# 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  (accumulated ITC) | | / services- | | without | | payment | | of | tax |
| (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) | Finalization of Provisional  assessment |  |  | |  | |  | | |
| (iii) | Appeal |  |  | |  | |  | | |
| (iv) | Any other order  (specify) |  |  | |  | |  | | |
| (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 supplies/ Supplier of deemed  export supplies | | | | | | | | | |
| (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 Applicant u/s 54(4), if applicable | | | by |  | 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 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 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 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. I also declare that 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

1**[*UNDERTAKING***

*I hereby undertake to deposit to the Government the amount of refund sanctioned along with interest in case of non-receipt of foreign exchange remittances as per the proviso to section 16 of the IGST Act, 2017 read with rule 96B of the CGST Rules 2017.*

*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.)*

1. Inserted by the Central Goods and Services Tax (Third Amendment) Rules, 2020 w.e.f. **23-3-2020**.

Signature of Authorised Signatory

(Name)

Designation/ Status

Place

Date

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.

# 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 |
|  |  |  |  |  |

## 1[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.*  *No.* | *Details of documents of inward supplies received of inputs received issued* | | | | | | | *Tax paid on inward supplies* | | | *Details of documents of outward supplies* | | | | | *Tax paid on outward supplies* | | |
| *Type of In ward Supply* | *GS TIN*  *of Supplier/ Self GS TIN* | *Type of Docu- ment* | *No./ B/E* | *Port Code* | *Date* | *Tax- able Value* | *Inte- grated Tax* | *Cen- tral Tax* | *State/ UT*  *Tax* | *Type of Out- ward*  *Supply* | *Type of Docu- ment* | *No* | *Date* | *Tax- able Value* | *Inte- grated Tax* | *Cen- tral Tax* | *State/ UT*  *Tax* |
| *1* | *2* | *3* | *4* | *5* | *6* | *7* | *8* | *9* | *10* | *11* | *12* | *13* | *14* | *15* | *16* | *17* | *18* | *19* |
|  |  |  |  |  |  |  |  |  |  |  | *B2* |  |  |  |  |  |  | *]* |
| *B/* |  |
| *B2* |  |
| *C* |  |

* 1. Substituted by Central Goods and Services Tax (Seventh Amendment) Rules, 2019, w.e.f. **14-11-2019**.

\* 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).

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

*Refund Type: Export of services with payment of tax* 2a**[***\*\*\****]**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| *Sr.*  *No.* | *Document Details* | | | | | *Integrated Tax* | *Cess* | *BRC/FIRC* | | |
| *Type of Document* | *No.* | *Date* | *Value* | *Taxable value* | *No.* | *Date* | *Value* |
| *1* | *2* | *3* | *4* | *5* | *7* | *8* | *9* | *10* | *11* | *12* |
|  |  |  |  |  |  |  |  |  |  | **]** |

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

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

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| *Sr.*  *No.*  *1* | *Document Details* | | | | | *Goods/ Services (G/S)* | *Shipping bill/Bill of export* | | | | *EGM*  *Details* | | *BRC/FIRC* | | |
| *Type of Document* | | *No.* | *Date* | *Value* |  | *Port code* | *No* | *Date* | 3a[*FOB*  *value* | *Ref No* | *Date* | *No* | *Date* | *Value* |
|  | *2* | *3* | *4* | *5* | *6* | *7* | *8* | *9* | *9A*] | *10* | *11* | *12* | *13* | *14* |
|  |  |  |  |  |  |  |  |  |  |  |  |  | **]** |

# 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 |
|  |  |  |  |

* 1. Substituted by Central Goods and Services Tax (Seventh Amendment) Rules, 2019, w.e.f. **14-11-2019**.

2a. Words "(accumulated ITC)" omitted by Central Goods and Services Tax (Twelfth Amendment) Rules, 2020, w.e.f. **15-10-2020.**

* 1. Substituted by Central Goods and Services Tax (Seventh Amendment) Rules, 2019,

w.e.f. **14-11-2019**.

3a. Inserted by the Central Goods and Services Tax (Amendment) Rules, 2022, w.e.f. **5-7-2022**.

## 3a[Statement-3B [rule 89 (2) (ba)]

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

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| *Sl.*  *No.* | *Invoice/Document Details* | | | | *REA Details* | | | | | *Tariff per Unit in Rs. (As per agreement)* | *Units exported (Lower*  *of cl. NoV 5 and*  *10)* | *Value of electricity exported in Rs. (11*  *x 12)* |
| *Type of Document* | *No.* | *Date* | *Energy exported (Units)* | *Generating Station* | *Period* | *Ref. No.* | *Date* | *Scheduled Energy Exported (Units)* |
| *1* | *2* | *3* | *4* | *5* | *6* | *7* | *8* | *9* | *10* | *11* | *12* | *13***]** |
|  |  |  |  |  |  |  |  |  |  |  |  |  |

3a. Inserted by the Central Goods and Services Tax (Amendment) Rules, 2022, w.e.f.

# 5-7-2022.

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

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

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| *GSTIN*  *of recipient* | *Document Details* | | | | *Ship bill/Bill of export/Endorsed invoice by SEZ* | | *Taxable Value* | *Integrated Tax* | *Cess* |
| *Type of Document* | *No.* | *Date* | *Value* | *No.* | *Date* |
| *1* | *2* | *3* | *4* | *5* | *6* | *7* | *8* | *9* | *10* |
|  |  |  |  |  |  |  |  |  | **]** |

## 5[Statement 4A

***Refund by SEZ on account of supplies received from DTA - With payment of tax***

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| *GSTIN*  *of Supplier* | *Document Details* | | | | *Shipping bill/ Bill of export/ Endorsed invoice by SEZ* | | *Taxable Value* | *Integrated Tax* | *Cess* |
| *Type of Document* | *No.* | *Date* | *Value* | *No.* | *Date* |
| *1* | *2* | *3* | *4* | *5* | *6* | *7* | *8* | *9* | *10* |
|  |  |  |  |  |  |  |  |  | **]** |

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

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

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| *Sr.*  *No.* | *Document Details* | | | | *Goods/ Services (G/S)* | *Shipping bill/Bill of export/Endorsed invoice no.* | |
| *Type of Document* | *No.* | *Date* | *Value* | *No.* | *Date* |
| *1* | *2* | *3* | *4* | *5* | *6* | *7* | *8* |
|  |  |  |  |  |  |  | **]** |

* 1. Substituted by Central Goods and Services Tax (Seventh Amendment) Rules, 2019, w.e.f. **14-11-2019**.
  2. Inserted by Central Goods and Services Tax (Seventh Amendment) Rules, 2019, w.e.f. **14-11-2019**.
  3. Substituted by Central Goods and Services Tax (Seventh Amendment) Rules, 2019, w.e.f. **14-11-2019**.

# 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 |
|  |  |  |  |

## 7[Statement 5B [rule 89(2)(g)]

***Refund Type: On account of deemed exports claimed by supplier***

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| *Sl.*  *No.* | *Document details of inward supplies in case refund is claimed by Supplier* | | | | *Tax paid* | | | |
|  | *Type of Document* | *No.* | *Date* | *Taxable Value* | *Integrated Tax* | *Central Tax* | *State/Union Territory Tax* | *Cess* |
| *1* | *2* | *3* | *4* | *5* | *6* | *7* | *8* | *9* |
|  |  |  |  |  |  |  |  |  |

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

***Refund Type: On account of deemed exports claimed by recipient***

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| *Sl.*  *No.* |  | *Document details of inward supplies in case refund is claimed by recipient* | | | | *Tax paid* | | | |
|  | *GSTIN*  *of Supplier* | *Type of Document* | *No* | *Date* | *Taxable Value* | *Integrated Tax* | *Central Tax* | *State/Union Territory Tax* | *Cess* |
| *1* | *2* | *3* | *4* | *5* | *6* | *7* | *8* | *9* | *10* |
|  |  |  |  |  |  |  |  |  | **]** |

* 1. Substituted by Central Goods and Services Tax (Seventh Amendment) Rules, 2019, w.e.f. **14-11-2019**.

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

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

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| *Document Type B2C/Registered* | *Recipeint GSTIN/UIN* | *Name (in case of B2C)* | *Document Details* | | | | |
| *Type of Document* | *No.* | *Date* | *Value* | *Taxable Value* |
| *1* | *2* | *3* | *4* | *5* | *6* | *7* | *8* |
|  |  |  |  |  |  |  |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| *Details of documents covering transaction considered as intra-State/inter-State transaction earlier* | | | | | |
| *Inter/Intra* | *Integrated Tax* | *Central tax* | *State/UT Tax* | *Cess* | *PoS* |
| *9* | *10* | *11* | *12* | *13* | *14* |
|  |  |  |  |  |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| *Transaction which were held inter State/intra-State supply subsequently* | | | | | |
| *Inter/Intra* | *Integrated Tax* | *Central tax* | *State/UT Tax* | *Cess* | *PoS* |
| *15* | *16* | *17* | *18* | *19* | *20* |
|  |  |  |  |  | **]** |

# 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 |  |  |  |
|  |  |  |  |  |  |  |

# 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.

* 1. Substituted by the Central Goods and Services Tax (Fifth Amendment) Rules, 2019,

w.e.f. **18-7-2019**.

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 –**

* + 1. 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
    2. Refund of excess amount available in electronic cash ledger can also be claimed through return or by filing application.
    3. Debit entry shall be made in electronic credit or cash ledger at the time of filing the application.
    4. Acknowledgement in **FORM GST RFD-02**will be issued if the application is found complete in all respects.
    5. Claim of refund on export of goods with payment of IGST shall not be processed through this application.
    6. 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.
    7. Declaration shall be filed in cases wherever required.
    8. ‗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.
    9. ‗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.
    10. For the purpose of Statement-1, refund claim will be based on supplies reported in GSTR-1 and GSTR-2.
    11. 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.
    12. Where the invoice details are amended (including export), refund shall be allowed as per the calculation based on amended value.
    13. Details of export made without payment of tax shall be reported in Statement-3.
    14. 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).
    15. ‗Turnover of zero rated supply of goods and services‘ shall have the same meaning as defined in rule 89(4).