



GST – Refund Process



Refund- grounds of claim

Excess balance in cash ledger

Export of services with payment of tax

Exports of goods/services without Payment of Tax- Unutilised ITC (SEZ supplies)

On a/c of assessment, appeal, order

Inverted Duty Structure

On a/c of Supplies to SEZ by the supplier

Deemed exports either by Recipient or supplier

Tax paid on supply not provided fully or partially

Erroneous or excess payments of tax

- In Form GST RFD-01
- Before expiry of 2 years from relevant date
- In case of UIN holders- before expiry of 6 months from last day of the quarter in which supply was received

Refund- Documentary evidences

Order copy for
assessment, appeal etc

Export of goods-
Shipping bills or Bill of
export

Export of Services-
BRC/FIRC

Deemed exports-
Authorisation from
Jurisdictional officer,
Undertakings from
recipient that no ITC and
refund claimed

Invoices details for
Inverted Duty structure

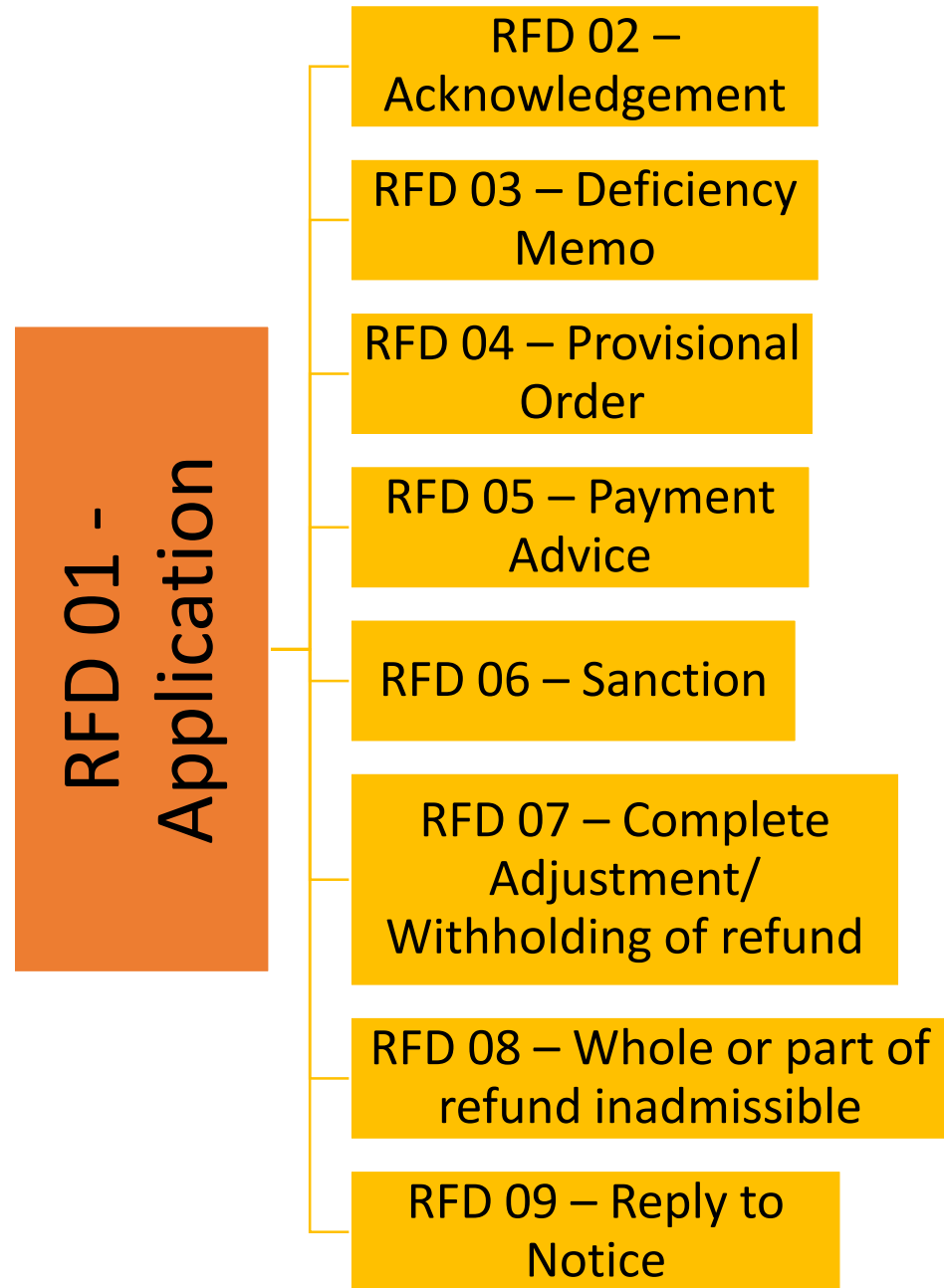
Details of transactions
for erroneous payment

Details for excess
payment

Declaration that
incidence of tax not
passed on

- No refund, if the value doesn't exceed Rs 1000
- Declaration to be certified by CA or CMA if the value exceeds Rs. 2 Lakhs
- Certification is not required for scenarios u/s 54(8)- Zero rated, Unutilized ITC, Inverted duty structure, Tax on advance, Wrongfully collected/paid

GST Refund Process Flow



- Order to be issued within 60 days (54(7)) from the date of acknowledgment. Non receipt of order lead to 6% p.a. interest (54(12))
- 90% of the refund due will be released as part of Provisional order within 7 days of acknowledgement of claim