

**FORM-GST-RFD-01**

[see rule 89(1)]

**Application for Refund**

(Applicable for casual / 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:                      Year:  
From <Year><Month>              To                      <Year><Month>
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 (with payment of tax)
  - (g) On account of supplies made to SEZ unit/ SEZ developer (without payment of tax)
  - (h) Recipient of deemed export
  - (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
  - (l) 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)                                                                                      :
    - (e) Address of Bank Branch                                      :
    - (f) IFSC                                                                                      :
    - (g)                                                                                      :

9. Whether Self-Declaration filed by Applicant u/s 54(4), if applicable Yes              No

**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 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 [section 54(3)(ii)]**

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

Signature Name –  
Designation or 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 [rule 89(2)(g)]**

**(For recipients of deemed export)**

I hereby declare that the refund has been claimed only for those invoices which have been reported in statement of inward supplies filed in Form GSTR-2 for the tax for which refund is being claimed and the amount does not exceed the amount of input tax credit availed in the valid return filed for the said tax period.

Signature Name –  
Designation / Status

**SELF-DECLARATION[rule 89(2)(l)]**

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 \_\_\_\_\_ Signature of Authorised Signatory  
Date \_\_\_\_\_ (Name)  
Designation/ Status

**Annexure-1**

**Statement -1 [rule 89(5)]**

Refund Type: ITC accumulated due to inverted tax structure

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- 2 [rule 89(2)(c)]**

Refund Type: Exports of services with payment of tax

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

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

Refund Type:

Export without payment of Tax-Accumulated ITC

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

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 [rule 89(2)(d) and 89(2)(e)]  
Supplies to SEZ or SEZ developer**

Refund Type:

On account of supplies made to SEZ unit/ SEZ Developer (on payment of tax)

GSTIN of recipient	Invoice details			Shipping bill/ Bill of export/ Endorsed invoice by SEZ		Integrated Tax		Integrated tax involved in debit note, if any	Integrated tax involved in credit note, if any	Net Integrated tax (8+ 9 – 10)
	No.	Date	Value	No.	Date	Taxable Value	Amt.			
1	2	3	4	5	6	7	8	9	10	11

**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)

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 or SEZ developer without payment of tax (accumulated ITC) – calculation of refund amount

Turnover of zero rated supply of goods and services	Net input tax credit	Adjusted total turnover	Refund amount (1×2÷3)



## **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 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.

### **Instructions –**

#### 1. Terms used:

- |                  |                                               |
|------------------|-----------------------------------------------|
| a. B to C:       | From registered person to unregistered person |
| b. EGM:          | Export General Manifest                       |
| c. GSTIN:        | Goods and Services Tax Identification Number  |
| d. IGST:         | Integrated goods and services tax             |
| e. ITC:          | Input tax credit                              |
| f. POS:          | Place of Supply (Respective State)            |
| g. SEZ:          | Special Economic Zone                         |
| h. Temporary ID: | Temporary Identification Number               |
| i. 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)."