

FORM-GST-RFD-01

[See rule 89(1)]

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 /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 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
(Select the type of supplier/ recipient)
 1. Supplies to SEZ Unit
 2. Supplies to SEZ Developer
 3. Recipient of Deemed Exports

- g. Refund of accumulated ITC on account of supplies made to SEZ unit/ SEZ Developer
 - h. Tax paid on a supply which is not provided, either wholly or partially, and for which invoice has not been issued
 - i. Tax paid on an intra-State supply which is subsequently held to be inter-State supply and vice versa
 - j. Excess payment of tax, if any
 - k. 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

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

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

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 clause (a) or clause (b) or clause (c) or clause (d) or clause (f) of sub-section (8) of section 54..)

10. Verification

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

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

Place

Date

Signature of Authorised Signatory

(Name)

Designation/ Status

**Statement -1
(Annexure 1)**

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

Part A: Outward Supplies

(GSTR- 1: Table 4 and 5)

GSTIN/ UIN	Invoice details			Rate	Taxable value	Amount				Place of Supply (Name of State)
	No.	Date	Value			Integrated Tax	Central Tax	State / UT Tax	Cess	
1	2	3	4	5	6	7	8	9	10	11

Part B: Inward Supplies

[GSTR 2: Table 3 (Matched Invoices)]

GSTIN of supplier	Invoice details			Rate	Taxable value	Amount of Tax				Place of supply (Name of State)	Whether input or input service/ Capital goods (incl plant and machinery)/ Ineligible for ITC	Amount of ITC available			
	No	Date	Value			Integrated tax	Central Tax	State/ UT Tax	CESS			Integrated Tax	Central Tax	State/ UT Tax	Cess
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

Note -The data shall be auto- populated from GSTR-1 and GSTR-2.

Statement- 2

Refund Type: Exports of services with payment of tax

(GSTR- 1: Table 6A and Table 9)

1.

GSTIN of recipient	Invoice details				Integrated Tax			BRC/ FIRC		Amended Value (Integrated Tax) (If Any)	Debit Note Integrated Tax / Amended (If any)	Credit Note Integrated Tax / Amended (If any)	Net Integrated Tax = (11/8)+12-13
	No.	Date	Value	SAC	Rate	Taxable value	Amt.	No.	Date				
1	2	3	4	5	6	7	8	9	10	11	12	13	14
6A. Exports													

BRC/ FIRC details are mandatory– in case of services

Statement- 3

Refund Type: Export without payment of Tax-Accumulated ITC

(GSTR- 1: Table 6A)

GSTIN of recipient	Invoice details							Shipping bill/ Bill of export			Integrated Tax			EGM Details		BRC/ FIRC	
	No.	Date	Value	Goods/ Services (G/S)	HSN/ SAC	UQC	QTY	No.	Date	Port Code	Rate	Taxable value	Amt.	Ref No.	Date	No.	Date
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
6A. Exports																	

Note - 1. Shipping Bill and EGM are mandatory; – in case of goods.

2. BRC/ FIRC details are mandatory– in case of Services

Statement 4

Supplies to SEZ/ SEZ developer

Refund Type: On account of supplies made to SEZ unit/ SEZ Developer

(GSTR- 1: Table 6B and Table 9)

GSTIN of recipient	Invoice details			Shipping bill/ Bill of export		Integrated Tax			Amended Value (Integrated Tax) (If Any)	Debit Note Integrated Tax / Amended (If any)	Credit Note Integrated Tax / Amended (If any)	Net Integrated Tax = (10/ 9) + 11 – 12
	No.	Date	Value	No	Date	Rate	Taxable Value	Amt.	Amt.	Amt.	Amt.	Amt.
1	2	3	4	5	6	7	8	9	10	11	12	13
6B: Supplies made to SEZ/ SEZ developer												

(GSTR- 5: Table 5 and Table 8)

GSTIN/ UIN	Invoice details			Rate	Taxable value	Amount				Place of Supply (Name of State)	Amended Value (Integrated Tax) (If Any)	Debit Note Integrated Tax / Amended (If any)	Credit Note Integrated Tax / Amended (If any)	Net Integrated Tax = (12/ 7) + 13 – 14
	No.	Date	Value			Integrated Tax	Central Tax	State / UT Tax	Cess					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

Statement 5

Recipient of Deemed exports etc.

(GSTR-2: Table 3 and Table 6)

GSTIN of supplier	Invoice details			Rate	Taxable value	Amount of Tax				Place of supply (Name of State)	Whether input or input service/ Capital goods (incl plant and machinery)/ Ineligible for ITC	Amount of ITC available				Amended Value (ITC Integrated Tax) (If Any)	Debit Note ITC Integrated Tax / Amended (If any)	Credit Note ITC Integrated Tax / Amended (If any)	Net ITC Integrated Tax = (17/7) + 18 - 19
	No	Date	Value			Integrated tax	Central Tax	State/ UT Tax	CESS			Integrated Tax	Central Tax	State/ UT Tax	Cess				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20

Statement 6:

Refund Type: Tax paid on an intra-State supply which is subsequently held to be inter-State supply and vice versa

Order Details (issued in pursuance of Section 77 (1) and (2), if any:

Order No: Order Date:

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

Statement 7:

Refund Type: Excess payment of tax, if any in case of Last Return filed.

Refund on account excess payment of tax

(In case of taxpayer who filed last return GSTR-3 - table 12)

Sr. No.	Tax period	Reference no. of return	Date of filing return	Tax Payable			
				Integrated Tax	Central Tax	State/ UT Tax	Cess
1	2	3	4	5	6	7	8

Annexure-2

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.