### "FORM-GST-RFD-01 A

[See rules 89(1) and 97A]

Application for Refund (Manual)

(Applicable for casual taxable person or non-resident taxable person, tax deductor, tax

collector and other registered taxable person)

1.	GSTIN /										
	Temporary ID										
2.	Legal Name										
3.	Trade Name, if										
	any										
4.	Address										
5.	Tax period	From	<year>&lt;]</year>	Month>	То	<year>&lt;</year>	Month>				
	(if applicable)										
6.	Amount of Refund	1	Act	Tax	Interest	Penalty	Fees	Others	Total		
	Claimed (Rs.)										
		Centra	ıl tax								
		State /	UT tax								
		Integr	ated tax								
		Cess									
		Total									
7.	Grounds of	(a)	Excess l	balance in 1	Electronic	Cash Ledge	r				
	Refund Claim	(b)	Exports	of services	s- with pay	ment of tax					
	(select from drop	(c) Exports of goods / services- without payment of tax (accumu							ated ITC)		
	down)	(d)									
			<ul><li>(e) On account of supplies made to SEZ unit/ SEZ developer (with</li></ul>								
		(e)	On acco	ount of supp	plies made	to SEZ unit	t/ SEZ dev	eloper (wit	h		
			paymen	t of tax)							

(f		On account of supplies made to SEZ unit/ SEZ developer (without payment of tax) Recipient of deemed export supplies/ Supplier of deemed export supplies							
(g	-								
(h	) On a								
	Sl. No.	Type of order	Order No.	Order date	Order Issuing Authority	Payment reference no., if any			
	(i) (ii)	Assessment Finalization of Provisional assessment							
	(iii) (iv)	Appeal Any other order (specify)							
(i	Tax painter-S	held to be							
(j)	Exces	s payment of tax, it	fany						
(k	) Any o	ther (specify)							

## [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 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 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 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 and 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 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 sub-section (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)(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.

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.)

### 8. 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	Signature of Authorised Signatory
Date	(Name)
	Designation/ Status

#### Annexure-1

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

(Amount in Rs)

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

				(7 mount m KS.)
Turnover of	Tax payable	Adjusted	Net input tax	Maximum refund
inverted rated	on such	total	credit	amount to be
supply of	inverted rated	turnover		claimed
goods and	supply of			[(1×4÷3)-2]
services	goods and			
	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)]

Sl N	Details of invoices of inward supplies of inputs received			Tax paid on inward supplies of inputs			Details of invoices of outward supplies issued				Tax paid on outward supplies			
0.														
	GS	Ν	D	Tax	Integ	Cen	Stat	Ν	D	Tax	Invoic	Integ	Cen	Stat
	TIN	0.	at	able	rated	tral	e	0.	at	able	e type	rated	tral	e
	of		e	Val	Tax	Tax	Tax		e	Val	(B2B/	Tax	Tax	Tax
	the			ue			/Uni			ue	B2C)			/Uni
	sup						on							on
	plier						terri							terri
	* tory											tory		

							Tax							Tax
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

\* In case of imports or supplies received under reverse charge mechanism [sub-section (3) of section 9 of the CGST Act/ SGST Act or sub-section (3) of section 5 of IGST Act], the GSTIN of supplier will mean GSTIN of applicant (recipient).

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

Refund Type: Exports of services with payment of tax

(Amount in Rs.)

Sr. No.	Invoice details		etails	Integrated tax		Cess		RC/ RC	Integrated tax and cess involved in debit note, if	tax and cess involved in credit note, if	Net Integrated tax and cess (6+7+10 - 11)
	No.	Date	Value	Taxable value	Amt.		No.	Date	any	any	
1	2	3	4	5	6	7	8	9	10	11	12

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

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

(Amount in Rs.)

Sr. No.	Iı	nvoice det	ails	Goods/ Services	Shipping ex	; bill/ B xport	ill of	EGM Details		BRC/ FIRC	
	No.	No. Date Value		(G/S)	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

		(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-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)

(Amount in Rs.)

GSTIN	Inv	oice d	etails	Ship	oping	Integra	ated	Ces	Integrate	Integrate	Net
of				bill/ Bill		Tax		S	d tax and	d tax and	Integrate
recipien					of				cess	cess	d tax and
t				exp	oort/				involved	involved	cess
				End	orsed				in debit	in credit	(8+9+10
				inv	oice				note, if	note, if	- 11)
				by	SEZ				any	any	
	No	Dat	Valu	No	Dat	Taxabl	Amt				
		e	e		e	e					
						Value					
1	2	3	4	5	6	7	8	9	10	11	12

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

1	2	3	4

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

Refund Type: On account of deemed exports

(Amount in Rs)

Sl. No.	supplies by supp inward	in cas lier/De suppli	se refun etails of	of outward ad is claimed f invoices of use refund is ipient	Tax paid					
	GSTIN of the supplier	No.	Date	Taxable Value	Integrated Tax	Central Tax	State Tax /Union Territory Tax	Cess		
1	2	3	4	5	6	7	8	9		

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

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

Order Details (issued in pursuance of sections 77(1) and 77(2), if any: Order No:

Order Date: (Amount in Rs.)

Recipients'	Invoice details			etails	Details of tax paid on transaction				Taxes re-assessed on transaction					
GSTIN/					considered as intra -State / inter-State				which were held inter State / intra-				intra-	
UIN					transaction earlier				State supply subsequently					
Name					Integrated	Central	State/	Cess	Place	Integrated	Central	State/	Cess	Place
(in case				L	tax	tax	UT		of	tax	tax	UT		of
B2C)	No.	Date	Value	Taxable			tax		Supply			tax		Supply
				Value										
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

# 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 of	Date of	Tax Paid in Excess						
	return	filing	Integrated	Central	State/	Cess			
		return	tax	tax	UT tax				
1	2	3	4	5	6	7			

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