# FORM-GST-RFD-01 A57

[See rules 89(1) and 97A] Application for Refund (Manual)

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

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 1. | GSTIN /  Temporary ID |  | | | | | | | | | | | | | | |
| 2. | Legal Name |  | | | | | | | | | | | | | | |
| 3. | Trade Name, if  any |  | | | | | | | | | | | | | | |
| 4. | Address |  | | | | | | | | | | | | | | |
| 5. | Tax period  (if applicable) | From <Year><Month> To <Year><Month> | | | | | | | | | | | | | | |
| 6. | Amount of Refund Claimed (Rs.) | Act | | | | Tax | Interest | | Penalty | | Fees | | Others | | Total | |
| Central tax | | | |  |  | |  | |  | |  | |  | |
| State / UT tax | | | |  |  | |  | |  | |  | |  | |
| Integrated tax | | | |  |  | |  | |  | |  | |  | |
| Cess | | | |  |  | |  | |  | |  | |  | |
| Total | | | |  |  | |  | |  | |  | |  | |
| 7. | Grounds of Refund Claim (select from drop down) | (a) | Excess balance in Electronic Cash Ledger | | | | | | | | | | | | | |
| (b) | Exports of services- with payment of tax | | | | | | | | | | | | | |
| (c) | Exports of goods / services- without payment of tax (accumulated ITC) | | | | | | | | | | | | | |
| (d) | ITC accumulated due to inverted tax structure [under clause (ii) of first proviso to section 54(3)] | | | | | | | | | | | | | |
| (e) | On account of supplies made to SEZ unit/ SEZ developer (with payment of tax) | | | | | | | | | | | | | |
| (f) | On account of supplies made to SEZ unit/ SEZ developer (without  payment of tax) | | | | | | | | | | | | | |
| (g) | Recipient of deemed export supplies/ Supplier of deemed export  supplies | | | | | | | | | | | | | |
| (h) |  | | | | | | | | | | | | | |
|  | On account of order | | | | | | | | | | | |  |
| Sl.  No. | Type of order | | | Order No. | | Order date | | Order Issuing  Authority | | Payment reference  no., if any | |  |
| (i) | Assessment | | |  | |  | |  | |  | |  |

57Substituted vide Notf no. 74/2018-CT dt 31.12.2018

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  | (ii) | Finalization of Provisional  assessment |  |  |  |  |  |
| (iii) | Appeal |  |  |  |  |  |
| (iv) | Any other order  (specify) |  |  |  |  |  |
| (i) | Tax paid on an intra-State supply which is subsequently held to be  inter-State supply and vice versa (change of POS) | | | | | | | |
| (j) | Excess payment of tax, if any | | | | | | | |
| (k) | Any other *(specify)* | | | | | | | |

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

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

Signature Name –

Designation / Status].

**DECLARATION [section 54(3)(ii)]**

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

Signature Name –

Designation / Status

**DECLARATION [rule 89(2)(f)]**

[I hereby declare that tax has not been collected from the Special Economic Zone unit /the Special Economic Zone developer in respect of supply of goods or services or both covered under this refund claim.

Signature Name –

Designation / Status]58

58 Substituted vide Notf no. 03/2019-CT dt. 29.01.2019 wef 01.02.2019. Before substitution it was “I hereby declare that the Special Economic Zone unit / the Special Economic Zone developer has not availed of the input tax credit of the tax paid by the application covered under this refund claim.”

**DECLARATION [rule 89(2)(g)]**

(For recipient/supplier of deemed export) In case refund claimed by recipient

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

In case refund claimed by supplier

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

Signature Name –

Designation / Status

**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 sub-section (2) of section 16 read with sub-section (2) of section 42 of the CGST/SGST Act have not been complied with in respect of the amount refunded.

Signature Name –

Designation / Status

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

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

Signature Name –

Designation / Status

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

8. Verification

I/We<*Taxpayer Name*> hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

I/We declare that no refund on this account has been received by me/us

earlier.

Place

Date

Signature of Authorised Signatory

(Name)

Designation/ Status

# Annexure-1

**Statement -1 [rule 89(5)]**

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

(Amount in Rs.)

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

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

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

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Sl  . N  o. | Details of invoices of inward supplies  of inputs received | | | | Tax paid on inward supplies of  inputs | | | Details of invoices of outward supplies  issued | | | | Tax paid on outward supplies | | |
| GS TIN  of the sup plier  \* | N  o. | D  at e | Tax able Val ue | Integ rated Tax | Cen tral Tax | Stat e Tax  /Uni on terri tory  Tax | N  o. | D  at e | Tax able Val ue | Invoic e type (B2B/ B2C) | Integ rated Tax | Cen tral Tax | Stat e Tax  /Uni on terri tory  Tax |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 |

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

\* In case of imports or supplies received under reverse charge mechanism [sub-section (3) of section 9 of the CGST Act / SGST Act or sub-section (3) of section 5 of IGST Act], the GSTIN of supplier will mean GSTIN of applicant (recipient).

# Statement- 2 [rule 89(2)(c)]

Refund Type: Exports of services with payment of tax

(Amount in Rs.)

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

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

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

(Amount in Rs.)

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

# Statement- 3A [rule 89(4)]

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

(Amount in Rs.)

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

# Statement-4 [rule 89(2)(d) and 89(2)(e)]

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

(Amount in Rs.)

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| GSTIN  of recipien t | Invoice details | | | Shipping bill/ Bill of export/ Endorsed invoice by SEZ | | Integrated Tax | | Ces s | Integrate d tax and cess involved in debit note, if any | Integrate d tax and cess involved in credit note, if any | Net Integrate d tax and cess (8+9+10  – 11) |
| No  . | Dat e | Valu e | No  . | Dat e | Taxabl e  Value | Amt  . |  |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
|  |  |  |  |  |  |  |  |  |  |  |  |

# Statement-5A [rule 89(4)]

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

(Amount in Rs.)

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

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

Refund Type: On account of deemed exports (Amount in Rs)

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Sl.  No. | Details of invoices/credit notes/debit notes 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 | | | |
| GSTIN  of the supplier | No. | Date | Taxable Value | Type (Invoice/ Credit Note/ Debit  Note) | Integrated Tax | Central Tax | State Tax  /Union territory Tax | Cess |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
|  |  |  |  |  |  |  |  |  | ‖. |

**]59**

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

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

Order Details (issued in pursuance of sections 77(1) and 77(2), if any:

Order No: Order Date:

(Amount in Rs.)

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

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

59 Subsituted vide Notification no. 33/2019-CT dt. 18.07.2019

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

(Amount in Rs.)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Tax period | ARN of return | Date of filing  return | Tax Paid in Excess | | | |
| Integrated  tax | Central  tax | State/  UT tax | Cess |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
|  |  |  |  |  |  |  |