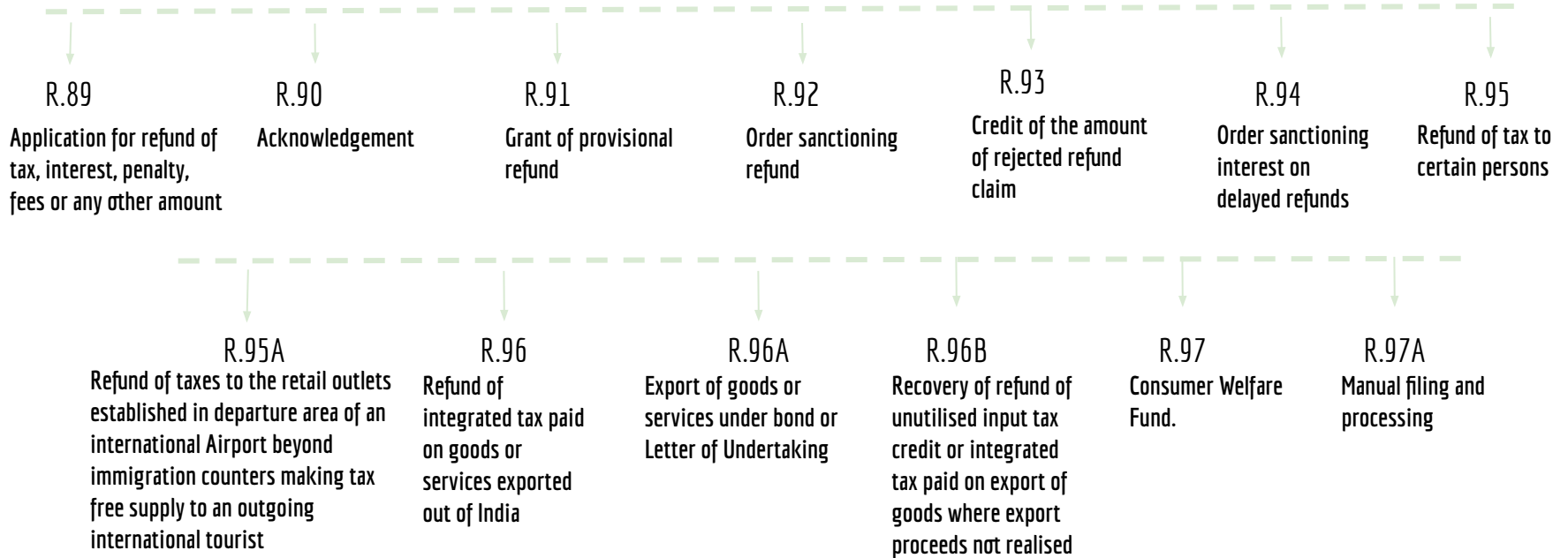




## Chapter X - Refunds





## Rule 89 - Application for refund of tax, interest, penalty, fees or any other amount.-

### 89(1)

Filing form GST RFD 01 electronically for refund of any amount paid except igst on export of goods

Proviso 1 - claim of refund of balance of Cash ledger in accordance with 49(6)

Proviso 2 - Refund of supplies to SEZ

- (a) Goods - if admitted by sez
- (b) Services - on receipt

Proviso 3- Refund of Deemed Exports  
rw notification no. 48/2017

Proviso 4 - refund of adv. Tax deposited under sec. 27 shall be claimed in Last return

### 89(2)

Documentary evidences to be accompanied with Form GST RFD 01

### 89(3)

In case of refund of ITC . Credit ledger will be debited by claimed amount.

### 89(4)

Refund Amount = (Turnover of zero-rated supply of goods + Turnover of zero-rated supply of services) x  
Net ITC ÷ Adjusted Total Turnover





## Rule 89 - Application for refund of tax, interest, penalty, fees or any other amount.-

### 89(4A)

*In Case supplier has received benefit of Govt. of india [ Notification no. 48/2017 CT ] refund of ITC, in respect of other inputs or inputs used in making zero rated supplies Shall be granted.*

### 89(4B)

In case Supplier has received benefit under notification 40/2017 CTR & , supplier has availed benefit of Notification 78/2017- Customs then , refund of Inputs under said notifications & ITC on input or input services to the extent used in such Export of goods Shall be Granted

### 89(5)

Maximum Refund Amount = {(Turnover of inverted rated supply of goods and services) × Net ITC ÷ Adjusted Total Turnover} - tax payable on such inverted rated supply of goods and services.





## Rule 90 - Acknowledgement

### 90(1)

Claim for refund from Electronic Cash ledger

An acknowledgement in **FORM GST RFD 02** Shall be made available to applicant electronically

Time Period for refund - 60 days within date of receipt of application - **Section 54(7)**

### 90(2)

Other than Claim for refund from Electronic Cash ledger

PO shall scrutinize the Application within 15 days of Filing

An acknowledgement in **FORM GST RFD 02** Shall be made available to applicant electronically

Time Period for refund - 60 days within date of receipt of application - **Section 54(7)**

### 90(3)

Any Deficiencies shall be communicated in **FORM GST RFD 03** electronically through Portal

### 90(4)

Any deficiencies communicated in **FORM GST RFD 03** under **SGST** shall be deemed to be communicated under Sub rule (3)





## Rule 91 - Grant of provisional refund.

91(1)

*Provisional refund shall be granted, Subject to the Condition that the Applicant has been prosecuted for offence under the Act, or existing Law immediately preceding 5 years, for tax amount evaded exceeding 250 lakhs*

91(2)

*After scrutiny of the refund Claimed, PO on being Prima facie satisfied, Shall make an order in Form GST RFD-04 sanctioning the amount of refund.*

91(3)

PO shall issue payment order in **FORM GST RFD-05**

91(4)

CG shall disburse the refund based on the consolidated payment advice issued under sub-rule (3)





## Rule 92 -Order sanctioning refund

### 92(1)

*On examination of refund app. PO is satisfied the refund amt. is due & payable. Also when refund amount is adjusted against any O/s demand & balance amount is refundable. PO shall make an Order in **FORM GST RFD-06**.*

*Proviso 1 - Where amount of refund is completely adjusted against any O/s demand, **FORM GST RFD-07** shall be issued.*

### 92(1A)

*PO on examination of app. of refund of any amount paid as tax other than refund of tax paid on Zero rated supplies or deemed export. PO on his satisfaction that such amount is due & payable, shall make an Order in **FORM GST RFD 06** sanctioning the amount of refund.*

***FORM GST PMT-03** issued for re-crediting the input debited from Credit ledger.*

### 92(2)

Where PO or Commissioner is of the opinion that the refund is liable to be withheld, then he shall pass an order in **Part-B of FORM GST RFD-07**

### 92(3)

When the whole or any Part of the amount claimed is inadmissible or is not payable to applicant. **FORM GST RFD-08** shall be issued.

Applicant is required to to furnish reply within 15 days from date of receipt of notice in **FORM GST RFD-09**.

Proviso - No application for refund shall be rejected without giving an opportunity to be heard.





## Rule 92 -Order sanctioning refund

### 92(4)

Where PO is satisfied that the amount refundable under sub-rule(1),(1A0 & 2) is payable to applicant. He shall make an order in **FORM GST RFD-06** & issue an payment order in **FORM GST RFD-05**. & the same shall be electronically credited to bank account.

Proviso - FORM GST RFD-06 shall not be revalidated by PO

Proviso- FORM GST RFD-05 shall be revalidated by PO in case refund has not been disbursed within same FY

### 92(4A)

CG shall disburse the refund based on the consolidated payment advice

### 92(5)

Where PO is satisfied that the amt. Is not payable to applicant under sec-54(8) then he shall make an order in FORM GST RFD-06 and issue an payment order for refund amt. To be credit in Consumer welfare fund.





## Rule 93 -Credit of the amount of rejected refund claim

---

### 93(1)

In case of deficiencies issued in FORM GST RFD 03 amount debited from ECL shall be re-credited in it.

### 93(2)

The amount debited, shall be re-credited to the extent of rejection in FORM GST PMT 03

### Explanation

Refund shall be deemed rejected, if the appeal is finally rejected, or claimant gives an undertaking that he shall not file an appeal







## Rule 94 -Order sanctioning interest on delayed refunds

94

An order along with a Payment order in the FORM GST RFD -05 specify refund amount which is delayed , Period of delay & the amount of int. payable





## Rule 95-Refund of tax to certain persons

### 95(1)

*To claim refund of tax paid on Inward supplies as per notification issued under section-55, Eligible person shall apply in **FORM GST RFD 10** once in every quarter.*

*Along with statement of inward supplies or both in **FORM GST RFD 11***

### 95(2)

*Acknowledgement of receipt is issued in in **FORM GST RFD 02***

### 95(3)

Refund will be available if -

- (a) Inward supplies were recd. From registered person.
- (b) Name & GSTIN is mentioned on Tax invoice
- (c) Such other restriction or conditions under said notification are satisfied

### 95(4)

Provisions of Rule 92 shall mutatis mutandis apply for sanction & payment of refund.

### 95(5)

Where an express provision in treaty or international agreement in which President/Govt. Of INDIA is a party, is Inconsistent with provisions in this chapter Such treaty shall prevail.





## Rule 95A - Refund of taxes to the retail outlets established in departure area of an international Airport beyond immigration counters making tax free supply to an outgoing international tourist

### 95A(1)

*Retail outlet on international Airport beyond immigration counters, are eligible to claim refund of tax paid on inward supplies.*

### 95A(2)

*They shall furnish refund application in **FORM GST RFD 10B** on monthly or quarterly basis.*

### 95A(3)

Self certified compiled info. of invoices issued for supply along with purchase invoices shall be submitted along with refund application

### 95A(4)

Refund of tax paid shall be available if -

- (a) Inward supplies of goods are from registered person.
- (b) The said goods were supplied by retail outlet to an outgoing International tourist against foreign exchange without tax.
- (c) Name & GSTIN is mentioned in the tax invoice.
- (d) Such other restrictions or Conditions are specified.

### 95A(5)

Provisions of Rule 92 shall mutatis mutandis apply.

Explanation - Outgoing international tourist means person not normally resident of INDIA, who enters India for a stay of more than 6 months





## Rule 96 - Refund of integrated tax paid on goods or services exported out of India

### 96(1)

*Shipping bill filed by an exporter shall be deemed to be application of refund.*

*Only when -*

*(a) if departure/export manifest or an export report is duly filed.*

*(b) applicant has filed valid return in FORM GSTR 3 /3B*

### 96(2)

Export details are filled in GSTR- 1 & customs system transmits data to Portal, confirming that concerned goods in Invoice are exported outside india

Proviso - furnish detail in Table 6A in GSTR-1, furnish GSTR-3B, data will be transmitted to Customs system.

Proviso - Table 6A of GSTR-1 shall be auto drafted

### 96(3)

After furnishing GSTR-3B, customs system or PO shall process the claim of refund & IGST paid in shall be credited to the the bank A/c of applicant.

### 96(4)

Claim of refund shall be withheld-

- (a) A req. Received from jurisdictional comm. to withhold the payment of refund.
- (b) Goods were exported in violation of Customs act.

### 96(5)

Where refund is withheld an intimation shall be transmitted to commissioner and to the applicant on portal by the PO of integrated tax at customs station.





## Rule 96 - Refund of integrated tax paid on goods or services exported out of India

96(6)

*Upon transmission under sub rule (5) PO shall pass an order in Part-B of FORM GST RFD 07*

96(7)

Where applicant becomes eligible for refund, JC shall pass on order in **FORM GST RFD 06**

96(8)

CG may pay the refund of integrated tax to the govt. Of BHUTAN on the goods exported to bhutan. On notified class of goods.

96(9)

Application of refund if IGST on export of goods in **FORM GST RFD 01**

96(10)

Person Claiming Refund of IGST on export of goods should not avail benefit of -

- (a) Received supplies on which the benefit of Govt. of INDIA has been availed [ notification 40/2017 CT]
- (b) Notification 78/2017-customs **except** so far it relates to receipt of capital goods against **Export promotion capital goods scheme**

Explanation - for this Sub rule benefit of notifications shall not be considered if the person has paid IGST & cess & has only availed exemption of BCD.





## Rule 96A - Export of goods or services under bond or Letter of Undertaking

### 96A(1)

*To export goods or services without payment of tax, RTP shall furnish bond or a LUT in **FORM GSTR RFD 11 JC** -*

- (a)** Within 15 days from expiry of 3 months, further period maybe allowed if goods are not exported
- (b)** Within 15 days from expiry of one year, or further period allowed if payment of such services is not received in convertible foreign exchange

### 96A(2)

Export details are filled in GSTR- 1 & customs system transmits data to Portal, confirming that concerned goods in Invoice are exported outside india  
Proviso - furnish detail in Table 6A in GSTR-1, furnish GSTR-3B, data will be transmitted to Customs system.

Proviso - Table 6A of GSTR-1 shall be auto drafted

### 96A(3)

Where goods are not exported within specified time & the registered person fails to pay the amount, the export allowed under bond or LUT shall be withdrawn & the said amount shall be recovered form RP in accordance with section 79

### 96A(4)

Export withdrawn in sub rule (3) shall be restored immediately when the registered person

### 96A(5)

Board may specify conditions & safeguards to furnish LUT in place of a Bond.

### 96A(6)

Sub rule (1) shall mutatis mutandis apply to a SEZ or SEZ developer without payment of tax





## Rule 96B - Recovery of refund of unutilised input tax credit or integrated tax paid on export of goods where export proceeds not realised

### 96B(1)

Export of goods / IT paid on export of goods.

On non- realization of sale precedes within specified period in FEMA act & including extension.

Rp shall deposit amount refunded to the extent of non realisation, within 30 day along with interest. If RP fails to deposit such amount then it will recovered from as acc. To section 73 or 74, as it is applicable on recovery of erroneous refund.

Proviso - RBI writes off the requirement of realisation of sale proceeds on merits, the refund paid shall not be recovered.

### 96B(2)

Where sale proceeds are realized by the RP after the recovery of refund paid to him. & he produces evidence of such realisation within 3 months then PO shall refund then amount recovered to the extent of such realisation.





## Rule 97 - Consumer Welfare Fund

### 97(1)

*All amount of Duty/CT/IT/UTT/cess & income from investment & monies specified in section 12C (2) of central excise act 1944, Sec- 57 of CGST act 2017, sec-21 of UTGST act & Sec-12 of GST (comp. To states) Act shall be credited to fund*

Proviso - 50% amount of Integrated tax / Cess determined sec- 54(6) CGST act shall be deposited in fund

### 97(2)

Any amount credited to the fund shall be paid to Claimant on Order of PO, Appellate auth. Or Court.

### 97(3)

Account of the funds maintained by CG shall be subject to be Audited by CAG

### 97(4)

Govt. may constitute a Committee & committee shall make recommendations for proper utilisation of Funds

### 97(5)

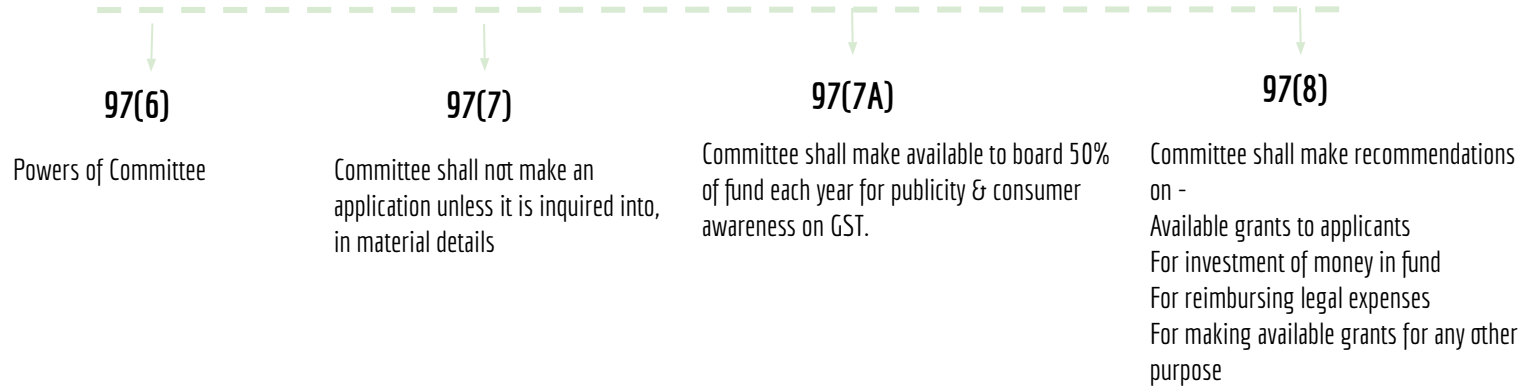
The committee shall meet 4 times a year.







## Rule 97 - Consumer Welfare Fund





## Rule 97A - Manual filing and processing



### 97A

Notwithstanding anything contained in this chapter - any process procedure prescribed electronically can be done Manually in Such forms as appended to these rules

