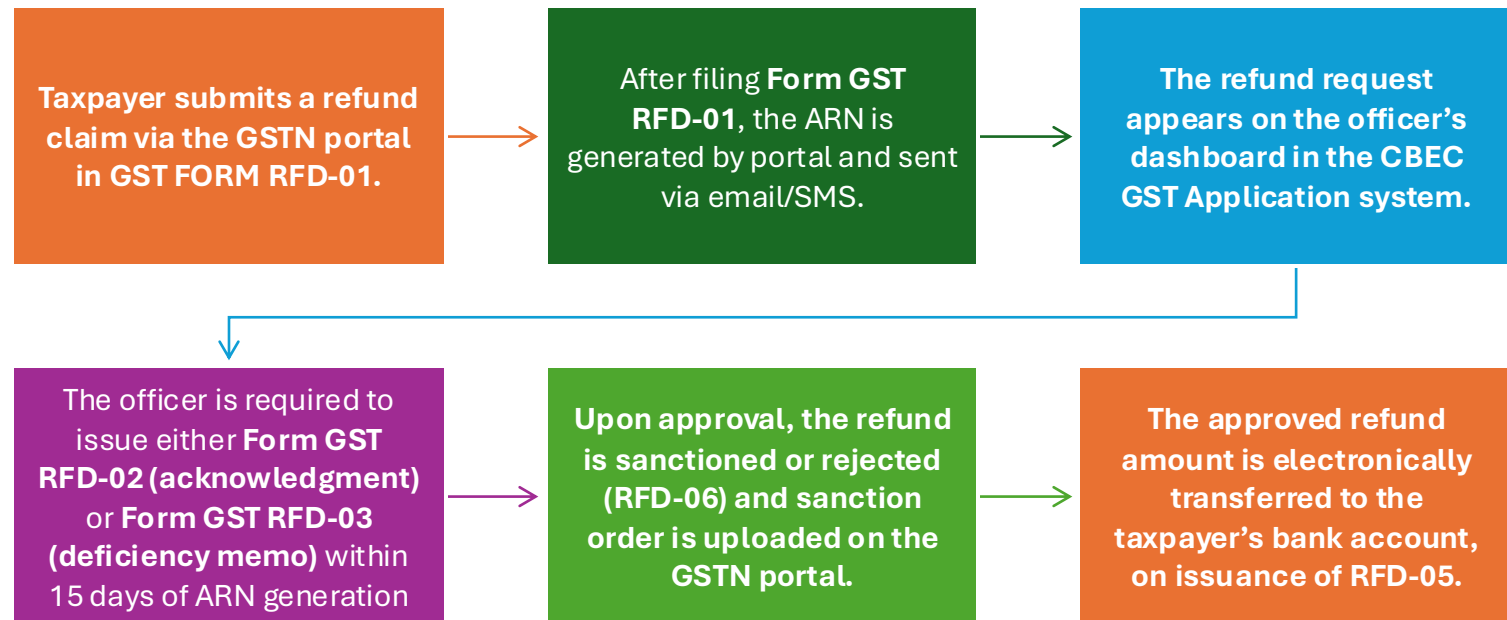


# GST REFUND

- Goods and Services Tax (GST) refunds allow taxpayers to claim back excess tax paid or unutilized Input Tax Credit (ITC) under certain circumstances such as zero-rated supplies, export of goods and services, or inverted duty structure. Governed primarily under **Section 54 of the CGST Act, 2017**, taxpayers can apply for refunds through the GST Common Portal by filing **Form RFD-01** within prescribed time limits.
- The refund process is further clarified and guided by various Central Board of Indirect Taxes and Customs (CBIC) circulars, which specify procedures, conditions, and timelines to ensure timely and accurate disbursement of refunds. Proper documentation, verification of claims against returns (such as GSTR-2B), and adherence to compliance requirements are essential for successful refund processing.

# GST REFUND PROCESS

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# When can a refund be claimed?

With effect **from 26.09.2019**, the applications for the following types of refunds shall be filed in FORM GST RFD 01 on the common portal and the same shall be processed electronically:

1. Refund of unutilized input tax credit (ITC) on account of exports without payment of tax;
2. Refund of tax paid on export of services with payment of tax;
3. Refund of unutilized ITC on account of supplies made to SEZ Unit/SEZ Developer without payment of tax;
4. Refund of tax paid on supplies made to SEZ Unit/SEZ Developer with payment of tax;
5. Refund of unutilized ITC on account of accumulation due to inverted tax structure;
6. Refund to supplier of tax paid on deemed export supplies;
7. Refund to recipient of tax paid on deemed export supplies;
8. Refund of excess balance in the electronic cash ledger;
9. Refund of excess payment of tax;
10. Refund of tax paid on intra-State supply which is subsequently held to be inter-State supply and vice versa;
11. Refund on account of assessment/provisional assessment/appeal/any other order;
12. Refund on account of “any other” ground or reason.

# Documents required:

Type of Refund	Declaration/Statement/Undertaking/Certificates to be filled online	Supporting documents to be additionally uploaded
Refund of unutilized ITC on account of exports without payment of tax	<ol style="list-style-type: none"> <li>1. Declaration under second and third proviso to section 54(3)</li> <li>2. Undertaking in relation to sections 16(2)(c) and section 42(2)</li> <li>3. Statement 3 under rule 89(2)(b) and rule 89(2)(c)</li> <li>4. Statement 3A under rule 89(4)</li> </ol>	<ol style="list-style-type: none"> <li>1. Copy of GSTR-2A of the relevant period</li> <li>2. Statement of invoices (Annexure-B)</li> <li>3. Self-certified copies of invoices entered in Annexure-B whose details are not found in GSTR-2A of the relevant period</li> <li>4. BRC/FIRC in case of export of services and shipping bill (only in case of exports made through non-EDI ports) in case of goods</li> </ol>
Refund of tax paid on export of services made with payment of tax	<ol style="list-style-type: none"> <li>1. Declaration under second and third proviso to section 54(3)</li> <li>2. Undertaking in relation to sections 16(2)(c) and section 42(2)</li> <li>3. Statement 2 under rule 89(2)(c)</li> </ol>	<ol style="list-style-type: none"> <li>1. BRC/FIRC /any other document indicating the receipt of sale proceeds of services</li> <li>2. Copy of GSTR-2A of the relevant period</li> <li>3. Statement of invoices (Annexure-B)</li> <li>4. Self-certified copies of invoices entered in Annexure-A whose details are not found in GSTR-2A of the relevant period</li> <li>5. Self-declaration regarding non-prosecution under sub-rule (1) of rule 91 of the CGST Rules for availing provisional refund</li> </ol>

Refund of unutilized ITC on account of Supplies made to SEZ units/develop er without payment of tax	<ol style="list-style-type: none"> <li>1. Declaration under third proviso to section 54(3)</li> <li>2. Statement 5 under rule 89(2)(d) and rule 89(2)(e)</li> <li>3. Statement 5A under rule 89(4)</li> <li>4. Declaration under rule 89(2)(f) Undertaking in relation to sections 16(2)(c) and section 42(2)</li> <li>5. Self-declaration under rule 89(2)(l) if amount claimed does not exceed two lakh rupees, certification under rule 89(2)(m) otherwise</li> </ol>	<ol style="list-style-type: none"> <li>1. Copy of GSTR-2A of the relevant period</li> <li>2. Statement of invoices (Annexure-B)</li> <li>3. Self-certified copies of invoices entered in Annexure-B whose details are not found in GSTR-2A of the relevant period</li> <li>4. Endorsement(s) from the specified officer of the SEZ regarding receipt of goods/services for authorized operations under second proviso to rule 89(1)</li> </ol>
Refund of tax paid on supplies made to SEZ units/develop er with payment of tax	<ol style="list-style-type: none"> <li>1. Declaration under second and third proviso to section 54(3)</li> <li>2. Declaration under rule 89(2)(f)</li> <li>3. Statement 4 under rule 89(2)(d) and rule 89(2)(e)</li> <li>4. Undertaking in relation to sections 16(2)(c) and section 42(2)</li> <li>5. Self-declaration under rule 89(2)(l) if amount claimed does not exceed two lakh rupees, certification under rule 89(2)(m) otherwise</li> </ol>	<ol style="list-style-type: none"> <li>1. Endorsement(s) from the specified officer of the SEZ regarding receipt of goods/services for authorized operations under second proviso to rule 89(1)</li> <li>2. Self-certified copies of invoices entered in Annexure-A whose details are not found in GSTR-2A of the relevant period</li> <li>3. Self-declaration regarding non-prosecution under sub-rule (1) of rule 91 of the CGST Rules for availing provisional refund</li> <li>4.</li> </ol>

Refund of ITC unutilized on account of accumulation due to inverted tax structure	<ol style="list-style-type: none"> <li>1. Declaration under second and third proviso to section 54(3)</li> <li>2. Declaration under section 54(3)(ii)</li> <li>3. Undertaking in relation to sections 16(2)(c) and section 42(2)</li> <li>4. Statement 1 under rule 89(5)</li> <li>5. Statement 1A under rule 89(2)(h)</li> <li>6. Self-declaration under rule 89(2)(l) if amount claimed does not exceed two lakh rupees, certification under rule 89(2)(m) otherwise</li> </ol>	<ol style="list-style-type: none"> <li>1. Copy of GSTR-2A of the relevant period</li> <li>2. Statement of invoices (Annexure-B)</li> <li>3. Self-certified copies of invoices entered in Annexure-B whose details are not found in GSTR-2A of the relevant period</li> </ol>
Refund to supplier of tax paid on deemed export supplies	<ol style="list-style-type: none"> <li>1. Statement 5(B) under rule 89(2)(g)</li> <li>2. Declaration under rule 89(2)(g)</li> <li>3. Undertaking in relation to sections 16(2)(c) and section 42(2)</li> <li>4. Self-declaration under rule 89(2)(l) if amount claimed does not exceed two lakh rupees, certification under rule 89(2)(m) otherwise</li> </ol>	Documents required under Notification No. 49/2017-Central Tax dated 18.10.2017 and Circular No. 14/14/2017-GST dated 06.11.2017
Refund to recipient of tax paid on deemed export supplies	<ol style="list-style-type: none"> <li>1. Statement 5(B) under rule 89(2)(g)</li> <li>2. Declaration under rule 89(2)(g)</li> <li>3. Undertaking in relation to sections 16(2)(c) and section 42(2)</li> <li>4. Self-declaration under rule 89(2)(l) if amount claimed does not exceed two lakh rupees, certification under rule 89(2)(m) otherwise</li> </ol>	Documents required under Circular No. 14/14/2017-GST dated 06.11.2017

Refund of excess payment of tax	<ol style="list-style-type: none"> <li>1. Statement 7 under rule 89(2)(k) Undertaking in relation to sections 16(2)(c) and section 42(2)</li> <li>2. Self-declaration under rule 89(2)(l) if amount claimed does not exceed two lakh rupees, certification under rule 89(2)(m) otherwise</li> </ol>	
Refund of tax paid on intra-state supply which is subsequently held to be an inter-state supply and vice versa	<ol style="list-style-type: none"> <li>1. Statement 6 under rule 89(2)(j)</li> <li>2. Undertaking in relation to sections 16(2)(c) and section 42(2)</li> </ol>	
Refund on account of assessment / provisional assessment / appeal / any other order	<ol style="list-style-type: none"> <li>1. Undertaking in relation to sections 16(2)(c) and section 42(2)</li> <li>2. Self-declaration under rule 89(2)(l) if amount claimed does not exceed two lakh rupees, certification under rule 89(2)(m) otherwise</li> </ol>	<ol style="list-style-type: none"> <li>1. Reference number of the order and a copy of the Assessment / Provisional Assessment / Appeal / Any Other Order</li> <li>2. Reference number/proof of payment of predeposit made earlier for which refund is being claimed</li> </ol>
Refund on account of any other ground or reason	<ol style="list-style-type: none"> <li>1. Undertaking in relation to sections 16(2)(c) and section 42(2)</li> <li>2. Self-declaration under rule 89(2)(l) if amount claimed does not exceed two lakh rupees, certification under rule 89(2)(m) otherwise</li> </ol>	<ol style="list-style-type: none"> <li>1. Documents in support of the claim</li> </ol>