

Refunds in GST

- Rep & Lit Team



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Scope of Presentation

SR. No.	PARTICULARS
1	Meaning and basics of refund
2	Types of Refund
3	Zero rated Supplies
4	Exports with payment of tax
5	Zero rated supplies without payment of tax
6	Deemed Exports
7	Inverted duty structure
8	Refund Scenario in case of Merchant Export
9	Refund in case of Excess Payment of Tax
10	Refund implications if Advance is received but consequent supplies are cancelled
11	How to claim refund if Nil Return application is filed
12	Refund Process

Section 54 (1st Explanation)– Meaning of Refund

Refund includes refund of:

1. Output tax paid on zero rated supplies
2. Input tax paid in making such zero rated supplies
3. Deemed Exports
4. Unutilized input tax credit as provided under section 54(3)

- ✓ Section 54(3): Refund of unutilized credit only on account of zero rated supplies and inverted duty structure.
- ✓ Refund shall not be allowed in case goods are subject to export duty or wherein duty drawback is claimed for GST amount paid.

Basics of Refund

WHO ?

- Registered
- Unregistered
- Casual taxable person
- Non Resident taxable person
- Tax deductor and collector

WHEN ?

- File within **2 years** from the relevant date as defined in Explanation to Section 54

WHAT CONDITON ?

- Only if refund amount is > Rs.1,000/-
+
- Refund application passes the test of **unjust enrichment** i.e. incidence of tax is not shifted.

Relevant date – 2nd Explanation to Sec 54

Cases of GST Refund	Relevant date
In Case of Exports of Goods	<p>Exported by Sea- <u>the date on which the ship or the aircraft in which such goods are loaded, leaves India.</u></p> <p>Exported by land- <u>the date on which such goods pass the customs frontier.</u></p> <p>Exported by post- <u>the date of dispatch of goods by the Post Office concerned to a place outside India.</u></p>
In Case of Export of Services	<p>where the supply of services had been completed prior to the receipt of payment - <u>relevant date is the date of receipt of payment in convertible foreign exchange or in Indian rupees wherever permitted by the Reserve Bank of India</u></p> <p>where payment for the services had been received in advance prior to the date of issue of the invoice – <u>relevant date is date of issue of invoice</u></p>

Cases of GST Refund	Relevant Date
In case of refund of unutilized input tax credit on account of inverted duty structure	Relevant date is <u>the due date for furnishing of return under section 39 for the period in which such claim for refund arises.</u>
In the case of supply of goods regarded as deemed exports	Relevant date is <u>the date on which the return relating to such deemed exports is furnished;</u>
In case of refund due to consequence of judgment, decree, order or direction of the Appellate Authority, Appellate Tribunal or any court	Relevant date is <u>the date of communication of such judgment, decree, order or direction.</u>
Refund in case of tax paid provisionally	Relevant date <u>is the date of adjustment of tax after the final assessment thereof;</u>
In case of refund claimed by person other than supplier	Relevant date is <u>the date of receipt of goods or services by such person.</u>
In any other cases	Relevant date is <u>the date of payment of tax.</u>

Basics of Refund

ZERO RATED SUPPLIES

- Export of Goods or services
- Supplies to SEZ or SEZ Developer

NIL RATED SUPPLIES

- Supplies that have a declared rate of 0%
- E.g. Grains, Salt, Jaggery etc

Letter of Undertaking or BOND

- **LUT** where exporter undertakes to :
- In case of export of goods, export the goods within 3 months of date of export invoice
- In case of export of services, receive the payment of services in foreign convertible exchange or in INR wherever permitted by RBI within 1 year
- **Bond** in case the taxpayer who have been prosecuted for any offence under the CGST/ IGST or existing laws where the amount of tax evasion > Rs. 2.5 Cr

Section 54 - TYPES OF REFUND

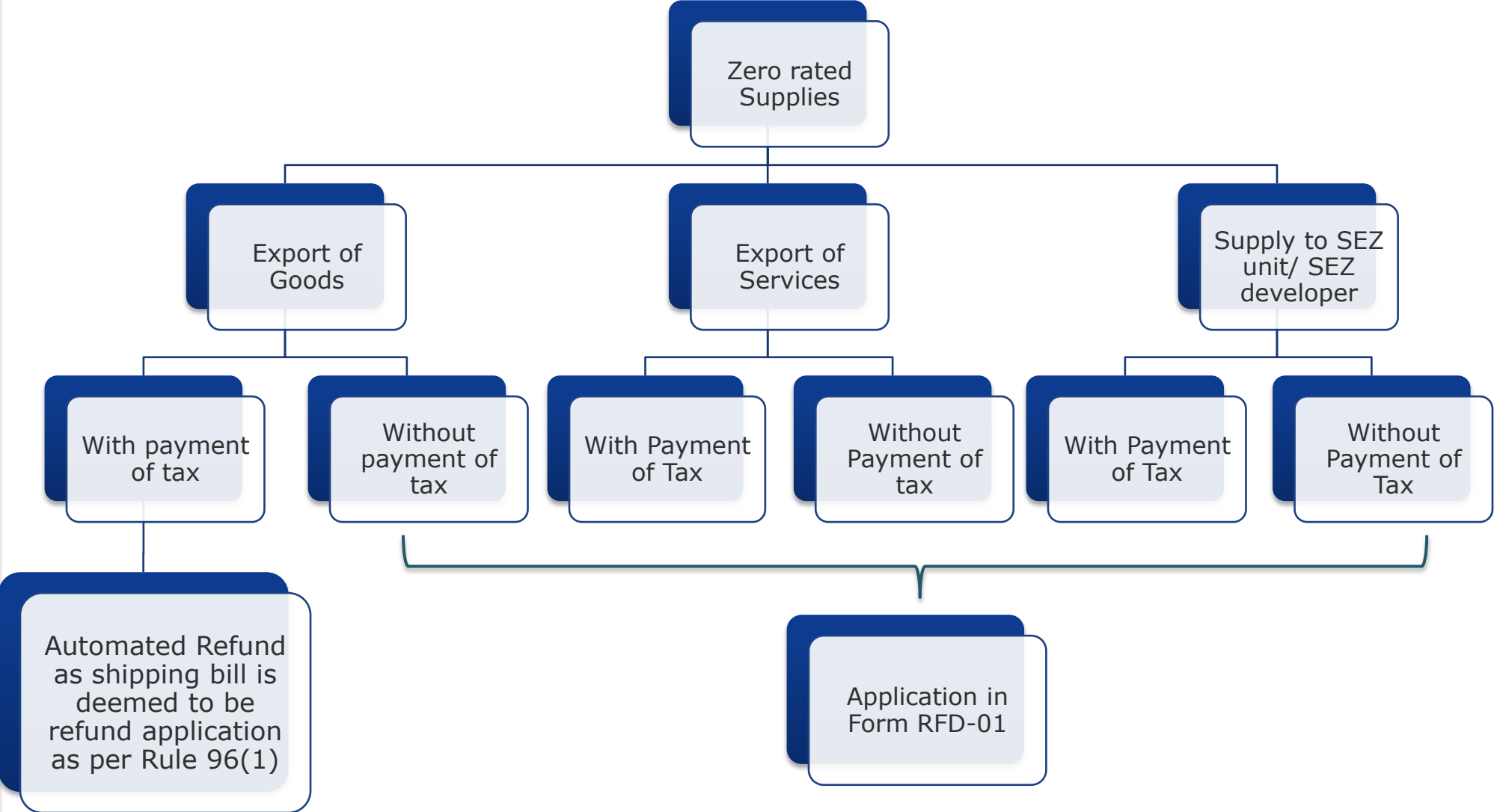
Common Cases

- Refund on account of **zero rated supplies**
- Refund for Accumulated credits on account of **inverted duty structure**
- Refund on account of **Deemed exports**

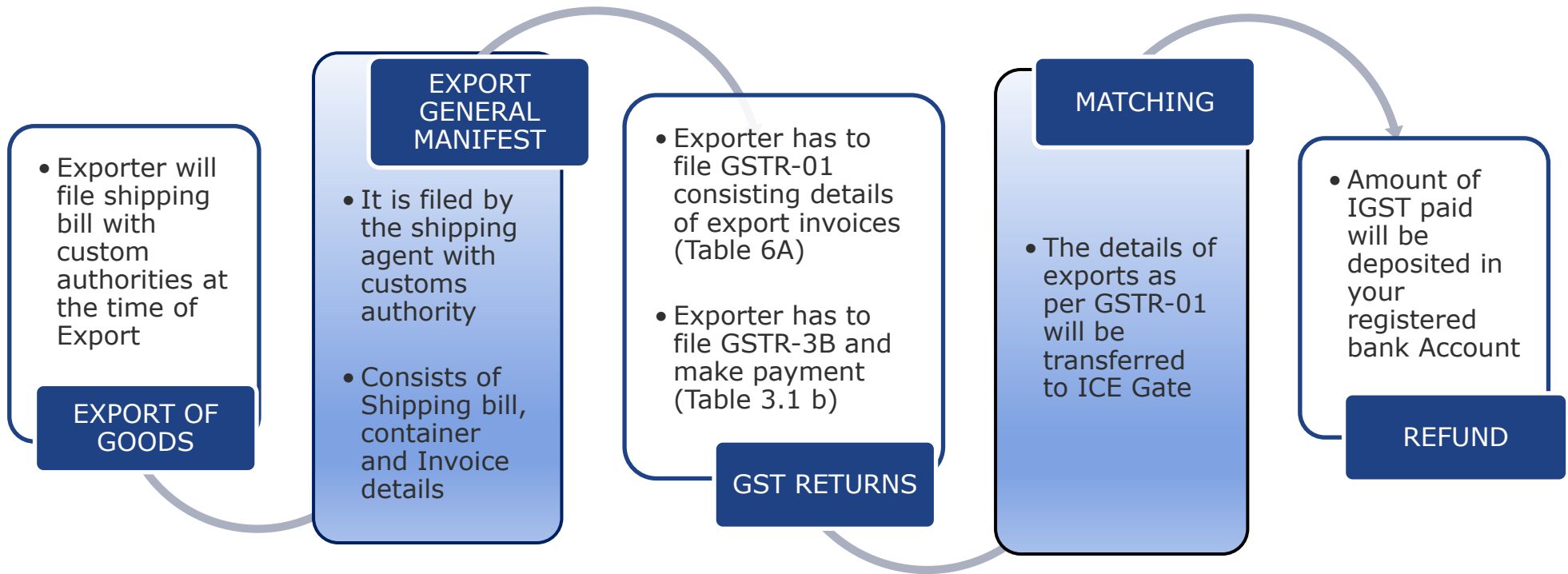
Other Cases

- Refund to international tourists
- Refund of tax payment on purchases made by Embassies or UN bodies
- Refund of pre deposit paid (Refund of GST paid on advances received)
- Refund due to finalization of assessment/ Appeal or any other order
- **Section 77** - Tax paid on an Intra-State supply which is subsequently held to be Inter-State supply and vice versa
- Refund in case of Excess payment of tax in GSTR-3B
- Refund of balance in electronic cash ledger

ZERO RATED SUPPLIES



Exports With Payment of Tax



Whether transferred to ICE GATE?

Goods and Services Tax

SONGV

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

Registration Ledgers Returns Payments User Services Refunds

Application for Refund My Saved/Filed Applications

Track Application Status **Track status of invoice data to be shared with ICEGATE**

CHEMICALS IN
TTED
2-4521M
View Profile

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

RETURN DASHBOARD > NEW RETURN (TRIAL) > CREATE CHALLAN >

VIEW NOTICE(S) AND ORDER(S) >

Quic
Check Cash Bala

Zero Rated Supplies – Without payment of tax

Inward Supplies:

PARTICULARS	TAXABLE VALUE	GST RATE	GST AMOUNT
Raw Materials	150	18%	27
Labour Charges	50	18%	9
Plant and Machinery	300	18%	54
Total	500		90

Outward Supplies:

PARTICULARS	TAXABLE VALUE	GST RATE	GST AMOUNT
Domestic Sales	80	18%	14
Exports without Payment	70	-	-
SEZ supplies without payment	50	-	-
Total	200		14

Rule 89(4): Refund Formula for Zero rated supplies without payment of Tax

REFUND = (TURNOVER OF ZERO RATED SUPPLY OF GOODS AND SERVICES / TOTAL ADJUSTED TURNOVER) * NET ITC

Turnover of Zero Rated Supply of Goods = the value of zero-rated supply of goods made during the relevant period without payment of tax under bond or LUT or the value which is 1.5 times the value as declared by the supplier of like goods domestically supplied by the same or similarly placed supplier, whichever is less, other than the turnover of supplies in respect of which refund is claimed under sub-rules (4A) or (4B) or both.

Turnover of Zero Rated Supply of services = the value of zero-rated supply of services made without payment of tax under bond or letter of undertaking, calculated in the following manner :-
Aggregate of the payments received during the relevant period for zero-rated supply of services
+ zero-rated supply of services where supply has been completed for which payment had been received in advance in any prior period - advances received for zero-rated supply of services for which the supply of services has not been completed during the relevant period.

Total Adjusted Turnover = T/O [Section 2(112)] - T/O of Exempt Supplies - T/O of Deemed Exports

Net ITC = ITC on Inputs and Input Services - Reflected in GSTR-2A only (Not On Capital Goods)

Section 2 (112) : Aggregate value of Taxable Supplies and exempt supplies but excludes inward supplies liable to RCM

Rule 89(4): Maximum Refund calculation

A. Refund of accumulated ITC on account of **Exports:**

$$= \frac{\text{Export T/O}}{\text{Total T/O}} * \text{ITC on (Raw material + Labour)}$$

$$= \frac{70}{200} * (27+9) \rightarrow \text{Rs. 13}$$

<u>Particulars</u>	Taxable value	GST Rate	GST Amount
Raw Materials	150	18%	27
Labour Charges	50	18%	9
Plant and Machinery	300	18%	54
Total	500		90

B. Refund of accumulated ITC on account of **SEZ supplies:**

$$= \frac{\text{SEZ T/O}}{\text{Total T/O}} * \text{ITC on (Raw material + Labour)}$$

$$= \frac{50}{200} * (27+9) \rightarrow \text{Rs. 9}$$

<u>Particulars</u>	Taxable value	GST Rate	GST Amount
Domestic Sales	80	18%	14
Exports without Payment	70	-	-
SEZ supplies without payment	50	-	-
Total	200		14

Requirements for filing Refund

Refund of unutilized ITC on account of exports without payment of tax

Declaration under second and third proviso to section 54(3)	Copy of GSTR-2A of the relevant period
Undertaking in relation to sections 16(2)(c) and section 42(2)	Statement of invoices (Annexure-B) – Refer (Circular no.135 for format)
Statement 3 under rule 89(2)(b) and rule 89(2)(c)	Statement 3A under rule 89(4)
BRC/FIRC in case of export of services and shipping bill (only in case of exports made through non-EDI ports) in case of goods.	

Refund of tax paid on export of services made with payment of tax

Declaration under second and third proviso to section 54(3)	BRC/FIRC /any other document indicating the receipt of sale proceeds of services
Undertaking in relation to sections 16(2)(c) and section 42(2)	Copy of GSTR-2A of the relevant period
Statement 2 under rule 89(2)(c)	Statement of invoices (Annexure-B)
Self-declaration regarding non-prosecution under sub-rule (1) of rule 91 of the CGST Rules for availing provisional refund	

Requirements for filing Refund

Refund of unutilized ITC on account of supplies made to SEZ unit/developer without payment of tax

Declaration under third proviso to section 54(3)	Copy of GSTR-2A of the relevant period
Statement 5 under rule 89(2)(d) and rule 89(2)(e)	Statement of invoices (Annexure-B)
Statement 5A under rule 89(4)	Declaration under rule 89(2)(f)
Self-declaration under rule 89(2)(l) if amount claimed does not exceed two lakh rupees, certification under rule 89(2)(m) otherwise	Endorsement(s) from the specified officer of the SEZ regarding receipt of goods/services for authorized operations under second proviso to rule 89(1)
Undertaking in relation to sections 16(2)(c) and section 42(2)	

Refund of tax paid on supplies made to SEZ units/developer with payment of tax

Declaration under second and third proviso to section 54(3) & Declaration under rule 89(2)(f)	Endorsement(s) from the specified officer of the SEZ regarding receipt of goods/services for authorized operations under second proviso to rule 89(1)
Statement 4 under rule 89(2)(d) and rule 89(2)(e)	Undertaking in relation to sections 16(2)(c) and section 42(2)
Self-declaration under rule 89(2)(l) if amount claimed does not exceed two lakh rupees, certification under rule 89(2)(m) otherwise	Self-declaration regarding non-prosecution under sub-rule (1) of rule 91 of the CGST Rules for availing provisional refund.

Recovery of refund of unutilized input tax credit or integrated tax paid on export of goods where export proceeds not realized– Rule 96B

Where **any refund** of unutilized input tax credit **on account of export of goods** or of integrated tax paid on export of goods has been **paid** to an applicant.



but the **sale proceeds** in respect of such export goods **have not been realised**, in full or in part, in India **within the period allowed under the FEMA, 1999 (42 of 1999)**, including any extension of such period



the **person to whom the refund has been made shall deposit the amount so refunded**, to the extent of non-realisation of sale proceeds, along with applicable interest **within thirty days** of the expiry of the said period or, as the case may be, the extended period.



failing which the amount **refunded shall be recovered** in accordance with the provisions of section 73 or 74 of the Act, as the case may be, as is applicable for recovery of erroneous refund, **along with interest under section 50:**

However, where sale proceeds, or any part thereof, in respect of such export goods are not realised by the applicant within the period allowed under the FEMA, 1999 (42 of 1999), **but the RBI writes off the requirement of realisation of sale proceeds on merits**, the refund paid to the applicant shall not be recovered.

Recovery of refund of unutilized input tax credit or integrated tax paid on export of goods where export proceeds not realized– Rule 96B

Where the **sale proceeds are realised** by the applicant, in full or part, after the amount of refund has been recovered from him



and the **applicant produces evidence** about such realisation **within a period of three months from the date of realisation of sale proceeds**



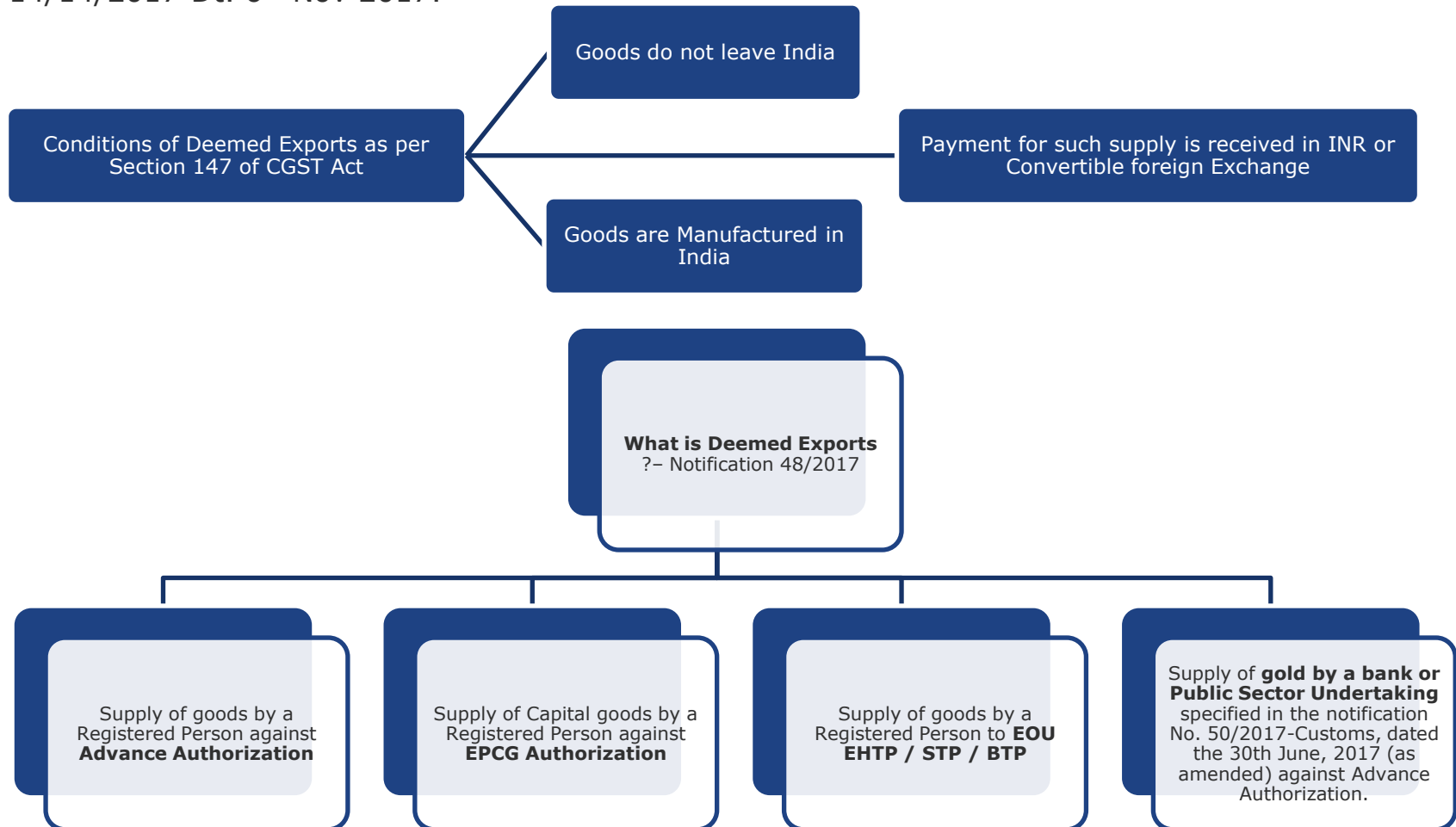
the **amount so recovered shall be refunded** by the proper officer, to the applicant to the extent of realisation of sale proceeds, **provided the sale proceeds have been realised within such extended period** as permitted by the Reserve Bank of India."

Time limit for realization of export proceeds as per RBI master circulars

Units in Special Economic Zones	No specific time frame fixed
Status Holder Exporter / EOU / EHTP / BTP and all other cases of export	Within 12 months from date of export
Goods exported to Warehouse established outside India	Within 15 months from the date of shipment of goods

Deemed Exports Meaning

- As per Section 147 of the CGST Act, The Government may, on the recommendations of the Council, notify certain supplies of goods as deemed exports. The procedure for making deemed exports and the documentary evidence required to be maintained has been explained in Circular No. 14/14/2017 Dt. 6th Nov 2017.



Deemed Exports- Refund Procedure

As per 2nd Proviso to rule 89(1) in respect of supplies regarded as deemed exports, the refund application may be filed by

the **recipient** (Export oriented unit, Advance authorization or export promotion capital goods authorization holder) of deemed export supplies

the **supplier** of deemed export supplies in cases where the recipient does not avail of input tax credit on such supplies and furnishes an undertaking to the effect that the supplier may claim the Refund

Requirements for filing refund on account of deemed exports

Statement 5(B) under rule 89(2)(g) & Declaration under rule 89(2)(g)

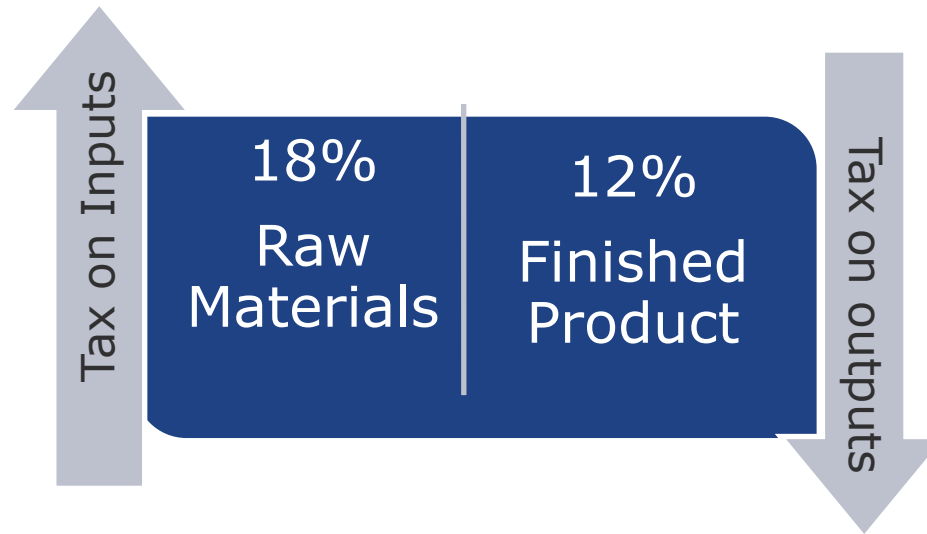
Self-declaration under rule 89(2)(1) if amount claimed does not exceed two lakh rupees, certification under rule 89(2)(m) otherwise

Undertaking in relation to sections 16(2)(c) and section 42(2)

Ack by the jurisdictional Tax officer of the AA holder or EPCG Authorization holder that the said deemed export supplies have been received by the said AA or EPCG Authorization holder, or a copy of the tax invoice under which such supplies have been made by the supplier, duly signed by the recipient EOU that said deemed export supplies have been received by it.

An **undertaking** by the recipient of deemed export supplies that no input tax credit on such supplies has been availed of by him and An undertaking by the recipient of deemed export supplies that he shall not claim the refund in respect of such supplies and the supplier may claim the refund.

Refund for Inverted Duty Structure



As per Rule 89 (5):

Refund= (Turnover of invert rated supply of goods and services) ÷ (Adjusted Total Turnover) × Net ITC
(-) tax payable on such invert rated supply of goods and services

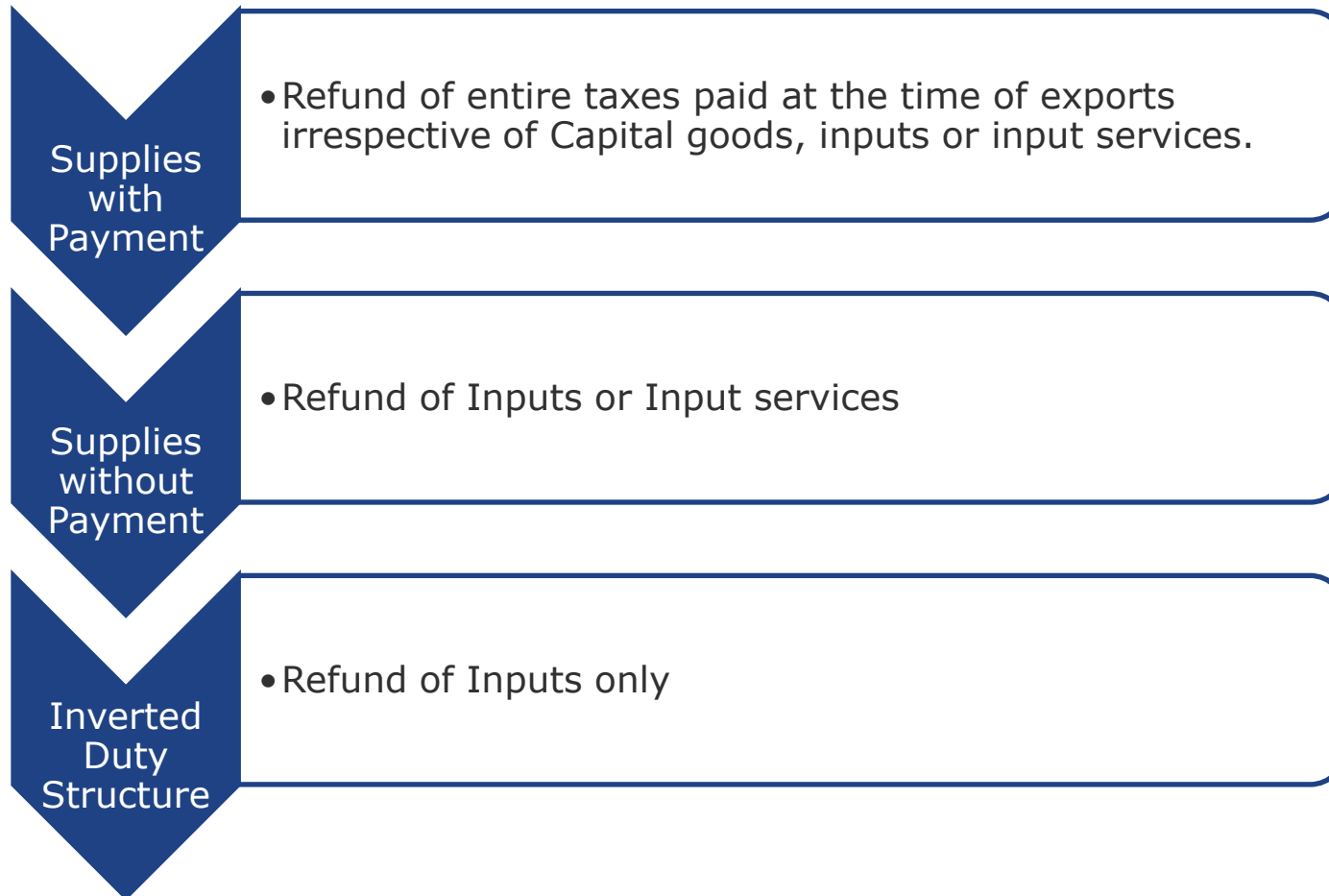
Same as rule 89(4)



Net ITC = ITC on Inputs (Not on input services and Capital Inputs) other than the input tax credit availed for which refund is claimed under sub-rules (4A) or (4B) or both

“Turnover of inverted rated supply of goods” means the value of the inverted supply of goods made during the relevant period & Tax payable on such inverted rated supply of goods” means the tax payable on such inverted rated supply of goods under the same head, i.e. IGST, CGST, SGST.

Summary: Net ITC for Refund



Additional Clarification on refund on account of inverted duty structure

1. In following cases no refund of the unutilized input tax credit shall be allowed:

- If output supplies are nil rated or fully exempt supplies.
- If the goods are exported out of India are subject to export duty.
- If the supplier of goods or services or both avails of drawback in respect if the central tax or claims a refund of IGST on such supplies.
- Vide notification No. 15/2017- Central tax (rates), it has been notified that no refund of the unutilized input tax credit shall be allowed under sub-section (3) of section 54 of the said Central Goods and Services Tax Act, in case of a supply of **Construction Services**.
- Supplies of goods or services as notified by council vide notification no. 5/2017-Central tax (Rate)) dated 26.7.2018 and Notification No. 20/2018-Central Tax (Rate) :

01.07.2017 to 31.07.2018	After 01.08.2018
HSN Codes :- <ul style="list-style-type: none">•5007,5111 to 5113,5208 to 5212, 5407,5408,5512 to 5516 - Woven fabrics.•60 - Knitted or crocheted fabrics [All goods]•8601,8602,8603,8604,8605,8606,8607,8608- Railway/tramway locomotives and related goods	HSN Codes :- <ul style="list-style-type: none">•8601,8602,8603,8604,8605,8606,8607,8608 - Railway/tramway locomotives and related goods

Additional Clarification on refund on account of inverted duty structure

2. As per para 3.2 of Circular No.135/2020 It has been clarified that refund of accumulated ITC under clause (ii) of sub-section (3) of section 54 of the CGST Act would not be applicable in cases where the input and the output supplies are the same.

The above Circular restrict refunds in the cases where the ITC remained unutilized due to the subsequent reduction in the rate of tax on the same good i.e. when the input and output are the same and the trader procured the Input at the higher GST rate, which was subsequently reduced by the Government and these goods were sold by the trader by charging the reduced GST Rates. Due to subsequent reduction in the GST rates, the trader is left with the unutilized ITC which got accumulated due to change of GST rate on the same product.

Thus, traders have been excluded from claiming refund of unutilized accumulated ITC under section 54(3) of the CGST Act as the Inverted Duty Structure has been restricted to the cases where the inputs and output supplies are different.

From the language of the Circular it can be inferred that the Government has restricted the scope of section 54(3)(ii) of the CGST Act only to the cases where the input has been procured for carrying out the manufacturing process and there is a difference in GST rates of input and output at the time of procurement of Input.

Requirements for filing Refund

Refund of ITC unutilized on account of accumulation due to inverted Tax structure

Declaration under second and third proviso to section 54(3)	Copy of GSTR-2A of the relevant period
Declaration under section 54(3)(ii)	Statement of invoices (Annexure-B)
Undertaking in relation to sections 16(2)(c) and section 42(2)	Self-declaration under rule 89(2)(l) if amount claimed does not exceed two lakh rupees, certification under rule 89(2)(m) otherwise
Statement 1 under rule 89(5)	Statement 1A under rule 89(2)(h)

Refund Scenario in case of Merchant exporter

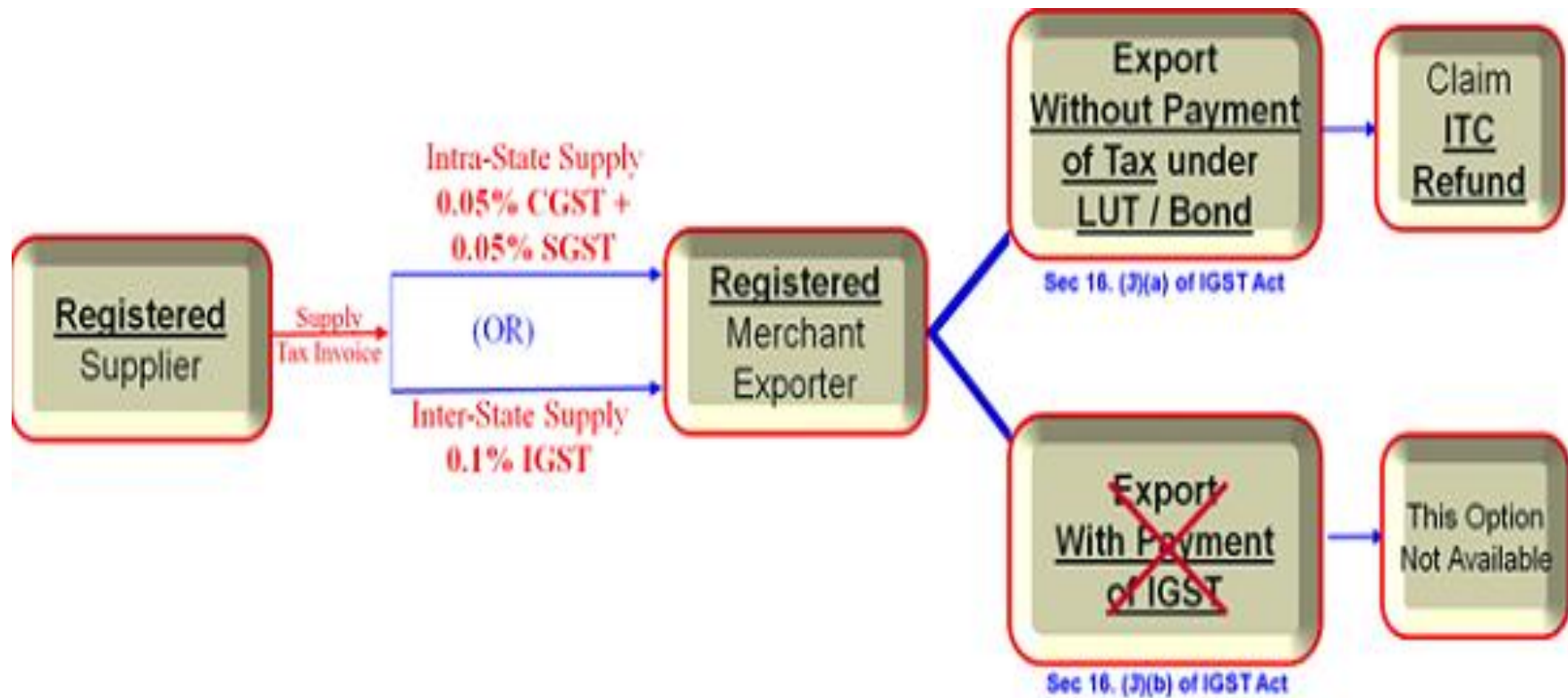
- “Merchant Exporter” means a person engaged in trading activity and exporting or intending to export goods.
- In a Major Relief to the Merchant Exporters, **Partial Exemption of GST** was Provided on Procurement from Domestic Suppliers, **w.e.f 23rd October, 2017 vide below Notifications.**

Notification No. 40/2017-Central Tax (Rate), 23rd October, 2017

Notification No. 41/2017-Integrated Tax (Rate), 23rd October, 2017

Now Merchant Exporters can Procure from Domestic Suppliers at Concessional Rate of GST @ 0.10% subjective condition that they Export the Goods so Procured within 90 days from the date of issue of Tax Invoice.

- It is clarified that the benefit of supplies at concessional rate is subject to certain conditions and **the said benefit is optional**. The option may or may not be availed by the supplier and / or the recipient and the goods may be procured at the normal applicable tax rate.
- It is also clarified that the **Merchant Exporter** will be **eligible to take credit** of the tax @ 0.05% / 0.1% paid by him.
- The supplier who **supplies goods at the concessional rate** is also **Eligible for Refund on Account of Inverted Tax Structure** as per the provisions of clause (ii) of the first proviso to sub-section (3) of section 54 of the CGST Act



The benefit of procuring at **Concessional Rate of 0.1%** allowed to Merchant Exporters subject to condition that the **Merchant Exporter** of such goods can **Export the goods only under LUT / bond and cannot export on payment of integrated tax as per Rule 96(10) of the CGST Rules.**

Refund in case of Excess Payment of Tax

- It is observed that many times supplier inadvertently makes excess payment of tax while filing GSTR-3B. The ITC utilized for excess payment was neither refunded nor re-credited in electronic credit ledger and such excess payment made was to be adjusted while filing GSTR-3B for subsequent periods.
- The refund was not available due to the below provisions :-
Section 54(3) of the CGST Act, 2017 states that subject to the provision of sub-section (10), a registered person may claim refund of any unutilized input tax credit at the end of any tax period:

Provided that no refund of unutilized input tax credit shall be allowed in cases other than-

1. Zero rated supplies made without payment of tax;
 2. Where the credit has accumulated on account of rate of tax on inputs being higher than the rate of tax on output supplies (other than nil rated or fully exempt supplies) except supplies of goods or services or both as may be notified by government on the recommendation of council.
- **The above mentioned case does not fall within the purview of clause (1) & (2) of the first proviso to section 54(3) of the CGST Act, 2017, quoted above, which prohibits granting of refund in cash of unutilized input tax credit in cases other than those covered in clause (1) & (2). Further there is no mechanism under the GST law to grant refund by crediting the electronic credit ledger .Hence, refund could not be granted due to lack of proper mechanism in the GST law and further providing Cash refund of excess tax paid by utilizing the electronic credit ledger would lead to unintended encashment of credit balances.**

- In order to resolve the above issues, sub-rule (4A) has been inserted in rule 86 of the CGST Rules, 2017 & sub-rule (1A) has been inserted in rule 92 of the CGST Rules, 2017 vide notification No. 16/2020 of CGST. The same are reproduced hereunder:
- *"(4A) Where a registered person has claimed refund of any amount paid as tax wrongly paid or paid in excess for which debit has been made from the electronic credit ledger, the said amount, if found admissible, shall be re-credited to the electronic credit ledger by the proper officer by an order made in FORM GST PMT-03."*
- *"(1A)Where, upon examination of the application of refund of any amount paid as tax other than the refund of tax paid on zero-rated supplies or deemed export, the proper officer is satisfied that a refund under sub-section (5) of section 54 of the Act is due and payable to the applicant, he shall make an order in **FORM RFD-06** sanctioning the amount of refund to be paid, in cash, proportionate to the amount debited in cash against the total amount paid for discharging tax liability for the relevant period, mentioning therein the amount adjusted against any outstanding demand under the Act or under any existing law and the balance amount refundable and for the remaining amount which has been debited from the electronic credit ledger for making payment of such tax, the proper officer shall issue **FORM GST PMT-03** re-crediting the said amount as Input Tax Credit in electronic credit ledger."*
- The combined effect of the abovementioned changes is that any such refund of tax paid on supplies other than zero rated supplies will now be admissible proportionately in the respective original mode of payment i.e. in cases of refund, where the tax to be refunded has been paid by debiting both electronic cash and credit ledgers (other than the refund of tax paid on zero-rated supplies or deemed export), the refund to be paid in cash and credit shall be calculated in the same proportion in which the cash and credit ledger has been debited for discharging the total tax liability for the relevant period for which application for refund has been filed. Such amount, shall be accordingly paid by issuance of order in FORM GST RFD-06 for amount refundable in cash and FORM GST PMT-03 to re-credit the amount attributable to credit as ITC in the electronic credit ledger.
- The above amendments also address similar issues faced while granting the below mentioned types of refunds :-
 - 1.Refund of tax paid on intra-State supply which is subsequently held to be interstate supply and vice versa;
 - 2.Refund on account of assessment/provisional assessment/appeal/any other order;
 - 3.Refund on account of "any other" ground or reason.

Refund implications if Advance is received but consequent supplies are cancelled

1. Advance is received by a supplier for a **Service contract** which subsequently got Cancelled and **invoice** is issued before supply of service and GST paid thereon.
2. **Goods** supplied by a supplier under cover of a tax **invoice** are returned by the recipient.

The supplier is required to issue a "credit note" in terms of section 34 of the CGST Act, file the details of credit note in the returns of the month in which C/N is issued and adjust the tax liability in the returns subject to section 34.

In cases where there is no output liability against which a credit note can be adjusted, registered persons may proceed to file a claim under "Excess payment of tax, if any" through FORM GST RFD-01.

Advance is received by a supplier for a **Service** contract which subsequently got Cancelled and **receipt voucher** is issued by the supplier for the advance received and GST paid thereon.

The supplier is required to issue a "refund voucher" in terms of section 31 (3) (e) of the CGST Act read with rule 51 of the CGST Rules.

The taxpayer can apply for refund of GST paid on such advances by filing FORM GST RFD-01 under the category "Refund of excess payment of tax".

How to claim refund if Nil refund application is filed

- Nil Refund claims were inadvertently filed by numerous registered persons for a certain period of time in form GST RFD-01A on the common portal.
- Accordingly, various representations had been made requesting to allow the registered persons to re-file the refund claim for the period and the category under which Nil Refund has been inadvertently filed.
- In order to resolve the above issue and after understanding the genuine hardship to taxpayers, CBIC has issued a *Circular No. 110/29/2019-GST dated 3rd October, 2019*, wherein it provided an option to re-file the Refund application if the taxpayer had inadvertently filed Nil GST Refund Application.

Cases where GST Refund application can be re-filed

It has now been clarified that a registered person who has filed a Nil Refund claim in Form GST RFD-01A/RFD-01 for a given period under a particular category, may apply for refund for the said period under the same category only if he satisfies the following two conditions:

- a. The registered person must have filed a Nil Refund claim in Form GST RFD-01A/RFD-01 for a certain period under a particular category, and
- b. No refund claims in Form GST RFD-01A/RFD-01 must have been filed by the registered person under the same category for any subsequent period.

It may be noted that condition (b) shall apply only for refund claims falling under the following categories:

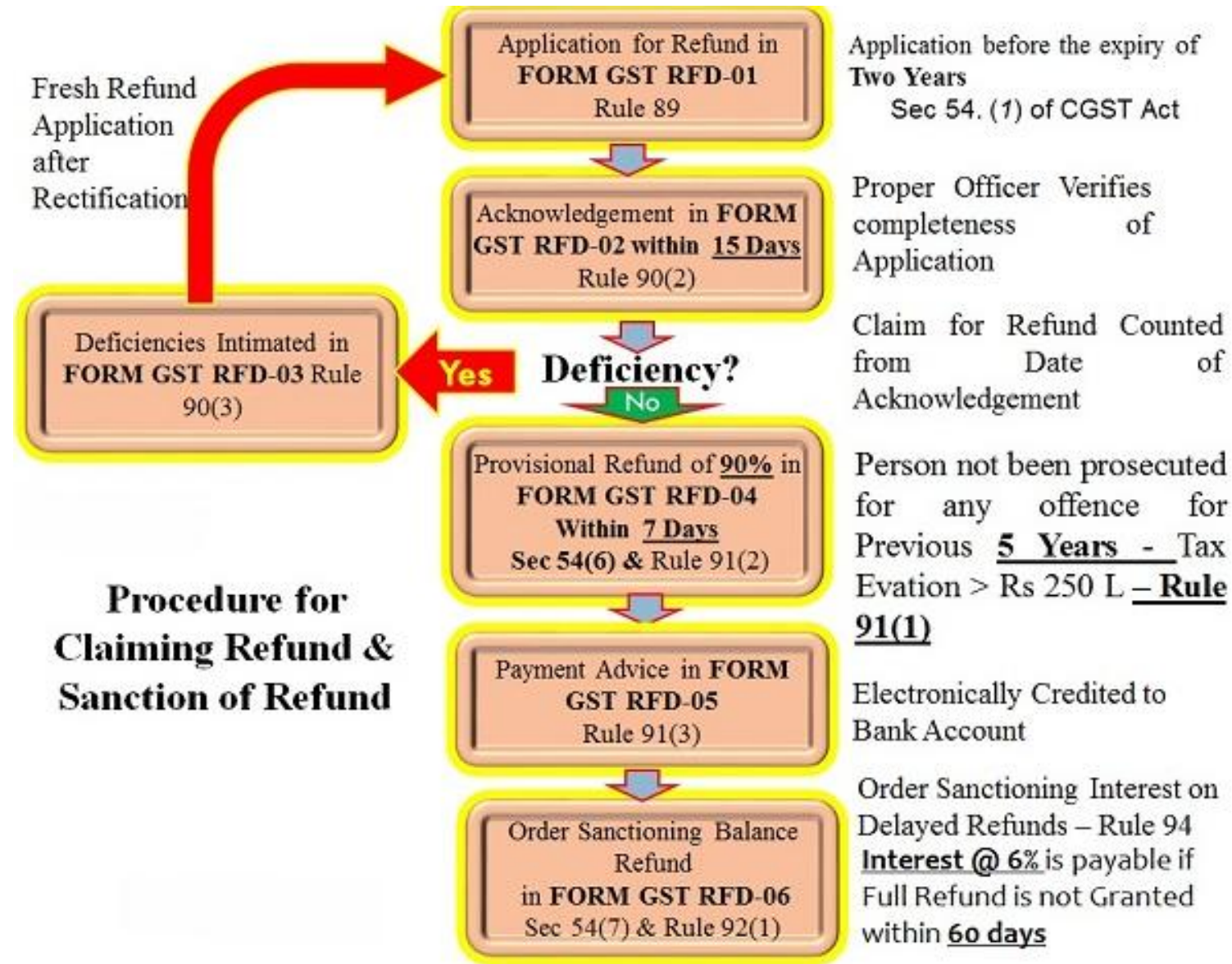
- Refund of unutilized ITC on account of exports without payment of tax.
- Refund of unutilized ITC on account of supplies made to SEZ Unit/SEZ Developer without payment of tax.
- Refund of unutilized ITC on account of accumulation due to inverted duty structure.

In all other cases, registered persons shall be allowed to re-apply even if the condition (b) is not satisfied.

Procedure for re-filing the Refund Application

- A registered person satisfying the above conditions may file the Refund claim in '**Any Other**' category instead of the same category in which 'Nil' Refund application had been filed earlier.
- Form GST RFD-01/01A should pertain to same period for which NIL refund application was filed.
- When Refund application is filed under 'Any Other' category, no amount of ITC is debited from the Electronic Credit/Cash Ledger.
- Application should be accompanied with all the supporting documents which are otherwise required to claim refund. Kindly refer Annexure A of Circular no. 125/44/2019 of CGST and Circular no. 135/2020 for details of supporting documents required.
- On receipt of the Refund claim, the proper officer shall calculate the admissible refund amount as per the applicable rules/provisions as per Circular No. 59/33/2018-GST dated 4th September, 2018.
- Further, upon scrutiny of the application for completeness and eligibility, if the proper officer is satisfied that the whole or any part of the amount claimed is payable as refund, he shall request the taxpayer in writing, to debit the said amount from his Electronic Credit Ledger through Form GST DRC-03.
- Once the proof of such debit is received by the proper officer, he shall proceed to issue the Refund order in Form GST RFD-06 and the payment order in Form GST RFD-05.

Refund Process



Thank You

Contact :
Email – info@apmh.in
Mobile - 9821332460