# FORM-GST-RFD-01

*[See rule 89(1)]*

# Application for Refund

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

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

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 8. | Details of Bank account | Name of bank | Address of branch | IFSC | | Type of account | Account No. |
|  |  |  | |  |  |
| 9. | Whether Self-Declaration filed by Applicant u/s 54(4), if applicable | | | | Yes No | | |

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

I hereby declare that the goods exported are not subject to any export duty. I also declare that I have not availed any drawback 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 input tax credit claimed in the application does not include ITC availed on goods or services used for making ‘nil’ rated or fully exempt supplies.

Signature Name –

Designation / Status

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

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

Signature Name –

Designation / Status

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

**(For recipients of deemed export)**

I hereby declare that the refund has been claimed only for those invoices which have been reported in statement of inward supplies filed in Form GSTR-2 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.

Signature

Name –

Designation / Status

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

I (Applicant) having GSTIN/ temporary Id -------, solemnly affirm and certify that in respect of the refund amounting to Rs. ---/ with respect to the tax, interest, or any other amount for the period from---to , claimed in the refund application, the incidence of such tax and

interest has not been passed on to any other person.

Signature Name –

Designation / Status

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

10. Verification

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

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

Place

Date

Signature of Authorised Signatory

(Name)

Designation/ Status

**Annexure-1**

# Statement -1 [rule 89(5)]

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

(Amount in Rs.)

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

# Statement- 248 [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-449 [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 | Invoice details | Shipping | Integrated Tax | Cess | Integrated | Integrated | Net |
| of | bill/ Bill of | tax and | tax and | Integrated |
| recipient | export/ | cess | cess | tax and |
|  | Endorsed | involved | involved | cess |
|  | invoice by | in debit | in credit | (8+9+10– |

48Substituted to include the entries corresponding to Cess vide Notf No 47/2017-Central Tax dt 18.10.2017

49Substituted to include the entries corresponding to Cess vide Notf No 47/2017-Central Tax dt 18.10.2017

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  | | | SEZ | |  | |  | note, if any | note, if any | 11) |
| No. | Date | Value | No. | Date | Taxable Value | Amt. |  |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
|  |  |  |  |  |  |  |  |  |  |  |  |

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

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

(Amount in Rs.)

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

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

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

(Amount in Rs.)

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

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

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

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

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

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

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

(Amount in Rs.)

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

**Annexure-2**

**Certificate [rule 89(2)(m)]**

This is to certify that in respect of the refund amounting to Rs.<<>> (in words)

claimed by M/s----------------- (Applicant’s Name) GSTIN/ Temporary ID------- for the tax period < >, the incidence of tax and interest, has not been passed on to any other person.

This certificate is based on the examination of the books of account and other relevant records and returns particulars maintained/ furnished by the applicant.

Signature of the Chartered Accountant/ Cost Accountant:

Name:

Membership Number:

Place:

Date:

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

# Instructions –

18. Terms used:

1. B to C: From registered person to unregistered person
2. EGM: Export General Manifest
3. GSTIN: Goods and Services Tax Identification Number
4. IGST: Integrated goods and services tax
5. ITC: Input tax credit
6. POS: Place of Supply (Respective State)
7. SEZ: Special Economic Zone
8. Temporary ID: Temporary Identification Number
9. UIN: Unique Identity Number
10. Refund of excess amount available in electronic cash ledger can also be claimed through return or by filing application.
11. Debit entry shall be made in electronic credit or cash ledger at the time of filing the application.
12. Acknowledgement in **FORM GST RFD-02**will be issued if the application is found complete in all respects.
13. Claim of refund on export of goods with payment of IGST shall not be processed through this application.
14. Bank account details should be as per registration data. Any change in bank details shall first be amended in registration particulars before quoting in the application.
15. Declarationshall be filed in cases wherever required.
16. ‘Net input tax credit’means input tax credit availed on inputs during the relevant period for the purpose of Statement-1 and will include ITC on input services also for the purpose of Statement-3A and 5A.
17. ‘Adjusted total turnover’ means the turnover in a State or a Union territory, as defined under clause (112) of section 2 excluding the value of exempt supplies other than zero-rated supplies, during the relevant period.
18. For the purpose of Statement-1, refund claim will be based on supplies reported in GSTR-1 and GSTR-2.
19. BRC or FIRC details will be mandatory where refund is claimed against export of services details of shipping bill and EGM will be mandatory to be provided in case of export of goods.
20. Where the invoice details are amended (including export), refund shall be allowed as per the calculation based on amended value.
21. Details of export made without payment of tax shall be reported in Statement-3.
22. Availability of refund to be claimed in case of supplies made to SEZ unit or SEZ developer without payment of tax shall be worked out in accordance with the formula prescribed in rule 89(4).
23. ‘Turnover of zero rated supply of goods and services’ shall have the same meaning as defined in rule 89(4)