FORM-GST-RFD-01 [See rule 89(1)] Application for Refund

(Applicable for casual or non-resident taxable person, tax deductor, tax collector, unregistered person and other registered taxable person)

1.	GSTIN /							
	Temporary							
	ID							
2.	Legal							
	Name							
3.	Trade							
	Name, if							
	any							
4.	Address							
5.	Tax period	From	<yea< td=""><td>r><month></month></td><td>To</td><td><ye< td=""><td>ar><month></month></td><td>•</td></ye<></td></yea<>	r> <month></month>	To	<ye< td=""><td>ar><month></month></td><td>•</td></ye<>	ar> <month></month>	•
	(if							
	applicable)		1			T		
6.	Amount of	Act	Tax	Interest	Penalty	Fees	Others	Total
	Refund							
	Claimed	Central						
	(Rs.)	tax						
		State /						
		UT tax						
		Integrated						
		tax						
		Cess						
		Total						
7.	Grounds of	(a)	Exce	ss balance in	E lectroni	c Cash I	Le dger	
	refund claim	(0)	Exp	orts of services	with pay	ment of	tax	
	(select from	(c)	Exp	orts of goods /	servic es-	wit hou	t paym ent o	f tax (acc
	drop down)			ated ITC)				`
		(d)	On a	ccount of orde	er			
			Sr.	Type of	Order	Order	Order	Payment
			No.	order	no.	date	Issuing	reference
							Authority	no., if
								anv

			(i)	Assess	ment					
			(1)	ASSUSS	Шеш					
			(ii)	Finaliz of	zation					
				Provisi	ional					
				assessr	ment					
			(iii)	Appea	1					
			(iv)	Any						
					othe					
				r orde						
		()	TTTC	(specif	• /			<u> </u>		
		(e)					inverted tax			
		(0	_				o to section			1
		(f)					made to SE	Z unit	/ SEZ de	veloper
			(with	paymen	nt of tax	.)				
		(g)	On a	ccount c	of suppli	es m	nade to SEZ	unit/ S	EZ devel	oper
			(with	out pay	ment of	tax)				
		(h)	l	pient of rt suppli		d ex	port supplie	es/ Sup	plier of o	deemed
		(i)	Tax 1	paid on a	a supply	whi	ich is not pro	ovided	, either wh	nolly or
			partia	ally, and	l for whi	ch i	nvoice has n	ot been	n issued (t	ax paid
					oayment)					
		(j)	1 -				e supply wh		-	•
		(1.)					nd vice vers	a(chan	ige of POS	S)
		(k)			ent of ta	1X, 11	any			
8.	Details	(l) Name of	Any	other (sp	FSC		Type of acc	201154	Account	· No
0.		bank	of	ess II	rsc		Type of acc	Jouin	Account	. INO.
	of	Ounk	branc	ch						
	Bank account									
9.	Whether	Self-Decl	aration	_ 1			Yes		N	0
	filed		• . 31			-			1,	
	by					_				
	Applicant u/s	54(4), if ap	plicab	le						

[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"]

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 tax has not been collected from the Special Economic Zone unit /the Special Economic Zone developer in respect of supply of goods or services or both covered under this refund claim.

Signature

Name -

Designation / Status]¹

DECLARATION [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 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

I hereby undertake to deposit to the Government the amount of refund sanctioned along with interest in case of non-receipt of foreign exchange remittances as per the proviso to section 16 of the IGST Act, 201s7 read with rule 96B of the CGST Rules 2017.

Signature-

Name –

Designation / Status

UNDERTAKING

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 subsection (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)(1)]
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 fromto, 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

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.

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

Place Date Signature of Authorised Signatory (Name)

Designation/

Status

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	Tax payable	Adjusted	Net input tax	Maximum be
of	on such	total	credit	refund
inverted rated	inverted	turnover		amount to
supply	rated supply			claimed
of	of goods and			$[(1\times4\div3)-2]$
goods and	services			
services				
1	2	3	4	5

[Statement 1A [rule 89(2)(h)]

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

		Details of documents of inward supplies received or							Tax paid on			Details of documents of outward supplies issued					•	n
	inw	ard s	uppli	es r	ece	ived	l on	inw	ard		outv	vard s	upplie	es issu	ıed	outw	ard	
	inp	uts re	ceive	ed				supplies							supp	lies		
	T	GS	T	N	P	D	T	In	Ce	Sta	Ту	Ту	No	Da	Ta	Int	Ce	St
Sl.	У	ΤI	У	o	О	a	a	te	ntr	te/	pe	pe		te	xa	egr	ntra	at
N	p	N	pe	_/	r	t	X	gr	al	UT	of	of			ble	ate	1	e/
o	e	of	of	В	t	e	a	at	Ta	Ta	Ou	Do			Va	d	Tax	U
	of	Su	D	/	C		b	ed	x	x	tw	cu			lue	Ta		T
	In	ppl	oc	E	o		1	T			ard	me				X		Ta
	W	ies	u		d		e	ax			Su	nt						x
	ar	/Se	m		e		V				ppl							A
	d	1f	en				a				У							
	S	GS	t				1											
	u	TI					u											
	p	N					e											
	pl																	
	ie																	
	S																	

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
											B2							
											В/							
											B2							،،
											C							

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

Refund Type: Export of services with payment of tax (accumulated ITC)

Sr.		Doc	ument]	Details		Integrated	Cess		BRC/F	TRC
No	Type of	No	Date	Value	Taxable	Tax		No.	Date	Value
	Document				value					
1	2	3	4	5	7	8	9	10	11	12
										";

]124

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

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

Sr.	Docu	ments	s Deta	ils	Goods/	Sł	nippir	ng bill/	Bill of	EGM		BRC/FIR		IR
No					Service				export	De	etails		C	
	Type of	No.	Date	Value	s (G/	Pot	No.		FOB	Ref	Date	N	D	V
	Document				S)	code		Date	value	No.		o.	at	al
													e	u
														e
1	2	3	4	5	6	7	8	9	9A;	10	11	1	1 3	1
												2		4
														٠٠٠,

"Statement-3B [rule 89 (2) (ba)] Refund Type: Export of electricity without payment of tax (accumulated ITC)

Sl	Invoice/I	Oo	cume	nt		RE	EA			Tariff	Units	Value
	Details					De	tails			per	export	of electrici
N	Type	N	Dat	Energy	Gen	Perio	Re	D	Schedul	T T:4 :	ed	ty
0.	of	_	e	export	e	d	f	a	ed	Unit in Rs. (As	(Lowe	exporte
0.	01	0		ed	rotina		•	e	Engrav	per	r of cl.	d in Rs.
	Docume	•		(Units)	rating Statio		N		Energy Exporte		No 5	(11 x
	nt				n		0.		d	agreeme	and	12)
					11		0.		(Units)	nt)	10)	12)
1	2	3	4	5	6	7	8	9	10	11	12	13
												;

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	•	Adjusted total turnover	Refund amount (1×2÷3)
1	2	3	4

[Statement-4 [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)

GSTIN	Doc	ument	Details	S	Sh	ipping	Taxable	Integrated	Cess
of					bill	/Bill of	Value	Tax	
recipient					export	/Endorsed			
					invoic	e by SEZ			
	Type of	No.	Date	Value	No.	Date			
	Document								
1	2 3 4 5			5	6	7	8	9	10
									",

[Statement 4A]
Refund of SEZ on account of supplies received from DTA-With payment of tax

GSTIN	Doc	ument	Details		Ship	ping	Taxable	Integrated	Cess
of					bill/E	Bill of	Value	Tax	
recipient					export/E	Endorsed			
					invoice	by SEZ			
	Type of	No.	Date	Value	No.	Date			
	Document								
1	2 3 4 5				6	7	8	9	10
									، ،
	1	l				1	1	1	13

[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.		Documer	nt Details		Goods/	Shipping 1	bill/Bill of
				Services	export/Endorsed		
					(G/S)	invoi	ce no.
	Type of	No.	Date	Value			
	Document						
1	2	3	4	5	6	7	8
							٠٠.

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 [rule 89(2)(g)] Refund Type: On account of deemed exports claimed by supplier

Sl. No.	Documents supplies in by supplies	case ref			Tax paid			
	Type of Document	No.	Date	Taxable Value	Integrated Tax	Central Tax	State/Union Territory Tax	Cess
1	2	3	4	5	6	7	8	9

Statement 5B [rule 89(2)(g)]

Refund Type: On account of deemed exports claimed by recipient

Sl.		Docume	nts de	tails of	inward	Tax paid				
No		supplie claime			fund is					
	GSTIN	Type of	No	Date	Taxable	Integrate	Central	State/Union	Cess	
	of	Document . Value				d Tax	Tax	Territory		
	Supplier							Tax		
1	2	3	4	5	6	7	8	9	10	
									";	

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

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

Document	Recipient	Name	Document Details				
Type	GSTIN/UIN	`	Type of	No.	Date	Value	Taxable
B2C/Registered		case of	Document				Value
		B2C)					
1	2	3	4	5	6	7	8

Details of documents covering transaction considered as intra-State/inter-State transaction										
		ear	lier							
Inter/Intra	Integrated	Integrated Central Tax State/UT Cess PoS								
	Tax		Tax							
9	10	11	12	13	14					

Transaction which were held inter State/intra-State supply subsequently										
Inter/Intra	Integrated	Integrated Central Tax State/UT Cess PoS								
	Tax		Tax							
15	16	16 171 18 19 20								

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	Date of filing	Tax Payable						
	of	return	Integrated	Central	State/ UT	Cess			
	return		tax	tax	tax				
1	2	3	4	5	6	7			

Statement-8 [rule 89(2)(ka)] Refund Type: Refund for unregistered persons

S	G	Document/Invoice	Tax Paid	Details of	Details of	Refu
1.	S	Details		payment	payment	nd
				of		
N	TI			invoice	received	Am
o	N			value to	against	oun
				the	cancellati	t
	of			supplier	on/	
					terminati	Clai
					on	med

	su	Type	N	D	Tax	Integ	Cen	Sta	С	D	Am	D	Am	(
	p		o.	at	able	rated	tral	te/	es	at	ount	at	ount	I+C
		of		e		Tax			s	e		e		+S +
	pl				Val		Tax	U						
	ie	docu			ue	(I)		T						Cess
	r	ment					(C))
								Ta						
								X						
								(S)						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
														".

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:
M 1 1' N 1
Membership Number:
Place:
Tiuce.
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 -

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-02will 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).