

**FORM-GST-RFD-01**

*[See rule-----]*

**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 Tax						
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 goods / 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
    - i. Select the type of supplier/ recipient:

1. Supplier to SEZ Unit
  2. Supplier to SEZ Developer
  3. Recipient of Deemed Exports
- g. Tax paid on a supply which is not provided, either wholly or partially, and for which invoice has not been issued
  - h. Tax paid on an intra-State supply which is subsequently held to be inter-State supply and vice versa
  - i. Excess payment of tax, if any
  - j. 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 (Rule...)**

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 (Rule...)**

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 (Rule...)**

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 sub rule<> of the GST Rules<...>.)

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  
Signatory

Date

Signature of Authorized

(Name)

Designation/ Status

*Note: 1) A separate statement has to be filed under sub-rule (4) of rule 1 of draft Goods and Services Tax refund*



**Statement 1:**

(Note: - All statements are auto populated from the corresponding returns taxpayer have to select the invoices accordingly and fields like egm/ebrc to be filled if the same was not filled in the return)

**Statement in case of Application under Rule 1 sub rule 2 (g):**

**Annexure-1**

Statement containing the number and date of invoices under <...> of GST Rules,

**For Inward Supplies:**

**As per GSTR- 2 (Table 4):**

Tax Period: .....

GSTIN/ Name of unregistered supplier	Invoice details						State (in case of unregistered supplier)	Integrated Tax		Central Tax		State Tax/ UT Tax		CESS		Col. 17	Col. 18	Col. 19	Col. 20/21/22/23					
	No	Date	Value	Goods/ Services (G/S)	HSN/ SAC	Taxable value		UQC	QTY	Rate (%)	Amt.	Rate (%)	Amt.	Rate (%)	Amt.				Rate (NA)	Amt.	Integrated Tax	Central Tax	State Tax/ UT Cess	
1	2	3	4	5	6	7	24A	24B	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23

Col. 17: POS (only if different from the location of recipient)

Col. 18: Indicate if supply attracts reverse charge (Yes / No)

Col. 19: Eligibility of ITC as (inputs/capital goods/input services/ none)

Col. 20/21/22/23: Amount of ITC available

**For Outward Supplies:  
As per GSTR- 1 (Table 5):**

Tax Period: .....

GSTIN/ UIN	Invoice details						Integrated Tax		Central Tax		State Tax/ UT Tax		Cess		Col. 16	Col. 17	Col. 18	Col. 19	Col. 20	Col. 21	Col. 22			
	No.	Date	Value	Goods/ services (G/S)	HSN/ SAC	Taxable Value	UQC	QTY	Rate (%)	Amt	Rate (%)	Amt	Rate (%)	Amt								Rate (NA)	Amt	
																								23A
1	2	3	4	5	6	7	23A	23B	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	

Col. 16: POS (only if different from the location of recipient)

Col. 17: Whether supply made to SEZ / SEZ developer (Yes / No)

Col. 18: Tax option for supplies made to SEZ / SEZ developer (With Integrated Tax/ Without Integrated Tax)

Col. 19: Deemed Exports (Yes/No)

Col. 20: whether supply attracts reverse charge (Yes / No)

Col. 21: Whether tax on this invoice is paid on provisional basis (Yes /No)

Col. 22: GSTIN of e-commerce operator (if applicable)

Place

Date

Signature of Authorized Signatory

(Name)

Designation/ Status

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**Statement 2:**

**Statement in case of Application under Rule 1 sub rule 2 (b) and (c):**

**Exports with payment of Tax:**

Tax Period: .....

No.	Date	Value	Goods/ Services (G/S)	HSN/ SAC	UQC	QTY	Taxable value	Shipping bill/ Bill of export			Tax payment option		Integrated Tax		Whether tax on this invoice is paid on provisional basis (Yes /No)	EGM Details		BRC/ FIRC	
								Port Code	No.	Date	With Integrated Tax	Without Integrated Tax	Rate (%)	Amt.		Ref No.	Date	No.	Date
1	2	3	4	5	15A	15B	6	7	8	9	10	11	12	13	14	15C	15D	15E	15F

(\* Shipping Bill and EGM are mandatory; – in case of goods;

**BRC/ FIRC details are mandatory– in case of Services)**

Place

Date

Signature of Authorized Signatory

(Name)

Designation/ Status

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Statement 3:

**Exports without payment of Tax:**

Tax Period: .....

No.	Date	Value	Goods/ Services (G/S)	HSN/ SAC	UQC	QTY	Taxable value	Shipping bill/ Bill of export			Tax payment option		Integrated Tax		Whether tax on this invoice is paid on provisional basis (Yes /No)	EGM Details			BRC/ FIRC		
								Port Code	No.	Date	With Integrated Tax	Without Integrated Tax	Rate (%)	Amt.		Ref No.	Date	No.	Date		
1	2	3	4	5	15A	15B	6	7	8	9	10	11	12	13	14	15C	15D	15E	15F		

(\* Shipping Bill and EGM – in case of goods are mandatory;  
BRC/ FIRC details are mandatory– in case of Services)

Place

Date

Signature of Authorized Signatory

(Name)

Designation/ Status

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Statement 4:

**Statement in case of Application under Rule 1 sub rule 2 (d) and (e):**

**Refund by the supplier of SEZ/ Developer:**

**GSTR- 1 Table 5**

Tax Period: .....

GSTIN/ UIN	Invoice details						Integrated Tax		Central Tax		State Tax/ UT Tax		Cess		Col. 16	Col. 17	Col. 18	Col. 19	Col. 20	Col. 21	Col. 22	ARE		Date of Receipt		Payment Details		
	No.	Date	Value	Goods/ services (G/S)	HSN/ SAC	Taxable Value	UQC	QTY	Rate (%)	Amt	Rate (%)	Amt	Rate (%)	Amt	Rate (NA)	Amt							No.	Date	Ref No.	Date	23F	23G
1	2	3	4	5	6	7	23A	23B	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23C	23D	23E	23F	23G

Col. 16: POS (only if different from the location of recipient)

Col. 17: Whether supply made to SEZ / SEZ developer (Yes / No)

Col. 18: Tax option for supplies made to SEZ / SEZ developer (With Integrated Tax/ Without Integrated Tax)

Col. 19: Deemed Exports (Yes/No)

Col. 20: whether supply attracts reverse charge (Yes / No)

Col. 21: Whether tax on this invoice is paid on provisional basis (Yes /No)

Col. 22: GSTIN of e-commerce operator (if applicable)

Col. 23 C/D: ARE (Application for Removal of Export)

Col. 23 E: Date of receipt by SEZ/ Developer (as per re warehousing certificate)

Col. 23 F/G: Particulars of Payment Received

(\* In case of Goods: ARE and Date of Receipt by SEZ/ Developer are mandatory;

In case of Services: Particulars of Payment Received is mandatory)

**GSTR 5- Table 6**

Tax Period: .....

Col. 1	Invoice details					Integrated Tax		Central Tax		State Tax/ UT Tax		Cess		Col. 16	Col. 17	Col. 18	Col. 19	Col. 20	ARE		Date of Receipt		Payment Details			
	No.	Date	Value	Goods/ Services (G/S)	HSN/ SAC	UQC	QTY	Taxable Value	Rate (%)	Amt.	Rate (%)	Amt.	Rate (%)	Amt.	Rate (NA)	Amt.	Rate (%)	Amt.	No.	Date	Ref No.	Date	21F	21G		
1	2	3	4	5	6	21A	21B	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21C	21D	21E	21F	21G

Col. 1: GSTIN / UIN/ Name of the un registered recipient (Supplier to SEZ/ Developer)

Col. 16: POS (only if different from the location of recipient)

Col. 17: Whether supply made to SEZ / SEZ developer (Yes / No)

Col. 18: Tax option for supplies made to SEZ / SEZ developer (With Integrated Tax/ Without Integrated Tax)

Col. 19: Deemed Exports (Yes/No)

Col. 20: Whether tax on this invoice is paid on provisional basis (Yes /No)

Col. 21 C/D: ARE (Application for Removal of Export)

Col. 21 E: Date of receipt by SEZ/ Developer (as per re warehousing certificate)

Col. 21 F/G: Particulars of Payment Received

(\* In case of Goods: ARE and Date of Receipt by SEZ/ Developer are mandatory;

In case of Services: Particulars of Payment Received is mandatory)

Place

Date

Signature of Authorized Signatory

(Name)

Designation/ Status

**Statement 5:**

**Statement in case of Application under Rule 1 sub rule 2 (d) and (e):**

**Refund by the EOU/ Recipient of Deemed Exports:**

Tax Period: .....

GSTIN/ Name of unregistered supplier	Invoice details						State (in case of unregistered supplier)	Integrated Tax		Central Tax		State Tax/ UT Tax		CESS		Col.Col.Col. 17 18 19		Col. 20/21/22/23				ARE		Date of Receipt			
	No	Date	Value	Goods/ Services (G/S)	HSN/Taxable SAC value	UQCQTY		Rate (%)	Amt. (%)	Rate (%)	Amt. (%)	Rate (%)	Amt. (%)	Rate (NA)	Amt.	Col.	Col.	Integrated Tax	Central Tax	State Tax/ UT Tax	Cess	No.	Date				
1	2	3	4	5	6	7	24A	24B	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24C	24D	24E

Col. 17: POS (only if different from the location of recipient)

Col. 18: Indicate if supply attracts reverse charge (Yes / No)

Col. 19: Eligibility of ITC as (inputs/capital goods/input services/ none)

Col. 20/21/22/23: Amount of ITC available

Col. 24 C/D: ARE (Application for Removal of Export)

Col. 24 E: Date of receipt by SEZ/ Developer (as per re warehousing certificate)

(\* In case of Goods: ARE and Date of Receipt are mandatory)

Place

Date

Signature of Authorized Signatory

(Name)

Designation/ Status



**Statement 7:**

**Statement in case of application filed under Rule 1(2)(k)**

**Refund on account excess payment of tax**

Sr. No.	Tax period	Reference no. of return	Date of filing return	Excess amount available in Liability Register			
				Integrated Tax	Central Tax	State Tax	Cess
1	2	3	4	5	6	7	8



**Annexure-2**

*[See Rule ...]*

**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.