Taxo academy

GST Certification Course

Study Material

Refund Kit

Refund under GST

Steps to submit Refund Pre-Application Form

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

All the taxpayers claiming for refund under the GST law must file the pre-application form for all types of GST refunds. The taxpayers are not required to sign this form and once this form is submitted, the taxpayer cannot edit or re-submit the form.

To submit Refund Pre-Application Form, following steps to be performed:

Step-1: Login to the GST Portal. Go to the '**Services'** tab and select the '**Refund pre-application form'** option.
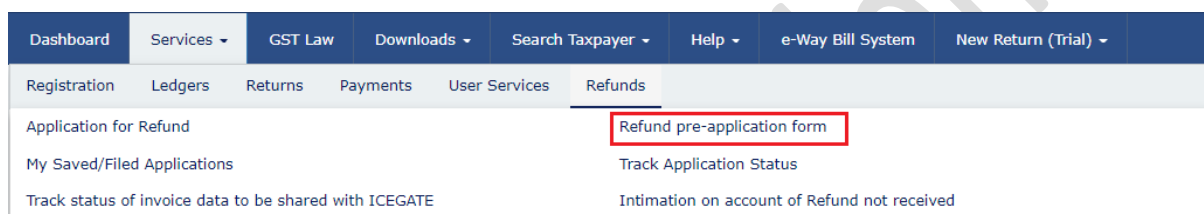
Step-2: Details to be filled in the '**Refund pre-application Form'** page displayed.

A.   The following details must be reported:

- ➢ **Nature of Business** from the options given. (whether a Manufacturer, merchant exporter, trader, and service provider)

- ➢ **Date of Issue of IEC** (Only for Exporters), i.e. those applying for a refund on account of exports (without payment of tax) must furnish the date of issue of the Import Export Certificate.

- ➢ **Aadhaar Number** of Primary Authorized Signatory.

- ➢ **Value of Exports** made in the Financial Year for which the refund has been filed, till date of filing this form. This details only to be furnished by the Exporter.
  (For example, in the figure given below, form is filed on 04.02.2020, so the value exports shall be reported for the year 2019-2020 till date of filing the form i.e. 04.02.2020).

- ➢ Income tax paid in preceeding Financial Year for which refund is filed.
  (For example, in the figure given below, form is filed on 04.02.2020, so the details of Income tax paid in the financial year 2018-2019 shall be reported).

- ➢ **Advance tax paid** in current Financial Year in which the form is filed (till date)
  (For example, in the figure given below, form is filed on 04.02.2020, so the details of Advance tax paid in the financial year 2019-2020 (till date) shall be reported).

> ➢ **Capital Expenditure and investment** made in the Financial Year preceeding the financial year in which the form is filed shall be reported.
> **(**For example, in the figure given below, form is filed on 04.02.2020, so the details of capital expenditure and investment made in the financial year 2018-2019 shall be reported).

B. Select the declaration checkbox and click **SUBMIT**.

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

Dashboard

Refund Pre-Application Form

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

Nature of Business : *

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

Date of Issue of IEC (Only for Exporter)

dd/mm/yyyy 📅

AADHAAR Number* ⓘ

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

Income tax paid in Financial Year 2018-2019*

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

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

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

[SUBMIT]

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

**Application for GST refund in FORM GST RFD-01**

The Form GST RFD-01 must be filed for the following types of GST refund claims:

A. Refund of Excess Balance in Electronic Cash Ledger.
B. Refund of ITC on account of exports of goods/ services without payment of tax i.e. Accumulated ITC.
C. Refund on account of supplies made to SEZ unit/ developer (without payment of tax).
D. Refund on Account of Supplies made to SEZ Unit/ SEZ Developer (With Payment of Tax).
E. Refund of ITC Accumulated Due to Inverted Tax Structure.
F. Refund by Recipient of Deemed Export.
G. Refund by Supplier of Deemed Export.
H. Refund on Account of Export of Services (With Payment of Tax).
I. Refund on Tax paid on an Intra-State Supply which is subsequently held to be Inter-State Supply and Vice Versa.
J. Refund on Account of Excess Payment of Tax.
K. Refund on Account of Assessment/ Provisional Assessment/ Appeal/ Any Other Order.
L. Refund on Account of Other Reasons.

Few Common Steps for all the types of refund claimed filed.

I. Steps to file the refund application in FORM GST RFD-01 are as under (Common steps to be followed for filing all the above types of refund)

➢ Log in to GST portal by accessing https://www.gst.gov.in/ URL. The GST Home page is displayed.
➢ Go to the 'Services' tab, click on 'Refunds' and select the 'Application of refund' option.
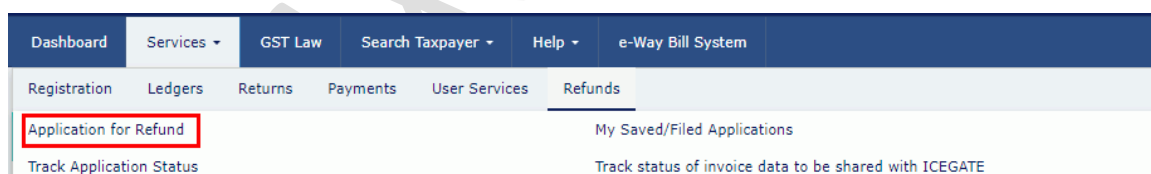
➢ Select the reason for refund or the type of refund.
   (Lets say, taxpayer wishes to file refund application on account of ITC accumulated due to Inverted Tax Structure then select the 'Refund on account of ITC accumulated due to Inverted Tax Structure and likewise).
➢ Select the tax period for which refund is to be applied from the drop- down list.
➢ Click on **'Create Refund Application'.**

Select the Refund type:

· Indicates Mandatory Fields

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

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

Tax Period

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

From Period:
Jul-2017

To Period:
Jul-2017

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

CREATE REFUND APPLICATION

➢ Select **'Yes'** or **'No'** on the dialogue box (For filing of NIL refund for the selected tax period).

Information

Do you want to file a nil refund for the selected periods?

NO   YES

➢ For filing NIL refund application, Select the Declaration checkbox. Select the name of authorized signatory from the drop-down list and proceed to file using either DSC or EVC.

> In case 'Nil Refund' is selected as **NO**, Enter the details on the relevant page that gets displayed, based on the type of refund selected in the Step-3, which is mentioned in following paras.

II. **Common steps for checking the debit entry in the E-Credit Ledger for the amount claimed as refund, once the Refund application in FORM RFD-01 is filled**

> Navigate to **Services** > **Ledgers** > **Electronic Credit Ledger**

> Click the **Electronic Credit Ledger** link.

> Select the **From** and **To** date using the calendar to select the period for which you want to view the transactions of Electronic Credit Ledger. Click **GO** button.
> Notice the debit entry in the Electronic Credit Ledger for the amount claimed as refund from the E-Credit Ledger details displayed.

English

Electronic Credit Ledger   prachit chopra 07AMWPC3594M1ZA

Select Period

| From | 29/01/2019 | 📅 | To | 29/01/2019 | 📅 | GO |

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

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

« 1 **2** »

TYPE-A: Refund of Excess Balance in Electronic Cash Ledger (E-cash Ledger)

Following steps to be performed to file the application for refund of ITC on account of Exports without payment of Tax:

➢ Follow all the common steps for filing refund application in FORM GST RFD-01. (As mentioned in (I) of the common steps)
➢ The **GST RFD-01 - Excess Balance in E- Cash Ledger** page will be displayed.

GSTIN/UIN : 12GDOPS9138G1Z1   Legal Name : TUSIRON SANGMA   Trade Name : aasssddff

Status : Draft

GST RFD-01 - Excess Balance in Electronic Cash Ledger

• Indicates Mandatory Fields

Refund Amount Details

Balance Available in Cash Ledger (in INR)

	Tax (₹)	Interest (₹)	Penalty (₹)	Fee (₹)	Others (₹)
Intergrated Tax	0.00	0.00	0.00	0.00	0.00
Central Tax	25,000.00	0.00	0.00	0.00	0.00
State/UT Tax	23,000.00	0.00	0.00	3,000.00	0.00
Cess	25,000.00	0.00	0.00	0.00	0.00

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

Refund Claimed (in INR)

	Tax (₹)	Interest (₹)	Penalty (₹)	Fee (₹)	Others (₹)	Total (₹)
Intergrated Tax	₹0	₹0	₹0	₹0	₹0	0
Central Tax	₹0	₹0	₹0	₹0	₹0	0
State/UT Tax	₹2,000	₹0	₹0	₹2,000	₹0	4,000
Cess	₹0	₹0	₹0	₹0	₹0	0
Total	2,000	0	0	2,000	0	4,000

Click to view Electronic Liability Ledger

Note: You may view the Electronic Liability Register that displays your liabilities/ dues of Returns and other than Returns. Hence, you may save this Refund Application and navigate to the dashboard to settle the dues first, or may proceed here to file the application. Please note that the recoverable dues shall be deducted from the gross amount to be paid from the Refund Amount claimed in the refund application received, by the Refund Processing Officer while processing the Refund.

Bank Account Number

Select Account Number•   ANDHRA BANK - 854654334! ▾

Note: In case you seek to change the preferance of the bank account which is not appearing in the drop down list, please add bank account by filing non-core amendment of registration form. Disbursement of a refund amount will be credited to the selected acccount here.

Upload Supporting Documents

Enter Document Description

[   ]

Choose File   No file chosen

ⓘ Only PDF file format is allowed.

ⓘ Maximum file size for upload is 5MB each.

ⓘ Maximum 10 supporting documents can be attached in the refund application.

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

BACK   SAVE   PREVIEW   PROCEED

- Here, the balance amount available in E-Cash Ledger is auto-populated in Form GST RFD-01.
- In the Table **'Refund Claimed'**, enter the amount of cash to be claimed as refund for Integrated Tax, Central Tax, State/ UT Tax and Cess.
  Note: The amount of refund to be claimed cannot be more than the balance amount available in Electronic Cash Ledger.
- Details of 'Electronic Liability Ledger' that displays the taxpayer's liabilities/ dues of Returns and other than Returns, can be viewed by clicking '**View Electronic Liability**'
- Select the Bank **Account Number** from the drop-down list.
  Note: In case taxpayer is registered as a casual taxable person or Non-resident tax person, whose registration was not granted and wants to claim refund of excess amount available in Electronic Cash Ledger, the taxpayer can login to the GST Portal using TRN (Temporary Reference Number) and enter Bank details.

- Upload supporting documents (if any), under section **upload Supporting Documents.**
- Enter the **Document Description.**
- Click the **Add Document** button, to add any document. In can to delete any document, click the **Delete** button.
- Click **Save** button**.**
- A success message is displayed that "Your application has been saved. The application filed can be accessed from **Services > Refunds > My Saved/Filed Applications** and file on the GST Portal."
  Note: This application can be retrieve and submit the same within 15 days.
- Click the **Preview** button to download the form in PDF format.
- Form in the PDF format will be downloaded.
  Note: For filing the refund application, the taxpayer has to authenticate Aadhaar or upload e-KYC documents.

- ➤ Select the **Declaration** checkbox.
- ➤ Select the name of authorized signatory in the **Name of Authorized Signatory** drop-down list.
- ➤ Click the **File with DSC** or **File with EVC** button.
  - In case of **File with DSC:** Select the certificate and click the sign button.
  - In case of **File with EVC:** Enter the OTP sent to email and mobile number of the Authorized Signatory registered at the GST Portal and click the **VERIFY** button.
- ➤ The success message is displayed and status is changed to Submitted. **Application Reference Number (ARN)** receipt is downloaded and also sent on the registered e-mail address and mobile phone number. Click the PDF to open the receipt.

Notes:

- The system generates an ARN and displays it in a confirmation message, indicating that the refund application has been successfully filed.
- GST Portal sends the ARN to e-mail and SMS of the registered taxpayer.
- GST Portal also makes a Debit entry in the **Electronic Cash Ledger** for the amount claimed as refund.
- Filed applications (ARNs) can be downloaded as PDF documents using the **My Saved/Filed Applications** option under Refunds.
- Filed applications can be tracked using the **Track Application Status** option under Refunds.
- Once the ARN is generated on filing of refund application in Form RFD-01, the refund application along with the documents attached while filing the form would be assigned to Refund Processing Officer for processing the refund. Tax payer can track the status of refund application using track status functionality.
- The application will be processed and refund will be disbursed by the Jurisdictional Authority after scrutiny.
- The disbursement is made once the concerned Tax Official processes and sanctions the refund application.

> ➢ ARN receipt will be displayed as shown below.

TYPE-B: Refund of ITC on account of exports of goods/ services without payment of tax i.e. Accumulated ITC

Following steps to be performed to file the application for refund of ITC on account of Exports without payment of Tax:

- Follow all the common steps for filing refund application in FORM GST RFD-01. (As mentioned in (I) of the common steps)
- As mentioned there, where the option to file NIL refund is selected as NO, the **Refund of ITC on Export of Goods & Services without Payment of Tax** page will be displayed.

  Note: For this Download Statement 3 i.e. the offline utility, upload details of Exports of Goods and/or services and then file refund of ITC on account of Exports of goods and services (without payment of tax).

- Statement 3 will be downloaded. Once the template is downloaded, it is required to enter the document details for which refund has to be claimed. Enter the **GSTIN** and "**From Return Period**" and "**To Return Period**" in mm/yyyy format for which refund has to be claimed.
- Enter the Sr. No., Document Details, Goods/ Services, Shipping bill/ Bill of export/ Endorsed Document no. details. The document includes an invoice, a Debit note or a Credit note. Multiple Debit note or Credit note issued against invoices can also be entered in this statement.

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

- Click the **Validate & Calculate** button.
- The total number of records in the sheet is displayed. Click the **OK** button.
- **In case of Error,** it will displayed in the Error column. Rectify the same and click the Validate & Calculate button.

- Click the **Create File To Upload** button as given in the image shown above. (Do the necessary steps to upload the same).
- Once uploaded, a success message will be displayed that file (JSON file) is created and now proceed to upload the file on the Portal. Click OK.
- Click the link **Click to upload the details of Exports of goods and/ or services.**

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

<div style="text-align:right">• Indicates Mandatory Fields</div>

Important Message

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

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

- Click the **CLICK HERE TO UPLOAD** button. Browse the location where the JSON file has been saved. Select the file and click the **Open** button.
- A success message that Statement has been uploaded successfully will be displayed. Now, the taxpayer can click the **Download Unique Documents** link to view the documents that has been uploaded successfully.

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

Refunds - Statement 3 Upload

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

Upload document details of Export of Goods and/or services

CLICK HERE TO UPLOAD

Summary of Statement uploaded

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

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

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

VALIDATE STATEMENT   PROCEED

- Unique documents that has been uploaded successfully will be displayed.
- Select the Declaration checkbox as shown in the above figure (declaration that the statement of documents have been uploaded for the period for which the refund application has been filed).
- Click the **PROCEED** button.

> Click the **VALIDATE STATEMENT** button.
> In case any statement is validated with error, click the **Download Invalid Document** link.
> **Note:** By clicking this, Invalid document excel sheet will be downloaded and error will be displayed.

> Rectify the error in the JSON file and upload these statements on the GST Portal again as per the process described above, in case statement has been uploaded/validated with error. (Only the error documents will be uploaded again by clicking the CLICK HERE TO UPLOAD button)
> In case of no error and the statement has been validated, the taxpayer wants to update/delete the statement, then first delete the whole statement and upload a new statement of documents again if needed.
> A confirmation message will be displayed, that the statement has been submitted successfully for validation. Click the **PROCEED** button.

> In the Table **Computation of Refund to be claimed Statement-3A [rule 89(4)]**, Enter
>
>   i. Aggregate Turnover of Zero rated supply of goods and services (i.e. Integrated Tax, Central tax, State Tax/ UT Tax and cess),
>
>   ii. Aggregated Adjusted Total Turnover (Integrated Tax, Central tax, State Tax/ UT Tax and cess),
>
>   iii. Net input tax credit **(**Net ITC in table "Computation of Refund to be claimed" is auto-populated by the system and can be edited downwards).

> The amount of refund will get auto-populated in the "Maximum refund amount to be claimed" column i.e. column (4).

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

Computation of Refund to be claimed (Statement 3A)

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

➢ The Values in the Table **Amount Eligible for Refund** will be as:

    i.   In column (1): Amount is reflecting from the Electronic Credit ledger at the end of tax period for which refund is being claimed.

    ii.   In column (2): Amount is reflecting from Electronic Credit Ledger as on the date of filing refund application.

Amount eligible for Refund (in ₹)

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

Click to view Electronic Liability Ledger

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

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

➢ Validations take place to compute the maximum amount of refund that the taxpayer is eligible for.

  Note: Following validations is applicable for checking amount entered by taxpayer under column "Refund to be claimed":

    i. Refund amount to be claimed such that:-

        a. the amount in each head is equal to or lower than the balance in each head of Electronic credit ledger;

        b. the total refund amount should not exceed the "Maximum Refund amount to be claimed" in Statement 3A; and

c. the total refund amount should not exceed the amount calculated at the aggregate level (IGST+CGST+SGST) in the table "Balance in Electronic Credit Ledger at the end of tax period for which refund is claimed"

    ii. Total Refund Claimed to be entered in Cess must be less than or equal to "Maximum Refund amount to be claimed" in Statement 3A.

- ➢ The taxpayer can view details of Electronic Liability Ledger by clicking **Click to view Electronic Liability Ledger**, that displays your liabilities/ dues of Returns and other than Returns.
- ➢ Select the Bank **Account Number** from the drop-down list.
- ➢ Upload supporting documents (if any), under section **upload Supporting Documents.**
- ➢ Enter the **Document Description.**
- ➢ Click the **Add Document** button, to add any document. In can to delete any document, click the **Delete** button.
- ➢ Select 'I have a valid LUT number or else select I don't have a valid LUT number since I am making only exempt/nil rated supplies', in case the exporter have filed the bond/ undertaking (i.e. FORM GST RFD-11).
    - **i.** **Enter the Reference number of** RFD-11 submission (15 alphanumeric characters are allowed in the textbox available), in case of 'I have a valid LUT number' option is selected.
    - **ii.** No text box will be available and no further validations will be required, in case of selection of 'I don't have a valid LUT number since I am making only exempt/nil rated supplies'

- ➢ Select the Bank **Account Number** from the drop-down list.
- ➢ Upload supporting documents (if any), under section **upload Supporting Documents.**
- ➢ Enter the **Document Description.**
- ➢ Click the **Add Document** button, to add any document. In can to delete any document, click the **Delete** button.
- ➢ Click **Save** button**.**

- A success message is displayed that "Your application has been saved. The application filed can be accessed from **Services > Refunds > My Saved/Filed Applications** and file on the GST Portal."
  Note: This application can be retrieved and submitted within 15 days. If the same is not filed within 15 days, the saved draft will be purged from the GST database.
- Click the **Preview** button to download the form in PDF format.
- Form in the PDF format will be downloaded.
  Note: For filing the refund application, the taxpayer has to authenticate Aadhaar or upload e-KYC documents.
- Select the **Declaration** and **Undertaking** checkbox, and click the **SUBMIT** button.

Declaration•

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

Undertaking•

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

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

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

BACK   SAVE   PREVIEW   SUBMIT

Note: For filing the refund application, the taxpayer has to authenticate Aadhaar or upload e-KYC documents.

- Click **Proceed,** for the success message that the statement is submitted successfully.
- Depending upon the status as to whether the Aadhaar has been authenticated or not and e-KYC documents has been uploaded or not, different message window will be displayed. Select the appropriate option as per the requirement.
- Select the **Declaration** checkbox, for filing the application.
- Select the name of authorized signatory in the **Name of Authorized Signatory** drop-down list.

Dashboard › Refunds › Filed   ⊕ English

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

Declaration •   ⟳

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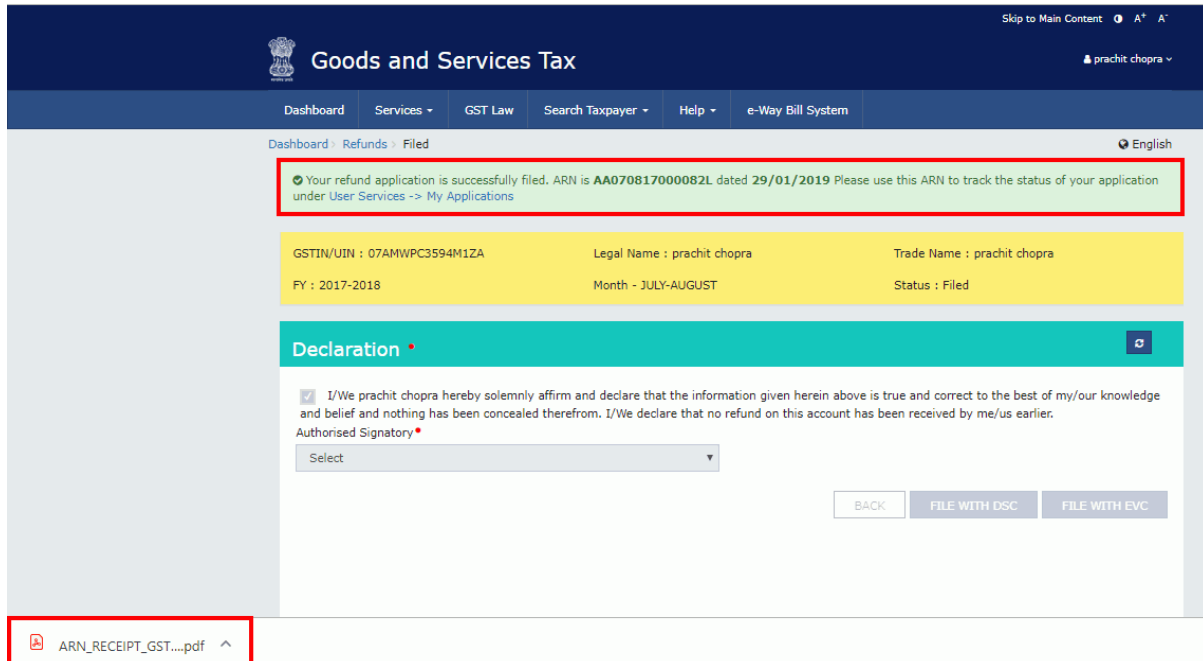Authorised Signatory•

NURUL SAIYED   ▼

BACK   FILE WITH DSC   FILE WITH EVC

- Click the **File with DSC** or **File with EVC** button.
  - In case of **File with DSC:** Select the certificate and click the sign button.
  - In case of **File with EVC:** Enter the OTP sent to email and mobile number of the Authorized Signatory registered at the GST Portal and click the **VERIFY** button.

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

- ARN receipt will be displayed.

TYPE-C: Refund on account of supplies made to SEZ unit/SEZ developer (without payment of tax)

Following steps to be performed to file the application for refund on account of supplies made to SEZ Unit/ SEZ developer (without payment of tax) on the GST Portal:

- Follow all the common steps to **CREATE REFUND APPLICATION.** (As mentioned in (I) of the common steps)
- Here, there is a pre-requisite that the FORM GSTR-1 and GSTR-3B for all the selected tax periods for which the refund is intended to be claimed, has to be filed. Then the **Refund of ITC on account of supplies made to SEZ unit/ SEZ developer (without payment of tax)** page is displayed.

Note: For this Download Statement 5 i.e. the offline utility and upload details of Goods and/or services made to SEZ unit/ developer and then file refund of ITC on account of supplies made to SEZ Unit/developer (without payment of tax).

GST RFD-01

Refund of ITC on account of supplies made to SEZ unit/ SEZ developer (without payment of tax)

• *Indicates Mandatory Fields*

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

Statement 5 •   Click to upload the details of supplies made to SEZ/ SEZ Developer   **Download Offline Utility**

➢ Statement 5 will be downloaded. Once the template is downloaded, it is required to enter the document details for which refund has to be claimed. Enter the **GSTIN** and "**From Return Period"** and **"To Return Period"** in mm/yyyy format for which refund has to be claimed.

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

Note:

- Document Date cannot be prior to 1st July 2017. Document date can be on or after 1stJuly 2017.
- Shipping Bill details are optional.
- Shipping Bill Number can be of up to 30 characters.

Goods and Services Tax   + Full Screen   + Exit Full Screen

Validate & Calculate	**Statement-5 [rule 89(2) (d) & 89(2)(e)]**		Create File To Upload

GSTIN*	01BGGPP5366P1ZX		* Indicates Mandatory Fields
From Return Period* (mmyyyy)	042018		Refund Type: On account of supplies made to SEZ unit/ SEZ Developer (without payment of tax)
To Return Period* (mmyyyy)	042018		(Amount in Rs.)

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

Sr. No.	Document Details				Goods/ Services (G/S)*	Shipping bill/ Bill of export/ Endorsed invoice no.		Error
	Type of Document*	No.*	Date* (dd-mm-yyyy)	Value*		No.	Date (dd-mm-yyyy)	
1	Invoice	ABC/18-19-01	12-04-2018	125000	G	2437845	19-04-2018	
2	Debit Note	ABC/18-19-05	18-04-2018	240000	G	2347923	25-04-2018	
3	Credit Note	ABC/18-19-09	22-04-2018	330000	S			

◄ ►   Read Me   **RFD_STMT05**   ⊕

➢ Click the **Validate & Calculate** button.
➢ The total number of records in the sheet is displayed. Click the **OK** button.
➢ **In case of Error,** it will displayed in the Error column. Rectify the same and click the Validate & Calculate button.

- Click the **Create File To Upload** button as given in the image shown above. (Do the necessary steps to upload the same).
- Once uploaded, a success message will be displayed that file (JSON file) is created and now proceed to upload the file on the Portal. Click OK.
- Click the link **Click to upload the details of supplies made to SEZ unit/SEZ developer.**

GST RFD-01

Refund of ITC on account of supplies made to SEZ unit/ SEZ developer (without payment of tax)

• Indicates Mandatory Fields

Important Message

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

Statement 5 •   Click to upload the details of supplies made to SEZ/ SEZ Developer   **Download Offline Utility** 🔗

- Click the **CLICK HERE TO UPLOAD** button. Browse the location where the JSON file has been saved. Select the file and click the **Open** button.

Dashboard › Refunds › Supplies made to SEZ unit/ SEZ Developer (without payment of tax)   🌐 English

Refunds - Statement 5 Upload

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

Upload document details of Supplies made to SEZ unit/ SEZ developer

CLICK HERE TO UPLOAD

VALIDATE STATEMENT   PROCEED

- A success message that Statement has been uploaded successfully will be displayed. Now, the taxpayer can click the **Download Unique Documents** link to view the documents that has been uploaded successfully.

- Unique documents that has been uploaded successfully will be displayed.
- Select the Declaration checkbox as shown in the above figure (declaration that the statement of documents have been uploaded for the period for which the refund application has been filed).
- Click the **PROCEED** button.

- Click the **VALIDATE STATEMENT** button.
- In case any statement is validated with error, click the **Download Invalid Document** link.
  Note: By clicking this, Invalid document excel sheet will be downloaded and error will be displayed.

- Rectify the error in the JSON file and upload these statements on the GST Portal again as per the process described above, in case statement has been uploaded/validated with error. (Only the error documents will be uploaded again by clicking the CLICK HERE TO UPLOAD button)
- In case of no error and the statement has been validated, the taxpayer wants to update/delete the statement, then first delete the whole statement and upload a new statement of documents again if needed.
- A confirmation message will be displayed, that the statement has been submitted successfully for validation. Click the **PROCEED** button.

> In the Table **Computation of Refund to be claimed Statement-5A [rule 89(4)]**, Enter
>> i. Aggregate Turnover of Zero rated supply of goods and services (i.e. Integrated Tax, Central tax, State Tax/ UT Tax and cess) (Column 1)
>> ii. Aggregated Adjusted Total Turnover (Integrated Tax, Central tax, State Tax/ UT Tax and cess)(Column 2)
>> iii. Net input tax credit **(**Net ITC in table "Computation of Refund to be claimed" is auto-populated by the system and can be edited downwards) (Column 3)
>> iv. The amount of refund will get auto-populated in the "Maximum refund amount to be claimed" column (Column 4)

Kindly enter values in Statement 5A below for the tax period for which refund is being claimed:

Computation of Refund to be claimed Statement-5A [rule 89(4)]

	Turnover of zero rated supply of goods and services (1) (₹) •	Adjusted total turnover (2) (₹) •	Net input tax credit (3) (₹) • Edit the Net ITC to exclude, the ITC availed on Capital Goods and the ITC of refund claimed under Rule 89 (4A) and/ or (4B)	Maximum refund amount to be claimed (4) ((1×3)÷2) (₹)
Integrated Tax				
Central Tax	₹6,95,000.00	₹10,00,000.00	₹5,00,000.00	347,500.00
State/UT Tax				
CESS			₹0.00	0.00
Total	695,000.00	1,000,000.00	500,000.00	347,500.00

> The Values in the Table **Amount Eligible for Refund** will be as**:**
>> i. In column (1): Amount is reflecting from the Electronic Credit ledger as the total of ITC availed as at the end of tax period for which refund is being claimed.
>> ii. In column (2): Amount is reflecting from Electronic Credit Ledger as on the date of filing refund application.
> Validations take place to compute the maximum amount of refund that the taxpayer is eligible for.

Note: Following validations is applicable for checking amount entered by taxpayer under column "Refund to be claimed":
  i. Refund amount to be claimed such that:-
    a. the amount in each head is equal to or lower than the balance in each head of Electronic credit ledger;
    b. the total refund amount should not exceed the "Maximum Refund amount to be claimed" in Statement 5A; and
    c. the total refund amount should not exceed the amount calculated at the aggregate level (IGST+CGST+SGST) in the table "Balance in Electronic Credit Ledger at the end of tax period for which refund is claimed"
  ii. Total Refund Claimed to be entered in Cess must be less than or equal to "Maximum Refund amount to be claimed" in Statement 5A.

> The taxpayer can view details of Electronic Liability Ledger by clicking **Click to view Electronic Liability Ledger**, that displays your liabilities/ dues of Returns and other than Returns.

Amount eligible for Refund (in ₹)			
	Balance in Electronic Credit ledger at the end of tax period for which refund is claimed(balance remaining after return for this period is filed) (1) (₹)	Balance in Electronic Credit ledger at the time of filing of refund application (2) (₹)	Refund to be Claimed (3) (₹)•
Integrated Tax	200,000.00	200,000.00	₹2,00,000.00
Central Tax	150,000.00	150,000.00	₹73,750.00
State/UT Tax	150,000.00	150,000.00	₹73,750.00
CESS	0.00	0.00	₹0.00
Total	500,000.00	500,000.00	347,500.00

Click to view Electronic Liability Ledger

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

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

➢ Select the Bank **Account Number** from the drop-down list.
➢ Upload supporting documents (if any), under section **upload Supporting Documents.**
➢ Enter the **Document Description.**
➢ Click the **Add Document** button, to add any document. In can to delete any document, click the **Delete** button.
➢ Select 'I have a valid LUT number or else select I don't have a valid LUT number since I am making only exempt/nil rated supplies', in case the exporter have filed the bond/ undertaking (i.e. FORM GST RFD-11).

  i. **Enter the Reference number of** RFD-11 submission (15 alphanumeric characters are allowed in the textbox available), in case of 'I have a valid LUT number' option is selected.

  ii. No text box will be available and no further validations will be required, in case of selection of 'I don't have a valid LUT number since I am making only exempt/nil rated supplies' .

Select the respective LUT reference number(GST RFD-11) in regard to the supplies for which you are claiming refund:•

Select

Select
I have a valid LUT number
I don't have a valid LUT number since I am making only exempt/ nil rated supplies

1. Uploaded statement has been validated successfully AND
2. Refund application has been filled and saved AND
3. Supporting documents have been uploaded successfully by clicking on 'ADD DOCUMENT' button after browsing/choosing required file AND
4. Application has been saved to enable Declaration AND
5. Declaration and Undertaking has been selected.

Select the respective LUT reference number(GST RFD-11) in regard to the supplies for which you are claiming refund: *

I have a valid LUT number ▾

Enter Ref No. of RFD- 11 Submission *   190890789098888

Note: *To enable SUBMIT Button ensure:*

1. *Uploaded statement has been validated successfully AND*
2. *Refund application has been filled and saved AND*
3. *Supporting documents have been uploaded successfully by clicking on 'ADD DOCUMENT' button after browsing/choosing required file AND*
4. *Application has been saved to enable Declaration AND*
5. *Declaration and Undertaking has been selected.*

➢ Click **Save** button**.**

➢ A success message is displayed that "Your application has been saved. The application filed can be accessed from **Services > Refunds > My Saved/Filed Applications** and file on the GST Portal."
   Note: This application can be retrieved and submitted within 15 days. If the same is not filed within 15 days, the saved draft will be purged from the GST database.

➢ Click the **Preview** button to download the form in PDF format.

➢ Form in the PDF format will be downloaded.
   Note: For filing the refund application, the taxpayer has to authenticate Aadhaar or upload e-KYC documents.

➢ Select the **Declaration** and **Undertaking** checkbox, and click the **SUBMIT** button.

Declaration •

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

Undertaking •

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

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

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

[BACK]   [SAVE]   [PREVIEW]   [SUBMIT]

Note: For filing the refund application, the taxpayer has to authenticate Aadhaar or upload e-KYC documents.

➢ Click **Proceed,** for the success message that the statement is submitted successfully.

➢ Depending upon the status as to whether the Aadhaar has been authenticated or not and e-KYC documents has been uploaded or not, different message window will be displayed. Select the appropriate option as per the requirement.

➢ Select the **Declaration** checkbox, for filing the application.

➢ Select the name of authorized signatory in the **Name of Authorized Signatory** drop-down list.

> Click the **File with DSC** or **File with EVC** button.
>   - In case of **File with DSC:** Select the certificate and click the sign button.
>   - In case of **File with EVC:** Enter the OTP sent to email and mobile number of the Authorized Signatory registered at the GST Portal and click the **VERIFY** button.
> The success message will be displayed and status is changed to Submitted. **Application Reference Number (ARN)** receipt is downloaded and also sent on the registered e-mail address and mobile phone number. Click the PDF to open the receipt.

> ARN receipt will be displayed.

TYPE-D: Refund on account of supplies made to SEZ unit/SEZ developer (with payment of tax)

Following steps to be performed to file the application for refund on account of supplies made to SEZ Unit/ SEZ developer (with payment of tax) on the GST Portal:

- ➤ Follow all the common steps to **CREATE REFUND APPLICATION** in FORM GST RFD-01. (As mentioned in (I) of the common steps)
- ➤ As mentioned there, where the option to file NIL refund is selected as NO, the FORM GST RFD-01 for **Refund on account of supplies made to SEZ unit/ SEZ developer with payment of tax** page will be displayed.

Note: For this Download Statement 4 i.e. the offline utility and upload details of Goods and/or services made to SEZ unit/ developer and then file refund of ITC on account of supplies made to SEZ Unit/developer (with payment of tax).

GST RFD-01
Supplies made to SEZ unit/ SEZ Developer with payment of tax
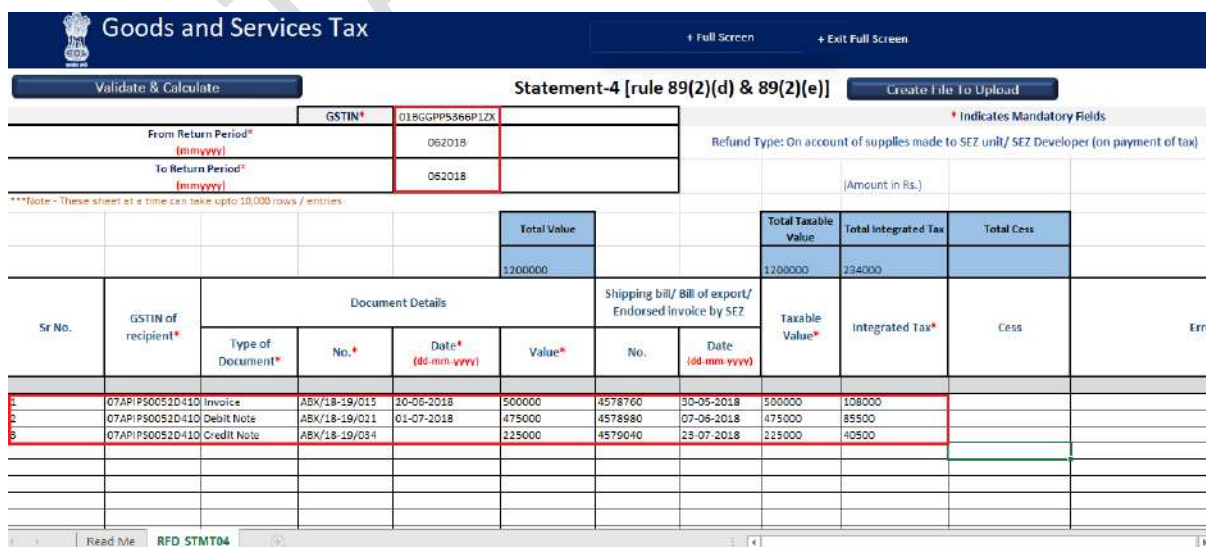
• Indicates Mandatory Fields

Statement 4 •   Click to fill the details of supplies made to SEZ unit/SEZ Developer with payment of Tax   **Download Offline Utility** ⎘

- ➤ Statement 4 will be downloaded. Once the template is downloaded, it is required to enter the document details for which refund has to be claimed. Enter the **GSTIN** and "**From Return Period**" and **"To Return Period"** in mm/yyyy format for which refund has to be claimed.
- ➤ Enter the Sr. No., GSTIN of the recipient, Document Details, Goods/ Services, Shipping bill/ Bill of export/ Endorsed Document no. details. The document includes an invoice, a Debit note or a Credit note. Multiple Debit note or Credit note issued against invoices can also be entered in this statement.

Note:

- • Document Date cannot be prior to 1st July 2017. Document date can be on or after 1st July 2017.
- • Shipping Bill details are optional.
- • Shipping Bill Number can be of up to 30 characters.

- ➤ Click the **Validate & Calculate** button.
- ➤ The total number of records in the sheet is displayed. Click the **OK** button.

- ➤ **In case of Error,** it will displayed in the Error column. Rectify the same and click the Validate & Calculate button.
- ➤ Click the **Create File To Upload** button as given in the image shown above. (Do the necessary steps to upload the same).
- ➤ Once uploaded, a success message will be displayed that file (JSON file) is created and now proceed to upload the file on the Portal. Click OK.
- ➤ Click the link **Click to upload the details of supplies made to SEZ unit/SEZ developer with payment of tax.**

- ➤ Click the **CLICK HERE TO UPLOAD** button. Browse the location where the JSON file has been saved. Select the file and click the **Open** button.

- ➤ A success message that Statement has been uploaded successfully will be displayed. Now, the taxpayer can click the **Download Unique Documents** link to view the documents that has been uploaded successfully.

> - Unique documents that has been uploaded successfully will be displayed.
> - Select the Declaration checkbox as shown in the above figure (declaration that the statement of documents have been uploaded for the period for which the refund application has been filed).
> - Click the **PROCEED** button.

> - Click the **VALIDATE STATEMENT** button.
> - In case any statement is validated with error, click the **Download Invalid Document** link.
>   **Note:** By clicking this, Invalid document excel sheet will be downloaded and error will be displayed.

Refunds - Statement 4 Upload

✓Your statement has been submitted successfully for validation.   ✕

lease download the error report and correct the data in your offline tool and generate the JSON again and upload. Note: Please upload the full statement ag

∟ Upload document details of Supplies made to SEZ unit/ SEZ developer on payment of Tax

CLICK HERE TO UPLOAD

Summary of Statement uploaded

Statement ID	Status	Total Documents Uploaded	Value of uploaded Documents (₹)	Valid Documents	Value of Valid Documents (₹)	Invalid Documents	Value of Invalid Documents (₹)
R06At254112	Validated with Error	3	1200000	2 Download Valid Documents	975000	1 Download Invalid Documents	225000

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

DELETE STATEMENT   **VALIDATE STATEMENT**   PROCEED

➢ Rectify the error in the JSON file and upload these statements on the GST Portal again as per the process described above, in case statement has been uploaded/validated with error. (Only the error documents will be uploaded again by clicking the CLICK HERE TO UPLOAD button)

➢ In case of no error and the statement has been validated, the taxpayer wants to update/delete the statement, then first delete the whole statement and upload a new statement of documents again if needed.

➢ A confirmation message will be displayed, that the statement has been submitted successfully for validation. Click the **PROCEED** button.

Refunds - Statement 4 Upload

✓Your statement has been submitted successfully for validation.   ✕

ne tool and generate the JSON again and upload. Note: Please upload the full statement again after correcting the error records.

Upload document details of Supplies made to SEZ unit/ SEZ developer on payment of Tax

CLICK HERE TO UPLOAD

Summary of Statement uploaded

Statement ID	Status	Total Documents Uploaded	Value of uploaded Documents (₹)	Valid Documents	Value of Valid Invoices (₹)
R06At254112	Validated Successfully	3	1200000	3 Download Valid Documents	1200000

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

☑ I hereby declare that I have uploaded the statement of Documents for the period(s) JUNE 2018 to AUGUST 2018 for which I have filed refund application.

DELETE STATEMENT   VALIDATE STATEMENT   PROCEED

- In the Table of **Refund amount claimed**, the amount of refund will get auto populated based on the statement uploaded, such statement is downward editable.
- **Click to view Electronic Liability Ledger** to view details of Electronic Liability Ledger that displays your liabilities/ dues of Returns and other than Returns.

- Select the Bank **Account Number** from the drop-down list.
- Upload supporting documents (if any), under section **upload Supporting Documents.**
- Enter the **Document Description.**
- Click the **Add Document** button, to add any document. In can to delete any document, click the **Delete** button.
- Click **Save** button**.**
- A success message is displayed that "Your application has been saved. The application filed can be accessed from **Services > Refunds > My Saved/Filed Applications** and file on the GST Portal."
  Note: This application can be retrieved and submitted within 15 days. If the same is not filed within 15 days, the saved draft will be purged from the GST database.

- Click the **Preview** button to download the form in PDF format.
- Refund application form in the PDF format will be downloaded.

Note: For filing the refund application, the taxpayer has to authenticate Aadhaar or upload e-KYC documents.

➤ Select the **Declaration** and **Undertaking** checkbox, and click the **SUBMIT** button.

➤ Click **Proceed,** for the success message that the statement is submitted successfully.
➤ Depending upon the status as to whether the Aadhaar has been authenticated or not and e-KYC documents has been uploaded or not, different message window will be displayed. Select the appropriate option as per the requirement.
➤ Select the **Declaration** checkbox, for filing the application.
➤ Select the name of authorized signatory in the **Name of Authorized Signatory** drop-down list.

➤ Click the **File with DSC** or **File with EVC** button.
  • In case of **File with DSC:** Select the certificate and click the sign button.
  • In case of **File with EVC:** Enter the OTP sent to email and mobile number of the Authorized Signatory registered at the GST Portal and click the **VERIFY** button.
➤ The success message will be displayed and status is changed to Submitted. **Application Reference Number (ARN)** receipt is downloaded and also sent on the registered e-mail address and mobile phone number. Click the PDF to open the receipt.

➤ ARN receipt is displayed.

TYPE E: Refund of ITC Accumulated Due to Inverted Tax Structure

Following steps to be performed to file the application for refund of ITC on account of Exports without payment of Tax:

➤ Follow all the common steps to **CREATE REFUND APPLICATION** for filing refund application in FORM GST RFD-01. (As mentioned in (I) of the common steps)

➤ As mentioned there, where the option to file NIL refund is selected as NO, the **Refund on account of ITC accumulated due to Inverted Tax Structure** page will be displayed.

Note: For this Download Statement 1A i.e. the offline utility, upload details of documents for inward and outward supplies and then file refund of ITC on account of Inverted Duty Structure.

- Statement 1A will be downloaded. Once the template is downloaded, it is required to enter the document details for which refund has to be claimed. Enter the **GSTIN** and "**From Return Period**" and "**To Return Period**" in mm/yyyy format for which refund has to be claimed.
- Enter the Sr. No., document details of inwards supplies received, tax paid on inward supplies, Document details of outward supplies and tax paid on outward supplies. The document includes an invoice, a Debit note or a Credit note. Multiple Debit note or Credit note issued against invoices can also be entered in this statement.

Note:
- For Type of Outward Supply as **B2C-Large**, you need to provide document level details.
- For Type of Outward Supply as **B2C-Small**, you need to provide a single consolidated detail for all the documents, in a single row.

- Click the **Validate & Calculate** button.
- The total number of records in the sheet is displayed. Click the **OK** button.
- **In case of Error,** it will displayed in the Error column. Rectify the same and click the Validate & Calculate button.
- Click the **Create File To Upload** button as given in the image shown above. (Do the necessary steps to upload the same).
- Once uploaded, a success message will be displayed that file (JSON file) is created and now proceed to upload the file on the Portal. Click OK.
- Click the link **Click to fill the details of documents for inward and outward supplies,** to upload the details of documents for inward and outward supplies.

GST RFD-01

Refund on account of ITC accumulated due to Inverted Tax Structure

* Indicates Mandatory Fields

Important Message

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

Statement 1A •   Click to fill the details of documents for inward and outward supplies   **Download Offline Utility** ↗

➤ Click the **CLICK HERE TO UPLOAD** button. Browse the location where the JSON file has been saved. Select the file and click the **Open** button.

Dashboard › Refunds › ITC accumulated due to inverted tax structure   ⊘ English

Refunds - Statement 1A Upload

SON again and upload. Note: Please upload the full statement again after correcting the error records.

Upload document details of The Inverted tax structure

CLICK HERE TO UPLOAD

VALIDATE STATEMENT   PROCEED

➤ A success message that Statement has been uploaded successfully will be displayed. Now, the taxpayer can click the **Download Unique Documents** link to view the documents that has been uploaded successfully.

Dashboard › Refunds › ITC accumulated due to inverted tax structure   ⊘ English

Refunds - Statement 1A Upload

ation, an error report will be created on the online portal. Please download the error report and correct the data in your offline tool and generate the JSON a

Upload document details of The Inverted tax structure

CLICK HERE TO UPLOAD

Summary of Statement uploaded

Statement ID	Status	Total Documents Uploaded	Unique Documents	Updated Documents
R05KG5416	Uploaded Successfully	8	8 Download Unique Documents	0

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

☐ I hereby declare that I have uploaded the statement of Documents for the period(s) JANUARY 2018 to FEBRUARY 2018 for which I have filed refund application.

VALIDATE STATEMENT   PROCEED

- Unique documents that has been uploaded successfully will be displayed.
- Select the Declaration checkbox as shown in the above figure (declaration that the statement of documents have been uploaded for the period for which the refund application has been filed).
- Click the **PROCEED** button.
- Click the **VALIDATE STATEMENT** button.
- In case any statement is validated with error, click the **Download Invalid Document** link.
  Note: By clicking this, Invalid document excel sheet will be downloaded and error will be displayed.

- Rectify the error in the JSON file and upload these statements on the GST Portal again as per the process described above, in case statement has been uploaded/validated with error. (Only the error documents will be uploaded again by clicking the CLICK HERE TO UPLOAD button)
- In case of no error and the statement has been validated, the taxpayer wants to update/delete the statement, then first delete the whole statement and upload a new statement of documents again if needed.
- A confirmation message will be displayed, that the statement has been submitted successfully for validation. Click the **PROCEED** button.

- In the Table **Computation of Refund to be claimed Statement-1**, Enter
  i. Turnover of Inverted rated supply of goods and services (i.e. Integrated Tax, Central tax, State Tax/ UT Tax and cess) (Column 1)
  ii. Tax payable on such inverted rated supply of goods and services (Column 2)
  iii. Adjusted Total Turnover (Integrated Tax, Central tax, State Tax/ UT Tax and cess)(Column 3)
  iv. Net input tax credit **(**Net ITC is auto-populated by the system and can be edited downwards) (Column 4)

Kindly enter values in statement 1 below for the Tax Period for which Refund is being claimed:

Computation of Refund to be claimed (Statement 1)

	Turnover of inverted rated supply of goods and services (1) (₹) •	Tax payable on such inverted rated supply of goods and services (2) (₹)•	Adjusted total turnover (3) (₹)•	Net input tax credit (4) (₹)• Edit the Net ITC to exclude, the ITC availed on input services and the ITC of refund claimed under Rule 89 (4A) and/ or (4B)	Maximum refund amount to be claimed (5) [(1×4÷3)-2] (₹)
Integrated Tax					
Central Tax	₹8,16,250.00	₹33,000.00	₹10,91,250.00	₹1,56,600.00	84,136.00
State/UT Tax					
CESS		₹0.00		₹0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00

- Validations take place to compute the maximum amount of refund that the taxpayer is eligible for.

Note: Following validations is applicable for checking amount entered by taxpayer under column "Refund to be claimed":

    i. Refund amount to be claimed such that:-

        a. the amount in each head is equal to or lower than the balance in each head of Electronic credit ledger;

        b. the total refund amount should not exceed the "Maximum Refund amount to be claimed" in Statement 1A; and

        c. the total refund amount should not exceed the amount calculated at the aggregate level (IGST+CGST+SGST) in the table "Balance in Electronic Credit Ledger at the end of tax period for which refund is claimed"

    ii. Total Refund Claimed to be entered in Cess must be less than or equal to "Maximum Refund amount to be claimed" in Statement 1A.

- The taxpayer can view details of Electronic Liability Ledger by clicking **Click to view Electronic Liability Ledger**, that displays your liabilities/ dues of Returns and other than Returns.

Amount eligible for Refund (in ₹)

	Balance in Electronic Credit ledger at the end of tax period for which refund is claimed (balance remaining after return for this period is filed) (1) (₹)	Balance in Electronic Credit ledger at the time of filing of refund application (2) (₹)	Refund to be Claimed (3) (₹)*
Integrated Tax	152,776.00	152,776.00	₹84,136.00
Central Tax	55,514.00	55,514.00	₹0.00
State/UT Tax	55,514.00	55,514.00	₹0.00
CESS	49.00	49.00	₹0.00
Total	263,853.00	263,853.00	84,136.00

Click to view Electronic Liability Ledger

Note: You may view the Electronic Liability Register that displays your liabilities/ dues of Returns and other than Returns. Hence, you may save this Refund Application and navigate to the dashboard to settle the dues first, or may proceed here to submit the application. Please note that the recoverable dues shall be deducted from the gross amount to be paid from the Refund Amount claimed in the refund application received, by the Refund Processing Officer while processing the Refund.

- Select the Bank **Account Number** from the drop-down list.
- Upload supporting documents (if any), under section **upload Supporting Documents.**
- Enter the **Document Description.**
- Click the **Add Document** button, to add any document. In can to delete any document, click the **Delete** button.
- A success message is displayed that "Your application has been saved. The application filed can be accessed from **Services > Refunds > My Saved/Filed Applications** and file on the GST Portal."
  Note: This application can be retrieved and submitted within 15 days. If the same is not filed within 15 days, the saved draft will be purged from the GST database.
- Click the **Preview** button to download the form in PDF format.
- Refund application form in the PDF format will be downloaded.
  Note: For filing the refund application, the taxpayer has to authenticate Aadhaar or upload e-KYC documents.
- Select the **Declaration** and **Undertaking** checkbox, and click the **SUBMIT** button.

- Click **Proceed,** for the success message that the statement is submitted successfully.
- Depending upon the status as to whether the Aadhaar has been authenticated or not and e-KYC documents has been uploaded or not, different message window will be displayed. Select the appropriate option as per the requirement.
- Select the **Declaration** checkbox, for filing the application.
- Select the name of authorized signatory in the **Name of Authorized Signatory** drop-down list.

- Click the **File with DSC** or **File with EVC** button.
    - In case of **File with DSC:** Select the certificate and click the sign button.
    - In case of **File with EVC:** Enter the OTP sent to email and mobile number of the Authorized Signatory registered at the GST Portal and click the **VERIFY** button.
- The success message will be displayed and status is changed to Submitted. **Application Reference Number (ARN)** receipt is downloaded and also sent on the registered e-mail address and mobile phone number. Click the PDF to open the receipt.

➢ ARN receipt is displayed.

TYPE F: Refund by Recipient of Deemed Export

Following steps to be performed to file the application for refund as a recipient of deemed exports on the GST portal:

➢ Follow all the common steps to **CREATE REFUND APPLICATION** for filing refund application in FORM GST RFD-01. (As mentioned in (I) of the common steps)

➢ As mentioned there, where the option to file NIL refund is selected as NO, the o**n account of Refund by the Recipient of deemed export** page will be displayed.

Note: For this Download Statement 5B i.e. the offline utility, upload details of documents for inward supplies received and then file refund as a recipient of deemed export.

➢ Statement 5B will be downloaded. Once the template is downloaded, it is required to enter the document details for which refund has to be claimed. Enter the **GSTIN** and "**From Return Period**" and **"To Return Period"** in mm/yyyy format for which refund has to be claimed.

➢ Enter the Sr. No., document details of inwards supplies received and details of tax paid on inward supplies. The document includes an invoice, a Debit note or a Credit note. Multiple Debit note or Credit note issued against invoices can also be entered in this statement.

| Sr. No. | Document Details of inward supplies in case refund is claimed by recipient | | | | | Tax Paid | | | |
	GSTIN of Supplier*	Type of Document*	No.*	Date* (dd-mm-yyyy)	Taxable Value*	Integrated Tax	Central Tax	State/Union Territory Tax	Cess
1	07AEFPA4963B1ZY	Invoice	DMR/121	10-12-2018	312900		28161	28161	
2	07AEFPA4963B1ZY	Debit Note	DMR/122	14-12-2018	174200		15678	15678	

> Click the **Validate & Calculate** button to validate and calculate the total taxable value and Total tax.

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

> **In case of Error,** it will displayed in the Error column. Rectify the same and click the Validate & Calculate button to validate and calculate the total taxable value and Total tax.

> Click the **Create File To Upload** button as given in the image shown above. (Do the necessary steps to upload the same).

> Once uploaded, a success message will be displayed that file (JSON file) is created and now proceed to upload the file on the Portal. Click OK.

> Click the link **Click to fill the details of documents of inward supplies in case refund is claimed by the recipient,** to upload the details of documents for inward supplies in case refund is claimed by the recipient.

> Click the **CLICK HERE TO UPLOAD** button. Browse the location where the JSON file has been saved. Select the file and click the **Open** button.

➢ A success message that Statement has been uploaded successfully will be displayed. Now, the taxpayer can click the **Download Unique Documents** link to view the documents that has been uploaded successfully.

➢ Unique documents that has been uploaded successfully will be displayed.
➢ Select the Declaration checkbox as shown in the above figure (declaration that the statement of documents have been uploaded for the period for which the refund application has been filed).
➢ Click the **PROCEED** button.
➢ Click the **VALIDATE STATEMENT** button.
➢ In case any statement is validated with error, click the **Download Invalid Document** link.
Note: By clicking this, Invalid document excel sheet will be downloaded and error will be displayed.

- Rectify the error in the JSON file and upload these statements on the GST Portal again as per the process described above, in case statement has been uploaded/validated with error. (Only the error documents will be uploaded again by clicking the CLICK HERE TO UPLOAD button)
- In case of no error and the statement has been validated, the taxpayer wants to update/delete the statement, then first delete the whole statement and upload a new statement of documents again if needed.
- A confirmation message will be displayed, that the statement has been submitted successfully for validation. Click the **PROCEED** button.

- In the Table **Net Input ITC of Deemed Exports** and **Refund to be claimed.**

Following validations are applicable for checking amount entered by taxpayer under column "Refund to be claimed":

Refund amount to be claimed such that:-

   i. The calculation of eligible amount of refund would be based on the consolidated value and not the individual head i.e., the aggregate of 'Refund to be claimed' should be lesser than or equal to minimum of total of column 1, column 2 and column 3 in the statement 'Amount eligible for refund'.

   ii. Head wise column 4 amount cannot be greater than the balance in the respective head of column 2.

   iii. The eligible amount for refund can be debited from any head where ITC is available on the day of refund filing.

➤ The taxpayer can view details of Electronic Liability Ledger by clicking **Click to view Electronic Liability Ledger**, that displays your liabilities/ dues of Returns and other than Returns.

➤ Select the Bank **Account Number** from the drop-down list.
➤ Upload supporting documents (if any), under section **upload Supporting Documents.**
➤ Enter the **Document Description.**
➤ A success message is displayed that "Your application has been saved. The application filed can be accessed from **Services > Refunds > My Saved/Filed Applications** and file on the GST Portal."
  Note: This application can be retrieved and submitted within 15 days. If the same is not filed within 15 days, the saved draft will be purged from the GST database.
➤ Click the **Preview** button to download the form in PDF format.
➤ Refund application form in the PDF format will be downloaded.
  Note: For filing the refund application, the taxpayer has to authenticate Aadhaar or upload e-KYC documents.
➤ Select the **Declaration** and **Undertaking** checkbox, and click the **SUBMIT** button.

Declaration •

☑ 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.

Undertaking •

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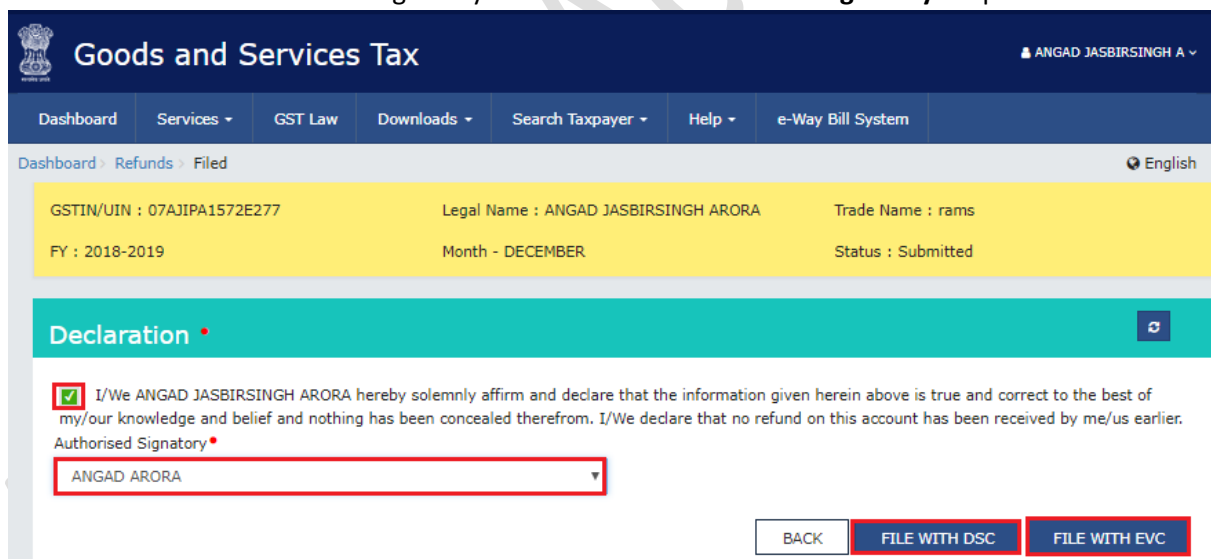
Self-Declaration •

☑ I ANGAD JASBIRSINGH ARORA (Applicant) having GSTIN/ temporary Id 07AJIPA1572E277, solemnly affirm and certify that in respect of the refund amounting to Rs. 87,678.00-/ with respect to the tax, interest, or any other amount for the Refund period DECEMBER 2018, claimed in the refund application, the incidence of such tax and interest has not been passed on to any other person.

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

[BACK] [SAVE] [PREVIEW] [**SUBMIT**]

➢ Click **Proceed,** for the success message that the statement is submitted successfully.
➢ Depending upon the status as to whether the Aadhaar has been authenticated or not and e-KYC documents has been uploaded or not, different message window will be displayed. Select the appropriate option as per the requirement.
➢ Select the **Declaration** checkbox, for filing the application.
➢ Select the name of authorized signatory in the **Name of Authorized Signatory** drop-down list.

➢ Click the **File with DSC** or **File with EVC** button.
  • In case of **File with DSC:** Select the certificate and click the sign button.
  • In case of **File with EVC:** Enter the OTP sent to email and mobile number of the Authorized Signatory registered at the GST Portal and click the **VERIFY** button.
➢ The success message will be displayed and status is changed to Submitted. **Application Reference Number (ARN)** receipt is downloaded and also sent on the registered e-mail address and mobile phone number. Click the PDF to open the receipt.

➤ ARN receipt is displayed.

TYPE G: Refund by Supplier of Deemed Export

Here, the steps to file the refund application in FORM GST RFD-01 remains the same as specified in TYPE F Refund as explained above i.e. Refund by the recipient of deemed exports.

Note: Here Statement 5B i.e. the offline utility to be downloaded to upload details of documents for outward supplies and then file refund as a supplier of deemed export.

Note: In the TABLE Refund Amount claimed, the refund will get auto-populated based on the details uploaded.

TYPE H: Refund on Account of Export of Services (With Payment of Tax)

Following steps to be performed to file the application for refund on account of Export of Services (with payment of tax) on the GST Portal:

➤ Follow all the common steps to **CREATE REFUND APPLICATION** for filing refund application in FORM GST RFD-01. (As mentioned in (I) of the common steps)
➤ As mentioned there, where the option to file NIL refund is selected as NO, the FORM GST RFD-01 for **Exports of services with payment of tax** page will be displayed.

Note: For this Download Statement 2 i.e. the offline utility and upload details of Exports of services with payment of Integrated Tax and then file refund on account of export of services with IGST.
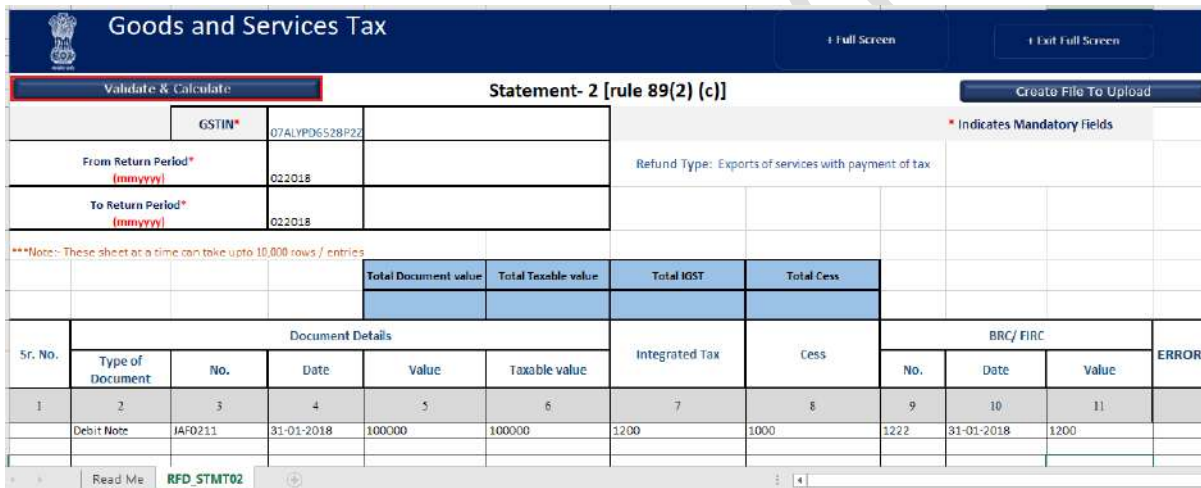
GST RFD-01			
Export of Services with Payment of Tax			
			• Indicates Mandatory Fields
Statement 2 •	Click to fill the details of Exports of services with Integrated Tax		Download Offline Utility ⧉

➢ Statement 2 will be downloaded. Once the template is downloaded, it is required to enter the document details for which refund has to be claimed. Enter the **GSTIN** and "**From Return Period"** and **"To Return Period"** in mm/yyyy format for which refund has to be claimed.

➢ Enter the GSTIN of the recipient, document details and details of tax paid. The document includes an invoice, a Debit note or a Credit note. Multiple Debit note or Credit note issued against invoices can also be entered in this statement.

Note:

- Document Date cannot be prior to 1st July 2017. document date can be on or after 1st July 2017.
- BRC/FIRC date can be prior to 1st July 2017.
- You need to enter Unique BRC/FIRC details, as separate rows in Statement 2.

➢ Click the **Validate & Calculate** button to validate.
➢ The total number of records in the sheet is displayed. Click the **OK** button.
➢ **In case of Error,** it will displayed in the Error column. Rectify the same and click the Validate & Calculate button to validate and calculate.
➢ Click the **Create File To Upload** button as given in the image shown above. (Do the necessary steps to upload the same).
➢ Once uploaded, a success message will be displayed that file (JSON file) is created and now proceed to upload the file on the Portal. Click OK.
➢ Click the link **Click to fill the details of Export of services with payment of tax,** to upload the details of documents for export of services with IGST.

GST RFD-01			
Export of Services with Payment of Tax			
			• Indicates Mandatory Fields
Statement 2 •	Click to fill the details of Exports of services with Integrated Tax		Download Offline Utility ⧉

➢ Click the **CLICK HERE TO UPLOAD** button. Browse the location where the JSON file has been saved. Select the file and click the **Open** button.

➢ A success message that Statement has been uploaded successfully will be displayed. Now, the taxpayer can click the **Download Unique Documents** link to view the documents that has been uploaded successfully.

➢ Unique documents that has been uploaded successfully will be displayed.
➢ Select the Declaration checkbox as shown in the above figure (declaration that the statement of documents have been uploaded for the period for which the refund application has been filed).
➢ Click the **PROCEED** button.
➢ Click the **VALIDATE STATEMENT** button.
➢ In case any statement is validated with error, click the **Download Invalid Document** link.
➢ **Note:** By clicking this, Invalid document excel sheet will be downloaded and error will be displayed.

Refunds – Statement 2 Upload

✓ Your statement has been submitted successfully for validation.   ✕

ploaded data fails validation, an error report will be created on the online portal. Please download the error report and correct the data in your offline tool a

Upload document details of Exported services with payment of Tax

CLICK HERE TO UPLOAD

Summary of Statement uploaded

Statement ID	Status	Total Documents Uploaded	Value of uploaded Documents (₹)	Valid Documents	Value of Valid Documents (₹)	Invalid Documents	Value of Invalid Documents (₹)
R02rT40-72	Validated with Error	1	100000	0	0	1 Download Invalid Documents	100000

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

DELETE STATEMENT   VALIDATE STATEMENT   BACK

➢ Rectify the error in the JSON file and upload these statements on the GST Portal again as per the process described above, in case statement has been uploaded/validated with error. (Only the error documents will be uploaded again by clicking the CLICK HERE TO UPLOAD button)

➢ In case of no error and the statement has been validated, the taxpayer wants to update/delete the statement, then first delete the whole statement and upload a new statement of documents again if needed.

➢ A confirmation message will be displayed, that the statement has been submitted successfully for validation. Click the **BACK** button.

Refunds – Statement 2 Upload

✓ Your statement has been submitted successfully for validation.   ✕

In case uploaded data fails validation, an error report will be crea

Upload document details of Exported services with payment of Tax

CLICK HERE TO UPLOAD

Summary of Statement uploaded

Statement ID	Status	Total Documents Uploaded	Value of uploaded Documents (₹)	Valid Documents	Value of Valid Documents (₹)
R02rT40-72	Validated Successfully	1	100000	1 Download Valid Documents	100000

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

☑ I hereby declare that I have uploaded the statement of Documents for the period(s) FEBRUARY 2018 for which I have filed refund application.

DELETE STATEMENT   VALIDATE STATEMENT   BACK

> ➤ **In the Table Refund Amount Claimed,** the amount of refund will get auto populated based on the statement uploaded. The amount for refund to be claimed auto-populated from statement is downward editable.

> ➤ The taxpayer can view details of Electronic Liability Ledger by clicking **Click to view Electronic Liability Ledger**, that displays your liabilities/ dues of Returns and other than Returns.

GST RFD-01
Export of Services with Payment of Tax

• Indicates Mandatory Fields

Statement 2 •   Click to fill the details of Exports of services with Integrated Tax   **Download Offline Utility** ↗

Note: In the below table, the Refund amount claimed should not be more than the sum of Integrated Tax and Cess mentioned in Zero-rated supplies of GSTR-3B item i.e., 3.1(a+b+c) respectively, filed for the given periods.

Refund Claimed (in ₹)

Head	Integrated Tax (₹)•	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)•	Total (₹)•
TAX	₹1,200.00			₹1,000.00	2,200.00

Click to view Electronic Liability Ledger

Note: You may view the Electronic Liability Register that displays your liabilities/ dues of Returns and other than Returns. Hence, you may save this Refund Application and navigate to the dashboard to settle the dues first, or may proceed here to file the application. Please note that the recoverable dues shall be deducted from the gross amount to be paid from the Refund Amount claimed in the refund application received, by the Refund Processing Officer while processing the Refund.

> ➤ Select the Bank **Account Number** from the drop-down list.
> ➤ Upload supporting documents (if any), under section **upload Supporting Documents.**
> ➤ Enter the **Document Description.**
> ➤ Click the **Add Document** button, to add any document. In can to delete any document, click the **Delete** button.
> ➤ A success message is displayed that "Your application has been saved. The application filed can be accessed from **Services > Refunds > My Saved/Filed Applications** and file on the GST Portal."
> **Note:** This application can be retrieved and submitted within 15 days. If the same is not filed within 15 days, the saved draft will be purged from the GST database.
> ➤ Click the **Preview** button to download the form in PDF format.
> ➤ Refund application form in the PDF format will be downloaded.
> **Note:** For filing the refund application, the taxpayer has to authenticate Aadhaar or upload e-KYC documents.
> ➤ Select the **Declaration** and **Undertaking** checkbox, and click the **SUBMIT** button.

Undertaking •

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

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

BACK   SAVE   PREVIEW   SUBMIT

➤ Click **Proceed,** for the success message that the statement is submitted successfully.
➤ Depending upon the status as to whether the Aadhaar has been authenticated or not and e-KYC documents has been uploaded or not, different message window will be displayed. Select the appropriate option as per the requirement.
➤ Select the **Declaration** checkbox, for filing the application.
➤ Select the name of authorized signatory in the **Name of Authorized Signatory** drop-down list.

Dashboard > Refunds > Filed   ⊕ English

| GSTIN/UIN : 07ALYPD6528P2Z6 | Legal Name : Gyanendra Prakash Dwivedi | Trade Name : AutomationsTest |
| FY : 2017-2018 | Month - FEBRUARY | Status : Submitted |
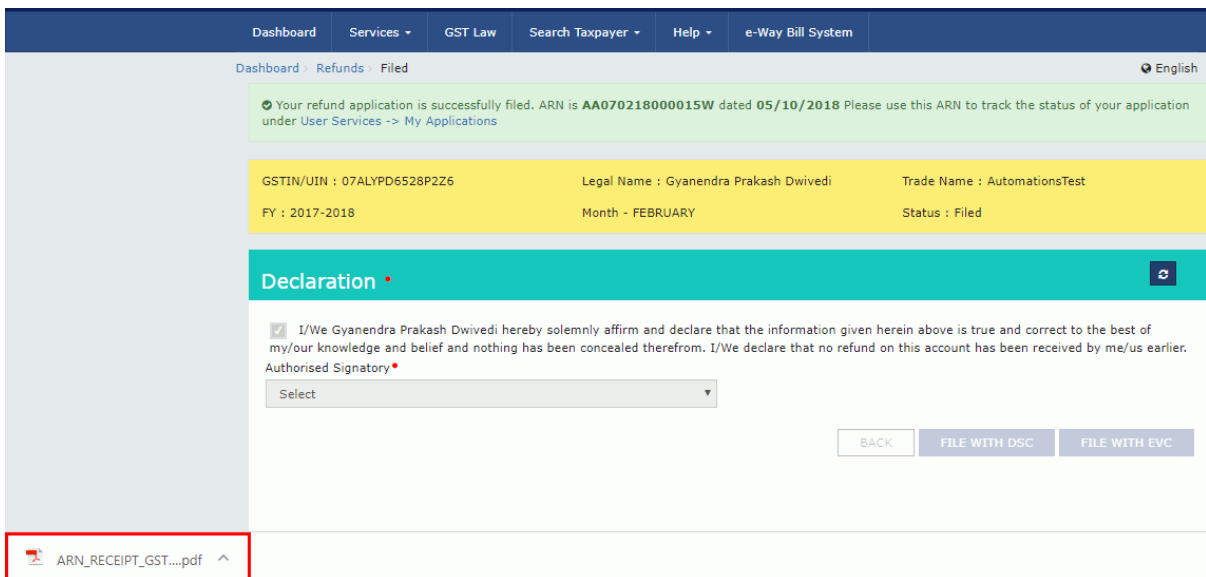
Declaration •

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

BACK   FILE WITH DSC   FILE WITH EVC

➤ Click the **File with DSC** or **File with EVC** button.
   • In case of **File with DSC:** Select the certificate and click the sign button.
   • In case of **File with EVC:** Enter the OTP sent to email and mobile number of the Authorized Signatory registered at the GST Portal and click the **VERIFY** button.
➤ The success message will be displayed and status is changed to Submitted. **Application Reference Number (ARN)** receipt is downloaded and also sent on the registered e-mail address and mobile phone number. Click the PDF to open the receipt.

> The ARN receipt will be displayed.

TYPE I: Refund on Tax paid on an Intra-State Supply which is subsequently held to be Inter-State Supply and Vice Versa

Following steps to be performed to file the application for refund on account of Export of Services (with payment of tax) on the GST Portal:
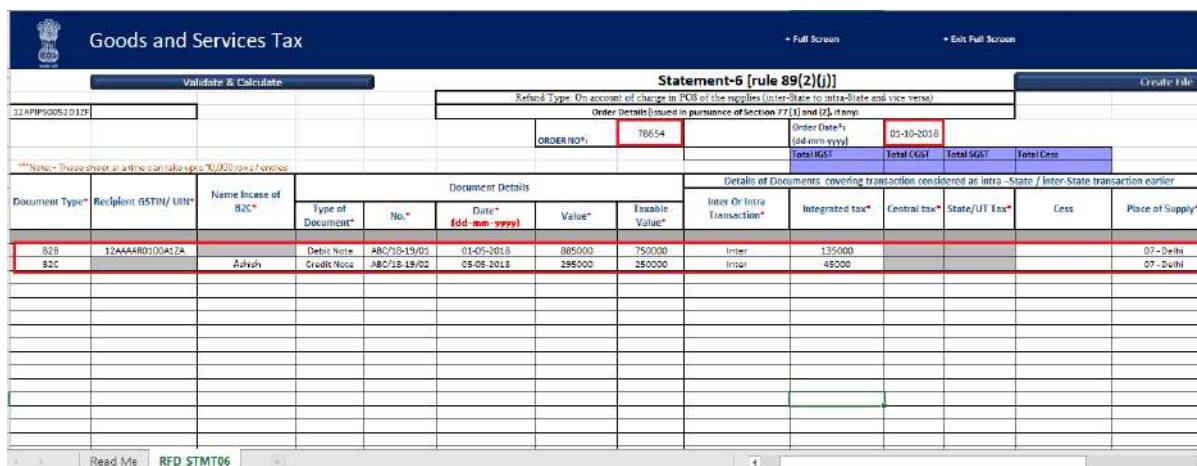
> Follow all the common steps to **CREATE REFUND APPLICATION** for filing refund application in FORM GST RFD-01. (As mentioned in (I) of the common steps)

> The FORM GST RFD-01 for **Tax paid on an intra-state supply which is subsequently held to be inter-state supply and vice versa** page will be displayed.

Note: For this Download Statement 6 i.e. the offline utility and upload details of Tax paid on an intra-state supply which is subsequently held to be inter-state supply and vice versa and then file refund of tax paid on an intra-state supply which is subsequently held to be inter-state supply and vice versa on the GST portal.
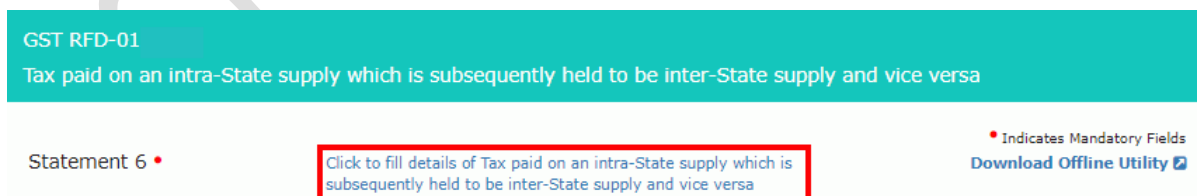
> Statement 6 will be downloaded. Once the template is downloaded, it is required to enter the document details for which refund has to be claimed. Enter the **GSTIN** for which refund has to be claimed.

➤ Enter the Order details, document details, details of documents covering transaction considered as intra-state/inter-state transaction earlier and details of transaction which were inter-State/ intra-State supply subsequently. The document includes an invoice, a Debit note or a Credit note. Multiple Debit note or Credit note issued against invoices can also be entered in this statement.
Note: More than one order cannot be added in a refund application. For another order, a new refund application has to be filed.

➤ Click the **Validate & Calculate** button to validate.
➤ The total number of records in the sheet is displayed. Click the **OK** button.
➤ **In case of Error,** it will displayed in the Error column. Rectify the same and click the Validate & Calculate button to validate and calculate.
➤ Click the **Create File To Upload** button as given in the image shown above. (Do the necessary steps to upload the same).
➤ Once uploaded, a success message will be displayed that file (JSON file) is created and now proceed to upload the file on the Portal. Click OK.
➤ Click the link **Click to fill the details of Tax paid on an Intra-state supply which is subsequently held to be Inter-state supply and vice versa,** to upload the details of Tax paid on an Intra-state supply which is subsequently held to be Inter-state supply and vice versa.

➤ Click the **CLICK HERE TO UPLOAD** button. Browse the location where the JSON file has been saved. Select the file and click the **Open** button.

Refunds – Statement 6 Upload   ↻

nload the error report and correct the data in your offline tool and generate the JSON again and upload. Note: Please upload the full statement again after

Upload document details of The supplies having change in POS

[CLICK HERE TO UPLOAD]

[VALIDATE STATEMENT]   [PROCEED]

➤ A success message that Statement has been uploaded successfully will be displayed. Now, the taxpayer can click the **Download Unique Documents** link to view the documents that has been uploaded successfully.

Refunds – Statement 6 Upload   ↻

your offline tool and generate the JSON again and upload. Note: Please upload the full statement again after correcting the error records.

Upload document details of The supplies having change in POS

[CLICK HERE TO UPLOAD]

Summary of Statement uploaded

Statement ID	Status	Total Documents Uploaded	Unique Documents	Updated Documents
R10HU78576	Uploaded Successfully	2	2 Download Unique Documents	0

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

☐ I hereby declare that I have uploaded the statement of Documents.

[VALIDATE STATEMENT]   [PROCEED]

➤ Unique documents that has been uploaded successfully will be displayed.
➤ Select the Declaration checkbox as shown in the above figure (declaration that the statement of documents have been uploaded for the period for which the refund application has been filed).
➤ Click the **PROCEED** button.
➤ Click the **VALIDATE STATEMENT** button.
➤ In case any statement is validated with error, click the **Download Invalid Document** link.
   Note: By clicking this, Invalid document excel sheet will be downloaded and error will be displayed.

Refunds - Statement 6 Upload

⊘ Your statement has been submitted successfully for validation.   ✕

In case uploaded data fi

Upload document details of The supplies having change in POS

CLICK HERE TO UPLOAD

Summary of Statement uploaded

Statement ID	Status	Total Documents Uploaded	Value of uploaded Documents (₹)	Valid Documents	Value of Valid Documents (₹)	Invalid Documents	Value of Invalid Documents (₹)
R10HU78576	Validated with Error	2	180000	1 Download Valid Documents	45000	1 Download Invalid Documents	135000

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

DELETE STATEMENT   VALIDATE STATEMENT   PROCEED

➢ Rectify the error in the JSON file and upload these statements on the GST Portal again as per the process described above, in case statement has been uploaded/validated with error. (Only the error documents will be uploaded again by clicking the CLICK HERE TO UPLOAD button)

➢ In case of no error and the statement has been validated, the taxpayer wants to update/delete the statement, then first delete the whole statement and upload a new statement of documents again if needed.

➢ A confirmation message will be displayed, that the statement has been submitted successfully for validation. Click the **PROCEED** button.

Refunds - Statement 6 Upload

⊘ Your statement has been submitted successfully for validation.   ✕

in your offline tool and generate the JSON again and upload. Note: Please upload the full statement again after correcting the error records.

Upload document details of The supplies having change in POS

CLICK HERE TO UPLOAD

Summary of Statement uploaded

Statement ID	Status	Total Documents Uploaded	Value of uploaded Documents (₹)	Valid Documents	Value of Valid Documents (₹)
R10HU78576	Validated Successfully	2	180000	2 Download Valid Documents	180000

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

☑ I hereby declare that I have uploaded the statement of Documents.

DELETE STATEMENT   VALIDATE STATEMENT   PROCEED

- In the Table **Refund Amount Claimed,** the amount of refund will get auto populated based on the statement uploaded. The amount for refund to be claimed auto-populated from statement is downward editable.

- The taxpayer can view details of Electronic Liability Ledger by clicking **Click to view Electronic Liability Ledger**, that displays your liabilities/ dues of Returns and other than Returns.

GST RFD-01

Tax paid on an intra-State supply which is subsequently held to be inter-State supply and vice versa

Statement 6 •   Click to fill details of Tax paid on an intra-State supply which is   • Indicates Mandatory Fields
                       subsequently held to be inter-State supply and vice versa   **Download Offline Utility** 🗗

Refund Amount Claimed (in INR)

Integrated Tax (₹)•	Central Tax (₹)•	State/UT Tax (₹)•	Cess (₹)•	Total (₹)
₹1,80,000.00	₹0.00	₹0.00	₹0.00	180,000.00

Click to view Electronic Liability Ledger

Note: You may view the Electronic Liability Register that displays your liabilities/ dues of Returns and other than Returns. Hence, you may save this Refund Application and navigate to the dashboard to settle the dues first, or may proceed here to submit the application. Please note that the recoverable dues shall be deducted from the Refund Amount claimed by the Proper Officer while processing the Refund.

- Select the Bank **Account Number** from the drop-down list.
- Upload supporting documents (if any), under section **upload Supporting Documents.**
- Enter the **Document Description.**
- Click the **Add Document** button, to add any document. In can to delete any document, click the **Delete** button.
- A success message is displayed that "Your application has been saved. The application filed can be accessed from **Services > Refunds > My Saved/Filed Applications** and file on the GST Portal."
  Note: This application can be retrieved and submitted within 15 days. If the same is not filed within 15 days, the saved draft will be purged from the GST database.
- Click the **Preview** button to download the form in PDF format.
- Refund application form in the PDF format will be downloaded.
  Note: For filing the refund application, the taxpayer has to authenticate Aadhaar or upload e-KYC documents.
- Click **SUBMIT**
- Click **PROCEED,** for the success message that the statement is submitted successfully.
- Depending upon the status as to whether the Aadhaar has been authenticated or not and e-KYC documents has been uploaded or not, different message window will be displayed. Select the appropriate option as per the requirement.
- Select the **Declaration** checkbox, for filing the application.
- Select the name of authorized signatory in the **Name of Authorized Signatory** drop-down list.

- Click the **File with DSC** or **File with EVC** button.
  - In case of **File with DSC:** Select the certificate and click the sign button.
  - In case of **File with EVC:** Enter the OTP sent to email and mobile number of the Authorized Signatory registered at the GST Portal and click the **VERIFY** button.
- The success message will be displayed and status is changed to Submitted. **Application Reference Number (ARN)** receipt is downloaded and also sent on the registered e-mail address and mobile phone number. Click the PDF to open the receipt.

- The ARN receipt will be displayed.

TYPE J: Refund on Account of Excess Payment of Tax

Following steps to be performed to file the application for refund on account of Excess payment of Tax on the GST Portal:

- Follow all the common steps to **CREATE REFUND APPLICATION** for filing refund application in FORM GST RFD-01. (As mentioned in (I) of the common steps)

- There is a pre-requisite that the FORM GSTR-1 and GSTR-3B till the date of filing the refund application, has to be filed.
- The FORM GST RFD-01 for **Excess payment of tax** page will be displayed.

Note: Three type of return options will be available here: **CMP-08**, **GSTR 3B** and **GSTR 4 (Annual)**. Select the type of return from the drop-down.

Note: ARN of Form GSTR-3B/ 4/ 5, along with other details, gets auto-populated from database in the refund application form, based on the tax period selected. Using this the taxpayer can claim refund.

- In the Table **'Details of excess payment of tax', enter** the tax amount paid in excess which needs to be claimed as refund.
  Note:
  - Refund amount claimed should be of Rs. 1000 or more
  - Refund amount claimed cannot be more than the amount of tax paid from the respective return against which refund is filed

- The taxpayer can view details of Electronic Liability Ledger by clicking **Click to view Electronic Liability Ledger**, that displays your liabilities/ dues of Returns and other than Returns.

GST RFD-01
Excess payment of tax

• Indicates Mandatory Fields

Statement 7 [Rule 89(2)(k)]•
Details of excess payment of tax:

Tax Period	Type of return	ARN of return	Date of filing return	Tax Paid in Excess (₹)			
				Integrated Tax (₹)•	Central Tax (₹)•	State/UT Tax (₹)•	Cess (₹)•
April 2018	GSTR3B ⌄	AA120418000009U	13-11-2018	₹51,000.00	₹10,000.00	₹10,000.00	₹0.00
Refund Claimed (in ₹)				51,000.00	10,000.00	10,000.00	0.00

Click to view Electronic Liability Ledger

Note: You may view the Electronic Liability Register that displays your liabilities/ dues of Returns and other than Returns. Hence, you may save this Refund Application and navigate to the dashboard to settle the dues first, or may proceed here to file the application. Please note that the recoverable dues shall be deducted from the gross amount to be paid from the Refund Amount claimed in the refund application received, by the Refund Processing Officer while processing the Refund.

➢ Select the Bank **Account Number** from the drop-down list.
➢ Upload supporting documents (if any), under section **upload Supporting Documents.**
   Note:

   • Taxpayers have an option to upload 10 documents with the refund application, of size up to 5 MB each. Therefore, any supporting document can be uploaded by the taxpayer, if required.
   • Also, in case the refund amount claimed is more than 2 lacs, then the taxpayer needs to mandatorily upload Certificate from CA/ICWA in Annexure 2 to the refund application. In case, refund claimed amount is less than 2 lacs, then the certificate is not required, taxpayer needs to provide self-declaration only.

➢ Enter the **Document Description.**
➢ Click the **Add Document** button, to add any document. In can to delete any document, click the **Delete** button.
➢ A success message is displayed that "Your application has been saved. The application filed can be accessed from **Services > Refunds > My Saved/Filed Applications** and file on the GST Portal."
   Note: This application can be retrieved and submitted within 15 days. If the same is not filed within 15 days, the saved draft will be purged from the GST database.
➢ Click the **Preview** button to download the form in PDF format.
➢ Refund application form in the PDF format will be downloaded.
   Note: For filing the refund application, the taxpayer has to authenticate Aadhaar or upload e-KYC documents.
➢ Select the **Declaration** and **Undertaking** checkbox, and click the **PROCEED** button.

Undertaking•

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

Self-Declaration•

☑ I NURUL MOHAMADBHAI SAIYED having GSTIN/ temporary Id 12APIPS0052D1ZF, solemnly affirm and certify that in respect of the refund amounting to Rs. 71,000.00-/ with respect to the tax, interest, or any other amount for the Refund period APRIL 2018, claimed in the refund application, the incidence of such tax and interest has not been passed on to any other person.

| | BACK | SAVE | PREVIEW | PROCEED |

- ➤ Click **PROCEED,** for the success message that the statement is submitted successfully.
- ➤ Depending upon the status as to whether the Aadhaar has been authenticated or not and e-KYC documents has been uploaded or not, different message window will be displayed. Select the appropriate option as per the requirement.
- ➤ Select the **Declaration** checkbox, for filing the application.
- ➤ Select the name of authorized signatory in the **Name of Authorized Signatory** drop-down list.

Dashboard > Refunds > Filed   ⊕ English

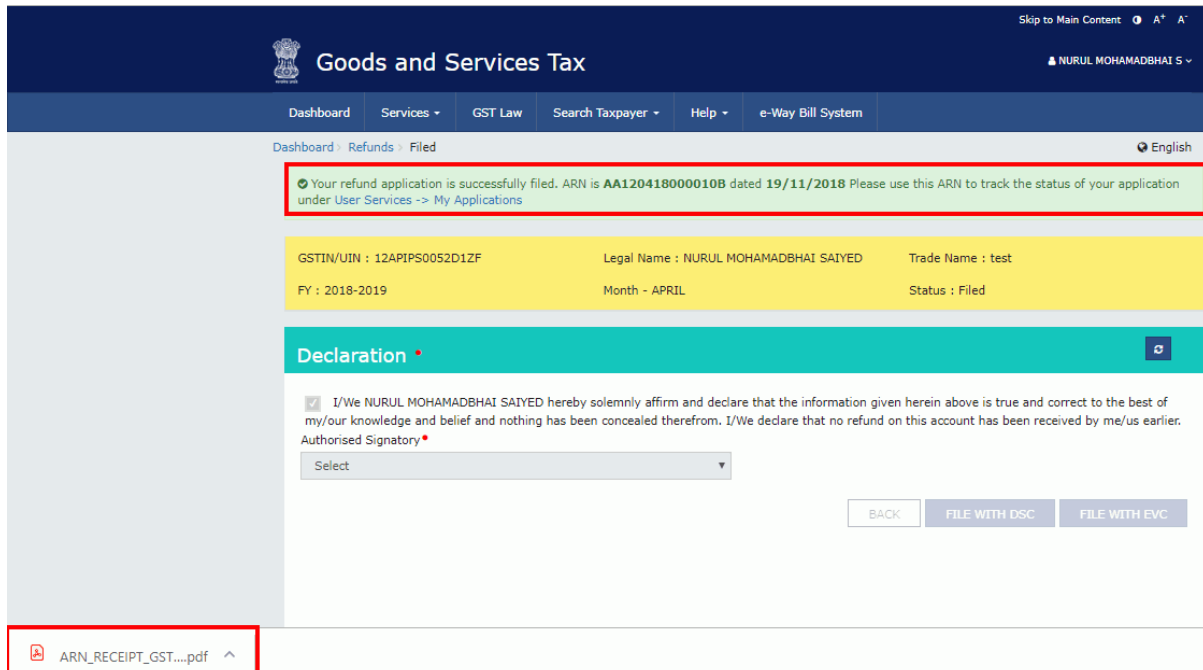| GSTIN/UIN : 12APIPS0052D1ZF | Legal Name : NURUL MOHAMADBHAI SAIYED | Trade Name : test |
| FY : 2018-2019 | Month - APRIL | Status : Saved |

Declaration •

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

NURUL SAIYED ▼

| | BACK | FILE WITH DSC | FILE WITH EVC |

- ➤ Click the **File with DSC** or **File with EVC** button.
  - In case of **File with DSC:** Select the certificate and click the sign button.
  - In case of **File with EVC:** Enter the OTP sent to email and mobile number of the Authorized Signatory registered at the GST Portal and click the **VERIFY** button.
- ➤ The success message will be displayed and status is changed to Submitted. **Application Reference Number (ARN)** receipt is downloaded and also sent on the registered e-mail address and mobile phone number. Click the PDF to open the receipt.

Your refund application is successfully filed. ARN is **AA120418000010B** dated **19/11/2018** Please use this ARN to track the status of your application under User Services -> My Applications

- ➤ ARN receipt is displayed.

TYPE K: Refund on Account of Assessment/ Provisional Assessment/ Appeal/ Any Other Order

Following steps to be performed to file the application for refund on account of Assessment/ Provisional Assessment/Appeal/Any other Order on the GST Portal:

- ➤ Follow all the common steps to **CREATE REFUND APPLICATION** for filing refund application in FORM GST RFD-01. (As mentioned in (I) of the common steps)
- ➤ The FORM GST RFD-01 **on account of Assessment/ Provisional Assessment/Appeal/Any other Order** page will be displayed.


- ➤ Select the type of Order from the drop down list.

Note: In case, "Any Other Order" option from the drop-down list is selected, then it will be required to provide the type of order in the **Specify type of order** text box.

- Enter the **Demand ID** in the demand ID field.
  Note: This is to be filled by the taxpayer in case the taxpayer has paid the tax amount against any demand raised against taxpayer, which would be available in the taxpayer's liability register.
- Enter the Order Number, Order Date using calender and the name of Order issuing authority in the respective fields. These are mandatory fields to be filled by the taxpayer.
- In the Table **'Details of Refund Amount to be claimed',** enter the tax amount which needs to be claimed as refund.
- The taxpayer can view details of Electronic Liability Ledger by clicking **Click to view Electronic Liability Ledger**, that displays your liabilities/ dues of Returns and other than Returns.

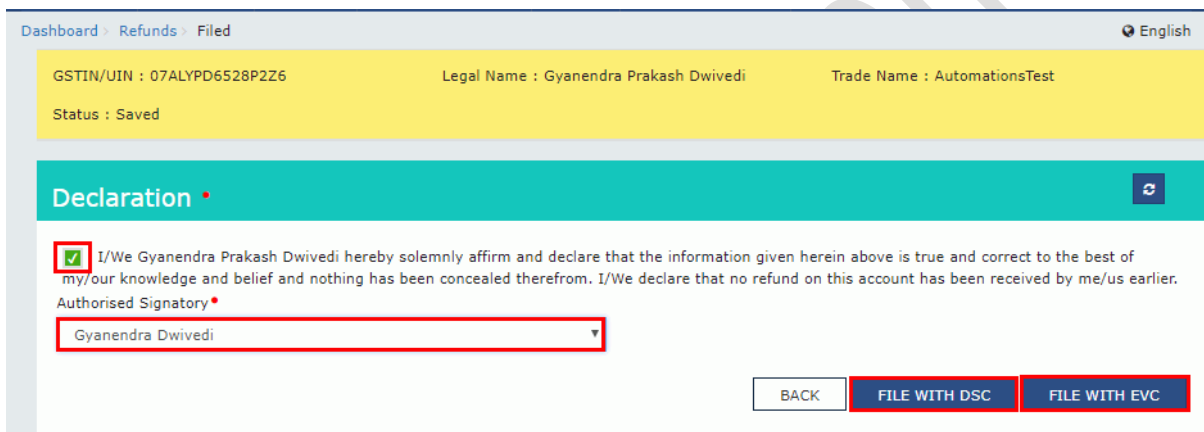Details of Refund Amount to be claimed (in INR)•

Particulars	Tax (₹)	Interest (₹)	Penalty (₹)	Fee (₹)	Others (₹)	Total (₹)
Intergrated Tax	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	0.00
Central Tax	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	0.00
State/UT Tax	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	0.00
Cess	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00	0.00

Click to view Electronic Liability Ledger

Note: You may view the Electronic Liability Register that displays your liabilities/ dues of Returns and other than Returns. Hence, you may save this Refund Application and navigate to the dashboard to settle the dues first, or may proceed here to file the application. Please note that the recoverable dues shall be deducted from the gross amount to be paid from the Refund Amount claimed in the refund application received, by the Refund Processing Officer while processing the Refund.

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

  Note: In case taxpayer is registered as a casual taxable person or Non-resident tax person, whose registration was not granted and wants to claim refund of excess amount available in Electronic Cash Ledger, the taxpayer can login to the GST Portal using TRN (Temporary Reference Number) and enter Bank details.

- Upload supporting documents (if any), under section **upload Supporting Documents.**

  Note: Upload the copy of order for which the refund is claimed.

- Enter the **Document Description.**
- Click the **Add Document** button, to add any document. In can to delete any document, click the **Delete** button.

- ➢ A success message is displayed that "Your application has been saved. The application filed can be accessed from **Services > Refunds > My Saved/Filed Applications** and file on the GST Portal."
  Note: This application can be retrieved and submitted within 15 days. If the same is not filed within 15 days, the saved draft will be purged from the GST database.
- ➢ Click the **Preview** button to download the form in PDF format.
- ➢ Refund application form in the PDF format will be downloaded. Click **Proceed.**
  Note: For filing the refund application, the taxpayer has to authenticate Aadhaar or upload e-KYC documents.
- ➢ Depending upon the status as to whether the Aadhaar has been authenticated or not and e-KYC documents has been uploaded or not, different message window will be displayed. Select the appropriate option as per the requirement.
- ➢ Select the **Declaration** checkbox, for filing the application.
- ➢ Select the name of authorized signatory in the **Name of Authorized Signatory** drop-down list.

- ➢ Click the **File with DSC** or **File with EVC** button.
  - In case of **File with DSC:** Select the certificate and click the sign button.
  - In case of **File with EVC:** Enter the OTP sent to email and mobile number of the Authorized Signatory registered at the GST Portal and click the **VERIFY** button.
- ➢ The success message will be displayed and status is changed to Submitted. **Application Reference Number (ARN)** receipt is downloaded and also sent on the registered e-mail address and mobile phone number. Click the PDF to open the receipt.

➢ ARN receipt is displayed.

TYPE L: Refund on Account of Other Reasons

Following steps to be performed to file the application for refund on account of any other reason on the GST Portal:

➢ Follow all the common steps to **CREATE REFUND APPLICATION** for filing refund application in FORM GST RFD-01. (As mentioned in (I) of the common steps)
➢ The FORM GST RFD-01 **Any other (specify)** page will be displayed.

GST RFD01 - Any other (specify)

• Indicates Mandatory Fields

Refund Specification(200 characters)•

Refund Claimed (in INR)

	Tax (₹)	Interest (₹)	Penalty (₹)	Fee (₹)	Others (₹)	Total (₹)
Intergrated Tax	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	0.00
Central Tax	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	0.00
State/UT Tax	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	0.00
CESS	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00	0.00

Click to view Electronic Liability Ledger

➢ Enter the reason for applying the refund, in the **Refund Specification** field.
➢ In the Table **'Refund Claimed',** enter the amount which needs to be claimed as refund.
➢ The taxpayer can view details of Electronic Liability Ledger by clicking **Click to view Electronic Liability Ledger**, that displays your liabilities/ dues of Returns and other than Returns.

GST RFD01 - Any other (specify)

• Indicates Mandatory Fields

Refund Specification(200 characters) •

Refund on account of excess interest paid in Form GSTR-3B

Refund Claimed (in INR)

	Tax (₹)	Interest (₹)	Penalty (₹)	Fee (₹)	Others (₹)	Total (₹)
Intergrated Tax	₹0.00	₹8,000.00	₹0.00	₹0.00	₹0.00	8,000.00
Central Tax	₹0.00	₹4,800.00	₹0.00	₹0.00	₹0.00	4,800.00
State/UT Tax	₹0.00	₹4,800.00	₹0.00	₹0.00	₹0.00	4,800.00
CESS	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	0.00
Total	0.00	17,600.00	0.00	0.00	0.00	17,600.00

Click to view Electronic Liability Ledger

Note: You may view the Electronic Liability Register that displays your liabilities/ dues of Returns and other than Returns. Hence, you may save this Refund Application and navigate to the dashboard to settle the dues first, or may proceed here to file the application. Please note that the recoverable dues shall be deducted from the Refund Amount claimed by the Proper Officer while processing the Refund.

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

   Note: In case taxpayer is registered as a casual taxable person or Non-resident tax person, whose registration was not granted and wants to claim refund of excess amount available in Electronic Cash Ledger, the taxpayer can login to the GST Portal using TRN (Temporary Reference Number) and enter Bank details.

➢ Upload supporting documents (if any), under section **upload Supporting Documents.**

   Note: in case the refund amount claimed is more than 2 lacs, then the taxpayer needs to mandatorily upload Certificate from CA/ICWA in Annexure 2 to the refund application.

➢ Enter the **Document Description.**

➢ Click the **Add Document** button, to add any document. In can to delete any document, click the **Delete** button.

➢ A success message is displayed that "Your application has been saved. The application filed can be accessed from **Services > Refunds > My Saved/Filed Applications** and file on the GST Portal."
   Note: This application can be retrieved and submitted within 15 days. If the same is not filed within 15 days, the saved draft will be purged from the GST database.

➢ Click the **Preview** button to download the form in PDF format.

➢ Refund application form in the PDF format will be downloaded. Click **Proceed.**
   Note: For filing the refund application, the taxpayer has to authenticate Aadhaar or upload e-KYC documents.

➢ Select the **Declaration** and **Undertaking** checkbox, and click the **PROCEED** button.

> Depending upon the status as to whether the Aadhaar has been authenticated or not and e-KYC documents has been uploaded or not, different message window will be displayed. Select the appropriate option as per the requirement.

> Select the **Declaration** checkbox, for filing the application.

> Select the name of authorized signatory in the **Name of Authorized Signatory** drop-down list.

> Click the **File with DSC** or **File with EVC** button.
>   • In case of **File with DSC:** Select the certificate and click the sign button.
>   • In case of **File with EVC:** Enter the OTP sent to email and mobile number of the Authorized Signatory registered at the GST Portal and click the **VERIFY** button.

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

➢ ARN receipt is displayed.