

Refund process under GST

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CATEGORY 1:

Export of Goods with payment of IGST

Application Form: Shipping Bill

Conditions:

- Export Manifest/ Export Report is filed
- Valid Form 3B for the month has been filed
- GSTR 1 for the month has been filed

Customs system to **automatically** process refund and credit IGST paid electronically to bank account of applicant exporter

Order regarding withholding of refund/ further sanction
- to be done manually through FORM
GST RFD-07/ FORM GST RFD-06

Points to be noted:

- **Correct Shipping Bill Number** must be given in Table 6A of GSTR 1
- **Invoice numbers** for GST (given in GSTR 1) and Customs (as mentioned in shipping bill) should **match**
- **IGST** paid amount given in GSTR 1 to **tally** with IGST amount in shipping bill
- **Export General Manifest** (EGM) should be filed online and information furnished in EGM and Shipping Bill should match
- **Correct Bank Account** should be available with Customs
- Shipping bills are available for viewing online on ICEGATE website

CATEGORY 2:

Export of Services with payment of IGST & Supply of Goods or Services with payment of IGST to a SEZ

Application Form: GST RFD – 01A

The form has to be **filled manually**

The form has to be submitted with the jurisdictional GST Officer –
either at Centre or State

Conditions:

- The form has to be submitted **with only one officer** – either state or centre
- The form has to be accompanied by **Statement 2 or 4**, as applicable (annexed below)
- **Undertaking** is required to be submitted that the claim for sanction of refund has been made to only one authority

Once application is received, entry has to be made in the **refund register** maintained by the office of the Jurisdictional Officer

- Declaration to be submitted by claimant that no refund has been claimed against the relevant invoices
- Officer to check whether GSTR 3/ 3B has been filed.
- Deficiencies in documentation to be communicated
- Application to be resubmitted after rectifying deficiencies

Acknowledgement in **GST RFD – 02** to be issued within **15 days** from date of filing/ resubmission of application

- Declaration to be filed by applicant stating that it has not contravened Rule 91(1) of the CGST Rules
- Processing of grant of provisional refund to be completed within **7 days** – FORM GST RFD-04
- Payment Advice FORM GST RFD-05

Final order to grant refund to be issued within **60 days** from date of GST RFD – 02 – after due verification of documentary evidence and **detailed scrutiny**

Statement 2

Refund Type: Exports of services with payment of tax

(Amount in Rs.)

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

Statement 4

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

(Amount in Rs.)

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

CATEGORY 3:

Export of Services/ Goods or Supply of Goods or Services to SEZ without payment of IGST

Application Form: GST RFD – 01A

The form has to be **filled online**

Unutilised input tax credit will be claimed as refund

Amount claimed as refund will be debited in electronic credit ledger and **ARN** reflecting proof of debit shall be generated

Printout of the form has to be submitted manually with the jurisdictional GST Officer – either at Centre or State

Conditions:

- The form has to be submitted **with only one officer** – either state or centre
- The form has to be accompanied by **Statement 5**, (annexed below)
- The **ARN** will be mentioned on the FORM GST RFD-01A submitted manually
- **Undertaking** is required to be submitted that the claim for sanction of refund has been made to only one authority

Once application is received, entry has to be made in the **refund register** maintained by the office of the Jurisdictional Officer

- Declaration to be submitted by claimant that no refund has been claimed against the relevant invoices
- Officer to check whether GSTR 3/ 3B has been filed.
- Deficiencies in documentation to be communicated
- Application to be resubmitted after rectifying deficiencies

Acknowledgement in **GST RFD – 02** to be issued within **15 days** from date of filing/ resubmission of application

- Declaration to be filed by applicant stating that it has not contravened Rule 91(1)
- Processing of grant of provisional refund to be completed within **7 days** – FORM GST RFD-04
- Payment Advice FORM GST RFD-05
- Refund to be made **directly to bank account** mentioned in registration

Final order to grant refund to be issued within **60 days** from date of GST RFD – 02 – after due verification of documentary evidence and **detailed scrutiny**

Statement 5

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

(Amount in Rs.)

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

Statement 5A

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

(Amount in Rs.)

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

CATEGORY 4:

Deemed Exports

Application Form: GST RFD – 01A

The form has to be **filled online**

Unutilised input tax credit will be claimed as refund

Amount claimed as refund will be debited in electronic credit ledger and **ARN** reflecting proof of debit shall be generated

Printout of the form has be submitted manually with the jurisdictional GST Officer – either at Centre or State

Conditions:

- The form has to be submitted **with only one officer** – either state or centre
- The form has to be accompanied by **Statement 5B** (annexed below)
- The **ARN** will be mentioned on the FORM GST RFD-01A submitted manually
- **Undertaking** is required to be submitted that the claim for sanction of refund has been made to only one authority
- **Acknowledgment** by the jurisdictional Tax officer of the Advance Authorisation holder or Export Promotion Capital Goods Authorisation holder, as the case may be, that the said deemed export supplies have been received by the said Advance Authorisation or Export Promotion Capital Goods Authorisation holder, or a copy of the tax invoice under which such supplies have been made by the supplier, duly signed by the recipient Export Oriented Unit that said deemed export supplies have been received by it
- **Undertaking by the recipient** of deemed export supplies that he shall not claim the refund in respect of such supplies and that no input tax credit on such supplies has been availed of by him

Once application is received, entry has to be made in the **refund register** maintained by the office of the Jurisdictional Officer

- Declaration to be submitted by claimant that no refund has been claimed against the relevant invoices
- Officer to check whether GSTR 3/ 3B has been filed.
- Deficiencies in documentation to be communicated
- Application to be resubmitted after rectifying deficiencies

Acknowledgement in **GST RFD – 02** to be issued within **15 days** from date of filing/ resubmission of application

- Declaration to be filed by applicant stating that it has not contravened Rule 91(1)
- Processing of grant of provisional refund to be completed within **7 days** – FORM GST RFD-04
- Payment Advice FORM GST RFD-05
- Refund to be made **directly to bank account** mentioned in registration

Final order to grant refund to be issued within **60 days** from date of GST RFD – 02 – after due verification of documentary evidence and **detailed scrutiny**

Statement 5B

Refund Type: On account of deemed exports

(Amount in Rs.)

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

