and
- (ix) when goods have been exported, the registered recipient shall provide copy of shipping bill or bill of export containing details of Goods and Services Tax Identification Number (GSTIN) and tax invoice of the registered supplier along with proof of export general manifest or export report having been filed to the registered supplier as well as jurisdictional tax officer of such supplier.
2. The registered supplier shall not be eligible for the above mentioned exemption if the registered recipient fails to export the said goods within a period of ninety days from the date of issue of tax invoice.

[F. No. 354/117/2017-TRU (Pt. III)]

(Ruchi Bisht)
Under Secretary to the Government of India

**[TO BE PUBLISHED IN PART II, SECTION 3, SUB-SECTION (i) OF THE
GAZETTE OF INDIA, EXTRAORDINARY]**

**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
Department of Revenue
CENTRAL BOARD OF EXCISE AND CUSTOMS**

Notification No. 48/2017-Central Tax

New Delhi, the 18th October, 2017

G.S.R. (E).- In exercise of the powers conferred by section 147 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby notifies the supplies of goods listed in column (2) of the Table below as deemed exports, namely:-

Table

S.No.	Description of supply
(1)	(2)
1.	Supply of goods by a registered person against Advance Authorisation
2.	Supply of capital goods by a registered person against Export Promotion Capital Goods Authorisation
3.	Supply of goods by a registered person to Export Oriented Unit
4.	Supply of gold by a bank or Public Sector Undertaking specified in the notification No. 50/2017-Customs, dated the 30 th June, 2017 (as amended) against Advance Authorisation.

Explanation -

For the purposes of this notification, –

1. “Advance Authorisation” means an authorisation issued by the Director General of Foreign Trade under Chapter 4 of the Foreign Trade Policy 2015-20 for import or domestic procurement of inputs on pre-import basis for physical exports.
2. Export Promotion Capital Goods Authorisation means an authorisation issued by the Director General of Foreign Trade under Chapter 5 of the Foreign Trade Policy 2015-20 for import of capital goods for physical exports.
3. “Export Oriented Unit” means an Export Oriented Unit or Electronic Hardware Technology Park Unit or Software Technology Park Unit or Bio-Technology Park Unit approved in accordance with the provisions of Chapter 6 of the Foreign Trade Policy 2015-20.

[F.No. 349/58/2017-GST(Pt)]

(Gunjan Kumar Verma)
Under Secretary to the Government of India

**[TO BE PUBLISHED IN PART II, SECTION 3, SUB-SECTION (i) OF THE
GAZETTE OF INDIA, EXTRAORDINARY]**

**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
Department of Revenue
Central Board of Excise and Customs**

Notification No. 49/2017-Central Tax

New Delhi, the 18th October, 2017

G.S.R. (E).- In exercise of the powers conferred by clause (g) of sub-rule (2) of rule 89 of the Central Goods and Services Tax Rules, 2017 read with notification No. 48/2017-Central Tax, dated the 18th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 1305 (E), dated the 18th October, 2017, the Central Government hereby notifies the following, as detailed in column (2) of the Table below, as evidences which are required to be produced by the supplier of deemed export supplies for claiming refund, namely:-

Table

S.No.	Evidence
(1)	(2)
1.	Acknowledgment by the jurisdictional Tax officer of the Advance Authorisation holder or Export Promotion Capital Goods Authorisation holder, as the case may be, that the said deemed export supplies have been received by the said Advance Authorisation or Export Promotion Capital Goods Authorisation holder, or a copy of the tax invoice under which such supplies have been made by the supplier, duly signed by the recipient Export Oriented Unit that said deemed export supplies have been received by it.
2.	An undertaking by the recipient of deemed export supplies that no input tax credit on such supplies has been availed of by him.
3.	An undertaking by the recipient of deemed export supplies that he shall not claim the refund in respect of such supplies and the supplier may claim the refund.

[F.No. 349/58/2017-GST(Pt)]

(Gunjan Kumar Verma)
Under Secretary to the Government of India

**F. No. 349/21/2016 GST (Policy Wing)
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise and Customs
GST Policy Wing**

New Delhi, dated the 6th November, 2017

To,

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

The Principal Director Generals / Director Generals (All)

Madam/Sir,

Sub - Procedure regarding procurement of supplies of goods from DTA by Export Oriented Unit (EOU) / Electronic Hardware Technology Park (EHTP) Unit / Software Technology Park (STP) Unit / Bio-Technology Parks (BTP) Unit under deemed export benefits under section 147 of CGST Act, 2017 – reg.

In accordance with the decisions taken by the GST Council in its 22nd meeting held on 06.10.2017 at New Delhi to resolve certain difficulties being faced by exporters post-GST, it has been decided that supplies of goods by a registered person to EOUs etc. would be treated as deemed exports under Section 147 of the CGST Act, 2017 (hereinafter referred to as ‘the Act’) and refund of tax paid on such supplies can be claimed either by the recipient or supplier of such supplies. Accordingly, Notification No. 48/2017-Central Tax dated 18.10.2017 has been issued to treat such supplies to EOU / EHTP / STP / BTP units as deemed exports. Further, rule 89 of the CGST Rules, 2017 (hereinafter referred to as ‘the Rules’) has been amended vide Notification No. 47/2017- Central Tax dated 18.10.2017 to allow either the recipient or supplier of such supplies to claim refund of tax paid thereon.

2. For supplies to EOU / EHTP / STP / BTP units in terms of Notification No. 48/2017-Central Tax dated 18.10.2017, the following procedure and safeguards are prescribed -

(i) The recipient EOU / EHTP / STP / BTP unit shall give prior intimation in a prescribed proforma in "Form-A" (appended herewith) bearing a running serial number containing the goods to be procured, as pre-approved by the Development Commissioner and the details of

the supplier before such deemed export supplies are made. The said intimation shall be given to –

- (a) the registered supplier;
 - (b) the jurisdictional GST officer in charge of such registered supplier; and
 - (c) its jurisdictional GST officer.
- (ii) The registered supplier thereafter will supply goods under tax invoice to the recipient EOU / EHTP / STP / BTP unit.
- (iii) On receipt of such supplies, the EOU / EHTP / STP / BTP unit shall endorse the tax invoice and send a copy of the endorsed tax invoice to –
- (a) the registered supplier;
 - (b) the jurisdictional GST officer in charge of such registered supplier; and
 - (c) its jurisdictional GST officer.
- (iv) The endorsed tax invoice will be considered as proof of deemed export supplies by the registered person to EOU / EHTP / STP / BTP unit.
- (v) The recipient EOU / EHTP / STP / BTP unit shall maintain records of such deemed export supplies in digital form, based upon data elements contained in "Form-B" (appended herewith). The software for maintenance of digital records shall incorporate the feature of audit trail. While the data elements contained in the Form-B are mandatory, the recipient units will be free to add or continue with any additional data fields, as per their commercial requirements. All recipient units are required to enter data accurately and immediately upon the goods being received in, utilized by or removed from the said unit. The digital records should be kept updated, accurate, complete and available at the said unit at all times for verification by the proper officer, whenever required. A digital copy of Form – B containing transactions for the month, shall be provided to the jurisdictional GST officer, each month (by the 10th of month) in a CD or Pen drive, as convenient to the said unit.

3. The above procedure and safeguards are in addition to the terms and conditions to be adhered to by a EOU / EHTP / STP / BTP unit in terms of the Foreign Trade Policy, 2015-20 and the duty exemption notification being availed by such unit.

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

5. Difficulty, if any, in implementation of the above instructions may please be brought to the notice of the Board. Hindi version would follow.

(Upender Gupta)
Commissioner (GST)

Form – A

(Intimation for procurement of supplies from the registered person by Export Oriented Unit (EOU)/Electronic Hardware Technology Park (EHTP) Unit/ Software Technology Park (STP) unit/ Bio-Technology Parks (BTP) Unit under deemed export benefits under section 147 of CGST Act,2017 read with Notification No. 48/2017-Central Tax dated 18.10.2017)

(as per Circular ----- dated -----)

Running Sr. No. of intimation and Date_____

LOP No. ----- and valid upto ----- .

GSTIN -----

We the, M/s(Name of EOU/EHTP/STP/BTP unit and address) wish to procure the Goods namely(Tariff description, Quantity and value) -----, as allowed under Foreign Trade Policy and Handbook of Procedures 2015-2020, and approved by Development Commissioner from M/s ----- (Name of supplier, address and Goods & Services Tax Identification Number(GSTIN)). Such supplies on receipt would be used in manufacturing of goods or rendering services by us. We would also abide by procedure set out in Circular no. ----- dated ----.

Signatures of the owner of
EOU/EHTP/STP/BTP unit or
his
Authorised officer

To:

- 1.The GST officer having Jurisdiction over the EOU/EHTP/STP/BTP unit.
2. The GST officer having Jurisdiction over the registered person intending to supply the goods.
3. The registered person intending to supply goods to EOU/EHTP/STP/BTP unit.

For the month of.....

FORM- B

Form to be maintained by EOU/EHTP/STP/BTP unit for the receipt, use and removal of goods received under deemed export benefit under section 147 of CGST Act, 2017 read with Notification No. 48/2017-Central Tax dated 18.10.2017.

(as per Circular----- dated-----)

Name of EOU/EHTP/STP/BTP unit and address

GSTIN No.

Address of Jurisdiction GST Officer

Sr . No .	Date of prior intimation given for procuring deemed export supplies	Details of registered person			Jurisdictional details of officer registered person		Invoice no. and date of registered person	Details of supplies received			Amount of GST paid by supplier				Date of sending endorsed copy of tax invoice by EOU	
		Name	Address	GSTIN	Description	Jurisdictional Identifier such as Division name/No.		Description	Value	Quantity	Central tax	State Tax / Union territory Tax	Integrated tax	Cesses		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17

Removal for processing			Remarks (The goods removed for processing shall be accounted in a manner that enables the verification of input-output norms, extent of waste, scrap generated etc)	Other removals/Returns				Balance in stock	
Date & time of Removal	Quantity	value		Purpose of removal	Date & time	Quantity	value	Quantity	Value
18	19	20	21	22	23	24	25	26	27

**[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II,
SECTION 3, SUBSECTION (i)]**

**Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise and Customs**

Notification No. 16/2017 – Central Tax

New Delhi, the 7th July, 2017

G.S.R... ()E:- In exercise of the powers conferred by sub-rule (5) of rule 96A of the Central Goods and Services Tax Rules, 2017, the Central Board of Excise and Customs hereby specifies the conditions and safeguards for the registered person who intends to supply goods or services for export without payment of integrated tax, for furnishing a Letter of Undertaking in place of a Bond.

i. The following registered person shall be eligible for submission of Letter of Undertaking in place of a bond:-

- (a) a status holder as specified in paragraph 5 of the Foreign Trade Policy 2015-2020; or
- (b) who has received the due foreign inward remittances amounting to a minimum of 10% of the export turnover, which should not be less than one crore rupees, in the preceding financial year,

and he has not been prosecuted for any offence under the Central Goods and Services Tax Act, 2017 (12 of 2017) or under any of the existing laws in case where the amount of tax evaded exceeds two hundred and fifty lakh rupees.

ii. The Letter of Undertaking shall be furnished in duplicate for a financial year in the annexure to FORM GST RFD – 11 referred to in sub-rule (1) of rule 96A of the Central Goods and Services Tax Rules, 2017 and it shall be executed by the working partner, the Managing Director or the Company Secretary or the proprietor or by a person duly authorised by such working partner or Board of Directors of such company or proprietor on the letter head of the registered person.

[F. No. 349/74/2017 – GST]

(Dr. Sreeparvathy S. L.)
Under Secretary to the Government of India

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

**Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise and Customs**

Corrigendum

**New Delhi, the 10th July, 2017
19 Ashadha, 1939 Saka**

G.S.R. (E):- In the notification of the Government of India, in the Ministry of Finance, Department of Revenue, No.16/2017-Central Tax , dated the 7th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 848(E), dated the 7th July, 2017,-

in line 6, *for* “paragraph 5” *read* “paragraphs 3.20 and 3.21”.

[F.No 349/74/2017-GST(Pt)]

-sd-

(Dr. Sreeparvathy S. L.)

Under Secretary to the Government of India

**[To be published in the Gazette of India, Extraordinary, Part II, Section 3,
Sub-section (i)]**

**Government of India
Ministry of Finance
(Department of Revenue)
[Central Board of Excise and Customs]**

Notification No. 37 /2017 – Central Tax

New Delhi, the 4th October, 2017

G.S.R....(E).- In exercise of the powers conferred by section 54 of the Central Goods and Services Tax Act, 2017, and section 20 of the Integrated Goods and Services Tax Act, 2017, sub-rule (5) of rule 96A of the Central Goods and Services Tax Rules, 2017, and in supersession of notification No. 16/2017-Central Tax, dated the 7th July, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 848 (E), dated the 7th July, 2017 except as respects things done or omitted to be done before such supersession, the Central Board of Excise and Customs hereby specifies conditions and safeguards for furnishing a Letter of Undertaking in place of a Bond by a registered person who intends to supply goods or services for export without payment of integrated tax -

- (i) all registered persons who intend to supply goods or services for export without payment of integrated tax shall be eligible to furnish a Letter of Undertaking in place of a bond except those who have been prosecuted for any offence under the Central Goods and Services Tax Act, 2017 (12 of 2017) or the Integrated Goods and Services Tax Act, 2017 (13 of 2017) or any of the existing laws in force in a case where the amount of tax evaded exceeds two hundred and fifty lakh rupees;

(ii) the Letter of Undertaking shall be furnished on the letter head of the registered person, in duplicate, for a financial year in the annexure to FORM GST RFD – 11 referred to in sub-rule (1) of rule 96A of the Central Goods and Services Tax Rules, 2017 and it shall be executed by the working partner, the Managing Director or the Company Secretary or the proprietor or by a person duly authorised by such working partner or Board of Directors of such company or proprietor;

(iii) where the registered person fails to pay the tax due along with interest, as specified under sub-rule (1) of rule 96A of Central Goods and Services Tax Rules, 2017, within the period mentioned in clause (a) or clause (b) of the said sub-rule, the facility of export without payment of integrated tax will be deemed to have been withdrawn and if the amount mentioned in the said sub-rule is paid, the facility of export without payment of integrated tax shall be restored.

2. The provisions of this notification shall *mutatis mutandis* apply in respect of zero-rated supply of goods or services or both made by a registered person (including a Special Economic Zone developer or Special Economic Zone unit) to a Special Economic Zone developer or Special Economic Zone unit without payment of integrated tax.

[F. No. 349/74/2017-GST (Pt.) Vol.-II]

(Rohan)

Under Secretary to the Government of India

Circular No. 8/8/2017-GST

**F. No. 349/74/2017-GST (Pt.) Vol.-II
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise and Customs
GST Policy Wing**

New Delhi, Dated the 4th October, 2017

To,

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

The Principal Director Generals/Director Generals (All)

Madam/Sir,

Subject: Clarification on issues related to furnishing of Bond/Letter of Undertaking for exports

In view of the difficulties being faced by the exporters in submission of bonds/Letter of Undertaking (LUT for short) for exporting goods or services or both without payment of integrated tax, Notification No. 37/2017 – Central Tax dated 4th October, 2017 has been issued which extends the facility of LUT to all exporters under rule 96A of the Central Goods and Services Tax Rules, 2017 (hereafter referred to as “the CGST Rules”) subject to certain conditions and safeguards. This notification has been issued in supersession of Notification No. 16/2017 – Central Tax dated 7th July, 2017 except as respects things done or omitted to be done before such supersession.

2. In the light of the new notification, three circulars in this matter, namely Circular No. 2/2/2017 – GST dated 5th July, 2017, Circular No. 4/4/2017 – GST dated 7th July, 2017 and Circular No. 5/5/2017 – GST dated 11th August, 2017, which were issued for providing clarity on the procedure to be followed for export under bond/LUT, now require revision and a consolidated circular on this matter is warranted. Accordingly, to ensure uniformity in the

procedure in this regard, the Board, in exercise of its powers conferred under section 168 (1) of the Central Goods and Services Tax Act, 2017 clarifies the following issues:

- a) **Eligibility to export under LUT:** The facility of export under LUT has been now extended to all registered persons who intend to supply goods or services for export without payment of integrated tax except those who have been prosecuted for any offence under the CGST Act or the Integrated Goods and Services Tax Act, 2017 or any of the existing laws and the amount of tax evaded in such cases exceeds two hundred and fifty lakh rupees unlike Notification No. 16/2017-Central Tax dated 7th July, 2017 which extended the facility of export under LUT to status holder as specified in paragraph 5 of the Foreign Trade Policy 2015-2020 and to persons receiving a minimum foreign inward remittance of 10% of the export turnover in the preceding financial year which was not less than Rs. one crore.
- b) **Validity of LUT:** The LUT shall be valid for the whole financial year in which it is tendered. However, in case the goods are not exported within the time specified in sub-rule (1) of rule 96A of the CGST Rules and the registered person fails to pay the amount mentioned in the said sub-rule, the facility of export under LUT will be deemed to have been withdrawn. If the amount mentioned in the said sub-rule is paid subsequently, the facility of export under LUT shall be restored. As a result, exports, during the period from when the facility to export under LUT is withdrawn till the time the same is restored, shall be either on payment of the applicable integrated tax or under bond with bank guarantee.
- c) **Form for bond/LUT:** Till the time **FORM GST RFD-11** is available on the common portal, the registered person (exporters) may download the **FORM GST RFD-11** from the website of the Central Board of Excise and Customs (www.cbec.gov.in) and furnish the duly filled form to the jurisdictional Deputy/Assistant Commissioner having jurisdiction over their principal place of business. The LUT shall be furnished on the letter head of the registered person, in duplicate, and it shall be executed by the working partner, the Managing Director or the Company Secretary or the proprietor or by a person duly authorised by such working partner or Board of Directors of such company or proprietor. The bond, wherever required, shall be furnished on non-judicial stamp paper of the value as applicable in the State in which the bond is being furnished.

- d) **Documents for LUT:** Self-declaration to the effect that the conditions of LUT have been fulfilled shall be accepted unless there is specific information otherwise. That is, self-declaration by the exporter to the effect that he has not been prosecuted should suffice for the purposes of Notification No. 37/2017- Central Tax dated 4th October, 2017. Verification, if any, may be done on post-facto basis.
- e) **Time for acceptance of LUT/Bond:** As LUT/Bond is *a priori* requirement for export, including exports to a SEZ developer or a SEZ unit, the LUT/bond should be processed on top most priority. It is clarified that LUT/bond should be accepted within a period of three working days of its receipt along with the self-declaration as stated in para 2(d) above by the exporter. If the LUT / bond is not accepted within a period of three working days from the date of submission, it shall deemed to be accepted.
- f) **Bank guarantee:** Since the facility of export under LUT has been extended to all registered persons, bond will be required to be furnished by those persons who have been prosecuted for cases involving an amount exceeding Rupees two hundred and fifty lakhs. A bond, in all cases, shall be accompanied by a bank guarantee of 15% of the bond amount.
- g) **Clarification regarding running bond:** The exporters shall furnish a running bond where the bond amount would cover the amount of self-assessed estimated tax liability on the export. The exporter shall ensure that the outstanding integrated tax liability on exports is within the bond amount. In case the bond amount is insufficient to cover the said liability in yet to be completed exports, the exporter shall furnish a fresh bond to cover such liability. The onus of maintaining the debit / credit entries of integrated tax in the running bond will lie with the exporter. The record of such entries shall be furnished to the Central tax officer as and when required.
- h) **Sealing by officers:** Till mandatory self-sealing is operationalized, sealing of containers, wherever required to be carried out under the supervision of the officer, shall be done under the supervision of the central excise officer having jurisdiction over the place of business where the sealing is required to be done. A copy of the sealing report would be forwarded to the Deputy/Assistant Commissioner having jurisdiction over the principal place of business.

- i) **Purchases from manufacturer and Form CT-1:** It is clarified that there is no provision for issuance of CT-1 form which enables merchant exporters to purchase goods from a manufacturer without payment of tax under the GST regime. The transaction between a manufacturer and a merchant exporter is in the nature of supply and the same would be subject to GST.
- j) **Transactions with EOUs:** Zero rating is not applicable to supplies to EOUs and there is no special dispensation for them under GST regime. Therefore, supplies to EOUs are taxable like any other taxable supplies. EOUs, to the extent of exports, are eligible for zero rating like any other exporter.
- k) **Realization of export proceeds in Indian Rupee:** Attention is invited to para A (v) Part-I of RBI Master Circular No. 14/2015-16 dated 01st July, 2015 (updated as on 05th November, 2015), which states that *“there is no restriction on invoicing of export contracts in Indian Rupees in terms of the Rules, Regulations, Notifications and Directions framed under the Foreign Exchange Management Act, 1999. Further, in terms of Para 2.52 of the Foreign Trade Policy (2015-2020), all export contracts and invoices shall be denominated either in freely convertible currency or Indian rupees but export proceeds shall be realized in freely convertible currency. However, export proceeds against specific exports may also be realized in rupees, provided it is through a freely convertible Vostro account of a non-resident bank situated in any country other than a member country of Asian Clearing Union (ACU) or Nepal or Bhutan”*.

Accordingly, it is clarified that the acceptance of LUT for supplies of goods to Nepal or Bhutan or SEZ developer or SEZ unit will be permissible irrespective of whether the payments are made in Indian currency or convertible foreign exchange as long as they are in accordance with the applicable RBI guidelines. It may also be noted that the supply of services to SEZ developer or SEZ unit under LUT will also be permissible on the same lines. The supply of services, however, to Nepal or Bhutan will be deemed to be export of services only if the payment for such services is received by the supplier in convertible foreign exchange.

- l) **Jurisdictional officer:** In exercise of the powers conferred by sub-section (3) of section 5 of the CGST Act, it is hereby stated that the LUT/Bond shall be accepted by the jurisdictional Deputy/Assistant Commissioner having jurisdiction over the principal place

of business of the exporter. The exporter is at liberty to furnish the LUT/bond before either the Central Tax Authority or the State Tax Authority till the administrative mechanism for assigning of taxpayers to the respective authority is implemented.

3. Circular No. 2/2/2017 – GST dated 5th July, 2017, Circular No. 4/4/2017 – GST dated 7th July, 2017 and Circular No. 5/5/2017 – GST dated 11th August, 2017 are hereby rescinded except as respects things already done or omitted to be done.

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

5. Difficulty, if any, in implementation of the above instructions may please be brought to the notice of the Board. Hindi version would follow.

(Upender Gupta)
Commissioner (GST)

F. No. 349/82/2017-GST
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs
(GST Policy Wing)

New Delhi, April 6, 2018

To,

**The Principal Chief Commissioners / Chief Commissioners / Principal Commissioners/
Commissioners of Central Tax (All) / The Principal Director Generals / Director Generals
(All)**

Madam/Sir,

**Subject: Clarification on issues related to furnishing of Bond/Letter of Undertaking for
exports – Reg.**

Various communications have been received from the field formations and exporters that the LUTs being submitted online in **FORM GST RFD-11** on the common portal are not visible to the jurisdictional officers of Central Board of Indirect Taxes and Customs and of a few States. Therefore, a need was felt for a clarification regarding the acceptance of LUTs being submitted online in **FORM GST RFD-11**.

2. Accordingly, in partial modification of Circular No. 8/8/2017-GST dated 4th October, 2017, sub-paras (c), (d) and (e) of para 2 of the said Circular are hereby replaced by the following:

*“c) **Form for LUT:** The registered person (exporters) shall fill and submit **FORM GST RFD-11** on the common portal. An LUT shall be deemed to be accepted as soon as an acknowledgement for the same, bearing the Application Reference Number (ARN), is generated online.*

*d) **Documents for LUT:** No document needs to be physically submitted to the jurisdictional office for acceptance of LUT.*

*e) **Acceptance of LUT/bond:** An LUT shall be deemed to have been accepted as soon as an acknowledgement for the same, bearing the Application Reference Number (ARN), is generated online. If it is discovered that an exporter whose LUT has been so accepted, was ineligible to furnish an LUT in place of bond as per Notification No. 37/2017-Central Tax, then the exporter’s LUT will be liable for*

rejection. In case of rejection, the LUT shall be deemed to have been rejected ab initio.”

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

4. Difficulty, if any, in the implementation of the above instructions may please be brought to the notice of the Board. Hindi version would follow.

(Upender Gupta)
Commissioner (GST)

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

**Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise and Customs**

Notification No. 39/2017 – Central Tax

New Delhi, the 13th October, 2017

G.S.R....(E).- In exercise of the powers conferred by sub-section (1) of section 6 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the “CGST Act”), on the recommendations of the Council, the Central Government hereby specifies that the officers appointed under the respective State Goods and Services Tax Act, 2017 or the Union Territory Goods and Service Tax Act, 2017 (14 of 2017) (hereafter in this notification referred to as “the said Acts”) who are authorized to be the proper officers for the purposes of section 54 or section 55 of the said Acts (hereafter in this notification referred to as “the said officers”) by the Commissioner of the said Acts, shall act as proper officers for the purpose of sanction of refund under section 54 or section 55 of the CGST Act read with the rules made thereunder except rule 96 of the Central Goods and Services Tax Rules, 2017, in respect of a registered person located in the territorial jurisdiction of the said officers who applies for the sanction of refund to the said officers.

[F. No.349/74/2017-GST(Pt.)]

(Dr. Sreeparvathy S.L.)

Under Secretary to the Government of India

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

**Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise and Customs**

Notification No. 10/2018 – Central Tax

New Delhi, the 23rd January, 2018

G.S.R....(E).- In exercise of the powers conferred by sub-section (1) of section 6 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the “CGST Act”), on the recommendations of the Council, the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue No. 39/2017 - Central Tax dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 1253 (E) dated the 13th October, 2017, namely:-

In the said notification, for the words and figures “except rule 96”, the words, figures, brackets and letter ‘except sub rules (1) to (8) and sub rule (10) of rule 96’ shall be substituted.

[F. No.349/58/2017-GST(Pt.)]

(Dr. Sreeparvathy S.L.)
Under Secretary to the Government of India

Note:- The principal notification No. 39/2017-Central Tax, dated the 13th October, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 1253 (E), dated the 13th October, 2017.

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കേരള സർക്കാർ
Government of Kerala
2017



Regn. No. KERBIL/2012/45073
dated 5-9-2012 with RNI
Reg. No. KL/TV(N)/634/2015-17

കേരള ഗസറ്റ്
KERALA GAZETTE

അസാധാരണം
EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
PUBLISHED BY AUTHORITY

വാല്യം 6	തിരുവനന്തപുരം,	2017 നവംബർ 15	
	ബുധൻ	15th November 2017	
Vol. VI	Thiruvananthapuram,	1193 തുലാം 30	നമ്പർ
	Wednesday	30th Thulam 1193	
		1939 കാർത്തികം 24	No. } 2509
		24th Karthika 1939	

GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G. O. (P) No.158/2017/TAXES.

Dated, Thiruvananthapuram, 15th November, 2017
30th Thulam, 1193.

S. R. O. No. 734/2017.—In exercise of the powers conferred by sub-section (1) of section 6 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017), (hereafter in this notification referred to as the “KSGST Act,”), on the recommendations of the Council, the Government of Kerala hereby specifies that the officers appointed under the Central Goods and Services Tax Act, 2017 (Central Act 12 of 2017) (hereinafter in this notification referred to as “the said Act”) who are authorised to be the proper officers for the purposes of section 54 or section 55 of the

said Act (hereafter in this notification referred to as “the said officers”) by the Commissioner of the said Act, shall act as proper officers for the purpose of sanction of refund under section 54 or section 55 of the KSGST Act, read with the rules made thereunder except rule 96 of the Kerala Goods and Services Tax Rules, 2017, in respect of a registered person located in the territorial jurisdiction of the said officers who applies for the sanction of refund to the said officers.

2. This notification shall be deemed to have come into force on the 13th day of October, 2017.

By order of the Governor,

MINHAJ ALAM,
Secretary to Government.

Explanatory Note

(This does not form part of the notification, but is intended to indicate its general purport.)

Section 6 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017) empowers the officers appointed under the Central Goods and Services Tax Act, 2017 (12 of 2017) to act as the proper officers under this Act, subject to such conditions as may be specified by notification issued by the Government. Accordingly, on the recommendation of the Goods and Services Tax Council, Government has decided to specify that the officers appointed under the Central Goods and Services Tax Act, 2017 are authorised to be the proper officers for the purpose of sanction of refund under sections 54 or 55 of the Kerala State Goods and Services Tax Act, 2017.

The notification is intended to achieve the above object.



GOVERNMENT OF KERALA

Abstract

Refund of SGST claim under GST Act -- Procedure for the drawing the refund claim in relaxation of Rule 200, KTV Vol I – Approved -- Orders issued.

FINANCE (STREAMLINING) DEPARTMENT

G.O(P)No.32/2018/Fin

Dated, Thiruvananthapuram, 05.03.2018

- Read:- 1. Circular no. CT/24164/C1 dated 10/01/2018 of Commissioner, State Goods and Service Tax, Government of Kerala, Thiruvananthapuram.
2. Lr No. Taxes-B1/50/2018-Taxes dtd 01.02.2018.
3. Minutes of the meeting held under the chairmanship of Secretary (Finance resource) on 03-02-2018.

ORDER

In the circular read first paper above, the Commissioner, State Goods and Service Tax issued guidelines for the refund of SGST claim by that department. Consequently it is necessary to issue detailed guidelines for processing the refund of SGST claim in treasury system to effect the same. Hence the matter was discussed in the meeting read 3rd above and based on the same, Government are now pleased to issue the following detailed procedure/guidelines for the refund of SGST claim in relaxation of Rule 200 of KTC volume I.

1. District Deputy Commissioner of 15 tax districts of State Goods and Service Tax Department would be the nodal officers for this refund process.
2. The nodal officer would communicate the refund sanction order and payment advice to the DDO and to the concerned treasury to which the DDO is attached.
3. The DDO of the Deputy Commissioner Office (generally, Manager) is designated as DDO for submitting the refund claim.
4. The refund would be effected through a deduct entry under the head of account 0006-00-101 with sub sub head 01 - for excess dues, 02 - for exports, 03 - for deemed exports and 08 - for inverted duty structure.
5. The treasury officer concerned would enter the details in Treasury system for providing necessary balance for generating refund bill in BiMS by DDO, on receipt of the payment advice from the Nodal officer.
6. DDO would prepare the refund bill in form TR 65, based on the above entry of funds in BiMS and e-submit to treasury.
7. The beneficiary account should invariably be noted in the bill so that treasury officer can directly transfer credit the funds to the beneficiary account. Under any circumstances, the amount will not be paid in cash.
8. This procedure is applicable only for SGST refund and will have immediate effect.

By Order of the Governor
MINHAJ ALAM, IAS
 Secretary(Finance-Resources)

To

The Principal Accountant General (A&E/G&SSA), Kerala, Thiruvananthapuram.
 The Accountant General (E&RSA), Kerala, Thiruvananthapuram.
 The Commissioner, SGST Department, Karamana, Thiruvananthapuram.
 The Director of Treasuries, Thiruvananthapuram.
 Finance (Budget/SS/Planning) Departments.
 Taxes Department, Govt Secretariat.
 ✓ The Nodal Officer, www.finance.kerala.gov.in.
 Stock File/Office Copy.

Forwarded By Order

 Section Officer



Office of the Commissioner of the State Goods and Service tax Department
Government of Kerala, Thiruvananthapuram

No CT/24164/C1

Dtd 10/01/2018

Circular No 2/2018

Sub: Disbursal of SGST components of Refund claim - Instructions

Ref: 1. CircularNo.17/17/2017 dtd15/11/2017&24/24/2017 dtd 21/12/2017
of CBEC, (mention our circular no also.)
2. Govt letter No B1/297/17/TD dtd 10/01/2018.

The tax payers are permitted to file manual refund claim in FORM GST RFD-01A for a tax period on monthly basis for following categories:

- Zero-rated supplies
- On account of inverted duty structure(higher tax rate on input & lower tax rate on finished products),
- Deemed exports
- Excess balance in electronic cash ledger.

The refund applications filed by the taxpayers in their respective jurisdiction shall be processed by respective Proper Officers. The refund has to be disbursed only by the respective tax authority of Central and State Government. Therefore refund of Central Taxes (CGST, CESS, IGST) sanctioned shall be made by Central Tax Authority and refund of State Tax (SGST) shall be made by State Tax Authority.

In order to facilitate sanction of SGST refund amount District Deputy Commissioners are nominated as nodal officers. In the case of refund claims sanctioned by Central Tax authority, the copy of the sanction order should be communicated to the respective nodal officers. On receipt of the refund

sanction order in FORM GST RFD-04 (Provisional Refund) or FORM GST RFD-06(Refund Sanction) along with Payment Advice in FORM GST RFD-05, the nodal officer shall send it to the DDO (Manager of DC office), for onward transmission for release of payment.

The nodal officers shall do the following activities on receipt of Payment Advice from Central Authority:

1. Maintain a separate register - SGST – REFUND REGISTER-1
2. Accounts Section shall enter the details of refund sanction orders received from Central Tax Authority in the Register.(Format given)
3. Present the Original Sanction Order along with Payment Advice before Treasury within 5 working days from the date of receipt from Central Tax authority.
4. Intimate Head of Account for refund to treasury. [MH-0006-MIH-101 Tax-SH-02-SSH-(01) for excess dues/(02) for exports/(03) for deemed exports/08) for Inverted duty structure].
5. On allocation of fund in BIMS present bills before Treasury.
6. Treasury shall transfer the refund amount to the Bank Account provided in the Payment Advice.
7. After release of payment a communication to be given to Central Tax Authority.

SGST - REFUND REGISTER-1

(For sanction order received from Central Tax Authority)

SI.No.	File No.	Name of Taxpayer	GSTIN	No. & Date of Sanction Order	No. & Date of Payment Advice	Communication	Date of receipt of	Amount of SGST refund sanctioned	Treasury	Date of submission of order to	Date of allocation of fund in BIMS	Date of submission of Bill	Date of transfer of fund	Account	Date of transfer of refund to Bank	Name of the Bank	Bank Account No	IFSC	MICR	Date of intimation to Central Tax Authority
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18			

In the case of refund applications received before the proper officers of State Tax Authorities, They have to process the refund application within the time schedule prescribed. If the total refund amount (including Central and State taxes) is above Rs.5 Lakhs, Deputy Commissioner shall approve the refund. In all other cases, by the Inspecting Assistant Commissioners shall approve the refund.

After due approval the refund sanction order in FORM GST RFD-04 (Provisional Refund) or FORM GST RFD-06 (Refund Sanction) along with Payment Advice in FORM GST RFD-05 should be given to Treasury through respective DDO of respective Circle. The DDO shall make necessary arrangements to transfer the SGST components to the Bank Account of the taxpayer. Simultaneously a duly signed copy of the FORM GST RFD-04 (Provisional Refund) or FORM GST RFD-06 (Refund Sanction) along with Payment Advice in FORM GST RFD-05 should be forwarded to the Joint

Commissioner, Central GST & Central Excise of the respective territorial jurisdiction for release of CGST/IGST/CESS portion of refund.

The proper officer who issued the refund sanction order shall maintain a register in the following manner:

SGST - REFUND REGISTER-2
(For sanction order issued from State Tax Authority)

SI.No.	Name of Taxpayer	GSTIN	Date of filing of refund application.	Refund claim of Central Tax	Refund claim of State Tax	Date of Approval	Refund sanctioned - Central Tax	Refund sanctioned -State Tax	No. & Date of Sanction Order	No. & Date of Payment Advice	Authority Date of Communication to Central	Amount of SGST refund sanctioned	Date of submission of order to Treasury	Date of allocation of fund in BIMS	Date of submission of Bill	Date of transfer of fund	Date of transfer of refund to Bank Account	Name of the Bank	Bank Account No	IFSC	MICR	Authority Date of intimation of refund by Central Tax
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23

All Deputy Commissioners shall submit the details of refunds case wise in monthly report.

Sd/-

COMMISSIONER OF STATE TAX



Office of the Commissioner of the State Goods and Services Tax
Department, Government of Kerala, Thiruvananthapuram

No CT/24164/C1

Dtd 24/03/2018

Circular No. 5/2018

**Sub: Disbursal of SGST components of refund claim - Instructions
issued- reg.**

Ref: 1. 2/2018 dtd 10/01/2018 of the Commissioner of State Tax.
2. G.O(P) No. 32/2018/Fin dated 05.03.2018 of the Finance (Streamlining)
Department.

The Government, vide order cited above, has issued certain guidelines to the treasury officials with regard to refund of the SGST component. In order to streamline the procedures to be followed in the process of refund application filed by the tax payers on the rolls of State Tax authorities in line with the Government Order referred to above, the following further instructions are issued.

The refund applications filed by the tax payers on the rolls of State Tax authorities shall be processed by the concerned assessing authority within the stipulated time limit. If the total refund amount (including Central and State taxes) is above Rs. 5 Lakhs, Deputy Commissioner shall approve the refund. In all other cases, the Inspecting Assistant Commissioners, in the case of refund applications pertaining to ordinary circles, and Assistant Commissioners, in the case of refund application pertaining to Special Circles, shall approve the refund.

After due approval of the refund, the assessing authority shall forward the sanction order in FORM GST RFD-04 (Provisional Refund) or FORM GST RFD-06 (Refund Sanction) along with Payment Advice in FORM GST RFD-05 to the District Deputy Commissioner of State Tax (Nodal officers).

The details of such refund order forwarded to the District Deputy Commissioner of State tax shall be maintained by the concerned assessing authority in a separate register. The SGST- REFUND REGISTER- 2 is modified to that extent.

SGST – REFUND REGISTER-2

(Details of refund orders submitted to the District Deputy Commissioner
of State tax by the assessing authority)

Sl No.	Name of Tax payer	GSTIN	Date of filing of refund application	Refund Claim of Central Tax	Refund Claim of State Tax	Date of approval	Refund Sanctioned – Central Tax	Refund Sanctioned – State Tax
1	2	3	4	5	6	7	8	9

Cont.....

No. & Date of Refund sanction order	No. & Date of payment advice.	Date of communication to Central Tax authorities	Authority who approved the refund	Date of submission of refund order to the District Deputy Commissioner.	Date of intimation of refund by the District Deputy Commissioner of State Tax.	Date of intimation of refund by Central Tax Authorities.
10	11	12	13	14	15	16

Simultaneously, a duly signed copy of the FORM GST RFD-04 (Provisional Refund) or FORM GST RFD-06 (Refund Sanction) along with Payment Advice in FORM GST RFD-05 should be forwarded to the Joint Commissioner, Central GST & Central Excise of the respective territorial jurisdiction for the release of CGST/IGST/Cess portion of refund.

On receipt of the refund sanction order in FORM GST RFD-04 (Provisional Refund) or FORM GST RFD-06 (Refund Sanction) along with Payment Advice in FORM GST RFD-05 from the assessing authority, the Deputy Commissioner of State Tax (Nodal Officer), after due verification, shall entrust the matter to the Manager (DDO) of the office of the Deputy Commissioner of State Tax, for onward transmission to the treasury officials

for release of payment.

The nodal officers shall direct the Manager (DDO) of the office of the Deputy Commissioner of State Tax to follow the procedures given below on receipt of Payment Advice from assessing authority:

1. Maintain a separate register (SGST – REFUND REGISTER-3)
2. Accounts Section shall enter the details of refund sanction orders received from assessing authority of State Tax in the Register.
(Format given)
3. Present the Original Sanction Order along with Payment Advice to Treasury within 5 working days from the date of receipt of the same.
4. Intimate Head of Account to treasury for effecting refund. [MH-0006-MIH-101 Tax-SH-02-SSH-(01) for excess dues/(02) for exports/(03) for deemed exports/08) for Inverted duty structure].
5. On allocation of fund in BIMS, present bills before Treasury.
6. Treasury shall transfer the refund amount to the Bank Account mentioned in the Payment Advice.
7. Upon release of payment, a communication should be given to the assessing authority.

SGST – REFUND REGISTER-3

(For sanction order received from State Tax Authorities)

Sl No.	File No.	Name of Tax payer	GSTIN	No. & Date of refund sanction order.	No. & Date of payment advice.	Date of receipt of communication from assessing authority.	Amount of SGST refund sanctioned.	Date of submission of order to Treasury
1	2	3	4	5	6	7	8	9

Cont.....

Date of allocation of fund in BIMS	Date of submission of Bill.	Bill No.	Date of transfer of fund to Bank account.	Name of the Bank	Bank account number	IFSC	MICR	Date of intimation to the assessing authority of State Tax
10	11	12	13	14	15	16	17	18


RAJAN N KHOBRAGADE IAS
COMMISSIONER

No. CT/2637/2018- C1

Office of the Commissioner of State Taxes,
State GST Department, Kerala
Tax Towers, Karamana, Thiruvananthapuram
Dated: 19.04.2018

From
The Principal Secretary and the Commissioner

To
The Chief Commissioner
Central Tax, Central Excise and Customs
Thiruvananthapuram Zone
Cochin.

Sir,

Sub: Manual filing and processing of Refund Claims- Nomination of Nodal Officers &
Creation of a dedicated e-mail id- reg:

Ref: Letter No. IV/16/275/2017-CC (TZ)-GST Cell dated 07.02.2018 of that Office.

With reference to the above subject, it is informed that all the District Deputy Commissioners of State Goods and Services Tax Department, Kerala have been nominated as Nodal Officers for the purpose of liasoning with their counterparts, in order to facilitate sanction of refund amount of Central Tax and State Tax. The details of the Nodal Officers of Concerned Districts are as follows;

Sl.No	Name of Officer	District	Phone No.(Office)	Mobile No.	E-mail ID
1	Suresh K	Thiruvananthapuram	0471-2785026	9447786399	tvmdc.ctd@kerala.gov.in
2	Suchetha L G	Kollam	0474-2742760	9447786333	klmdc.ctd@kerala.gov.in
3	Izudin K M	Pathanamthitta	0468-2325088	9447786393	ptadc.ctd@kerala.gov.in
4	Vinodh C K	Alappuzha	0477-2243596	9447786363	alpdcc.ctd@kerala.gov.in
5	Nazarudeen A	Kottayam	0481-2562314	9447786337	ktmdc.ctd@kerala.gov.in
6	Saraf A	Idukki	0486-8272431	9447786341	idkdc.ctd@kerala.gov.in
7	V Syamkumar	Ernakulam	0484-2359440	9447786369	ekmdc.ctd@kerala.gov.in
8	Harindranath K R	Mattancherry	0484-2225979	9447786365	mttydc.ctd@kerala.gov.in
9	Jepson K J	Thrissur	0487-2388799	9447786336	tsrdc.ctd@kerala.gov.in
10	Firoz Kattil	Palakkad	0491-2505568	9447786356	pkddc.ctd@kerala.gov.in
11	Sunil Kumar K	Malappuram	0483-2737377	9447786335	mlpdcc.ctd@kerala.gov.in
12	Bejoy T Nair	Kozhikode	0495-2770088	9447786320	kkddc.ctd@kerala.gov.in
13	Abhilash P A	Wayanad	0493-6205424	9447787000	wyddc.ctd@kerala.gov.in
14	Chippy Jayan	Kannur	0497-2700863	9447786345	knrdc.ctd@kerala.gov.in
15	Madhu K	Kasaragod	0499-4256262	9447786385	ksddc.ctd@kerala.gov.in

As required in the reference cited, a dedicated e-mail id for communication with Central GST Officers is created as "refund.sgst@kerala.gov.in" and the details of the email id and password has been communicated to all Nodal Officers of State GST Department with directions to follow up the matter in time bound manner.

Yours faithfully

sd/-
Dr. RAJAN N KHOBRAGADE IAS
Principal Secretary and the Commisisoner

From

The Principal Secretary and the Commissioner

To

All District Deputy Commissioners

Sir,

Sub: Manual filing and processing of Refund Claims- Nomination of Nodal Officers &
Creation of a dedicated e-mail id- reg:

Ref: 1. Letter No. IV/16/275/2017-CC (TZ)-GST Cell dated 07.02.2018 of Chjief
Commissioner, Central Tax, Central Excise and Customs, Cochin.

Regarding refund of various taxes, ie, CT/ST/UT/IT/Cess, the applications received from taxpayers under concerned jurisdiction shall be processed by the said jurisdictional Authority, whereas the payment of the sanctioned refund amount shall be made only by the respective tax authorities of the State or Central.

2) It is therefore necessary that the refund order issued by the Central Tax and State Tax Authority is communicated to the concerned counter part Tax Authority within 7 (seven) days for the purpose of payment of the relevant sanctioned amount of tax or cess as the case may be.

3) In order to facilitate sanction of refund amount of Central Tax and State Tax, all the District Deputy Commissioners are nominated as Nodal Officers of concerned District for the purpose of liasoning with their counterparts through a dedicated email id. As informed by the Central Tax Authorities, all the Divisional Deputy/Assistant Commissioners of Thiruvananthapuram Zone were nominated by the Central Tax, Central Excise and Customs Authorities for the above pupose.

4) A dedicated email id for communication with Central GST Ofifcers is created as "refund.sgst@kerala.gov.in". The details of email id and password will be communicated to all Nodal Officers of State GST Department seperately. The CBEC had created a dedicated email id for the above purpose as refund.cgstkerala@gov.in

5) All the refund orders issued by State GST Authorities shall be communicated to the concerned counter part by email from email id "refund.sgst@kerala.gov.in" to the central mail id "refund.cgstkerala@gov.in" within 7 (seven) working days for the purpose of payment of the relevant sanctioned refund amount of tax or cess as the case may be.

6) The refund orders issued by the Central Authorities will be communicated to the State Nodal officers to "refund.sgst@kerala.gov.in" from their dedicated email id.

7) While communicating the orders, the name of the Taxpayer with address and District/Division/Circle shall be mentioned in the subject line for easy segregation and access by the CGST Nodal Officers.

8) All the Nodal officers are requested to comply the above directions and to facilitate for timely disposal of refund applications and payment of refund amount.

Yours faithfully

Sd/-
Principal Secretary and the Commisisoner