



झारखण्ड सरकार

Goods & Services Tax (GST)

**Presentation on Refund
Application for Tax Payer**

**Department of Commercial Taxes,
Government of Jharkhand**

Refund of Tax

Time for application of Refund

Any person claiming refund of any tax and interest, if any, paid on such tax or any other amount paid by him, may make an application before the expiry of **two years** from the relevant date.

Relevant date

- Goods are exported by sea or air – the date on which the ship or the aircraft leaves India.
- Goods are exported by land – the date on which such goods pass the frontier.
- Goods are exported by post – the date of dispatch of goods by the post office
- Export of services – 1) the date of receipt of payment in convertible foreign exchange, 2) the date of issue of invoice.
- Deemed export – the date on which the return relating to deemed export is furnished.
- Refund on account of judgement or decree by Appellate Authority – the date of communication of judgement, decree, order.
- Refund of unutilized input tax credit – end of the FY in which such claim for refund arises.
- Provisional payment of tax – the date of adjustment of tax after the final assessment.
- Other cases – the date of payment of tax.

Refund Types

- **Refund of IGST (integrated tax) paid on Goods exported out of India**
- Refund of ITC on Export of Goods & Services without Payment of Integrated Tax
- Export of services with payment of tax
- Refund on account of Supplies to SEZ unit/ SEZ Developer (with payment of tax)
- On account of supplies made to SEZ unit/ SEZ developer (without payment of tax)
- Recipient of Deemed Exports
- Refund on account of ITC accumulated due to Inverted Tax Structure
- Refund of Excess Balance in Electronic Cash Ledger
- Finalization of provisional assessment
- Excess payment due to mistake
- Refund on purchase made by UN or embassies
- Refund on account of judgement or decree by Appellate Authority.

Refund Process for :

- **IGST (integrated tax) paid on goods exported out of India**

Refund Process for Goods Exported

Eligibility:

- **No Separate application**
- The **shipping bill** filed by an exporter shall be deemed to be an application for refund of integrated tax if :
 - a. the person in charge of the conveyance carrying the export goods duly files an **export manifest** or an **export report**
 - b. the applicant has furnished a valid return in **FORM GSTR-3B**

Process:

- The details of the relevant export invoices contained in **FORM GSTR-1** shall be transmitted electronically by the common portal to the system designated by the Customs.
- System designed by custom send confirmation that the goods covered by the said invoices have been exported out of India
- System designated by the Customs shall process the claim for refund
- amount equal to the integrated tax paid in respect of each shipping bill or bill of export shall be electronically credited to the bank account of the applicant
- To be granted by customs authorities

Refund Process for below mentioned situations:

- **Refund of ITC on Export of Goods & Services without Payment of Integrated Tax**
- **Export of services with payment of tax**
- **Refund on account of Supplies to SEZ unit/ SEZ Developer (with payment of tax)**
- **On account of supplies made to SEZ unit/ SEZ developer (without payment of tax)**

Manual Filing of Refund Application to the Proper Officer

- File online application of Refund in FORM No. RFD – 01A. on GST portal.
- Take Printout of the refund application along with copy of ARN generated at the time of submission of online form.
- Attach other required documentary evidences.
- **Submit manually, the hard copy of FORM No. RFD – 01A , ARN along with documentary evidences to Jurisdictional Proper Officer.**

Documentary evidence required

Documentary Evidences Required as per Rule 89(2) of JGST Act

The application shall be accompanied by any of the following documentary evidences in Form GST RFD-01, as applicable:

- Invoice Details
- Shipping Bill/ Bill of Export in case of Export of Goods
- Bank Realization Certificates or Foreign Inward Remittance Certificates in case of export of services
- Invoice in case of deemed export
- Refund calculation as per formula
- Self declaration that the incidence of tax , interest has not been passed on to any other person in case refund amount does not exceed 2 lakhs
- A certificate issued by chartered accountant or a cost accountant that that the incidence of tax , interest has not been passed on to any other person in case refund amount exceeds 2 lakhs.

Formula for Refund Calculation

In the case of **zero-rated supply of goods or services or both without payment of tax**, refund of input tax credit shall be granted as per below formula.

Refund Amount = (Turnover of zero-rated supply of goods + Turnover of zero-rated supply of services) x Net ITC ÷ Adjusted Total Turnover

Where,-

(A) "Refund amount" means the maximum refund that is admissible;

(B) "Net ITC" means input tax credit availed on inputs and input services during the relevant period;

(C) "Turnover of zero-rated supply of goods" means the value of zero-rated supply of goods made during the relevant period without payment of tax under bond or letter of undertaking;

(D) "Turnover of zero-rated supply of services" means the value of zero-rated supply of services made without payment of tax under bond or letter of undertaking.

(E) "Adjusted Total turnover" means the turnover in a State or a Union territory, excluding the value of exempt supplies other than zero-rated supplies, during the relevant period;

(F) "Relevant period" means the period for which the claim has been filed

Refund Process for below mentioned other refunds:

- **Refund of balance in electronic cash ledger**
- **Un-utilized ITC in case excess balance**
- **Deemed Export**

Other Refunds

- Same procedure to be followed for refund
- Refund claims for zero rated supplies and above category supplies to be filed:
 - monthly, if turnover > 1.5 Crs
 - quarterly, if turnover < 1.5 Crs
 - only after R-1 for the said period has been filed
 - only after valid R-3B for immediately preceding period has been filed
 - accompanied by undertaking that refund would be paid back if supplier has not paid tax to the Government

Inverted duty structure

- Information in Statement 1 of RFD-01A to be submitted
- Above information for verification in accordance with formula
- Information in Statement 1A of RFD-01A to be submitted containing:
 - invoice-wise details of inward/outward supplies
 - tax paid on such inward/outward supplies

Formula for Refund Calculation

In the case of **refund on account of inverted duty structure**, refund of input tax credit shall be granted as per the following formula –

Maximum Refund Amount = {(Turnover of inverted rated supply of goods) x Net ITC ÷ Adjusted Total Turnover} - tax payable on such inverted rated supply of goods

Deemed Export

- Refund of tax paid on deemed exports may be claimed by **either recipient or supplier** of such deemed exports
 - Statement 5B of RFD-01A (invoice-wise details)
 - If claimed by supplier then following required
 - acknowledgement of jurisdictional officer of AA/EPCG authorization holder that such supplies have been received by such holder OR copy of tax invoice issued by the supplier, authenticated by EOU that supplies received by it
 - undertaking by recipient that
 - no ITC availed by him and
 - he shall not claim refund
 - Also in case of service details of payment along with proof thereof.
- (Vice-versa if recipient claims refund)*

**Screen Shots for
Online filing of Refund Form No RFD-01A
with descriptions for Taxpayers**

(RFD-01A)

Refund Application for Tax Payer

To submit the application for refund of excess balance in Electronic Cash Ledger on the GST Portal, perform the following steps:

1. Access the <https://www.gst.gov.in/> URL. The GST Home page is displayed.
2. Click the **Services > Refunds > Application for Refund** command.



Refund Type

1. Refund of Excess Balance in Electronic Cash Ledger

(RFD-01A)

Refund Application for Tax Payer

1. Select the refund type "Refund of Excess Balance in Electronic Cash Ledger" option.
2. Click the **CREATE** button.

Select the Refund type:

* Indicates Mandatory Fields

<input type="radio"/>	Refund of Excess Balance in Electronic Cash Ledger	<input type="button" value="CREATE"/>
<input type="radio"/>	Refund of ITC on Export of Goods & Services without Payment of Integrated Tax	<input type="button" value="CREATE"/>
<input type="radio"/>	On account of supplies made to SEZ unit/ SEZ developer (without payment of tax)	<input type="button" value="CREATE"/>
<input type="radio"/>	Refund on account of ITC accumulated due to Inverted Tax Structure	<input type="button" value="CREATE"/>
<input type="radio"/>	Recipient of Deemed Exports	<input type="button" value="CREATE"/>
<input type="radio"/>	Refund on account of Supplies to SEZ unit/ SEZ Developer (with payment of tax)	<input type="button" value="CREATE"/>
<input type="radio"/>	Export of services with payment of tax	<input type="button" value="CREATE"/>

Please select Tax period for which the application is to be filed:

Tax Period

ⓘ Please select post-registration month from the Month dropdown.

Financial Year*

Month*

(RFD-01A)

Refund Application for Tax Payer

4. Enter the **Refund Claimed** for Integrated Tax, Central Tax, State/ UT Tax and Cess.
5. Select the **Account Number** from the drop-down list.
6. Click the **SAVE** button.

Refund Amount Details

Balance Available in Cash Ledger (in INR)

	Tax (₹)▼	Interest (₹) ▼	Penalty (₹) ▼	Fee (₹)▼	Others (₹)▼
Intergrated Tax	333.00	0.00	0.00	0.00	0.00
Central Tax	33.00	0.00	0.00	0.00	0.00
State/UT Tax	33.00	0.00	0.00	0.00	0.00
CESS	333.00	0.00	0.00	0.00	0.00

Refund Claimed (in INR)

	Tax (₹)▼	Interest (₹) ▼	Penalty (₹) ▼	Fee (₹)▼	Others (₹)▼	Total (₹) ▼
Intergrated Tax	<input type="text" value="₹11.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	11.00
Central Tax	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	0.00
State/UT Tax	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	0.00
CESS	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	0.00
Total	11.00	0.00	0.00	0.00	0.00	11.00

(RFD-01A)

Refund Application for Tax Payer

7. Select the declaration checkbox.
8. Click the **PROCEED** button.

Bank Account Number

Select Account Number *

112233445566778

Note: In case you seek to change the preference of the bank account which is not appearing in the drop down list, please add bank account by filing non-core amendment of registration form. Disbursement of a refund amount will be credited to the selected account here.

Verification



I, hereby, declare that the goods exported are not subject to any export duty, I hereby, declare that I have not taken any drawback on goods or services or both and I have not claimed Refund of the integrated tax paid on such supplies.

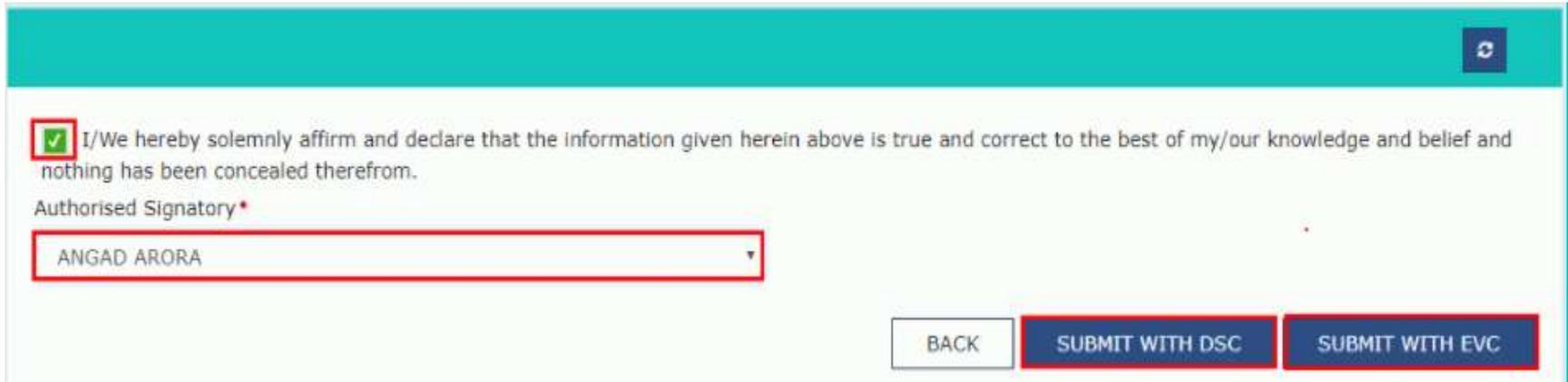
SAVE

PROCEED

(RFD-01A)

Refund Application for Tax Payer

9. Select the **Verification** checkbox.
10. In the **Name of Authorized Signatory** drop-down list, select the name of authorized signatory.
11. Click the **SUBMIT WITH DSC** or **SUBMIT WITH EVC** button.



The screenshot shows a web form with a teal header bar containing a refresh icon. Below the header, there is a verification section with a checked checkbox and the text: "I/We 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." Below this is a label "Authorised Signatory*" and a dropdown menu with "ANGAD ARORA" selected. At the bottom right, there are three buttons: "BACK", "SUBMIT WITH DSC", and "SUBMIT WITH EVC".

A debit entry shall be made in the Electronic Cash Ledger for the amount claimed as Refund in the Refund Claim Matrix.

Refund Type

2. Refund of ITC on Export of Goods & Services without Payment of Integrated Tax

(RFD-01A)

Refund Application for Tax Payer

Select the "Refund of ITC on Export of Goods & Services without Payment of Integrated Tax" option.

1. Please enter the same turnover of zero rated supply of goods and services (Column 1) under all heads (Integrated, Central, State and Cess).
2. Please enter the same Adjusted total turnover (Column 3) under all heads (Integrated, Central, State and Cess).
3. Click the **CREATE** button. Select the **Financial Year** which application has to be filed from the drop-down list.
4. Select the **Month** for which application has to be filed from the drop-down list.
5. Click the **CREATE** button.

<input type="radio"/>	Refund of Excess Balance in Electronic Cash Ledger	CREATE
<input checked="" type="radio"/>	Refund of ITC on Export of Goods & Services without Payment of Integrated Tax	CREATE
<input type="radio"/>	On account of supplies made to SEZ unit/ SEZ developer (without payment of tax)	CREATE

Please select Tax period for which the application is to be filed:

Tax Period

i Please select post-registration month from the Month dropdown.

Financial Year •

Month •

2017-18 ▼

August ▼

(RFD-01A)

Refund Application for Tax Payer

6. In the Table **Computation of refund to be Claimed (Statement 3A)**:
7. Select the Bank **Account Number** from the drop-down list.
8. Click the **SAVE** button.

Kindly enter values in statement 3A below for the Tax Period for which Refund is being claimed:

Computation of Refund to be claimed (Statement 3A)

	Turnover of zero rated supply of goods and services (1) (₹) *	Net input tax credit (2) (₹) *	Adjusted total turnover (3) (₹) *	Refund amount ((1×2)÷3) (₹)
Integrated Tax	₹1,000.00	₹200.00	₹2,000.00	100.00
Central Tax		₹200.00		100.00
State/UT Tax		₹200.00		100.00
CESS		₹200.00		100.00

Amount eligible for Refund (in ₹)

	Values as per Statement 3A (₹)	Balance in Electronic Credit Ledger (₹)	Tax Credit Availed during the period (₹)	Eligible amount (Lowest of all) (₹)
Integrated Tax	100.00	0.00	100.00	0.00
Central Tax	100.00	4,300.00	3,200.00	100.00
State/UT Tax	100.00	980.00	1,180.00	100.00
CESS	100.00	0.00	0.00	0.00

(RFD-01A)

Refund Application for Tax Payer

Refund Claimed (in ₹)

Head	Integrated Tax (₹) *	Central Tax (₹) *	State/UT Tax (₹) *	CESS (₹) *	Total (₹) *
TAX(ITC)	0.00	100.00	100.00	0.00	200.00

Note: The amount claimed is subject to adjustment of the recoverable amount. You are advised to discharge the recoverable liabilities at the earliest.

Bank Account Number

Select Account Number *

112233445566778 *

Note: In case you want refund in another preferred bank account which is not appearing in the drop down list, please add that bank account by filing amendment of registered (non-core) form. Please be informed that, the disbursement of refund amount will be credited to the mentioned account here.

Important Message

1. Once you fill the details in relevant Tables, Please save the form to proceed to Submit. Please **correct any errors** occurred during save before proceeding to submit.
2. Please be informed that once "**Proceed**" button is clicked, **no modification will be allowed**.
3. The Electronic Credit ledger balance visible here is your current balance.
4. Application can be saved at any stage of completion for a maximum time period of 15 days. If the same is not submitted within 15 days from the date of form creation, the saved draft will be purged from the GST database.

Declaration

I, hereby, declare that the goods exported are not subject to any export duty, I hereby, declare that I have not taken any drawback on goods or services or both and I have not claimed Refund of the integrated tax paid on such supplies.

SAVE

PROCEED

(RFD-01A)

Refund Application for Tax Payer

11. Select the **Verification** checkbox.
12. In the **Name of Authorized Signatory** drop-down list, select the name of authorized signatory.
13. Click the **SUBMIT WITH DSC** or **SUBMIT WITH EVC** button.



The screenshot shows a web form for a refund application. At the top right, there is a teal header bar with a circular refresh icon. Below the header, there is a verification section with a checked checkbox and a text box for the authorized signatory. At the bottom right, there are three buttons: 'BACK', 'SUBMIT WITH DSC', and 'SUBMIT WITH EVC'.

I/We 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.

Authorised Signatory *

Gyanendra Dwivedi

BACK SUBMIT WITH DSC SUBMIT WITH EVC

(RFD-01A)

Refund Application for Tax Payer

14. Once Application Reference Number (ARN) is generated, take a print of Application and submit to the Jurisdictional Authority manually along with other relied upon documents as required under RFD-01A.

A debit entry shall be made in the Electronic Credit Ledger for the amount claimed as Refund in the Refund Claim Matrix.

Navigate to **Services > Ledgers > Electronic Credit Ledger**.



Refund Type

- 3. On account of supplies made to SEZ unit/ SEZ developer (without payment of tax)**

(RFD-01A)

Refund Application for Tax Payer

Taxpayers can file for refund on Account of Supplies Made to SEZ Unit / SEZ Developer (without payment of tax) by performing the following steps:

<input type="radio"/>	Refund of Excess Balance in Electronic Cash Ledger	CREATE
<input type="radio"/>	Refund of ITC on Export of Goods & Services without Payment of Integrated Tax	CREATE
<input checked="" type="radio"/>	On account of supplies made to SEZ unit/ SEZ developer (without payment of tax)	CREATE
<input type="radio"/>	Refund on account of ITC accumulated due to Inverted Tax Structure	CREATE
<input type="radio"/>	Recipient of Deemed Exports	CREATE
<input type="radio"/>	Refund on account of Supplies to SEZ unit/ SEZ Developer (with payment of tax)	CREATE
<input type="radio"/>	Export of services with payment of tax	CREATE

Please select Tax period for which the application is to be filed:

Tax Period

i Please select post-registration month from the Month dropdown.

Financial Year *	Month *
2017-18	July

(RFD-01A)

Refund Application for Tax Payer

1. Enter the **Turnover of Zero Rated Supply of Goods and Services** (column-1), the **Net ITC** (column-2), and the **Adjusted Total Turnover** (column-3).

Computation of Refund to be claimed Statement-5A [rule 89(4)]

	Turnover of zero rated supply of goods and services (1) (₹) *	Net input tax credit (2) (₹) *	Adjusted total turnover (3) (₹) *	Refund amount (4) ((1×2)÷3) (₹)
Integrated Tax	₹2,000.00	₹500.00	₹2,500.00	400.00
Central Tax		₹500.00		400.00
State/UT Tax		₹500.00		400.00
CESS		₹500.00		400.00

(RFD-01A)

Refund Application for Tax Payer

2. The GST Portal will auto-calculate the following:

- The **Refund Amount**, in column-4 will be auto-calculated basis the formula, where the **Turnover of Zero Rated Supply** as entered in column-1 will be multiplied by the **Net ITC** as entered in column-2, and the product will then be divided by the **Adjusted Total Turnover** as entered in column-3. This formula can also be described as:
$$\frac{((\text{Turnover of Zero Rated Supply of Goods and Services}) \times (\text{Net Input Tax Credit}))}{\text{Adjusted Total Turnover}}$$
- The next table **Amount eligible for Refund** establishes the Taxpayer's eligibility of the refund amount. This is taken as the lowest of the following three figures:
 - **Values as per Statement-5A**, which the **Refund Amount** that the system auto-calculated in previous step with the help of given formula
 - **Balance in Electronic Credit Ledger**, for all the four major heads – IGST, CGST, SGST / UTGST, and CESS
 - **ITC Availed During the Period**, for all the four major heads – IGST, CGST, SGST / UTGST, and CESS
- The GST Portal then copies the **Eligible Amount** figures in table **Refund Claimed**, and adds-up the tax refund figures of all the four major heads – IGST, CGST, SGST / UTGST, and CESS, to arrive at the total refund amount, which will be credited to the Taxpayer's bank account number, registered with the GST Portal.

(RFD-01A)

Refund Application for Tax Payer

Computation of Refund to be claimed Statement-5A [rule 89(4)]

	Turnover of zero rated supply of goods and services (1) (₹) *	Net input tax credit (2) (₹) *	Adjusted total turnover (3) (₹) *	Refund amount (4) ((1×2)÷3) (₹)
Integrated Tax	₹2,000.00	₹500.00	₹2,500.00	400.00
Central Tax		₹500.00		400.00
State/UT Tax		₹500.00		400.00
CESS		₹500.00		400.00

Amount eligible for Refund (in ₹)

	Values as per Statement 5A (₹)	Balance in Electronic Credit Ledger (₹)	Tax Credit Availed during the period (₹)	Eligible amount (Lowest of all) (₹)
Integrated Tax ITC	400.00	0.00	4,500.00	0.00
Central Tax ITC	400.00	72,354.00	4,625.00	400.00
State Tax/UT Tax ITC	400.00	44,625.00	3,530.00	400.00
CESS ITC	400.00	0.00	1,205.00	0.00

(RFD-01A)

Refund Application for Tax Payer

3. Click **Save** to upload your entered refund details to the GST Portal.

Refund Claimed (in ₹)

Head	Integrated Tax (₹) *	Central Tax (₹) *	State/UT Tax (₹) *	CESS (₹) *	Total (₹) *
TAX	0.00	400.00	400.00	0.00	800.00

Note: The amount claimed is subject to adjustment of the recoverable amount. You are advised to discharge the recoverable liabilities at the earliest.

Bank Account Number

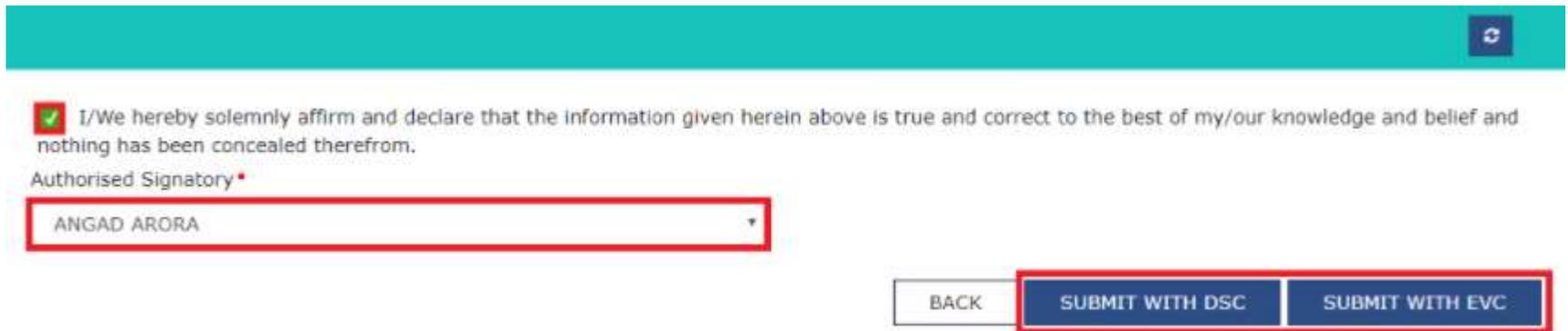
Select Account Number *

Note: In case you want refund in another preferred bank account which is not appearing in the drop down list, please add that bank account by filing amendment of registered (non-core) form. Please be informed that, the disbursement of refund amount will be credited to the mentioned account here.

(RFD-01A)

Refund Application for Tax Payer

4. Check the declaration box.
5. Select an **Authorised Signatory** from the list of registered names in drop-down.
6. Click either **Submit with DSC** or **Submit with EVC** option:



The screenshot shows a teal header bar with a refresh icon on the right. Below it is a declaration box with a green checkmark icon and the text: "I/We 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." Below the declaration is a label "Authorised Signatory" with a red asterisk. A dropdown menu is open, showing "ANGAD ARORA" with a red border. To the right of the dropdown are three buttons: "BACK", "SUBMIT WITH DSC", and "SUBMIT WITH EVC". The "SUBMIT WITH DSC" and "SUBMIT WITH EVC" buttons are highlighted with a red border.

Once Application Reference Number (ARN) is generated, take a print of Application and submit to the Jurisdictional Authority manually along with other relied upon documents as required under RFD-01A.

A debit entry shall be made in the Electronic Credit Ledger for the amount claimed as Refund in the Refund Claim Matrix.

Refund Type

4. Refund on account of ITC accumulated due to Inverted Tax Structure

(RFD-01A)

Refund Application for Tax Payer

1. Select the **Refund on account of ITC accumulated due to Inverted Tax Structure** radio button.
2. Select the tax period (year and month) for which the refund application needs to be filed.
3. Click the **CREATE** button corresponding to your selected refund type.

<input checked="" type="radio"/> Refund on account of ITC accumulated due to Inverted Tax Structure	CREATE
<input type="radio"/> Recipient of Deemed Exports	CREATE
<input type="radio"/> On account of supplies made to SEZ unit/ SEZ Developer (with payment of tax)	CREATE
<input type="radio"/> Export of services with payment of tax	CREATE

Please select Tax period for which the application is to be filed:

Tax Period

i Please select post-registration month from the Month dropdown.

Financial Year *

Month *

Refund Application for Tax Payer

4. In the Table **Computation of refund to be Claimed (Statement 1)**, perform the following steps:

- In column-1 (**Turnover of inverted rated supply of goods**), enter the turnover of inverted rated supply of goods by referring to **column-3.1(a)** of the Form GSTR-3B. The figure in column-1 is currently not pre-populated.
- In column-2 (**Tax payable on such inverted rated supply of goods**), enter the tax payable on such inverted rated supply of goods under the four major heads – IGST, CGST, SGST / UTGST, and CESS.
- In column-3 (**Adjusted total turnover**), enter the adjusted total turnover.
- In column-4 (**Net input tax credit**), enter the Net Input Tax credit figures for the major heads – IGST, CGST, SGST / UTGST, and CESS separately. The figures of Net Input Tax Credit (ITC) in column-4 may be taken from column-4(C) of the Form GSTR-3B respectively. These figures are currently not pre-populated.

Computation of Refund to be claimed (Statement 1)

	Turnover of inverted rated supply of goods (1) (₹) *	Tax payable on such inverted rated supply of goods (2) (₹) *	Adjusted total turnover (3) (₹) *	Net input tax credit (4) (₹) *	Maximum Refund amount to be claimed (5) [(1×4÷3)-2] (₹)
Integrated Tax	₹0.00	₹0.00	₹0.00	₹0.00	0.00
Central Tax		₹0.00		₹0.00	0.00
State/UT Tax		₹0.00		₹0.00	0.00
CESS		₹0.00		₹0.00	0.00

(RFD-01A)

Refund Application for Tax Payer

5. After filling the appropriate figures in table for Computation of Refund to be claimed (Statement 1), the refund amounts will get auto-populated for all the four major heads, in the “Amount Eligible for Refund” Table

Amount eligible for Refund (in ₹)

	Values as per Statement 1 (₹)	Balance in Electronic Credit Ledger (₹)	Tax Credit Availed during the period (₹)	Eligible amount (Lowest of all) (₹)
Integrated Tax	0.00	1,999,785.00	400.00	0.00
Central Tax	0.00	1,999,895.00	100.00	0.00
State/UT Tax	0.00	1,999,895.00	100.00	0.00
CESS	0.00	1,999,785.00	200.00	0.00

Note: The balance in the Electronic Credit Ledger is only for 'Matched ITC'.

(RFD-01A)

Refund Application for Tax Payer

6. Once all the details are entered and calculations are done, your refund amounts under all the major heads will appear in the **Refund Claimed** table.

Refund Claimed (in ₹)

Head	Integrated Tax (₹) *	Central Tax (₹) *	State/UT Tax (₹) *	CESS (₹) *	Total (₹) *
TAX(ITC)	0.00	0.00	0.00	0.00	0.00

7. Select the **Bank Account Number** from the drop-down list.

Bank Account Number

Select Account Number *

Select

Note: In case you want refund in another preferred bank account which is not appearing in the drop down list, please add that bank account by filing amendment of registered (non-core) form. Please be informed that, the disbursement of refund amount will be credited to the mentioned account here.

11. Select the declaration checkbox.

12. Click the **PROCEED** button

Declaration

I, hereby, declare that the claimed Refund of ITC does not involve ITC availed on goods and/or services consumed for making nil rated or fully exempted supplies.

BACK

SAVE

PROCEED

(RFD-01A) Refund Application for Tax Payer

✔ GST RFD-01A of GSTIN - 12GDDPSS160PFZP has been successfully Submitted. The Acknowledgment Reference Number is **AA120717000168K**. This message is sent to your registered Email ID and Mobile Number.

GSTIN - 12GDDPSS160PFZP	Legal Name - GAMSENG N SANGMA	Trade Name -
FY - 2017-18	Month - JULY	Status - Submitted

I/We 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.

Authorised Signatory *

ANGAD ARORA

Once Application Reference Number (ARN) is generated, take a print of Application and submit to the Jurisdictional Authority manually along with other relied upon documents as required under RFD-01A.

A debit entry shall be made in the Electronic Credit Ledger for the amount claimed as Refund in the Refund Claim Matrix.

Refund Type

5. Recipient of Deemed Export

(RFD-01A)

Refund Application for Tax Payer

1. Select the **Recipient of Deemed Exports**
2. Click the corresponding **Create** button.

<input type="radio"/>	Refund of Excess Balance in Electronic Cash Ledger	CREATE
<input type="radio"/>	Refund of ITC on Export of Goods & Services without Payment of Integrated Tax	CREATE
<input type="radio"/>	Refund on account of ITC accumulated due to Inverted Tax Structure	CREATE
<input checked="" type="radio"/>	Recipient of Deemed Exports	CREATE

Please select Tax period for which the application is to be filed:

Tax Period

 Please select post-registration month from the Month dropdown.

Financial Year *

2017-18

Month *

Select

(RFD-01A)

Refund Application for Tax Payer

3. Enter the refund amount that you want to claim against each major head under column 1.

GST-RFD-01 A
Recipient of deemed exports

Kindly enter the amount of Refund to be claimed in column 1 in the table below for the tax period for which refund is being claimed:

Amount Eligible for Refund (in ₹)

	Refund amount to be claimed (1) (₹) *	Balance in Electronic Credit ledger(2)(₹) *	Tax Credit Availed during the period (3) (₹) *	Eligible Amount (Lowest of all) (4) (₹) *
Integrated Tax ITC	₹66.00	7,224.00	4,900.00	66.00
Central Tax ITC	₹66.00	1,013,079.00	2,575.00	66.00
State/UT Tax ITC	₹66.00	328,500.00	12,300.00	66.00
CESS ITC	₹66.00	7,035.00	2,405.00	66.00

* Indicates Mandatory Fields

(RFD-01A)

Refund Application for Tax Payer

4. Select the bank account where you wish to receive the refund.
5. Click **Save** to upload your entered refund details to the GST Portal.

Refund Claimed (in ₹)

Head	Integrated Tax (₹) *	Central Tax (₹) *	State/UT Tax (₹) *	CESS (₹) *	Total (₹) *
TAX	66.00	66.00	66.00	66.00	264.00

Note: The amount claimed is subject to adjustment of the recoverable amount. You are advised to discharge the recoverable liabilities at the earliest.

Bank Account Number

Select Account Number *

Note: In case you want refund in another preferred bank account which is not appearing in the drop down list, please add that bank account by filing amendment of registered (non-core) form. Please be informed that, the disbursement of refund amount will be credited to the mentioned account here.

(RFD-01A) Refund Application for Tax Payer

6. Check the declaration box.
7. Select an **Authorised Signatory** from the list of registered names in drop-down.
8. Click either **Submit with DSC** or **Submit with EVC** option

Dashboard Refunds Submit English

✔ GST RFD-01A of GSTIN - 26AAACJ2998M1ZZ has been successfully Submitted. The Acknowledgment Reference Number is **AA260717000327D**. This message is sent to your registered Email ID and Mobile Number.

GSTIN - 26AAACJ2998M1ZZ	Legal Name - JAI BHARAT GUM & CHEMICALS LTD.	Trade Name -
FY - 2017-18	Month - JULY	Status - Submitted

I/We 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.

Authorised Signatory *

Amit Singh

BACK SUBMIT WITH DSC SUBMIT WITH EVC

Refund Type

6. Refund on account of Supplies to SEZ unit/ SEZ Developer (with payment of tax)

(RFD-01A)

Refund Application for Tax Payer

1. Select the **Refund on account of Supplies to SEZ unit/ SEZ Developer (with payment of tax)** refund type radio button.
2. Click the corresponding **Create** button.

<input type="radio"/>	Recipient of Deemed Exports	CREATE
<input checked="" type="radio"/>	Refund on account of Supplies to SEZ unit/ SEZ Developer (with payment of tax)	CREATE
<input type="radio"/>	Export of services with payment of tax	CREATE

Please select Tax period for which the application is to be filed:

Tax Period

i Please select post-registration month from the Month dropdown.

Financial Year *	Month *
2017-18	July

(RFD-01A)

Refund Application for Tax Payer

3. Enter the amounts in IGST / CESS fields that you want to claim as refund

Refund Claimed (in ₹)

Head	Integrated Tax (₹) *	Central Tax (₹)	State/UT Tax (₹)	CESS (₹) *	Total (₹) *
TAX	₹1,000.00			₹500.00	1,500.00

Note: The amount claimed is subject to adjustment of the recoverable amount. You are advised to discharge the recoverable liabilities at the earliest.

Bank Account Number

Select Account Number *

43684368435438438546 ▼

Note: In case you want refund in another preferred bank account which is not appearing in the drop down list, please add that bank account by filing amendment of registered (non-core) form. Please be informed that, the disbursement of refund amount will be credited to the mentioned account here.

(RFD-01A)

Refund Application for Tax Payer

4. Check the declaration box.
5. Select an **Authorized Signatory** from the list of registered names in drop-down.

I/We 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.

Authorised Signatory *

Amit Singh ▼

BACK SUBMIT WITH DSC SUBMIT WITH EVC

6. Once the ARN is generated on submission of form RFD-01A, the Taxpayer needs to take prints of the filed application and the Refund ARN Receipt generated at the portal, and submit the same along with supporting documents to the jurisdictional authority. The application will be processed and refund will be disbursed manually.
7. The disbursement is made once the concerned Tax Official processes the refund application.

Refund Type

7. Refund on account of Exports of services- with payment of tax

(RFD-01A)

Refund Application for Tax Payer

1. Select the **Refund on account of Exports of services- with payment of tax** radio button.
2. Select the tax period (year and month) for which the refund application needs to be filed.
3. Click the **CREATE** button corresponding to your selected refund type.

<input type="radio"/>	Recipient of Deemed Exports	<input type="button" value="CREATE"/>
<input type="radio"/>	On account of supplies made to SEZ unit/ SEZ Developer (with payment of tax)	<input type="button" value="CREATE"/>
<input checked="" type="radio"/>	Export of services with payment of tax	<input type="button" value="CREATE"/>

Please select Tax period for which the application is to be filed:

Tax Period

i Please select post-registration month from the Month dropdown.

Financial Year *

Month *

(RFD-01A)

Refund Application for Tax Payer

4. In the Table **Refund claimed**, enter Integrated Tax and CESS amount. The Refund amount claimed should be less than Integrated Tax and CESS amount mentioned in GSTR-3B (Table 3.1b i.e. Integrated Tax CESS under “Outward Supplies zero rated”).

GST RFD-01 A

Export of Services with Payment of Tax

Indicates Mandatory Fields

Note: In the below table, the Refund amount claimed (Integrated Tax/ Cess) should not be more than the amount of Integrated Tax/ Cess mentioned in Zero-rated supplies of GSTR-3B item 3.1(b) filed for the period.

Refund Claimed (in ₹)

Head	Integrated Tax (₹) *	Central Tax (₹)	State/UT Tax (₹)	CESS (₹) *	Total (₹) *
TAX	₹0.00			₹0.00	0.00

Note: The amount claimed is subject to adjustment of the recoverable amount. You are advised to discharge the recoverable liabilities at the earliest.

(RFD-01A)

Refund Application for Tax Payer

5. Select the declaration checkbox.
6. Click the **PROCEED** button.

Declaration

I, hereby, declare that the goods exported are not subject to any export duty, I hereby, declare that I have not taken any drawback on goods or services or both and I have not claimed Refund of the integrated tax paid on such supplies.

BACK

SAVE

PROCEED

Refund Type

8. On account of assessment/ provisional assessment/ appeal/ any other order

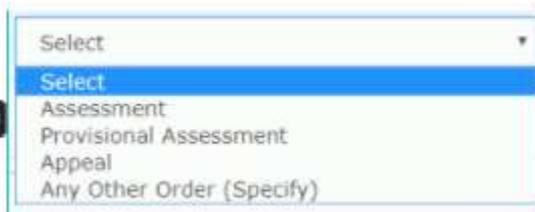
(RFD-01A)

Refund Application for Tax Payer

1. Select the **On Account of Assessment/Provisional Assessment/Appeal/Any other order** radio button.
2. Click the **CREATE** button corresponding to your selected refund type.

<input type="radio"/>	Recipient of Deemed Exports	CREATE
<input checked="" type="radio"/>	On Account of Assessment/Provisional Assessment/Appeal/Any other order	CREATE
<input type="radio"/>	Refund on account of Supplies to SEZ unit/ SEZ Developer (with payment of tax)	CREATE
<input type="radio"/>	Export of services with payment of tax	CREATE

3. Select the **type of Order** from the drop-down list.



Select

- Select
- Assessment
- Provisional Assessment
- Appeal
- Any Other Order (Specify)

(RFD-01A)

Refund Application for Tax Payer

4. In the **Demand ID** field, enter the Demand Number against which the amount was deposited to the government .
5. In the **Order No.** field, enter the Order Number.
6. Select the **Order Date** using the calendar.
7. In the **Order Issuing Authority** field, enter the name of the authority who issued the order.
8. Select whether the Debit entry is from Cash or ITC Ledger using the Debit Entry From drop-down list
9. In the **Debit Entry No.** field, enter the Debit entry number.
10. Click the **ADD** button.
11. Enter the amounts in **Details of Refund Amount to be claimed** section that you want to claim as refund.

(RFD-01A) Refund Application for Tax Payer

GST RFD-01
On Account of Assessment/Provisional Assessment/Appeal/Any other order

Indicates Mandatory Fields

Statutory Order Details

Select the type of Order: *

Mention the following details:

Demand ID : *	<input type="text"/>
Order No. : *	<input type="text"/>
Order Date : *	<input type="text" value="dd/mm/yyyy"/>
Order Issuing Authority : *	<input type="text"/>

Payment Reference No.

Debit Entry From *	Debit Entry No. *
<input type="text" value="Select"/>	<input type="text"/>

ADD

12. Select the bank account where you wish to receive the refund.

(RFD-01A)

Refund Application for Tax Payer

Details of Refund Amount to be claimed (In INR)

Particulars	Tax (₹)▼	Interest (₹)▼	Penalty (₹)▼	Fee (₹)▼	Others (₹)▼	Total (₹)▼
Intergrated Tax	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	0.00
Central Tax	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	0.00
State/UT Tax	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	0.00
Cess	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00	0.00

13. Check the declaration box.

14. Select an **Authorized Signatory** from the list of registered names in drop-down.

I/We ANGAD JASBIRSINGH ARORA 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 us earlier.

Authorised Signatory *

ANGAD ARORA ▼

BACK SUBMIT WITH DSC SUBMIT WITH EVC

In case taxpayer want refund in another preferred bank account which is not appearing in the drop down list, please add that bank account by filing amendment of registered (non-core) form. Please be informed that, the disbursement of refund amount will be credited to the mentioned account here.

- Once you fill the details in relevant Tables, Please save the form to proceed to Submit. Please correct any errors occurred during save before proceeding to submit.
- Please be informed that once "Proceed" button is clicked, no modification will be allowed.
- The Electronic Credit ledger balance visible here is your current balance.
- Application can be saved at any stage of completion for a maximum time period of 15 days. If the same is not submitted within 15 days from the date of form creation, the saved draft will be purged from the GST database.

Thank You