

FORM-GST-RFD-01

[See rule-----]

Application for Refund

Select: Registered / Casual/ Unregistered/Non-resident taxable person

1. GSTIN/Temporary ID:
2. Legal Name:
3. Trade Name, if any:
4. Address:
5. Tax Period: From <DD/MM/YY> To <DD/MM/YY>

6. Amount of Refund Claimed:

| Act | Tax | Interest | Penalty | Fees | Others | Total |
|----------------|-----|----------|---------|------|--------|-------|
| Central Tax | | | | | | |
| State Tax | | | | | | |
| UT Tax | | | | | | |
| Integrated Tax | | | | | | |
| Cess | | | | | | |
| Total | | | | | | |

7. Grounds of Refund Claim: (select from the drop down):
 - a. Excess balance in Electronic Cash ledger
 - b. Exports of goods / services- With payment of Tax
 - c. Exports of goods / services- Without payment of Tax, i.e., ITC accumulated
 - d. On account of assessment/provisional assessment/ appeal/ any other order
 - i. Select the type of Order:
Assessment/ Provisional Assessment/ Appeal/ Others
 - ii. Mention the following details:
 1. Order No.
 2. Order Date <calendar>
 3. Order Issuing Authority
 4. Payment Reference No. (of the amount to be claimed as refund)
(If Order is issued within the system, then 2, 3, 4 will be auto populated)
 - e. ITC accumulated due to inverted tax structure (clause (ii) of proviso to section 54(3))
 - f. On account of supplies made to SEZ unit/ SEZ Developer or Recipient of Deemed Exports
 - i. Select the type of supplier/ recipient:

1. Supplier to SEZ Unit
 2. Supplier to SEZ Developer
 3. Recipient of Deemed Exports
- g. Tax paid on a supply which is not provided, either wholly or partially, and for which invoice has not been issued
 - h. Tax paid on an intra-State supply which is subsequently held to be inter-State supply and vice versa
 - i. Excess payment of tax, if any
 - j. Any other (*specify*)
8. Details of Bank Account (*to be auto populated from RC in case of registered taxpayer*)
- a. Bank Account Number :
 - b. Name of the Bank :
 - c. Bank Account Type :
 - d. Name of account holder :
 - e. Address of Bank Branch :
 - f. IFSC :
 - g. MICR :
9. Whether Self-Declaration filed by Applicant u/s 54(4), if applicable Yes No

DECLARATION (Rule...)

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 (Rule...)

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

Signature

Name –

Designation / Status

DECLARATION (Rule...)

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

SELF- DECLARATION

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

(This Declaration is not required to be furnished by applicants, who are claiming refund under sub rule<> of the GST Rules<...>.)

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.

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

Place
Signatory

Date

Signature of Authorized

(Name)

Designation/ Status

Note: 1) A separate statement has to be filed under sub-rule (4) of rule 1 of draft Goods and Services Tax refund

Statement 1:

(Note: - All statements are auto populated from the corresponding returns taxpayer have to select the invoices accordingly and fields like egm/ebrc to be filled if the same was not filled in the return)

Statement in case of Application under Rule 1 sub rule 2 (g):

Annexure-1

Statement containing the number and date of invoices under <...>of GST Rules,

For Inward Supplies:

As per GSTR- 2 (Table 4):

Tax Period:

| GSTIN/ Name of unregistered supplier | Invoice details | | | | | | | | State (in case of unregistered supplier) | Integrated Tax | | Central Tax | | State Tax/ UT Tax | | CESS | | Col. 17 | Col. 18 | Col. 19 | Col. 20/21/22/23 | | | |
|---|-----------------|------|-------|-----------------------------|-------------|------------------|-----|-----|---|-------------------|------|-------------|------|----------------------|------|--------------|------|------------|------------|------------|-------------------|----------------|----------------------------|------|
| | No | Date | Value | Goods/ Services (G/S) | HSN/ SAC | Taxable value | UQC | QTY | | Rate (%) | Amt. | Rate (%) | Amt. | Rate (%) | Amt. | Rate (NA) | Amt. | | | | Integrated Tax | Central Tax | State Tax/ UT Tax | Cess |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 24A | 24B | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 |
| | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | |

Col. 17: POS (only if different from the location of recipient)

Col. 18: Indicate if supply attracts reverse charge (Yes / No)

Col. 19: Eligibility of ITC as (inputs/capital goods/input services/ none)

Col. 20/21/22/23: Amount of ITC available

For Outward Supplies:

As per GSTR- 1 (Table 5):

Tax Period:

| GSTIN/ UIN | Invoice details | | | | | | | | Integrated Tax | | Central Tax | | State Tax/ UT Tax | | Cess | | Col. 16 | Col. 17 | Col. 18 | Col. 19 | Col. 20 | Col. 21 | Col. 22 |
|---------------|-----------------|------|-------|-----------------------------|-------------|------------------|-----|-----|----------------|-----|-------------|-----|-------------------|-----|--------------|-----|---------|---------|---------|---------|---------|---------|---------|
| | No. | Date | Value | Goods/ services (G/S) | HSN/ SAC | Taxable Value | UQC | QTY | Rate (%) | Amt | Rate (%) | Amt | Rate (%) | Amt | Rate (NA) | Amt | | | | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 23A | 23B | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 |
| | | | | | | | | | | | | | | | | | | | | | | | |

Col. 16: POS (only if different from the location of recipient)

Col. 17: Whether supply made to SEZ / SEZ developer (Yes / No)

Col. 18: Tax option for supplies made to SEZ / SEZ developer (With Integrated Tax/ Without Integrated Tax)

Col. 19: Deemed Exports (Yes/No)

Col. 20: whether supply attracts reverse charge (Yes / No)

Col. 21: Whether tax on this invoice is paid on provisional basis (Yes /No)

Col. 22: GSTIN of e-commerce operator (if applicable)

Place

Date

Signature of Authorized Signatory

(Name)

Designation/ Status

Statement 2:

Statement in case of Application under Rule 1 sub rule 2 (b) and (c):

Exports with payment of Tax:

Tax Period:

| Invoice | | | | | | | | Shipping bill/ Bill of export | | | Tax payment option | | Integrated Tax | | Whether tax on this invoice is paid on provisional basis (Yes /No) | EGM Details | | BRC/ FIRC | |
|---------|------|-------|-----------------------|----------|-----|-----|---------------|-------------------------------|-----|------|---------------------|------------------------|----------------|------|--|-------------|------|-----------|------|
| No. | Date | Value | Goods/ Services (G/S) | HSN/ SAC | UQC | QTY | Taxable value | Port Code | No. | Date | With Integrated Tax | Without Integrated Tax | Rate (%) | Amt. | | Ref No. | Date | No. | Date |
| 1 | 2 | 3 | 4 | 5 | 15A | 15B | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15C | 15D | 15E | 15F |
| | | | | | | | | | | | | | | | | | | | |

(* Shipping Bill and EGM are mandatory; – in case of goods;

BRC/ FIRC details are mandatory– in case of Services)

Place

Date

Signature of Authorized Signatory

(Name)

Designation/ Status

Statement 3:

Exports without payment of Tax:

Tax Period:

| Invoice | | | | | | | | Shipping bill/ Bill of export | | | Tax payment option | | Integrated Tax | | Whether tax on this invoice is paid on provisional basis (Yes /No) | EGM Details | | BRC/ FIRC | |
|---------|------|-------|-----------------------|----------|-----|-----|---------------|-------------------------------|-----|------|---------------------|------------------------|----------------|------|--|-------------|------|-----------|------|
| No. | Date | Value | Goods/ Services (G/S) | HSN/ SAC | UQC | QTY | Taxable value | Port Code | No. | Date | With Integrated Tax | Without Integrated Tax | Rate (%) | Amt. | | Ref No. | Date | No. | Date |
| 1 | 2 | 3 | 4 | 5 | 15A | 15B | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15C | 15D | 15E | 15F |
| | | | | | | | | | | | | | | | | | | | |

(* Shipping Bill and EGM – in case of goods are mandatory;

BRC/ FIRC details are mandatory– in case of Services)

Place

Date

Signature of Authorized Signatory

(Name)

Designation/ Status

Statement 4:

Statement in case of Application under Rule 1 sub rule 2 (d) and (e):

Refund by the supplier of SEZ/ Developer:

GSTR- 1 Table 5

Tax Period:

| GSTIN/ UIN | Invoice details | | | | | | | | Integrated Tax | | Central Tax | | State Tax/ UT Tax | | Cess | | Col. 16 | Col. 17 | Col. 18 | Col. 19 | Col. 20 | Col. 21 | Col. 22 | ARE | | Date of Receipt | | Payment Details | |
|---------------|-----------------|------|-------|-----------------------------|-------------|------------------|-----|-----|-------------------|-----|----------------|-----|----------------------|-----|--------------|-----|------------|------------|------------|------------|------------|------------|------------|-----|------|--------------------|-----|--------------------|------|
| | No. | Date | Value | Goods/ services (G/S) | HSN/ SAC | Taxable Value | UQC | QTY | Rate (%) | Amt | Rate (%) | Amt | Rate (%) | Amt | Rate (NA) | Amt | | | | | | | | No. | Date | | | Ref No. | Date |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 23A | 23B | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23C | 23D | 23E | 23F | 23G | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Col. 16: POS (only if different from the location of recipient)

Col. 17: Whether supply made to SEZ / SEZ developer (Yes / No)

Col. 18: Tax option for supplies made to SEZ / SEZ developer (With Integrated Tax/ Without Integrated Tax)

Col. 19: Deemed Exports (Yes/No)

Col. 20: whether supply attracts reverse charge (Yes / No)

Col. 21: Whether tax on this invoice is paid on provisional basis (Yes /No)

Col. 22: GSTIN of e-commerce operator (if applicable)

Col. 23 C/D: ARE (Application for Removal of Export)

Col. 23 E: Date of receipt by SEZ/ Developer (as per re warehousing certificate)

Col. 23 F/G: Particulars of Payment Received

(* In case of Goods: ARE and Date of Receipt by SEZ/ Developer are mandatory;

In case of Services: Particulars of Payment Received is mandatory)

GSTR 5- Table 6

Tax Period:

| Col. 1 | Invoice details | | | | | | | | Integrated Tax | | Central Tax | | State Tax/ UT Tax | | Cess | | Col. 16 | Col. 17 | Col. 18 | Col. 19 | Col. 20 | ARE | | Date of Receipt | Payment Details | |
|--------|-----------------|------|-------|-----------------------|----------|-----|-----|---------------|----------------|------|-------------|------|-------------------|------|-----------|------|---------|---------|---------|---------|---------|-----|------|-----------------|-----------------|------|
| | No. | Date | Value | Goods/ Services (G/S) | HSN/ SAC | UQC | QTY | Taxable Value | Rate (%) | Amt. | Rate (%) | Amt. | Rate (%) | Amt. | Rate (NA) | Amt. | | | | | | No. | Date | | Ref No. | Date |
| 1 | 2 | 3 | 4 | 5 | 6 | 21A | 21B | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21C | 21D | 21E | 21F | 21G |
| | | | | | | | | | | | | | | | | | | | | | | | | | | |

Col. 1: GSTIN / UIN/ Name of the un registered recipient (Supplier to SEZ/ Developer)

Col. 16: POS (only if different from the location of recipient)

Col. 17: Whether supply made to SEZ / SEZ developer (Yes / No)

Col. 18: Tax option for supplies made to SEZ / SEZ developer (With Integrated Tax/ Without Integrated Tax)

Col. 19: Deemed Exports (Yes/No)

Col. 20: Whether tax on this invoice is paid on provisional basis (Yes /No)

Col. 21 C/D: ARE (Application for Removal of Export)

Col. 21 E: Date of receipt by SEZ/ Developer (as per re warehousing certificate)

Col. 21 F/G: Particulars of Payment Received

(* In case of Goods: ARE and Date of Receipt by SEZ/ Developer are mandatory;

In case of Services: Particulars of Payment Received is mandatory)

Place

Signature of Authorized Signatory

Date

(Name)

Designation/ Status

Statement 5:

Statement in case of Application under Rule 1 sub rule 2 (d) and (e):

Refund by the EOU/ Recipient of Deemed Exports:

Tax Period:

| GSTIN/ Name of unregistered supplier | Invoice details | | | | | | | | State (in case of unregistered supplier) | Integrated Tax | | Central Tax | | State Tax/ UT Tax | | CESS | | Col. 17 | Col. 18 | Col. 19 | Col. 20/21/22/23 | | | | ARE | | Date of Receipt |
|---|-----------------|------|-------|-----------------------------|-------------|------------------|-----|-----|---|-------------------|------|----------------|------|-------------------------|------|--------------|------|------------|------------|------------|-------------------|----------------|----------------------------|------|-----|------|--------------------|
| | No | Date | Value | Goods/ Services (G/S) | HSN/ SAC | Taxable value | UQC | QTY | | Rate (%) | Amt. | Rate (%) | Amt. | Rate (%) | Amt. | Rate (NA) | Amt. | | | | Integrated Tax | Central Tax | State Tax/ UT Tax | Cess | No. | Date | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 24A | 24B | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24C | 24D | 24E |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Col. 17: POS (only if different from the location of recipient)

Col. 18: Indicate if supply attracts reverse charge (Yes / No)

Col. 19: Eligibility of ITC as (inputs/capital goods/input services/ none)

Col. 20/21/22/23: Amount of ITC available

Col. 24 C/D: ARE (Application for Removal of Export)

Col. 24 E: Date of receipt by SEZ/ Developer (as per re warehousing certificate)

(* In case of Goods: ARE and Date of Receipt are mandatory)

Place

Signature of Authorized Signatory

Date

(Name)

Designation/ Status

Statement 7:

Statement in case of application filed under Rule 1(2)(k)

Refund on account excess payment of tax

| Sr. No. | Tax period | Reference no. of return | Date of filing return | Excess amount available in Liability Register | | | |
|---------|------------|----------------------------|-----------------------------|---|----------------|--------------|------|
| | | | | Integrated Tax | Central Tax | State Tax | Cess |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| | | | | | | | |

Annexure-2

[See Rule ...]

Certificate

This is to certify that in respect of the refund amounting to INR << >> ----- (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 Accounts, and other relevant records and Returns particulars maintained/ furnished by the applicant.

Signature of the Chartered Accountant/ Cost Accountant:

Name:

Membership Number:

Place:

Date:

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.