

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.

Dashboard	Services -	GST Law	Download	ls - Search	Taxpayer 👻	Help -	e-Way Bill System	New Return (Trial) -		
Registration	Ledgers	Returns P	ayments	User Services	Refunds					
Application for Refund					Refund	Refund pre-application form				
My Saved/File	My Saved/Filed Applications				Track /	Track Application Status				
Track status of	Track status of invoice data to be shared with ICEGATE				Intima	tion on acco	unt of Refund not receiv	ved		

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.

Refund Pre-Application Form		
GSTIN- 29DAACD1191F5ZO	Legal Name - Ad New Info Pvt Lto	
Nature of Business : •		
1. Manufacturer 📃	2. Merchant Exporter 🔲	3. Service Provider 4. Trader
Date of Issue of IEC (Only for Ex		AADHAAR Number [•] 🖲
dd/mm/yyyy		
Value of Exports made in the Fin Year 2019-2020 (till date) (Only		Income tax paid in Financial Year 2018- 2019
Exporter):		
Advance tax paid in Financial Yea	ar 2019-	Capital Expenditure and investment made
2020 (till date) •		in Financial Year 2018-2019 •
	g has been concealed therefron	n given herein above is true and correct to the best of my/our n.I/We hereby also agree that I/We won't be allowed to modify or SUBMIT No signature required, on clicking this button form will be submitted, with no option to edit or re-submi
\mathcal{O}		



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. <u>Steps to file the refund application in FORM GST RFD-01 are as under (Common steps to be</u> followed for filing all the above types of refund)
- > Log in to GST portal by accessing <u>https://www.gst.gov.in/</u> URL. The GST Home page is displayed.
- So to the 'Services' tab, click on 'Refunds' and select the 'Application of refund' option.

Dashboard	Services 👻	GST Lav	v Search	Taxpayer 🝷	Help +	e-	Way Bill System
Registration	Ledgers	Returns	Payments	User Servic	es Refu	nds	
Application for	Refund	My Saved/Filed Applications					
Track Applicati	on Status		Track status of invoice data to be shared with ICEGATE				

> 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'.



•	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)
۲	Refund on account of ITC accumulated due to Inverted Tax Structure
•	On account of Refund by Recipient of deemed export
•	Refund on account of Supplies to SEZ unit/ SEZ Developer (with payment of tax)
•	Export of services with payment of tax
•	Tax paid on an intra-State supply which is subsequently held to be inter-State supply and vice versa
•	On account of Refund by Supplier of deemed export
•	Any other (specify)
•	Excess payment of tax
•	On Account of Assessment/Provisional Assessment/Appeal/Any other order

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

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

From Period:	To Period:		
Jul-2017	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).



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.



GSTIN/UIN : 07AMWPC3594M1ZA Legal Name : prachit chopra Trade Name : prachit chopra FY : 2017-2018 Month - JULY-AUGUST Status : Submitted Declaration • Image: Comparison of the com	hboard > Refunds > Filed		English
Declaration • 2 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.	GSTIN/UIN: 07AMWPC3594M1ZA	Legal Name : prachit chopra	Trade Name : prachit chopra
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 knowledg and belief and nothing has been concealed therefrom. I/We declare that no refund on this account has been received by me/us earlier.	FY: 2017-2018	Month - JULY-AUGUST	Status : Submitted
and belief and nothing has been concealed therefrom. I/We declare that no refund on this account has been received by me/us earlier.	Declaration •		0
NURUL SAIYED 🔹	and belief and nothing has been concea		
BACK FILE WITH DSC FILE WITH EVC	NURUL SAIYED	T	

- 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. <u>Common steps for checking the debit entry in the E-Credit Ledger for the amount claimed as</u> refund, once the Refund application in FORM RFD-01 is filled
- Navigate to Services > Ledgers > Electronic Credit Ledger

Dashboard	Services 👻	GST Law	Search Taxpayer 👻	Help +	e-Way Bill System	
Registration Ledgers Returns Payments User Services Refunds						
Electronic Cash Ledger Electronic Credit Ledger						
Electronic Liab	Electronic Liability Register				Payment towards Dema	nd

Click the Electronic Credit Ledger link.

Dashboard > Ledger		English
Electronic Credit Ledge	er	prachit chopra 07AMWPC3594M1ZA
Financial Year	Month	ITC Balance As On Date : 29-01-2019
2018-2019	January	0.00
1. <mark>Electronic Credit Led</mark> 2. Provisional Credit Ba 3. Blocked Credit Balan	lance : 0.00	

- 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.



	> Ledger nic Credit I	_edger					prachit	chopra 07A	MWPC	© Er 3594M1ZA
Sel	ect Period									
Fr	om 29/01/2	2019		To 29/01/20	019	*	GO			
Viev	ving Electronic	: Credit ledger details	from 29/01/	/2019 to 29/01/	2019					
Sr. Date Reference No. Tax Description Transaction Credit / Debit (₹)										
No.			Period,if any		Type (Debit/ Credit)	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.



Senglish

Dashboard > Refunds > Excess Balance in Electronic Cash Ledg	er
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GSTIN/UIN: 12GDOPS9138G1Z1 Legal Name : T

Legal Name : TUSIRON SANGMA

Trade Name : aasssddff

Indicates Mandatory Fields

Status : Draft

GST RFD-01 - Excess Balance in Electronic Cash Ledger

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.

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вan	ΚA	CCOU	int N	um	ber

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
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- > 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.

		Note:	Please enter the bank account here. Please be informed that,
			the disbursement of refund amount will be credited to the mentioned account here. Please be advised to keep the mentioned bank account operational till sanctioned refund is
Select	~		successfully disbursed. If disbursement fail due to error of bank account, you may update the bank account through the
			functionality of Track Refund Application.
Click here to get branch & if	fsc details		
Select	~		
	Click here to get branch & il	Click here to get branch & ifsc details	Select ✓ Click here to get branch & ifsc 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.



board > Refunds > Filed			🛛 Englis
GSTIN/UIN: 12GDOP59138G1Z1	Legal Name : TUSIRON SANGMA	Trade Name : aasssddff	
Status : Saved			
			C
Declaration •			
	mnly affirm and declare that the information given he		y/our
knowledge and belief and nothing has be	en concealed therefrom. I/We declare that no refund o	on this account has been received by me/us ea	
Authorised Signatory •		•	
Authorised Signatory •			
- ·			
- ·			

- 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.



	Dashboard	Services -	GST Law	Search Taxpayer 🗸	Help 🗸	e-Way Bill Syste	m		
	Dashboard > Re	funds > Filed							😪 English
		nd application is with your jurisdi		led. ARN is AA121018(officer.	000011G da	ated 26/10/2018	Please subm	it Refund ARN Receipt a	along with relied upon
	GSTIN/UIN Status : File	: 12GDOP59138 :d	3G1Z1	Legal Name	: TUSIRON	SANGMA	Tr	ade Name : aasssddff	
	Declara	ation •							0
		and belief and		emnly affirm and declare en concealed therefrom					
	Select				*				
							BACK	FILE WITH DSC	FILE WITH EVC
ARN_REC	EIPT_GSTpdf ^								

> ARN receipt will be displayed as shown below.

		Refund	ARN Rece	ipt			2	
'his is an ap ortal:	plication receip	ot for Refund a	pplication GST	RFD-01 filed b	y you at the co	mmon		
Application	Reference Nur	nber (ARN):	AA121018000	011G	5257475897	9942265262	12 E	
Date of App	lication:	Souther State	26/10/2018	Anessan.	001448338	20226-665		
Time of Filir	ng of Applicatio	m.concontra	16:31					
GSTIN/ UIN	/ Temporary ID	Connerne de la connecte	12GDOPS913	8G1Z1	ester and the	and the second second		
Trade Name	Contraction of the	Section of the	aasssddff	Anna Calain	distant of	a second on	15	
Legal Name	0.03550,035		TUSIRON SAM	IGMA	1948-1948 -	1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 -	3	
Reason of Refund:			Refund of Excess Balance in Electronic Cash Ledger					
Center Juris	diction:		R-II OF NARODA ROAD					
State Jurisd	iction:		Hawai (Jurisdictional Office)					
Financial Ye	ar	255/03/972	Not Applicable					
Month(s)/ Q	uarter:		Not Applicable					
Particulars	Тах	Amount of I	Refund Clain Penalty	ned (In INR) Fee	Others	Total		
Integrated Tax	0	0	0	0	0			
Central Tax	0	0	0	0	•	0		
State/UT Tax	2000	0	0	2000	0	4000	있는	
and the second se	the second s	Altophysiologic		100000	200006905			
Cess	201300000	100	0	0	0 :::	0.00000	- C.	

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

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).

		 Indicates Mandatory Fiel
	Important Message	
(a) the turnover in a State	means the sum total of the value of- or a Union territory, as defined under clause (112) of section 2, excluding the turn ed supply of services determined in terms of clause (D) of rule 89(4) of CGST	
CACIDUMIN		

- 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.

								_				
Validate & Calo	ulate	<u> </u>		Statemen	t-3 [rule 89()	2) (b) & 89	9(2)(c)]		Create File To	Upload		
	GSTIN*	7AMWPC3594M1								* Indicates Manda	atory Fields	
From Return Peri (mmyyyy)	od*	072017			Refund Type: Exp	ort without pay	ment of tax (accumu	lated ITC)				
To Return Perio (mmyyyy)	d•	082017										
se sheet at a time o	an take upto 10,00	0 rows / entries										
Document Details			Se		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
Invoice	ABC/17-18/001	01-07-2017	12500	6	INRMI 1	7902	05-07-2017	215220	12.07.2017			
		27-07-2017	276500	s		250101		010721		CNRB000420812	09-07-2017	90000
										CNRB000420891	18-07-2017	12500
										CNRB0004208123	31-07-2017	72300
Credit Note	ABC/17-18/027	03-08-2017	312350	S								162800
										ICIC000638364	26-08-2017	34560
										-		
Credit Note	ABC/17-18/039 ABC/17-18/044	23-08-2017	84500	G	INBHU1	87328	26-08-2017	76492	31-08-2017			
	1	1 1				1			1			
	From Return Perio (mmyyyy) To Return Perio (mmyyyy) To Return Perio (mmyyyy) Type of Document Invoice Invoice Debit Note Debit Note Debit Note	From Return Period* (mmyyy) To Return Period* (mmyyyy) To Return Period* (mmyyyy) Document Document No. Invoice ABC/17-18/001 Debit Note ABC/17-18/021 Credit Note ABC/17-18/021 Debit Note ABC/17-18/021 Debit Note ABC/17-18/021 Debit Note ABC/17-18/021	GSTIN* 7AM/WPC3594M1 From Return Period* 072017 To Return Period* 082017 To Return Period* 082017 Inmayry) 082017 To Return Period* 082017 Inmayry) 082017 Document Document Details Type of Document Document Details Invoice ABC/17-18/001 01-07-2017 Invoice ABC/17-18/001 09-07-2017 Debit Note ABC/17-18/001 04-07-2017 Credit Note ABC/17-18/001 04-07-2017 Debit Note ABC/17-18/001 04-07-2017	GSTIN* 7AM/WPC3594M2 From Return Period* 072017 To Return Period* 082017 (mmyyyr) 082017 To Return Period* 082017 (mmyyyr) 082017 Document 082017 Invoice ABC/17-18/001 Post 09-07-2017 Invoice ABC/17-18/001 Debit Note ABC/17-18/001 Credit Note ABC/17-18/021 Debit Note ABC/17-18/021 Debit Note ABC/17-18/035 Debit Note ABC/17-18/036 Debit Note ABC/17-18/036	Invoice AS(17)* 7AMWPC3594MI From Return Period* 072017	GSTIN* 7AM/WPC3594M1 From Return Period* O72017 Refund Type: Exp To Return Period* Refund Type: Exp 0 a2017 Refund Type: Exp 0 a2017 To Return Period* 082017 Shipping bill/ B Shipping bill/ B Shipping bill/ B Document Document Details Goods/ (d8 mm yyy) Shipping bill/ B Shipping bill/ B Type of Document No. Date (d8 mm yyy) Value Port Code Invoice ABC/17.18/001 01-07.2017 12500 G INBHU1 Debit Note ABC/17.18/001 27-07.2017 276500 S Credit Note ABC/17.18/001 S Credit Note ABC/17.18/001 9-08-2017 312350 S E Debit Note ABC/17.18/005 9-08-2017 76400 G INGRD6 Debit Note ABC/17.18/005 9-08-2017 764700 G INGRD6	Type of Document Date (mmyyy) Constraints Shipping bill/ Bill of export/ E (mmyyy) Shipping bill/ Bill of export/ E (mmyyy) Port Code (G/S) No. Type of Document No. Date (ds/mmyyy) Value Port Code (G/S) No. Invoice ABC/17.18/001 0.907.0017 12500 G INBHU1 7892 Invoice ABC/17.18/001 0.907.0017 12500 G INBHU1 7892 Invoice ABC/17.18/001 0.907.0017 12500 G INBHU1 7892 Credit Note ABC/17.18/001 0.907.0017 12500 G INBHU1 256734 Debit Note ABC/17.18/001 0.907.0017 312350 S 108HU1 256734 Debit Note ABC/17.18/003 16-80.017 76400 G INGRO6 98382 Debit Note ABC/17.18/003 16-80.2017 76400 G INBHU1 62745	GSTIN* 7AMWPC3594M2 From Return Period* (mmyyyy) OZ017 Refund Type: Export without payment of tax (accumu (mmyyyy) To Return Period* (mmyyyy) 082017 Refund Type: Export without payment of tax (accumu (mmyyyy) Document Document Details Goods/ (services (G/S) Shipping bill/ Bill of export/ Endorsed invoice no. 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- 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	
		 Indicates Mandatory Fields
	Important Message	
 (a) the turnover in a State of (b) the turnover of zero-rate of services, excluding- (i) the value of exempt support of the value of e	neans the sum total of the value of- or a Union territory, as defined under clause (112) of section 2, excluding the turnover ad supply of services determined in terms of clause (D) of rule 89(4) of CGST Rule olies other than zero-rated supplies; and in respect of which refund is claimed under sub-rule (4A) or sub-rule (4B) or both, if	es, 2017 and non-zero-rated supply
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.

	Upload	I document details of Export of Goo		
ummary of State Statement ID	ment uploaded Status	Total Documents Uploaded	Unique Documents	Updated Documents
R03Dg432110	Uploaded Successfully	7	7 Download Unique Documents	0
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- > 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.



Information	
Data provided in Statement will be validated from GSTR-1 returns data. If you have more data to upload, please do not proceed for Validation. Once you proceed, Statement cannot be updated until entire statement is deleted.	
CANCEL PROCEED	

- > 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.

igain after cor	recting the er		logument details of l	Export of Goods	and/or convioca		
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A CONTRACTOR AND A CONTRACTOR	Status Validated with Error	Contraction and the state of		CHERROR PERSON AND A STREET AND A STREET A	First of the period state of the complete	19 Black Report of Appendix Sold Street	Hard and the second s

- 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.



ID Uploaded Documents (₹) Documents Documents The second seco			In case	e uploaded data fails validation	, an error report will be cre	ated on the online portal.
Summary of Statement uploaded Statement ID Status Total Documents Uploaded Value of uploaded Documents (₹) Valid Documents (₹) Valid Documents (₹) R03Dg432110 Validated Successfully 7 1129450 7 1129450			Upload document det	ails of Export of Goods and	l/or services	
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ote: If you want to update the Statement uploaded please click on "Delete Validated Statement" first to delete the entire statement and re-uplo	ote: If you want	to update the Statem	nent uploaded please click on	"Delete Validated Statement" (irst to delete the entire sta	tement and re-upload the
ntire statement again.						

- > 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).

	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	₹0.00	₹0.00	₹3,72,000.00	0.00
State/UT Tax		<0.00		
CESS			₹0.00	0.00
Total	0.00	0.00	372,000.00	0.00

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		(13,73,430.00		
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.

	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'

elect the respectiv	e LUT reference numb	per(GST RFD-11) in regard to the supplies for which you are claiming refund:*
Select		
Select		
I have a valid LUT nun I don't have a valid LU		g only exempt/ nil rated supplies
The second se	t has been validated success	
	has been filled and saved AN	
		cessfully by clicking on 'ADD DOCUMENT' button after browsing/choosing required file AND
	n saved to enable Declaratio	
5. Declaration and Uni	fertaking has been selected.	
Select the respection		ber(GST RFD-11) in regard to the supplies for which you are claiming refund:*
Enter Ref No. of RF	D- 11 Submission •	190890789098888
Note: To enable SUBMI	Button ensure:	
1. Uploaded statemer	t has been validated success	sfully AND
2. Refund application	has been filled and saved AN	ND
3. Supporting docum	nts have been uploaded suc	ccessfully by clicking on 'ADD DOCUMENT' button after browsing/choosing required file AND
4. Application has been	en saved to enable Declaratio	on AND
5. Declaration and Ur	dertaking has been selected.	

- 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 decla goods or services or both and that I have not claimed refund of the integrated tax paid on su	
Undertaking•	
I hereby undertake to pay back to the Government the amount of refund sanctioned alor requirements of clause (c) of subsection (2) of section 16 read with sub-section (2) of section 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 the	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	
	affirm and declare that the information given her d therefrom. I/We declare that no refund on this a v	rein above is true and correct to the best of my/our account has been received by me/us earlier.	c knowledge

- > 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.

								Skip to	Main Content O A ⁺ A ⁻
	Soo	ds and S	Services	s Tax					💄 prachit chopra 🗸
	Dashboard	Services -	GST Law	Search Taxpayer 👻	Help 🕶	e-Way Bill System			
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		nd application is Services -> My		iled. ARN is AA070817	000082L da	ted 29/01/2019 Ple	ease use thi	is ARN to track the stat	us of your application
	GSTIN/UIN	: 07AMWPC359	4M1ZA	Legal Name	: prachit ch	opra	Tra	ide Name : prachit choj	pra
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ARN_RECEIPT_GSTpdf ^									

> 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).



0	GST RFD-01	
F	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.	
1	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 Servi	ices Tax		+ Full Scree	n	+ Exit Full Scree	n	
	Validate & Calc	ulate	Statemen	t-5 [rule 89(2) ((d) & 89(2)(e)] 🔳	Create File To Up	oload	
		GSTIN*	01BGGPP5366P1ZX			* Indicates Manda	atory Fields		
From Return Period* (mmyyyy)			042018				Refund Type: On account of supplies made SEZ unit/ SEZ Developer (without payment tax)		
	To Return Perio (mmyyyy)	_	042018			(Amount in Rs.)			
Note:- m	ese sheet at a time can	take upto 10,000 rows	s / entries		Goods/	Shinning hill/	Bill of export/		
Sr. No.		Doc	ument Details		Services (G/S)*		invoice no.	Erro	
	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				
- F	Read Me	RFD_STMT05	÷			1	Į	- #	

- 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.



PROCEED

- 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.

Refund of TTC on acco	unt of supplies made to SEZ unit/ SEZ developer (without payment	or tax)
		 Indicates Mandatory Fields
	Important Message	
 (a) the turnover in a Stat (b) the turnover of zero-to of services, excluding- (i) the value of exempt so (ii) the turnover of supplication 	r means the sum total of the value of- e or a Union territory, as defined under clause (112) of section 2, excluding the turnove ated supply of services determined in terms of clause (D) of rule 89(4) of CGST Ru upplies other than zero-rated supplies; and es in respect of which refund is claimed under sub-rule (4A) or sub-rule (4B) or both, if	es, 2017 and non-zero-rated supply
Statement 5 •	Click to upload the details of supplies made to SEZ/ SEZ Developer	Download Offline Utility 🛛
Select the file a	IERE TO UPLOAD button. Browse the location where the d click the Open button.	
Dashboard > Refunds > Sup	lies made to SEZ unit/ SEZ Developer (without payment of tax)	English
Refunds - Statement	5 Upload	2
In c	se uploaded data tails validation, an error report will be created on the online portal. Plea	se download the error report and correc

CLICK HERE TO UPLOAD

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.



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ion, an error report will be			
,	ument details of Supplies made to S		ie data in your offline tool an
ent uploaded Status	Total Documents Uploaded	Unique Documents	Updated Documents
Uploaded Successfully	3	3 Download Unique Documents	0
	*	s) April 2018 for which I have filed re	efund
		VALIDATE STA	TEMENT PROCEED
v	ent uploaded Status Uploaded Successfully ve button "Click here to upli	ent uploaded Status Total Documents Uploaded Uploaded Successfully 3 ve button "Click here to upload" if you want to update the Statement	CLICK HERE TO UPLOAD ent uploaded Status Total Documents Uploaded Uploaded Successfully 3

- > 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.

(!)
Information
Data provided in Statement will be validated from GSTR-1 returns data. If you have more data to upload, please do not proceed for Validation. Once you proceed, Statement cannot be updated until entire statement is deleted.
CANCEL PROCEED

- 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.



unus ote	atement 5 U	piodu					2
Your statem	ent has been si	ubmitted successfully	for validation.				
ad the full sta	tement again a	fter correcting the en	ror records.				
		Upload docun	nent details of Supplies	s made to SE2	Z unit/ SEZ develope	er	
			CLICK HEF	RE TO UPLOAD			
			CLICK HE	RE TO UPLOAD			
mmary of S	tatement uplo						
mmary of S Statement ID	tatement uplo	aded Total Documents Uploaded	CLICK HEF Value of uploaded Documents (₹)	Valid Documents	Value of Valid Documents (₹)	Invalid Documents	Value of Invalid Documents(₹)
Statement		Total Documents	Value of uploaded	Valid	COLUMN STREET, AND AND AND ADDREET, AND ADDRE		1 Million Contractory States and the
Statement ID R07jK76380	Status Validated with Error	Total Documents Uploaded	Value of uploaded Documents (₹)	Valid Documents 0	Documents(₹) 0	Documents 3 Download Invalid	Documents(₹)

- 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.

hboard > Refunds > Supplies made to SEZ unit/ SEZ Developer (without payment of tax)									
efunds - Stal	tement 5 Upload				4				
♥Your stateme	nt has been submitte	ed successfully for validation.			4				
		Upload document details of	alidation, an error report will be Supplies made to SEZ unit/ S ICK HERE TO UPLOAD	and the second	. Please download the er				
	atement uploaded Status	Total Documents Uploaded	Value of uploaded Documents (₹)	Valid Documents	Value of Valid Documents (₹)				
Statement ID									



- > 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)

	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	70 00 000 00	T 10 00 000 00	₹5,00,000.00	347,500.00	
State/UT Tax	₹6,95,000.00	₹10,00,000.00			
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.



₹2,00,000.00
₹73,750.00
₹73,750.00
₹0.00
347,500.0

- 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'.

elect	~	
elect.		
have a valid LUT don't have a val		king only exempt/ nil rated supplies
The second s	ment has been validated succ	
	tion has been filled and saved	
	uments have been uploaded s	successfully by clicking on 'ADD DOCUMENT' button after browsing/choosing required file AND

Select the respective LUT reference numb 1 have a valid LUT number Enter Ref No. of RFD- 11 Submission •	er(GST RFD-11) in regard to the supplies for which you are claiming refund: •
Note: To enable SUBMIT Button ensure:	
 Uploaded statement has been validated success Refund application has been filled and saved AN Supporting documents have been uploaded succ Application has been saved to enable Declaration Declaration and Undertaking has been selected. 	D essfully by clicking on 'ADD DOCUMENT' button after browsing/choosing required file AND

- 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 deve by the applicant, covered under this refund claim.	loper has not availed of the input tax credit of the tax paid
Undertaking•	
I hereby undertake to pay back to the Government the amount of refund sanctioned al requirements of clause (c) of subsection (2) of section 16 read with sub-section (2) of section 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	t 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 : 01BGGPP5366P1ZX	Legal Name : Mahesh Kumar parganiha	Trade Name : Mahesh
FY: 2018-2019	Month - APRIL	Status : Submitted
Declaration •		8
	solemnly affirm and declare that the information given concealed therefrom. I/We declare that no refund on t	n herein above is true and correct to the best of my/our this account has been received by me/us earlier.
		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.

	Dashboard	Services -	GST Law	Search Taxpayer 🔸	Help -	e-Way Bill Syste	m		
Da	ashboard > Re	funds > Filed							🛛 English
	Your refund application is successfully filed. ARN is AA0104180000071 dated 10/01/2019 Please use this ARN to track the sta under User Services -> My Applications								us of your application
	GSTIN/UIN : 01BGGPP5366P1ZX Legal Name : Mahesh Kumar parganiha Trade Name : Mahesh								
	FY:2018-2	019		Month - APF	άL		5	Status : Filed	
	Declara	ation •							0
	knowledge							above is true and correct unt has been received by	
	Select				*				
							BACK	FILE WITH DSC	FILE WITH EVC
ARN_RECEIPT_GSTpdf ^									

> 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).



- 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 1stJuly 2017.
- Shipping Bill details are optional.
- Shipping Bill Number can be of up to 30 characters.

	Validate & Calcul	ate			Stateme	nt-4 [rule	89(2)(d) &	89(2)(e)]	Create File I	o Upload	
			GSTIN*	018GGPP5366P1ZX						ndicates Mandator	y Fields
	From Retu			062018			Refund T	Type: On accou	nt of supplies made to	SEZ unit/ SEZ Devel	oper (on payment of tax
	To Return			052018					(Amount in Rs.)		
ter-These s	sheet et e time cen te	ke upto 10,000 row	s / entries		Total Value			Total Taxable Value	Total Integrated Tax	Total Cess	
					1200000			1200000	234000		
	GSTIN of		Docum	Document Details		Shipping bill/ I Endorsed inv		Taxable			
Sr No.	recipient*	Type of Document*	No.*	Date ⁴ (dd-mm-yyyy)	Value*	No.	Date (dd-mm-yyyy)	Value*	Integrated Tax*	Cess	E
	07APIPS0052D410	Invoice	ABX/18-19/015	20-05-2018	500000	4578760	30-05-2018	500000	108000		
	07APIPS0052D410	Debit Note	ABX/18-19/021	01-07-2018	475000	4578980	07-05-2018	475000	85500		
	07APIPS0052D410	Credit Note	ABX/18-19/034		225000	4579040	23-07-2018	225000	40500		
					4						
				1	52			1			

- 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.

Dashboard > Refunds > Supplies made to SEZ unit/ SEZ Developer (with payment of tax)	🛛 English
Refunds - Statement 4 Upload	S
In case up	loaded data fails vali
Upload document details of Supplies made to SEZ unit/ SEZ developer on payment of Tax	
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.



		it again after correcting the error record ails of Supplies made to SEZ unit/ S		Tax
		CLICK HERE TO UPLOAD		
Immary of State	ment uploaded	Total Documents Uploaded	Unique Documents	Updated Documents
R06At254112	Uploaded Successfully	3	3 Download Unique Documents	0
te: Click on the al		load" if you want to update the Stateme	nt uploaded earlier before clicking	on "Validate statement" but
d freezing the sam				r which I have filed refund

- > 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.



9Your statem	ent has been :	submitted successfull	y for validation.)
se download	the error repo	rt and correct the dat	ta in your offline tool a	nd generate the JS0	ON again and upload	l. Note: Please uploa	d the full statement
		Inload document of	details of Supplies m	ade to SEZ unit/	SEZ developer on	navment of Tax	
		opioad document c	retails of Supplies III			payment of Tax	
			ситск н	ERE TO UPLOAD			
mmary of S	tatement up	loaded					
					ANTER ANTER ANTER		
	Status	Total Documents Uploaded	Value of uploaded Documents (₹)	Valid Documents	Value of Valid Documents (₹)	Invalid Documents	Value of Invalio Documents (₹)
Statement ID	510105	opiodaca					
A DE LETERT	Validated	opioadea		2		1	
ID		3	1200000	2 Download Valid Documents	975000	1 Download Invalid Documents	225000
ID	Validated		1200000	Download Valid	975000		
Statement ID 06At254112	Validated		1200000	Download Valid	975000		

- 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.

	s Supplies made to	SEZ unit/ SEZ Developer (w	ter payment of taxy		Q E
efunds - Stat	ement 4 Upload				e
♥Your statemen	it has been submitted	d successfully for validation.			X
e tool and genera	alan ay ang sa karang sa karang Karang sa karang sa ka		ad the full statement again after made to SEZ unit/ SEZ devi	and the second from the second second	
		c	LICK HERE TO UPLOAD		
ummary of Sta	tement 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
		nent uploaded please click o	n "Delete Validated Statement"	first to delete the entire	statement and re-upload the
ntire statement a		loaded the statement of Doc	uments for the period(s) JUNE :	2018 to AUGUST 2018 for	which I have filed refund



- 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.

GST RFD-0 Supplies m		Developer with payment o	ftax				
Statement 4 •		Indicates Mandatory Fi Click to fill the details of supplies made to SEZ unit/SEZ Developer with Download Offline Utilit payment of Tax					
	e below table, the Refund item 3.1(b) filed for the gi	amount claimed should not be mor iven periods.	e than the sum of Integrated Tax	and Cess mentioned in Zer	o-rated supplies		
Refund Clai	· · /	• Central Tax (₹)			T-4-1 (3)		
ТАХ	Integrated Tax (₹)		State/UT Tax (₹)	CESS (₹)• ₹0.00	Total (₹)• 234,000.00		
		Click to view Elec	ctronic Liability Ledger				
Refund App dues shall b	lication and navigate to the	bility Register that displays your liz e dashboard to settle the dues first, s amount to be paid from the Refun e Refund.	, or may proceed here to file the	application. Please note tha	t the recoverable		

- 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.

ashboard > Refunds > Supplies	made to SEZ unit/ SEZ Developer (with payment of tax)	🥹 Eng
GSTIN : 01BGGPP5366P1ZX	Legal Name : Mahesh Kumar parganiha Tra	de Name : Mahesh
FV:2018-2019	Month - JUNE-AUGUST Sta	tus : Saved
GST RFD-01		
	nit/ SEZ Developer with payment of tax	
	init/ SEZ Developer with payment of tax	
	init/ SEZ Developer with payment of tax	 Indicates Mandatory Field
Supplies made to SEZ u		
Success : Your updated ap	plication has been saved. It will remain in the system for 15 days. You can acces	ullet Indicates Mandatory Field s refund application from 'My $ imes$
Supplies made to SEZ u	plication has been saved. It will remain in the system for 15 days. You can acces	

- 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•



- 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.

ashboard > Refunds > Filed			🛛 English
GSTIN/UIN: 01BGGPP5366P1ZX	Legal Name : Mahesh Kumar parganiha	Trade Name : Mahesh	
FY: 2018-2019	Month - JUNE-AUGUST	Status : Submitted	
Declaration •			0
Decidiation			
	eby solemnly affirm and declare that the information given een concealed therefrom. I/We declare that no refund on t		
Authorised Signatory •		,	
Mahesh parganiha	•		
		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.



								Skip to	Main Content 🕕 A ⁺ A ⁻
	📓 Good	s and S	Services	s Tax					🛔 Mahesh Kumar pargan 🗸
	Dashboard	Services -	GST Law	Search Taxpayer 👻	Help 👻	e-Way Bill Syste	m		
(Dashboard > Refu	nds > Filed							🛛 English
Your refund application is successfully filed. ARN is AA010818000107R dated 14/01/2019 Please use this ARN to track the status of your appunder User Services -> My Applications									
	GSTIN/UIN :	01BGGPP5366	iP1ZX	Legal Name	: Mahesh Ku	ımar parganiha	Tra	de Name : Mahesh	
	FY: 2018-20	19		Month - JUN	E-AUGUST		Sta	tus : Filed	
									_
	Declarat	ion •							3
		nd belief and		eby solemnly affirm and een concealed therefrom					
	Select				•				
							BACK	FILE WITH DSC	FILE WITH EVC
ARN_RECEIPT_GSTpdf ^									

> 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.

		 Indicates Mandatory Field
	Important Message	
 (a) the turnover in a State (b) the turnover of zero-rational services, excluding- (i) the value of exempt su 	means the sum total of the value of- or a Union territory, as defined under clause (112) of section 2, excluding the turnover ted supply of services determined in terms of clause (D) of rule 89(4) of CGST Rules plies other than zero-rated supplies; and s in respect of which refund is claimed under sub-rule (4A) or sub-rule (4B) or both, if a	5, 2017 and non-zero-rated supply



- 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.

<u>6</u>	Goods and Services	IdX					+ Full Screen	+ Ecit Full S			
	Validate & Calculate					1	Statement-1A [ru	le 89(2) (h)]			
	GSTIN	07FBXPS506IN2									
	From Return Period	012018						Refund Type: ITC	Sacoumulated due to	Inverted tas Structure (clause (ii) of proviso to (Amount in Bx)	section 64 (3
	To Return Period						Total Tarable	Total Inward IGST	Total Inward	Total Inward SGST	
	(mmyyyy) Acct at a time can take up to 10.000 rows / entries	022018					Value	1010101010101	CGST		
dowaload	sect as a time con tone up to 10,000 to na r entries the latest version of offline utility for preparing a te old version	and uploading the state		1 - F			50000.00	-3580.08	54560.00	21500.00	
	Details of documents of inward supplies receive			d				Tax paid on in	ward supplies		
No.*	Type of Inward Supply*	GSTIN of Supplier/Self GSTIN*	Type of Document*	No./B/E*	Date" (dd-ma-yyyy)	Port Code	Taxable Value*	Integrated Tax	Central Tax	State/Union Tenitory Tax	Туре
	Inward Supply from Registered Person	07AJIPA(572E)(\$	Faile Lines	0156	10-02-2018		130000		11700	9709	B2B
	InvardSupple from Registered Person		Invoice/Bill of Entry	0532	19-02-2018		220000		19900	199.00	
	Inward Supply from Registered Person	07AZEP A7I0IRI2	Credit Note	1305	09-02-2018		270000	48600			B2B
	Inward Supply from Registered Person	37AZEP A7151F12	Invoice/Bill of Entry	9968	05-02-2019		250000	+5000			828

- 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.


ST		

Refund on account of ITC accumulated due to Inverted Tax Structure

	Important Mossage	
 (a) the turnover in a State of (b) the turnover of zero-rate of services, excluding- (i) the value of exempt supplication 	eans the sum total of the value of- a Union territory, as defined under clause (112) of section 2, excluding the turnover d supply of services determined in terms of clause (D) of rule 89(4) of CGST Rule ies other than zero-rated supplies; and n respect of which refund is claimed under sub-rule (4A) or sub-rule (4B) or both, if a	5, 2017 and non-zero-rated supply
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	ø
50N 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.

tion, an error report		portal. Please download the error repor load document details of The Inverte		ne tool and generate the JSO
	66	CLICK HERE TO UPLOAD		
ummary of State	ment uploaded Status	Total Documents Uploaded	Unique Documents	Updated Documents
R05KG5416	Uploaded Successfully	8	8 Download Unique Documents	0
		load" if you want to update the Stateme	nt uploaded earlier before clicking	on "Validate statement" butt
lote: Click on the al nd freezing the sam				



- > 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.

Your stater	ment has beer	n submitted successfu	Illy for validation.				
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tatement		Total Documents	Value of Documents	Valid			the second s

- 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.



	s ITC accumulated	due to inverted tax structure			🛛 Engl
Refunds - Stat	ement 1A Uploa	d			0
OYour statemer	nt has been submitte	d successfully for validation.			×
		Upload document	details of The Inverted tax si	and the second sec	ded data fails validation, an e
		a	LCK HERE TO UPLOAD		
Summary of Ste	atement uploaded				
Statement ID	Status	Total Documents Uploaded	Value of uploaded Documents (₹)	Valid Documents	Value of Valid Documents (₹)
B050-465-40	Validated Successfully	8	1961250	8 Download Valid Documents	1961250
R05Rp465-40					
Note: If you wan		ment uploaded please click or	n "Delete Validated Statement"	first to delete the entire state	ement and re-upload the
Note: If you want entire statement :	again. ledare that I have up		n "Delete Validated Statement" uments for the period(s) JANUA		

- > 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)

	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	FO 16 050 00	₹33,000.00	TIO OI OFO OO	₹1,56,600.00	84,136.00	
State/UT Tax	₹8,16,250.00		₹10,91,250.00			
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.

	the second se		
₹84,136.00	152,776.00	152,776.00	Integrated Tax
₹0.00	55,514.00	55,514.00	Central Tax
₹0.00	55,514.00	55,514.00	
₹0.00	49.00	49.00	CESS
84,136.0	263,853.00	263,853.00	Total
	lity Ledger	Click to view Electronic L	
	263,853.00	263,853.00	Total

- 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.



Declaration •			
I hereby declare that the Refund of ITC claimed in the application does not include ITC availed or fully exempt supplies.	n goods or servi	ces used for makin	g 'nil' rated or
Undertaking•			
I hereby undertake to pay back to the Government the amount of refund sanctioned along with i requirements of clause (c) of subsection (2) of section 16 read with sub-section (2) of section 42 of t 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: 07FBXPS5061N2ZI	Legal Name : Bhogovalli shailaja	Trade Name : Trade	
FY : 2017-2018	Month - JANUARY-FEBRUARY	Status : Submitted	
			_
Declaration •			8
I/We Bhogovalli shailaja hereby sole	emnly affirm and declare that the information given he	rein above is true and correct to the best	of mv/our
	en concealed therefrom. I/We declare that no refund o		
Bhogovalli shailaja	Ŧ		
		BACK FILE WITH DSC F	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.



	Dashboard	Services -	GST Law	Search Taxpayer 👻	Help 🚽	e-Way Bill Syster			
	Dashboard > Refun	ids⇒ Filed							🛛 English
	Your refund a under User Ser			led. ARN is AA070218(000025V da	ted 25/12/2018 P	lease use t	his ARN to track the sta	atus of your application
	GSTIN/UIN : 0	7FBXPS5061N	I2ZI	Legal Name	: Bhogovalli	shailaja	Ti	ade Name : Trade	
	FY : 2017-2018	8		Month - JAN	UARY-FEBRU	JARY	S	tatus : Filed	
		ogovalli shaila nd belief and n		emnly affirm and declare en concealed therefrom					
	Select				*				
							BACK	FILE WITH DSC	FILE WITH EVC
ARN_RECEIPT_GST.	pdf ^								

> 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 on 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.



	Validate & Calculate			Statem	ent-5B [rule 89(2)(g	:)]	Create	File To Upload	
	GSTIN*	07A11PA1572E277]					
	eturn Period* imyyyy)	122018					Indicates Mandatory Fields		
	um Period*	122018			Refund Type: On acco	count of refund by recipient of deemed exports (Amount in Rs)			
	eet et e time cen take upto 1	0,000 mmv / entries			Total Taxable Value	Total IGST	Total CGST	Total SGST/UTGST	Total Co
		Document Details of inwa	ard supplies in case r	efund is claimed by rec	siplent	Tax Paid			
Sr. No.	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	D7AEFPA4963B1ZY	Debit Note	DMR/122	14-12-2018	174200		15678	15678	
					3				

- 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.



shboard > Refunds > On account of Refund by Recipient of deemed export	🛛 Englist
lefunds - Statement 5B Upload	3
fline tool and generate the JSON again and upload. Note: Please upload the full statement again after correcting the error records. Upload document details of On account of refund by recipient of deemed exports.	
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.

ashboard Service	s + GST Law	Downloads +	Search Taxpayer 🗸	Help and Taxpayer Facilities	E-Invoice	
ashboard > Refunds >	On account of Refu	nd by Recipient of	deemed export			🛛 Engli
Refunds - Stater	ment 5B Upload					g
				In case uploaded data	a fails validatio	on, an error report will be
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Summary of State	ment uploaded					
Statement ID	Status	Tota	l Documents Uploade	Unique Document	ts	Updated Documents
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and freezing the san	ne.					
I hereby dec	lare that I have uplo	aded the statemer	nt of Documents for the	period(s) DECEMBER 2018 for whi	ich I have filed	refund application.
- ·	÷					540
				- VAL		IENT 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.



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efunds - Sta	atement 5	B Upload					3
summary of S	statement u	ploaded	CLICK	HERE TO UPLOAD			
Statement ID	Status	Total Documents Uploaded	Value of uploaded Documents (₹)	Valid Documents	Value of Valid Documents (₹)	Invalid Documents	Value of Invalid Documents (₹)

- 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.



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> 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.



shboard	Services - GST Law	Downloa	ids - Search Taxpa	ver - Help -	e-Way Bill System	
beard Re	funds On account of Refun	d by Recipien	t of deemed export			😔 Engl
TIN/UIN :	07AJIPA1572E277	L	egal Name : ANGAD JAS	BIRSINGH ARORA	Trade Name : ran	ns
: 2018-20	19	м	onth - DECEMBER		Status : Draft	
T RED-0	4					
	nt of Refund by Reci	pient of d	leemed export			
	2					 Indicates Mandatory Fields
tatemen		ick to fill the aimed by rec	details of documents of iplent	inward supplies in	case refund is	Download Offline Utility
nount Eli	gible for Refund (in ₹)					
Act	Balance in Electronic Cre at the end of tax period refund is claimed (ba remaining after return period is filed) (1)	for which alance for this	Balance in Electronic at the time of filin application (g of refund	Net input ITC of Deemed Exports (3) (₹) ●	Refund amount to be claimed (4) (₹) ●
integrated Tax		21,200.00		21,200.00	₹0.00	₹0.00
Central Tax		62,271.00		52,271.00	₹0.00	₹43,839.00
State/UT Tax		62,271.00		52,271.00	₹0.00	₹43,839.00
Cess		0.00		0.00	₹0.00	₹0.00
Total		145,742.00		145,742.00	0.00	87,678.00
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Refund Ap Please not received, I ank Accol alect Accol Upload S Enter Docc Choose Fil Note: Taxp asch (total multiple pa eclaration I here refund is I declare th ndertakin. I here requireme	plication and navigate to the e that the recoverable dues s by the Refund Processing Offin unt Number unt Number unt Number unt Number unt number unt number unt number unt number unt number numb	dashboard to hall be deduc cer while prov Select Se	that displays your liabili settle the dues first, or ted from the gross amo cessing the Refund.	ties/ dues of Retur may proceed here unt to be paid from Note: In case which is not ap account by fill informed that, the mentioned the mentio	ns and other than Returns. to submit the application. In the Refund Amount claims you want refund in another opearing in the drop down li g amendment of registered the disbursement of refund account here. Only Max SMB er Max SMB er Max Gocum refund four may uplead up to 10 su nd upload, till eize of the co n detailed in statement 5B f d in the valid return filed for g with interest in case it is f	ed in the refund application preferred bank account st, please add that bank (fone-core) form. Please be a mount will be credited to imum file size for upload is sch. cmum 10 supporting ents can be attached in the application. pporting documents, 5 MB anned document containing for the tax period for which r the said tax period. I also
Refund Ap Please not received, I ank Accol elect Acco elect Acco e	plication and navigate to the e that the recoverable dues a say the Refund Processing Offin unt Number unt to unt of the unu unt Number unt of clause (c) of subsectio of the amount refunded.	dashboard to hall be deduc cer while prov Select Se	that displays your liabili settle the dues first, or ted from the gross amo cessing the Refund.	ties/ dues of Retur may proceed here unt to be paid from Note: In case which is not ap account by fill informed that, the mentioned the mentio	ns and other than Returns. to submit the application. In the Refund Amount claims you want refund in another opearing in the drop down li g amendment of registered the disbursement of refund account here. Only Max SMB er Max SMB er Max Gocum refund four may uplead up to 10 su nd upload, till eize of the co n detailed in statement 5B f d in the valid return filed for g with interest in case it is f	ed in the refund application preferred bank account st, please add that bank (fone-core) form. Please be a mount will be credited to imum file size for upload is sch. cmum 10 supporting ents can be attached in the application. pporting documents, 5 MB anned document containing for the tax period for which r the said tax period. I also



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.

Statement	5B • Click to fill the d claimed by recip	letails of documents of inward supplies in lient	case refund is	• Indicates Mandatory Field Download Offline Utility (
	gible for Refund (in ₹)			
Act	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) (₹)	Net input ITC of Deemed Exports (3) (₹) ●	Refund amount to be claimed (4) (₹) •
Integrated Tax	21,200.00	21,200.00	₹0.00	₹0.00
Central Tax	62,271.00	62,271.00	₹43,839.00	₹43,839.00
State/UT Tax	62,271.00	62,271.00	₹43,839.00	₹43,839.00
Cess	0.00	0.00	₹0.00	₹0.00
Total	145,742.00	145,742.00	87,678.00	87,678.00

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**.
- 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



- 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.

Goo	ds and S	Services	; Tax				ANGAD JASBIRSINGH A
Dashboard	Services -	GST Law	Downloads 👻	Search Taxpayer 🕶	Help -	e-Way Bill System	
shboard > Re	funds > Filed						🛛 Englis
GSTIN/UIN	: 07AJIPA1572E	277	Legal I	Name : ANGAD JASBIRS	INGH ARORA	Trade Name	: rams
FY: 2018-2	2019		Month	- DECEMBER		Status : Sub	omitted
							_
Declara	ation •						0
I/We my/our kn	ANGAD JASBIRS owledge and be Signatory •						s true and correct to the best of has been received by me/us earlier.

- 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.



							Skip to Main Content O A* A
	Goods and S	Services	Tax				▲ ANGAD JASBIRSINGH A 🗸
	Dashboard Services +	GST Law	Downloads -	Search Taxpayer •	Help •	e-Way Bill System	
Dat	shboard Refunds Filed						🛛 English
	Your refund application is under User Services -> My		ed. ARN is AAO7	1218000228K dated 2	2/02/2019 P	lease use this ARM to t	rack the status of your application
	GSTIN/UIN : 07AJIPA15728	E277	Legal	Name : ANGAD JASBIRS	INGH ARORA	Trade Name	rams
	FY: 2018-2019		Month	- DECEMBER		Status : Filed	
							o true and correct to the best of as been received by me/us earlier.
	Select			*			
						BACK FILE W	TTH DSC FILE WITH EVC
ARN_RECEIPT_GSTpdf							

> 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 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 1stJuly 2017.
 - You need to enter Unique BRC/FIRC details, as separate rows in Statement 2.

	Validate 8	Colculate			Statement- 2	[rule 89(2) (c)]			Cr	eate File To Uplo	ad
		GSTIN *	07ALYPD6528P	27					* Indicates Ma	indatory Fields	
	From Return Pe (mmyyyy)	riod*	022018			Refund Type: Exp	ports of services with pa	yment of tax			
	To Return Per	ind*									
	(mmyyyy)		022018	10 0							
Note:-1	(mmyyyy) These sheet at a tir			cs.							
Note:-1				cs Total Document value	Total Texable value	Total IGST	Total Cess				
				Total Document value	Total Texable volue				BRC/ FI	RC	
*Note:-1			10,000 rows / entri	Total Document value	Total Texable value Taxable value	Total IGST	Total Cess Cess	No.	BRC/ FI Date	RC Value	ERRC
	These sheet at a tir	ne can take upto	10,000 rows / entri	Total Document value Details				No. 9	1		ERRO

- 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 Payme	ent of Tax	
Statement 2 •	Click to fill the details of Exports of services with Integrated Tax	 Indicates Mandatory Fields Download Offline Utility 2



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.

	ervices with Payment of Tax	English
Refunds - Statement 2 Up	load	8
	In case uploaded data fails validation, an error report will be created on the o Upload document details of Exported services with payment of Tax	nline portal. Please downk
	CLICK HERE TO UPLOAD	
	VALIDATE STATE	MENT 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.

ords.				
	Upload do	ocument details of Exported service	s with payment of Tax	
		CLICK HERE TO UPLOAT		
		CLICK HERE TO UPLOAI		
Summary of Stater	ment uploaded			
Summary of Stater	ment uploaded Status	Total Documents Uploaded	Unique Documents	Updated Documents
		Total Documents Uploaded	1	Updated Documents
Statement ID	Status	Total Documents Uploaded	Unique Documents 1 Download Unique Documents	

- > 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.



• Statement 2 Upload • Your statement has been submitted successfully for validation. Ioaded data fails validation, an error report will be created on the online portal. Please download the error report and correct the Upload document details of Exported services with payment of Tax	e data in your offline too
baded 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 to
Linload document details of Exported services with payment of Tax	
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R02rT40- Validated 72 with Error 1 100000 0 0 Download Invalid	

- 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.

		Unload dooumont datalla		uploaded data fails validation	n, an error report will be
		upioad document details	of Exported services with p	ayment or Tax	
		C	LICK HERE TO UPLOAD		
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enteren en alt de traverse		and the second		Valid Documents	Value of Valid
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Statement ID	Validated Successfully	Uploaded 1	Documents (₹)	1 Download Valid Documents	Documents (₹)



- 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-0 Export of S	1 iervices with Payment of Tax				
Statement	2 • Click to fi	ll the details of Exports of s	ervices with Integrated Tax		ates Mandatory Fields ad Offline Utility 🛛
	he below table, the Refund amount c 3 item i.e., 3.1(a+b+c) respectively,		than the sum of Integrated Tax	and Cess mentioned in Zer	o-rated supplies
Refund Clai	med (in ₹)				
Head	Integrated Tax (₹)•	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)•	Total (₹)•
ТАХ	₹1,200.00			₹1,000.00	2,200.00
		Click to view Elect	ronic Liability Ledger		
Refund App dues shall	may view the Electronic Liability Reg dication and navigate to the dashbo e deducted from the gross amount Officer while processing the Refund.	ard to settle the dues first, to be paid from the Refund	or may proceed here to file the	application. Please note that	t the recoverable

- 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 all requirements of clause (c) of subsection (2) of section 16 read with sub-section (2) of section complied with in respect of the amount refunded.	ong with intere on 42 of the IG	st in case it is ST/CGST/SGS	found subsequer T/Cess Act have	ntly that the not been
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.

Da	shboard > Refunds > Filed		English
	GSTIN/UIN : 07ALYPD6528P2Z6	Legal Name : Gyanendra Prakash Dwivedi	Trade Name : AutomationsTest
	FY: 2017-2018	Month - FEBRUARY	Status : Submitted
			en herein above is true and correct to the best of und on this account has been received by me/us earlier.
			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.



	Dashboard	Services -	GST Law	Search Taxpayer 🔸	Help 👻	e-Way Bill System	
D	ashboard > Re	funds > Filed					🛛 English
		nd application is Services -> My		iled. ARN is AA070218	000015W d	ated 05/10/2018 Pl	ease use this ARN to track the status of your application
	GSTIN/UIN	: 07ALYPD6528	P2Z6	Legal Name	: Gyanendra	a Prakash Dwivedi	Trade Name : AutomationsTest
	FY: 2017-2	018		Month - FEE	RUARY		Status : Filed
							-
	Declara	ation •					C
	my/our kn						ren herein above is true and correct to the best of und on this account has been received by me/us earlier.
	Select				*		
							BACK FILE WITH DSC FILE WITH EVC
ARN_RECEIPT_GSTpdf ^							
-	-						

> The ARN receipt will be displayed.

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

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.

	Val	idate & Calculate		1			Stat	ement-6 [rule	89(2)(j)]		1		Create File
			10		Ret	fund Type: On accou	int of charge in P	OS of the supplies (int	er-State to intra-State an	té vice versa)			
2APIPS0052D12F	i i			(g		Orde	r Details (issued in	pursuance of Section					
						ORDER NO%	78654		Order Date ³ : (dd-mm-yyyy)	01-10-2018			
Atalana Theorem	sheet at a time can take up:							9 5	TotallGST	Tetal CGST	Total SGST	Total Cess	
Notec- Integels	sheet ar a time can rake up:	5 NOUDTONS? emples			Document Details		-	Details of D	covering tra	nsaction consi	tered as intra -5	tate / inter-State tr	ansaction earlier
ocument Type*	Recipient GSTIN/ UIN*	Name Incase of B2C*	Type of Document*	No.*	Date* (dd-mm-yyyy)	Value*	Taxable Value*	Inter Or Intra Transaction*	Integrated tax*	Central tax*	State/UT Tax*	Cess	Place of Suppl
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828	12AAAAR0100A1ZA		Debit Note	ABC/18-19/01	01-05-2018	885000	750000	Inter	135000				07 - Delhi
820		Adhish	Credit Note	ABC/18-19/02	05-05-2018	295000	250000	linter	45000				07 - Delhi
	e		S										9
						-			-	-	-	2	
						-		ž.	-	-			
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- 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.

GST RFD-01 Tax paid on an intra-Sta	te supply which is subsequently held to be inter-State supply and	l vice versa
Statement 6 •	Click to fill details of Tax paid on an intra-State supply which is subsequently held to be inter-State supply and vice versa	• Indicates Mandatory Fields Download Offline Utility 2

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 > Tax paid on an intra-State supply which is subsequently held to be inter-State supply and vice versa	🛛 English
Refunds - Statement 6 Upload	C
mload the error report and correct the data in your offline tool and generate the JSON again and upload. Note: Please upload the full Upload document details of The supplies having change in POS	statement again after
CLICK HERE TO UPLOAD	
VALIDATE STATEMEN	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.

	an an tha shi shi sha an an an a	load. Note: Please upload the full staten		r records.
	Upload doc	ument details of The supplies hav	ving change in POS	
		CLICK HERE TO UPLOAD		
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Statement ID	Status	Total Documents Uploaded	Unique Documents	Updated Documents
R10HU78576	Uploaded Successfully	2	2 Download Unique Documents	0
te: Click on the abo	ve button "Click here to uploa	d" if you want to update the Statement	unloaded earlier before clicking on	"Validate statement" but
d freezing the same.	(1) A second s second second s second second sec	a in you want to update the Statement	uploaded earlier before clicking on	validate statement but
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- > 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.



	ient nas been	submitted successfull	y for validation.				X
ummary of S	Statement up		ocument details of a	The supplies hav	ving change in P		1 case uploaded dat
Statement ID	Status	Total Documents Uploaded	Value of uploaded Documents (₹)	Valid Documents	Value of Valid Documents (₹)	Invalid Documents	Value of Invalid Documents (₹)
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- 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.

		ed successfully for validation.			
your offline to	ol and generate the :	JSON again and upload. Note:	Please upload the full statement	nt again after correcting the	error records.
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mmary of Sta	atement uploaded				
Statement ID	Status	Total Documents Uploaded	Value of uploaded Documents (₹)	Valid Documents	Value of Valid Documents (₹)
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1011070570	Successfully	-	100000	Documents	100000
(Alexandra)		ament unloaded please click or	"Delete Validated Statement"	first to delete the entire sta	tement and re-upload the
te: If you want		ement uploaded please click of			



- 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.

Statement 6 •	Click to fill details of Tax paid or subsequently held to be inter-SI		 Indicates Mandatory Field 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			

- 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.

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Dashboard > Refunds > Filed		ç	English
GSTIN/UIN: 12APIPS0052D1ZF	Legal Name : NURUL MOHAMADBHAI SAIYED	Trade Name : test	
Status : Submitted			
Declaration •			0
	hereby solemnly affirm and declare that the information giv has been concealed therefrom. I/We declare that no refund		
	BA	CK 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.

	Dashboard	Services -	GST Law	Search Taxpayer 👻	Help -	e-Way Bill System	
	Dashboard > Re	funds > Filed					🔾 English
		nd application is Services -> My		iled. ARN is AA120119	0000048 da	ated 10/01/2019 Ple	ase use this ARN to track the status of your application
	GSTIN/UIN Status : File	: 12APIPS00520 ed	D1ZF	Legal Name	: NURUL MC	DHAMADBHAI SAIYED	Trade Name : test
	Declara	ation •					٥
	my/our kn						given herein above is true and correct to the best of and on this account has been received by me/us earlier.
	Select				٣		
							BACK FILE WITH DSC FILE WITH EVC
ARN_RECEIPT_GSTpdf							

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.

	7 [Rule 89(2)(k cess payment of					• Indicate	s Mandatory Fiel
Тах	Type of	ARN of return	Date of filing return	Tax Paid in Excess (₹)			
Period	return			Integrated Tax (₹)•	Central Tax (₹) •	State/UT Tax (₹) •	Cess (₹)•
April 2018	GSTR3B	AA120418000009U	13-11-2018	₹0.00	₹0.00	₹0.00	₹0.00
	Refu	und Claimed (in ₹)		0.00	0.00	0.00	0.0
			Click to view E	lectronic Liability Ledge	r		

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.



Statement	01 ment of tax 7 [Rule 89(2)(k cess payment of					• Indicate	es Mandatory Fields
Tax	Type of	ARN of return	Date of filing	Tax Paid in Excess (₹)			
Period	return		return	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
	Refu	und Claimed (in ₹)		51,000.00	10,000.00	10,000.00	0.00
Refund App dues shall	plication and nav	vigate to the dashboard	ter that displays your d to settle the dues fir	lectronic Liability Ledge liabilities/ dues of Retu st, or may proceed her und Amount claimed in	rns and other than e to file the applicat	ion. Please note that t	he recoverable

- 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 •					
	IN/ temporary Id 12APIPS0052D1ZF, solemnly affirm and certify that in respect of the refund tax, interest, or any other amount for the Refund period APRIL 2018, claimed in the refund 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.

ashboard > Refunds > Filed		Englis
GSTIN/UIN: 12APIPS0052D1ZF	Legal Name : NURUL MOHAMADBHAI SAIYED	Trade Name : test
FY: 2018-2019	Month - APRIL	Status : Saved
Declaration •		0
	hereby solemnly affirm and declare that the information give	
my/our knowledge and belief and nothing Authorised Signatory •	has been concealed therefrom. I/We declare that no refund	on this account has been received by me/us earlier.
NURUL SAIYED	Ŧ	
	BA	CK 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.



						Skip	to Main Content O A ⁺ A ⁻
	Goods and	Services	Тах				▲ NURUL MOHAMADBHAI 5 ~
	Dashboard Services -	GST Law	Search Taxpayer 🝷	Help +	e-Way Bill System		
[Dashboard > Refunds > Filed						🛛 English
	• Your refund application under User Services -> My		ed. ARN is AA120418(000010B da	ted 19/11/2018 Please	e use this ARN to track the s	tatus of your application
	GSTIN/UIN : 12APIPS0052	2D1ZF	Legal Name	: NURUL MO	HAMADBHAI SAIYED	Trade Name : test	
	FY: 2018-2019		Month - APR	IL		Status : Filed	
	Declaration •	1ADBHAI SAIYED) hereby solemnly affirm	n and declare	e that the information gi	ven herein above is true and	Ø
	my/our knowledge and b Authorised Signatory• Select	elief and nothing	has been concealed th	erefrom. I/W	/e declare that no refund	l on this account has been n	eceived by me/us earlier.
					BA	CK FILE WITH DSC	FILE WITH EVC
ARN_RECEIPT_GSTpdf							

> 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.

GS	r RFD-01			
On	Account of Assessment/Provisior	al Assessment/Appeal/Any other or	der	
Ct-	atutory Order Details			 Indicates Mandatory Fields
310	itutory order Details			
	Select the type of Order:•	Select	•	
Ме	ntion the following details:			
	Demand ID :			
	Order No. :•			
	Order Date :•	dd/mm/yyyy	**	
	Order Issuing Authority :•			

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.

Sta	atutory Order Details		 Indicates Mandatory Fields
	Select the type of Order:•	Any Other Order (Specify)	
	Specify the type of order:•		
		This field is mandatory	

> 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.

Particulars	Tax (₹)	Interest (₹)	Penalty (₹)	Fee (₹)	Others (₹)	Total (₹)
Intergrated Tax	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	0.0
Central Tax	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	0.0
State/UT Tax	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	0.0
Cess	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	0.0
Total	0.00	0.00	0.00	0.00	0.00	0.0

Details of Refund Amount to be claimed (in INR)

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.

ashboard > Refunds > Filed			🛛 English
GSTIN/UIN : 07ALYPD6528P2Z6	Legal Name : Gyanendra Prakash Dwivedi	Trade Name : AutomationsTest	
Status : Saved			
Declaration •			3
I/We Gyanendra Prakash Dwivedi her	reby solemnly affirm and declare that the information give	n herein above is true and correct to the bes	st of
	reby solemnly affirm and declare that the information give has been concealed therefrom. I/We declare that no refu		
my/our knowledge and belief and nothing			
my/our knowledge and belief and nothing Authorised Signatory •	has been concealed therefrom. I/We declare that no refu		'us earlier.

- 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.



	Dashboard	Services -	GST Law	Search Taxpayer 🗝	Help -	e-Way Bill System	
C	Dashboard > Re	funds > Filed					English
		nd application is Services -> My		filed. ARN is AA071018	0 000406 da	ated 15/10/2018 Pl	ease use this ARN to track the status of your application
	GSTIN/UIN Status : File	: 07ALYPD6528 d	P2Z6	Legal Name	: Gyanendr	a Prakash Dwivedi	Trade Name : AutomationsTest
	Declara	tion •					0
		owledge and be					ven herein above is true and correct to the best of und on this account has been received by me/us earlier.
	Select				٣		
							BACK FILE WITH DSC FILE WITH EVC
ARN_RECEIPT_GSTpdf ^							

> 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.

					• Indicates M	Mandatory Fie
efund Specification(2	00 characters)•					
efund Claimed (in INF	•					
	Tax (₹)	Interest (₹)	Penalty (₹)	Fee (₹)	Others (₹)	Total (₹
Intergrated Tax	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	0.
Central Tax	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	0.
State/UT Tax	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	0.
ESS	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	0.
	0.00	0.00	0.00	0.00	0.00	0.

- 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.



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 E	Electronic Liability Ledge	er -		

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.



Undertaking •	
I hereby undertake to pay back to the Government the amount of refund sanctione requirements of clause (c) of subsection (2) of section 16 read with sub-section (2) of scomplied with in respect of the amount refunded.	
Self-Declaration •	
I NURUL MOHAMADBHAI SAIYED having GSTIN/ temporary Id 12APIPS0052D1ZF, amounting to Rs. 17,600.00-/ with respect to the tax, interest, or any other amount for application, the incidence of such tax and interest has not been passed on to any other	r the Refund period MAY 2018, claimed in the refund
	BACK SAVE PREVIEW PROCEED

- 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.

Dashb	poard > Refunds > Filed		🛛 English
G	STIN/UIN: 12APIPS0052D1ZF	Legal Name : NURUL MOHAMADBHAI SAIYED	Trade Name : test
F	Y:2018-19	Month - MAY	Status : Saved
			ven herein above is true and correct to the best of I on this account has been received by me/us earlier.
	Authorised Signatory NURUL SAIYED	Ŧ	
1		BA	CK 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.



3	Dashboard Services - G	ST Law Search Taxpayer +	Help - e-Way Bill Sy	stem	
	Dashboard > Refunds > Filed				🛛 English
	Your refund application is succ under User Services -> My Appli		000018 dated 08/11/201	8 Please use this ARN to track the status of t	our application
	GSTIN/UIN : 12APIPS0052D1ZF FY : 2018-19	Legal Name Month - MAY	: NURUL MOHAMADBHAI SA ,	IYED Trade Name : test Status : Filed	
	Declaration •				S
	my/our knowledge and belief an Authorised Signatory •		erefrom. I/We declare that n	ation given herein above is true and correct o refund on this account has been received b	
	Select		Ŧ	BACK FILE WITH DSC FI	LE WITH EVC
ARN_RECEIPT_GSTpdf					
ARN receipt is disp	layed.		6	C I	
			3		
		2,			
	P				
\mathcal{O}					