

**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 / services- without payment of tax (accumulated ITC)						
		(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)	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								

		(1)	Any other ( <i>specify</i> )			
8.	Details of Bank account	Name of bank	Address of branch	IFSC	Type of account	Account No.
9.	Whether Self-Declaration filed by Applicant u/s 54(4), if applicable				Yes <input type="checkbox"/>	No <input type="checkbox"/>

**[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”]<sup>107</sup>

**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<sup>108</sup> [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

<sup>107</sup> Substituted vide Notf. no. 12/2018, dated 07.03.2018.

<sup>108</sup> Substituted vide Notf no. 70/2017-CT dt 21.12.2017

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<sup>109</sup>**

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

### **SELF- DECLARATION [rule 89(2)(i)]**

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.)*

10. Verification

<sup>109</sup> Inserted vide Notf no. 70/2017-CT dt 21.12.2017

<p>I/We &lt;Taxpayer Name&gt; 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.</p> <p>I/We declare that no refund on this account has been received by me/us earlier.</p>	
<p>Place</p> <p>Date</p>	<p>Signature of Authorised Signatory</p> <p>(Name)</p> <p>Designation/ Status</p>

### **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	Tax payable on such inverted rated supply of goods	Adjusted total turnover	Net input tax credit	Maximum refund amount to be claimed [(1×4÷3)-2]
1	2	3	4	5

#### **Statement 1A<sup>110</sup> [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 invoices of inward supplies received				Tax paid on inward supplies			Details of invoices of outward supplies issued			Tax paid on outward supplies		
	GSTIN of the supplier	No.	Date	Taxable Value	Integrated Tax	Central Tax	State Tax /Union territory Tax	No.	Date	Taxable Value	Integrated Tax	Central Tax	State Tax /Union territory Tax
1	2	3	4	5	6	7	8	9	10	11	12	13	14

<sup>110</sup> Inserted vide Notf no. 70/2017-CT dt 21.12.2017 and amended vide notification No. 26/2018-CT dated 13.06.2018

**Statement- 2<sup>111</sup> [rule 89(2)(c)]**

Refund Type: Exports of services with payment of tax

(Amount in Rs.)

Sr. No.	Invoice details			Integrated tax		Cess	BRC/ FIRC		Integrated tax and cess involved in debit note, if any	Integrated tax and cess involved in credit note, if any	Net Integrated tax and cess (6+7+10 - 11)
	No.	Date	Value	Taxable value	Amt.		No.	Date			
1	2	3	4	5	6	7	8	9	10	11	12

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

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

(Amount in Rs.)

Sr. No.	Invoice details			Goods/ Services (G/S)	Shipping bill/ Bill of export			EGM Details		BRC/ FIRC	
	No.	Date	Value		Port code	No.	Date	Ref No.	Date	No.	Date
1	2	3	4	5	6	7	8	9	10	11	12

**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

**Statement-4<sup>112</sup> [rule 89(2)(d) and 89(2)(e)]**

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

(Amount in Rs.)

GSTIN of recipient	Invoice details	Shipping bill/ Bill of export/	Integrated Tax	Cess	Integrated tax and cess	Integrated tax and cess	Net Integrated tax and
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<sup>111</sup>Substituted to include the entries corresponding to Cess vide Notf no. 47/2017- CT dt 18.10.2017<sup>112</sup>Substituted to include the entries corresponding to Cess vide Notf no. 47/2017- CT dt 18.10.2017

				Endorsed invoice by SEZ					involved in debit note, if any	involved in credit note, if any	cess (8+9+10-11)
	No.	Date	Value	No.	Date	Taxable Value	Amt.				
1	2	3	4	5	6	7	8	9	10	11	12

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

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

(Amount in Rs.)

Sr. No.	Invoice details			Goods/ Services (G/S)	Shipping bill/ Bill of export/ Endorsed invoice no.	
	No.	Date	Value		No.	Date
1	2	3	4	5	6	7

#### 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

#### Statement 5B<sup>113</sup> [rule 89(2)(g)]

Refund Type: On account of deemed exports

(Amount in Rs)

Sl. No.	Details of invoices of outward supplies in case refund is claimed by supplier/Details of invoices of inward supplies in case refund is claimed by recipient				Tax paid			
	GSTIN	No.	Date	Taxable	Integrated	Central	State Tax /Union	Cess

<sup>113</sup> Inserted vide Notf no. 70/2017-CT dt 21.12.2017 and amended vide notification no. 26/2018-CT dated 13.06.2018.

	of the supplier			Value	Tax	Tax	Territory Tax	
1	2	3	4	5	6	7	8	9

**Statement-6 [rule 89(2)(j)]**

Refund Type: On account of change in POS of the supplies (inter-State to intra-State and vice versa)

Order Details (issued in pursuance of sections 77 (1) and (2), if any: Order No:      Order Date:

(Amount in Rs.)

GSTIN/ UIN  Name  (in case B2C)	Details of invoices 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	Integrated tax	Central tax	State/ UT tax	Cess	Place of Supply
	No.	Date	Value	Taxable Value										
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

**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	5	6	7

**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. 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 –**

18. Terms used:

h. B to C:	From registered person to unregistered person
i. EGM:	Export General Manifest
j. GSTIN:	Goods and Services Tax Identification Number
k. IGST:	Integrated goods and services tax
l. ITC:	Input tax credit
m. POS:	Place of Supply (Respective State)
n. SEZ:	Special Economic Zone
o. Temporary ID:	Temporary Identification Number
p. 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)