

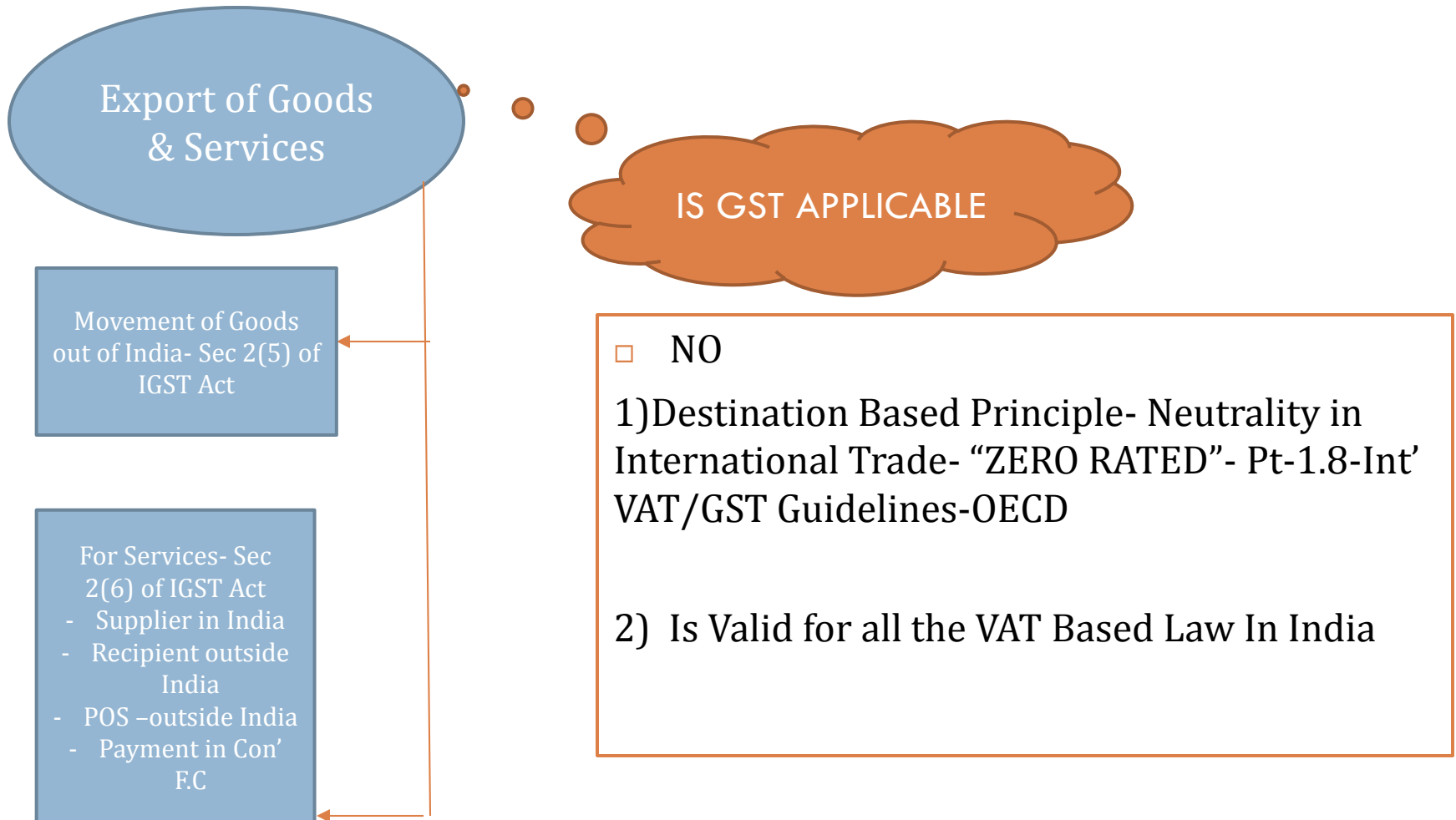


# REFUND EXPORT PROCEDURES

**H Dave & Co.**  
**CHARTERED ACCOUNTANT**

For WIRC-ICAI

# GST on Exports?



# Legally set RIGHT?

GST REFUND arises U.S. 54

**Cumulative ITC arising out of exports**

Excessive Payments of Taxes Out of Mistake

ITC Accumulated due to NIL or exempted o/p

Excessive Payments of Taxes Out of Mistake

Refund arising out of appeal/ Investigation

Excessive Payments of Taxes Out of Mistake

Refunds due to Inadvertent Tax Structure

**Refunds of Taxes Paid on Exports or SEZ  
Supply**

# Refund on EXPORTS

Export Refund

Supply with  
Payment of  
taxes

Recipient of  
Deemed  
Exports

ITC Refund on  
Export Without  
Payment of Taxes

Supply to  
SEZ

Export of  
Goods

Export of  
Services

With  
Payment of  
Taxes

Without  
Payment of  
Taxes



# Export of Goods with the Payment of IGST

# Procedure for-Refund on Export of Good (With Tax)

File Shipping Bill As per the Requirement of Customs Act- Deemed Application for Refund

Export manifest or Export Report is filed

File GSTR-3B- Disclosing the Amount – Tab.3.1- (b) Outward Taxable Supplies ( Zero Rated)

File GSTR-1- Disclosing the Amount – Tab. 6A- Export Invoices

Details of Shipping Bill and Invoice provided in Tab. 6A of GSTR 1 should match

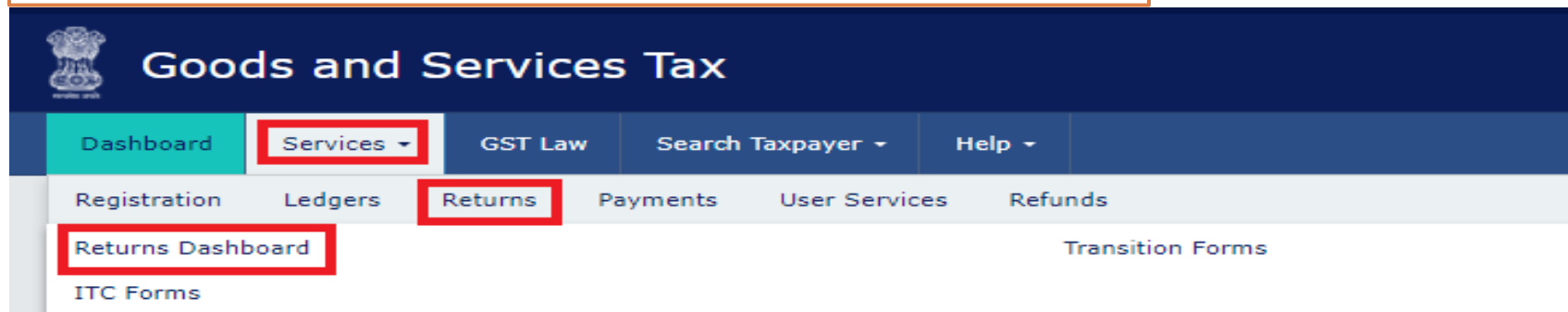
IGST Mentioned in GSTR-3B should be equal to or more than IGST Mentioned in Tab . 6A

90% of the refund shall be processed on provisional basis within 7 days of application

# Guide to File Tab. 6A of GSTR-1

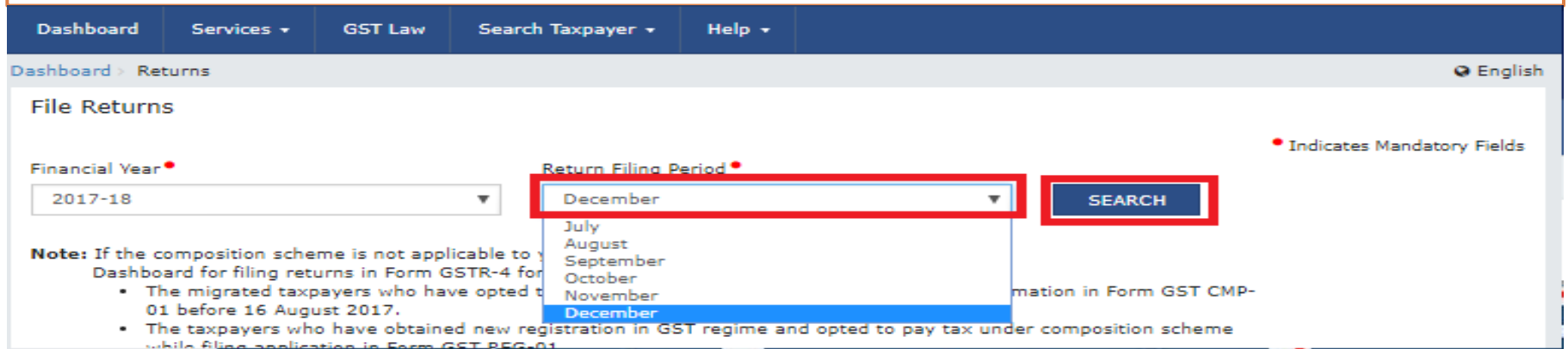
Step- 1- Login GST Portal

Step- 2- Go to Services- Returns- returns Dashboard



The screenshot shows the top navigation bar of the GST portal. The main header is "Goods and Services Tax" with the Indian emblem on the left. Below the header is a navigation menu with several items: "Dashboard", "Services" (highlighted with a red box), "GST Law", "Search Taxpayer", and "Help". Under "Services", there is a sub-menu with "Registration", "Ledgers", "Returns" (highlighted with a red box), "Payments", "User Services", and "Refunds". Under "Returns", there is a sub-sub-menu with "Returns Dashboard" (highlighted with a red box) and "ITC Forms". To the right of "Returns Dashboard" is the text "Transition Forms".

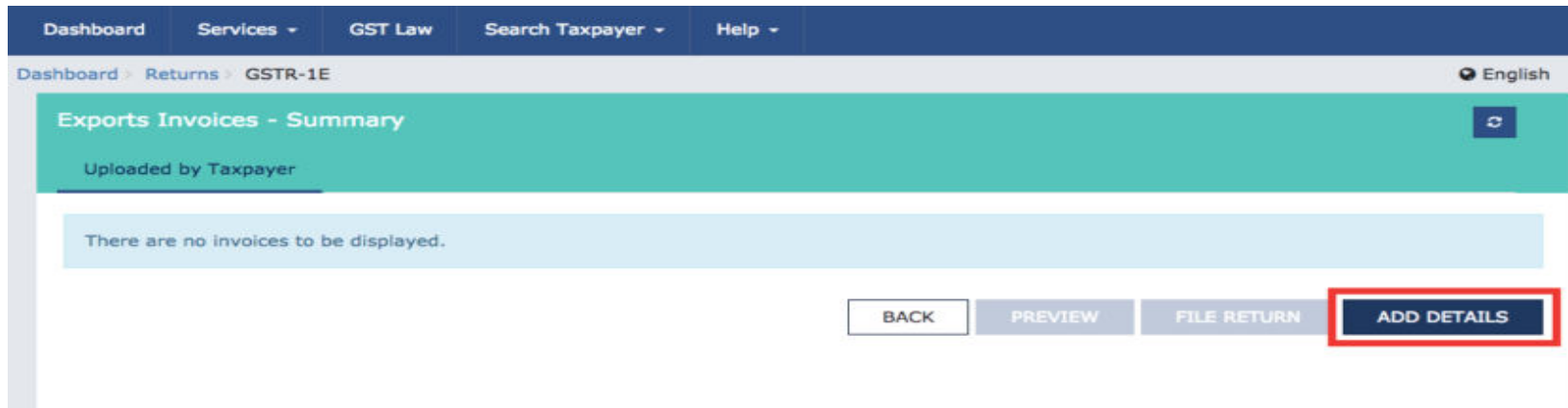
Step- 3- Select the Month for which you want to file Tab 6A of GSTR-1 & Click on Search



The screenshot shows the "File Returns" form in the GST portal. The form has two main sections: "Financial Year" and "Return Filing Period". The "Financial Year" dropdown is set to "2017-18". The "Return Filing Period" dropdown is set to "December" (highlighted with a red box). A "SEARCH" button (highlighted with a red box) is located to the right of the "Return Filing Period" dropdown. A legend indicates that a red dot next to a field name signifies a mandatory field. Below the form, there is a "Note" section with the following text: "Note: If the composition scheme is not applicable to you, you should file returns in Form GSTR-4 for the financial year. The migrated taxpayers who have opted to pay tax under composition scheme in Form GST CMP-01 before 16 August 2017. The taxpayers who have obtained new registration in GST regime and opted to pay tax under composition scheme while filing application in Form GST REG-01".

# Guide to File Tab. 6A of GSTR-1

Step- 4- Add the details of Export Invoices



The screenshot shows the GST portal interface. At the top, there is a navigation bar with links for Dashboard, Services, GST Law, Search Taxpayer, and Help. Below this, the breadcrumb trail reads Dashboard > Returns > GSTR-1E. The main heading is 'Exports Invoices - Summary' with a refresh icon. Underneath, it says 'Uploaded by Taxpayer'. A light blue message box states 'There are no invoices to be displayed.' At the bottom right, there is a navigation bar with four buttons: BACK, PREVIEW, FILE RETURN, and ADD DETAILS. The ADD DETAILS button is highlighted with a red border.



# Guide to File Tab. 6A of GSTR-1

## Step- 5- Add the details as in this Page

### Exports- Edit Details

• Indicates Mandatory Fields

Invoice No. • SL00000124	Invoice Date • 22/09/2017	Port Code
Shipping Bill No./Bill of Export No.	Shipping Bill Date/Bill of Export Date	Total Invoice Value (₹) • ₹1,03,050.00
Supply Type Inter-State	GST Payment • With Payment of Tax	

Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?

### Item Details

Rate	Taxable Value (₹) •	Amount of Tax	
		Integrated Tax (₹) •	CESS (₹)
0%			
0.1%			
0.25%			
3%			
5%			
12%			
18%	₹54,788.00	₹9,861.84	
28%	₹30,000.00	₹8,400.00	

BACK

SAVE

# Guide to File Tab. 6A of GSTR-1

Step- 7- The saved invoice reflect under the “Processed Invoice”- You can edit it delete as the case may be.



Dashboard Services GST Law Search Taxpayer Help e-Way Bill System

Dashboard > Returns > GSTR-1 > EXP English

### Exports Invoices - Summary

Uploaded by Taxpayer

#### Processed Invoices

Invoice No.	Invoice Date	GST Payment	Total Invoice Value (₹)	Total Taxable Value (₹)	Integrated Tax (₹)	CESS (₹)	Actions
SL00000124	22/09/2017	With Payment of Tax	1,03,050.00	84,788.00	18,261.84	0.00	 

BACK ADD DETAILS

Step- 8- File the GSTR-1

# Track Your Invoice- ICEGATE

Step- 1- login- Services < Refunds < Track Status of Invoice Data with ICEGATE

Dashboard	Services ▾	GST Law	Search Taxpayer ▾	Help ▾	e-Way Bill System
Registration	Ledgers	Returns	Payments	User Services	Refunds
Application for Refund					My Saved/Submitted Applications
Track Application Status					<a href="#">Track status of invoice data to be shared with ICEGATE</a>

*You can navigate to your chosen page through navigation panel given below*

**27AAHPM154**  
[View Profile](#)

<a href="#">RETURN DASHBOARD &gt;</a>	<a href="#">CREATE CHALLAN &gt;</a>	<a href="#">VIEW NOTICE(S) AND ORDER(S) &gt;</a>
---------------------------------------	-------------------------------------	--

**Else Go to >>** [CONTINUE TO DASHBOARD >](#)

**Qu**  
[Check Cash Ba](#)  
[Liability ledger](#)  
[Credit ledger](#)

# Track Your Invoice- ICEGATE

## Step- 2-Incorporate the F.Y. & Month for which you need to Track the data

Track status of invoice data to be shared with ICEGATE

Financial Year\*  Month\*

SEARCH

## Step- 3-Search Results shall be provided

Search Result based on Financial Year : 2017-18 & Month: MARCH

Details not transmitted to ICEGATE - IGST paid under Table 3.1(b) of GSTR 3B is less than refund claimed:

IGST amount submitted under Table 3.1(b) (zero rated supplies) of GSTR 3B is less than the total IGST amount under Table 6A, and 6B (SEZ Invoices), of GSTR -1. Please note that the GST System considers a tolerance of Rs.100. Data is not transmitted if the difference is greater than Rs.100.

Search Result based on Financial Year : 2017-18 & Month: MARCH

Return data is yet to be Processed:

Data for the given return period is yet to be processed by the GST System.  
The data shall be processed and sent to ICEGATE shortly.



# Export of Services with the Payment of IGST

# Procedure for-Refund on Export of Service (With Tax)

File GSTR-3B- Disclosing the Amount – Tab.3.1- (b) Outward Taxable Supplies ( Zero Rated)

File GSTR-1- Disclosing the Amount – Tab. 6A- Export Invoices

IGST Mentioned in GSTR-3B should be equal to or more than IGST Mentioned in Tab . 6A along with the Taxable Value amount

File RFD-01A through the Common Portal

Obtain the Acknowledgement in FORM-GST-RFD-02 specifying the ARN as generated on the common portal

Submit the Acknowledgement along with the requisite documents to your Jurisdictional Officer for the further processing of the Refund- Manually

# Procedure for filing GST RFD-01A

Step- 1- Login to GST Common Portal

Step- 2- Under Refund Tab>Select “ Application for Refund”

Select the Refund type:



• Indicates Mandatory Fields

<input type="radio"/>	Refund of Excess Balance in Electronic Cash Ledger	CREATE
<input type="radio"/>	Refund of ITC on Export of Goods & Services without Payment of Integrated Tax	CREATE
<input type="radio"/>	On account of supplies made to SEZ unit/ SEZ developer (without payment of tax)	CREATE
<input type="radio"/>	Refund on account of ITC accumulated due to Inverted Tax Structure	CREATE
<input type="radio"/>	Recipient of Deemed Exports	CREATE
<input type="radio"/>	Refund on account of Supplies to SEZ unit/ SEZ Developer (with payment of tax)	CREATE
<input checked="" type="radio"/>	Export of services with payment of tax	CREATE

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

Tax Period

• Please select post-registration month from the Month dropdown.

Financial Year •

2018-19

Month •

Select

# Procedure for filing GST RFD-01A

## Step- 3- Fill RFD-01A

FY : 2017-2018

Month - FEBRUARY

Status : Draft

GST RFD-01 A

Export of Services with Payment of Tax

• Indicates Mandatory Fields

**Note:** In the below table, the Refund amount claimed (Integrated Tax/ Cess) should not be more than the amount of Integrated Tax/ Cess mentioned in Zero-rated supplies of GSTR-3B item 3.1(b) filed for the period.

Refund Claimed (in ₹)

Head	Integrated Tax (₹) •	Central Tax (₹)	State/UT Tax (₹)	CESS (₹) •	Total (₹) •
TAX	₹0.00			₹0.00	0.00

**Note:** The amount claimed is subject to adjustment of the recoverable amount. You are advised to discharge the recoverable liabilities at the earliest.

Step- 4- Ensure to fill the correct data in matching with Details filed IN GSTR-3B & GSTR-1, Tab-6A



# Procedure for filing GST RFD-01A

## Step- 5 –Submit the Bank Details

Bank Account Number

Select Account Number \*

Select

**Note:** In case you want refund in another preferred bank account which is not appearing in the drop down list, please add that bank account by filing amendment of registered (non-core) form. Please be informed that, the disbursement of refund amount will be credited to the mentioned account here.

### Important Message

1. Once you fill the details in relevant Tables, Please save the form to proceed to Submit. Please **correct any errors** occurred during save before proceeding to submit.
2. The Electronic Credit ledger balance visible here is your current balance.
3. Application can be saved at any stage of completion for a maximum time period of 15 days. If the same is not submitted within 15 days from the date of form creation, the saved draft will be purged from the GST database.

Declaration

I, hereby, declare that the goods exported are not subject to any export duty, I hereby, declare that I have not taken any drawback on goods or services or both and I have not claimed Refund of the integrated tax paid on such supplies.

BACK

SAVE

PREVIEW

PROCEED

Step-6- Save- Preview- Proceed to file the same.

# Procedure for filing GST RFD-01A

Step- 5 –Ack in FORM-GST-RFD-02 shall be generated- For Manual- ARN No is being generated & after filing the requisite details with the Officer- GST-RFD-02 is generated manually

**FORM-GST-RFD-02**  
*[See rules 90(1), 90(2) and 95(2)]*  
**Acknowledgment**

Your application for refund is hereby acknowledged against <Application Reference Number>

Acknowledgement Number :  
 Date of Acknowledgement :  
 GSTIN/ UIN/ Temporary ID, if applicable :  
 Applicant's Name :  
 Form No. :  
 Form Description :  
 Jurisdiction (tick appropriate) :  
 Centre State/ Union Territory:  
 Filed by :

Refund Application Details	
Tax Period	
Date and Time of Filing	
Reason for Refund	

Amount of Refund Claimed:

	Tax	Interest	Penalty	Fees	Others	Total
Central Tax						
State /UT tax						
Integrated Tax						
Cess						
<b>Total</b>						

*Note 1: The status of the application can be viewed by entering ARN through <Refund> Track Application Status" on the GST System Portal.*

*Note 2: It is a system generated acknowledgement and does not require any signature.*

# Procedure for filing GST RFD-01A

Step- 6 –Visit to the Jurisdictional Officer- Depends on Jurisdiction in which you are registered & Mentioned in the acknowledgement, with Following documentary Evidence

- Physical Acknowledgement of Form GST-RFD-02, indicating the ARN no generated on the common portal
- Physical copy of Form GST-RFD-01, with self declaration
- **Statement containing the number and date of invoices and relevant Bank relation certificates or Foreign Inward Remittance Certificate**
- A declaration to the extent that taxpayer has not evaded taxes to the extent of Rs. 2.50 Lacs, under the GST in form of Tax Liability, Interest, penalty



# Refund on Supply to SEZ (With Payment)

# Procedure for-Refund on Supply to SEZ (With Tax)

File GSTR-3B- Disclosing the Amount – Tab.3.1- (b) Outward Taxable Supplies ( Zero Rated)



File GSTR-1- Disclosing the Amount – Invoice details as specified in Tab 6B



File RFD-01A through the Common Portal



Obtain the Acknowledgement in FORM-GST-RFD-02 specifying the ARN as generated on the common portal



Submit the Acknowledgement along with the requisite documents to your Jurisdictional Officer for the further processing of the Refund- Manually

# Procedure for filing GST RFD-01A

Step- 1- Login to GST Common Portal

Step- 2- Under Refund Tab>Select “ Application for Refund”

Select the Refund type:



• Indicates Mandatory Fields

<input type="radio"/>	Refund of Excess Balance in Electronic Cash Ledger	CREATE
<input type="radio"/>	Refund of ITC on Export of Goods & Services without Payment of Integrated Tax	CREATE
<input type="radio"/>	On account of supplies made to SEZ unit/ SEZ developer (without payment of tax)	CREATE
<input type="radio"/>	Refund on account of ITC accumulated due to Inverted Tax Structure	CREATE
<input type="radio"/>	Recipient of Deemed Exports	CREATE
<input checked="" type="radio"/>	Refund on account of Supplies to SEZ unit/ SEZ Developer (with payment of tax)	CREATE
<input type="radio"/>	Export of services with payment of tax	CREATE

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

Tax Period

• Please select post-registration month from the Month dropdown.

Financial Year •

2017-18

Month •

February

# Procedure for filing GST RFD-01A

## Step- 3- Fill RFD-01A

Supplies made to SEZ unit/ SEZ Developer (with payment of tax)

• Indicates Mandatory Fields

**Note:** In the below table, the Refund amount claimed (Integrated Tax/ Cess) should not be more than the amount of Integrated Tax/ Cess mentioned in Zero-rated supplies of GSTR-3B item 3.1(b) filed for the period.

Refund Claimed (in ₹)

Head	Integrated Tax (₹) •	Central Tax (₹)	State/UT Tax (₹)	CESS (₹) •	Total (₹) •
TAX	<input type="text" value="₹0.00"/>			<input type="text" value="₹0.00"/>	0.00

**Note:** The amount claimed is subject to adjustment of the recoverable amount. You are advised to discharge the recoverable liabilities at the earliest.

Step- 4- Ensure to fill the correct data in matching with Details filed IN GSTR-3B & GSTR-1, Tab 4

# Procedure for filing GST RFD-01A

## Step- 5 –Submit the Bank Details

Bank Account Number

Select Account Number \*

Select

**Note:** In case you want refund in another preferred bank account which is not appearing in the drop down list, please add that bank account by filing amendment of registered (non-core) form. Please be informed that, the disbursement of refund amount will be credited to the mentioned account here.

### Important Message

1. Once you fill the details in relevant Tables, Please save the form to proceed to Submit. Please **correct any errors** occurred during save before proceeding to submit.
2. The Electronic Credit ledger balance visible here is your current balance.
3. Application can be saved at any stage of completion for a maximum time period of 15 days. If the same is not submitted within 15 days from the date of form creation, the saved draft will be purged from the GST database.

Declaration

I, hereby, declare that the goods exported are not subject to any export duty, I hereby, declare that I have not taken any drawback on goods or services or both and I have not claimed Refund of the integrated tax paid on such supplies.

BACK

SAVE

PREVIEW

PROCEED

Step-6- Save- Preview- Proceed to file the same.



# Procedure for filing GST RFD-01A

Step- 5 –Ack in FORM-GST-RFD-02 shall be generated- For Manual- ARN No is being generated & after filing the requisite details with the Officer- GST-RFD-02 is generated manually

**FORM-GST-RFD-02**  
*[See rules 90(1), 90(2) and 95(2)]*  
**Acknowledgment**

Your application for refund is hereby acknowledged against <Application Reference Number>

Acknowledgement Number :  
 Date of Acknowledgement :  
 GSTIN/ UIN/ Temporary ID, if applicable :  
 Applicant's Name :  
 Form No. :  
 Form Description :  
 Jurisdiction (*tick appropriate*) :  
 Centre State/ Union Territory:  
 Filed by :

Refund Application Details	
Tax Period	
Date and Time of Filing	
Reason for Refund	

Amount of Refund Claimed:

	Tax	Interest	Penalty	Fees	Others	Total
Central Tax						
State /UT tax						
Integrated Tax						
Cess						
<b>Total</b>						


*Note 1: The status of the application can be viewed by entering ARN through <Refund> Track Application Status" on the GST System Portal.*

*Note 2: It is a system generated acknowledgement and does not require any signature.*

# Procedure for filing GST RFD-01A

Step- 6 –Visit to the Jurisdictional Officer- Depends on Jurisdiction in which you are registered & Mentioned in the acknowledgement, with Following documentary Evidence

- Physical Acknowledgement of Form GST-RFD-02, indicating the ARN no generated on the common portal
- Physical copy of Form GST-RFD-01A, with self declaration
- **Statement containing the number and date of invoices duly endorsed by the SEZ Officer for supply of goods made to SEZ / In case of Services additionally there shall be requirement of proof of payment received from the SEZ Unit to the supplier**
- **Declaration to the effect that SEZ has not Availed ITC**
- A declaration to the extent that taxpayer has not evaded taxes to the extent of Rs. 2.50 Lacs, under the GST in form of Tax Liability, Interest, penalty



ITC Refund on Export  
Without payment of IGST/  
Refund on Supply to SEZ  
(Without Payment)

# Procedure Flow

File GSTR-3B- Disclosing the Amount – Tab.3.1- (b) Outward Taxable Supplies ( Zero Rated)



File GSTR-1- Disclosing the Amount – Invoice details as specified in Tab 6B./ Tab 6A of GSTR-1



File RFD-01A through the Common Portal



Obtain the Acknowledgement in FORM-GST-RFD-02 specifying the ARN as generated on the common portal



Submit the Acknowledgement along with the requisite documents to your Jurisdictional Officer for the further processing of the Refund- Manually

# Procedure for filing GST RFD-01A

Step- 1- Login to GST Common Portal

Step- 2- Under Refund Tab>Select “ Application for Refund”

Select the Refund type:



• Indicates Mandatory Fields

<input type="radio"/>	Refund of Excess Balance in Electronic Cash Ledger	CREATE
<input type="radio"/>	Refund of ITC on Export of Goods & Services without Payment of Integrated Tax	CREATE
<input checked="" type="radio"/>	On account of supplies made to SEZ unit/ SEZ developer (without payment of tax)	CREATE
<input type="radio"/>	Refund on account of ITC accumulated due to Inverted Tax Structure	CREATE
<input type="radio"/>	Recipient of Deemed Exports	CREATE
<input type="radio"/>	Refund on account of Supplies to SEZ unit/ SEZ Developer (with payment of tax)	CREATE
<input type="radio"/>	Export of services with payment of tax	CREATE

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

Tax Period

ⓘ Please select post-registration month from the Month dropdown.

Financial Year \*

2017-18

Month \*

February

# Procedure for filing GST RFD-01A

## Step- 3- Fill Details of Supply of Supplies made to SEZ in Statement 5

Goods and Services Tax							
Validate & Calculate				Statement-5 [rule 89(2) (d) & 89(2)(e)]		Create File To Upload	
GSTIN*		27AAHPM1544LIZI		* Indicates Mandatory Fields			
From Return Period* (mmyyyy)		022018		Refund Type: On account of supplies made to SEZ unit/ SEZ Developer (without payment of tax)			
***Note:- These sheet at a time can take upto 10,000 rows / entries				(Amount in Rs.)			
Sr. No.*	Invoice details			Goods/ Services (G/S)*	Shipping bill/ Bill of export/ Endorsed invoice no.		Error
	No.*	Date* (dd-mm-yyyy)	Value*		No	Date (dd-mm-yyyy)	
1	001	02-02-2018	1000000	G	001	05-02-2018	

## Step- 4- Validate the Statement 5 & generate the .json file to uploaded

# Procedure for filing GST RFD-01A

## Step-5- Calculate the Adjusted Total Turnover

Adjusted Total Turnover=

T/o in State or UT (-)

Value of Exempted Supplies (Other than Zero Rated Supply)(-)

[T/o of supplies in respect of

(a) ( Deemed Exports-48/2017 Central Tax Rate )

(b) ( Intra State Supply to Merchant Exporter-40/2017 Central Tax Rate)

(c) ( Inter State Supply to Merchant Exporter-41 /2017 Integrated Tax Rate)

(d) ( Exempt goods imported by EOU from Integrated Tax & Compensation Cess- 78/2017 Customs)

(e) ( Customs Exemption to exempt Integrated Tax & Cess on Imported Goods under EPCG Scheme- 79/2017 Customs)

# Procedure for filing GST RFD-01A

## Step-6- Calculate the Refund Amount

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

	Turnover of zero rated supply of goods and services (1) (₹) *	Adjusted total turnover (2) (₹) *	Net input tax credit (3) (₹) *	Maximum refund amount to be claimed (4) ((1×3) ÷ 2) (₹)
Integrated Tax	₹0.00	₹0.00	₹24,678.00	0.00
Central Tax				
State/UT Tax				
CESS			₹0.00	0.00
Total	0.00	0.00	24,678.00	0.00

Refund Amount=

$$\frac{\text{(T/o of Zero Rated supply of goods+ T/o of Zero Rated Supply of Services)} \times \text{NET ITC}}{\text{Adjusted Total T/o}}$$

Refund Amt- Maximum refund that is admissible

Net ITC- ITC Availed on inputs and inputs services other than ITC availed for which refund is claimed under sub rules (4A) or (4B) or Both



# Procedure for filing GST RFD-01A

## Step-7- Amount Eligible

Amount eligible for Refund (in ₹)

	<b>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) (₹)</b>	<b>Balance in Electronic Credit ledger at the time of filing of refund application (2) (₹)</b>	<b>Refund to be Claimed (3) (₹) *</b>
Integrated Tax	1,346.00	0.00	<input type="text" value="₹0.00"/>
Central Tax	1,020.00	0.00	<input type="text" value="₹0.00"/>
State/UT Tax	1,020.00	0.00	<input type="text" value="₹0.00"/>
CESS	0.00	0.00	<input type="text" value="₹0.00"/>
Total	3,386.00	0.00	0.00

# Procedure for filing GST RFD-01A

## Step- 8 –Submit the Bank Details

Bank Account Number

Select Account Number \*

Select

**Note:** In case you want refund in another preferred bank account which is not appearing in the drop down list, please add that bank account by filing amendment of registered (non-core) form. Please be informed that, the disbursement of refund amount will be credited to the mentioned account here.

### Important Message

1. Once you fill the details in relevant Tables, Please save the form to proceed to Submit. Please **correct any errors** occurred during save before proceeding to submit.
2. The Electronic Credit ledger balance visible here is your current balance.
3. Application can be saved at any stage of completion for a maximum time period of 15 days. If the same is not submitted within 15 days from the date of form creation, the saved draft will be purged from the GST database.

Declaration

I, hereby, declare that the goods exported are not subject to any export duty, I hereby, declare that I have not taken any drawback on goods or services or both and I have not claimed Refund of the integrated tax paid on such supplies.

BACK

SAVE

PREVIEW

PROCEED

Step-9- Save- Preview- Proceed to file the same.

# Procedure for filing GST RFD-01A

Step- 10 –Ack in FORM-GST-RFD-02 shall be generated- For Manual- ARN No is being generated & after filing the requisite details with the Officer- GST-RFD-02 is generated manually

**FORM-GST-RFD-02**  
*[See rules 90(1), 90(2) and 95(2)]*  
**Acknowledgment**

Your application for refund is hereby acknowledged against <Application Reference Number>

Acknowledgement Number :  
 Date of Acknowledgement :  
 GSTIN/ UIN/ Temporary ID, if applicable :  
 Applicant's Name :  
 Form No. :  
 Form Description :  
 Jurisdiction (*tick appropriate*) :  
 Centre State/ Union Territory:  
 Filed by :

Refund Application Details	
Tax Period	
Date and Time of Filing	
Reason for Refund	

Amount of Refund Claimed:

	Tax	Interest	Penalty	Fees	Others	Total
Central Tax						
State /UT tax						
Integrated Tax						
Cess						
<b>Total</b>						

*Note 1: The status of the application can be viewed by entering ARN through <Refund> Track Application Status" on the GST System Portal.*

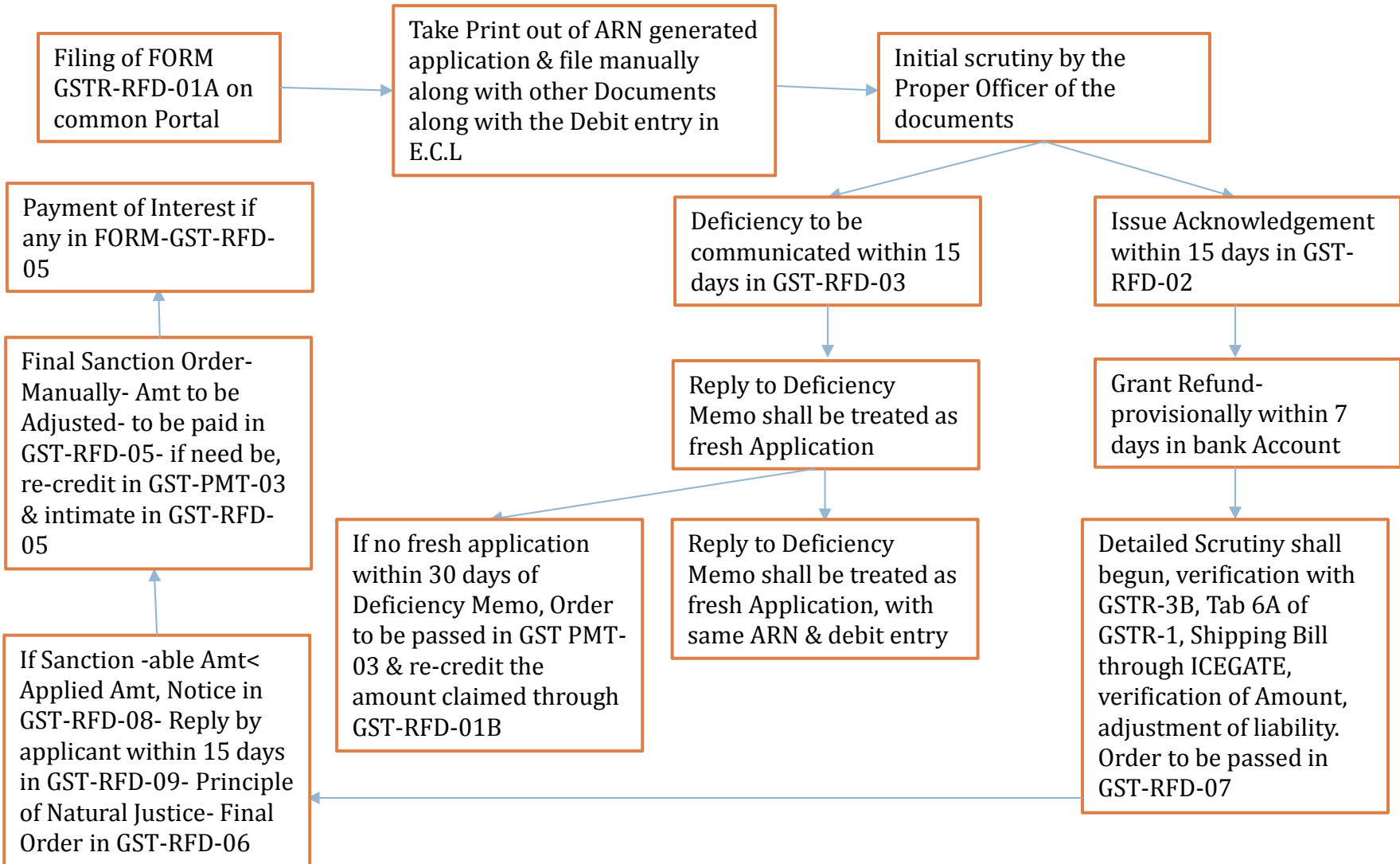
*Note 2: It is a system generated acknowledgement and does not require any signature.*

# Procedure for filing GST RFD-01A

Step-11—Visit to the Jurisdictional Officer- Depends on Jurisdiction in which you are registered & Mentioned in the acknowledgement, with Following documentary Evidence

- Physical Acknowledgement of Form GST-RFD-02, indicating the ARN no generated on the common portal
- Physical copy of Form GST-RFD-01A, with self declaration
- **Declaration that ITC is not availed on goods and services used for making 'NIL' rated supply or fully exempted supply.**
- A declaration to the extent that taxpayer has not evaded taxes to the extent of Rs. 2.50 Lacs, under the GST in form of Tax Liability, Interest, penalty

# General Process Flow- Manual- Unutilized ITC





# Refund in case of Recipient of Deemed Exports

# What is Deemed Exports

As per the Notification No- 48/2017- Central Tax, the following list of supply shall be categorised as deemed exports

- Supply of Goods by registered Person against Advance Authorisation
- Supply of Capital Goods by a registered person against Export Promotion Capital Goods Authorisation
- Supply of Goods by registered Person to EOU
- Supply of gold by a bank or Public Sector Undertaking specified in the notification No. 50/2017-Customs, dated the 30th June, 2017 (as amended) against Advance Authorisation

# Procedure Flow

Acknowledgement by Recipient as specified as Deemed Export, that the supplies have been received /

Undertaking from recipient of Deemed Export as to no ITC is availed

Can be Availed by :-

- Recipient of deemed export supplies
- Supplier of Deemed Export Supplies, where the recipient has not availed the credit and furnishes undertaking to the effect that supplier may claim the refund.

File Form-RFD-01 on common Portal

Obtain the Acknowledgement in FORM-GST-RFD-02 specifying the ARN as generated on the common portal

Submit the Acknowledgement along with the requisite documents to your Jurisdictional Officer for the further processing of the Refund- Manually



# Procedure for filing GST RFD-01A

Step- 1- Login to GST Common Portal

Step- 2- Under Refund Tab>Select “ Application for Refund”

Select the Refund type:



• Indicates Mandatory Fields

<input type="radio"/>	Refund of Excess Balance in Electronic Cash Ledger	CREATE
<input type="radio"/>	Refund of ITC on Export of Goods & Services without Payment of Integrated Tax	CREATE
<input type="radio"/>	On account of supplies made to SEZ unit/ SEZ developer (without payment of tax)	CREATE
<input type="radio"/>	Refund on account of ITC accumulated due to Inverted Tax Structure	CREATE
<input checked="" type="radio"/>	Recipient of Deemed Exports	CREATE
<input type="radio"/>	Refund on account of Supplies to SEZ unit/ SEZ Developer (with payment of tax)	CREATE
<input type="radio"/>	Export of services with payment of tax	CREATE

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

Tax Period

• Please select post-registration month from the Month dropdown.

Financial Year •

2017-18

Month •

February

# Procedure for filing GST RFD-01A

## Step- 3- Fill RFD-01A

GST-RFD-01 A

Recipient of deemed exports

• Indicates Mandatory Fields

Kindly enter the amount of Refund to be claimed in column 1 in the table below for the tax period for which refund is being claimed:

Amount Eligible for Refund (in ₹)

	Refund amount to be claimed (1) (₹) •	Balance in Electronic Credit ledger(2)(₹) •	Tax Credit Availed during the period (3) (₹) •	Eligible Amount(Lowest of all) (4) (₹) •
Integrated Tax ITC	<input type="text" value="₹0.00"/>	0.00	8,820.00	0.00
Central Tax ITC	<input type="text" value="₹0.00"/>	0.00	7,929.00	0.00
State/UT Tax ITC	<input type="text" value="₹0.00"/>	0.00	7,929.00	0.00
CESS ITC	<input type="text" value="₹0.00"/>	0.00	0.00	0.00

**Note:** The balance in the Electronic Credit Ledger is only for 'Matched ITC'.

# Procedure for filing GST RFD-01A

## Step- 4 –Submit the Bank Details

Bank Account Number

Select Account Number \*

Select

**Note:** In case you want refund in another preferred bank account which is not appearing in the drop down list, please add that bank account by filing amendment of registered (non-core) form. Please be informed that, the disbursement of refund amount will be credited to the mentioned account here.

### Important Message

1. Once you fill the details in relevant Tables, Please save the form to proceed to Submit. Please **correct any errors** occurred during save before proceeding to submit.
2. The Electronic Credit ledger balance visible here is your current balance.
3. Application can be saved at any stage of completion for a maximum time period of 15 days. If the same is not submitted within 15 days from the date of form creation, the saved draft will be purged from the GST database.

Declaration

I, hereby, declare that the goods exported are not subject to any export duty, I hereby, declare that I have not taken any drawback on goods or services or both and I have not claimed Refund of the integrated tax paid on such supplies.

BACK

SAVE

PREVIEW

PROCEED

Step-5- Save- Preview- Proceed to file the same.

# Procedure for filing GST RFD-01A

Step- 6 –Ack in FORM-GST-RFD-02 shall be generated- For Manual- ARN No is being generated & after filing the requisite details with the Officer- GST-RFD-02 is generated manually

**FORM-GST-RFD-02**  
*[See rules 90(1), 90(2) and 95(2)]*  
**Acknowledgment**

Your application for refund is hereby acknowledged against <Application Reference Number>

Acknowledgement Number :  
 Date of Acknowledgement :  
 GSTIN/ UIN/ Temporary ID, if applicable :  
 Applicant's Name :  
 Form No. :  
 Form Description :  
 Jurisdiction (tick appropriate) :  
 Centre State/ Union Territory:  
 Filed by :

Refund Application Details	
Tax Period	
Date and Time of Filing	
Reason for Refund	

Amount of Refund Claimed:

	Tax	Interest	Penalty	Fees	Others	Total
Central Tax						
State /UT tax						
Integrated Tax						
Cess						
<b>Total</b>						

*Note 1: The status of the application can be viewed by entering ARN through <Refund> Track Application Status™ on the GST System Portal.*

*Note 2: It is a system generated acknowledgement and does not require any signature.*

# Procedure for filing GST RFD-01A

Step- 7 –Visit to the Jurisdictional Officer- Depends on Jurisdiction in which you are registered & Mentioned in the acknowledgement, with Following documentary Evidence

- Physical Acknowledgement of Form GST-RFD-02, indicating the ARN no generated on the common portal
- Physical copy of Form GST-RFD-01A, with self declaration
- **Form A for Intimation to of Procurement of Supplies From Registered Person**
- **Form B to be maintained by EOU/STBP/EHTP unit for the receipt, use and removal of goods received under deemed exports U/s 147**
- A declaration to the extent that taxpayer has not evaded taxes to the extent of Rs. 2.50 Lacs, under the GST in form of Tax Liability, Interest, penalty

# Refund Overview

Sr. No.	Type of Refund	What is needed?	To be filed by
1	Refund of IGST paid on Export of Goods	Filing of Shipping Bill is application to Refund. File GSTR-3B & Tab 6A of GSTR-1- Matching Concept	2 Years from the date on which ship or aircraft leaves India- export by sea or air the date it passes the frontier- export by land The date of despatch of goods by post office- export by post
2	Refund of IGST paid on Export of Goods	File GSTR-3B & Tab 6A of GSTR-1- Matching concept File FORM-GST-RFD-01 Online & Submit the Acknowledgment Manually to Jurisdictional Officer	2 Years from Receipt of Con F.E., where service supply is completed prior to receipt OR Issue of Invoice, where receipt is in advance to date of Issue of Invoice
3	Refund of IGST paid on Export of goods or Services to SEZ Unit or Developer	File GSTR-3B & Tab 4 of GSTR-1- Matching Concept. File FORM-GST-RFD-01 Online & Submit the Acknowledgment Manually to Jurisdictional Officer	2 Years from The date of payment of Taxes
4	Deemed Export	- Same as Above-	2 Years from Date of Filing of Returns in relevance to deemed exports
5	Refund of Unutilized credit due to accumulation of credit used for making Zero rated Supplies	-Same as Above-	2 years from The end of the F.Y. in which such refund arises

Thank You .....  
for your interest.....

**Hardik Dave**

