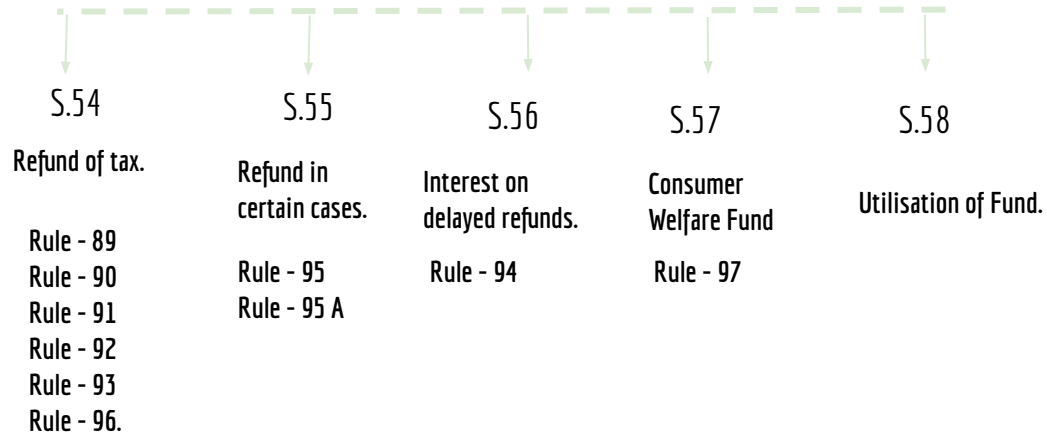


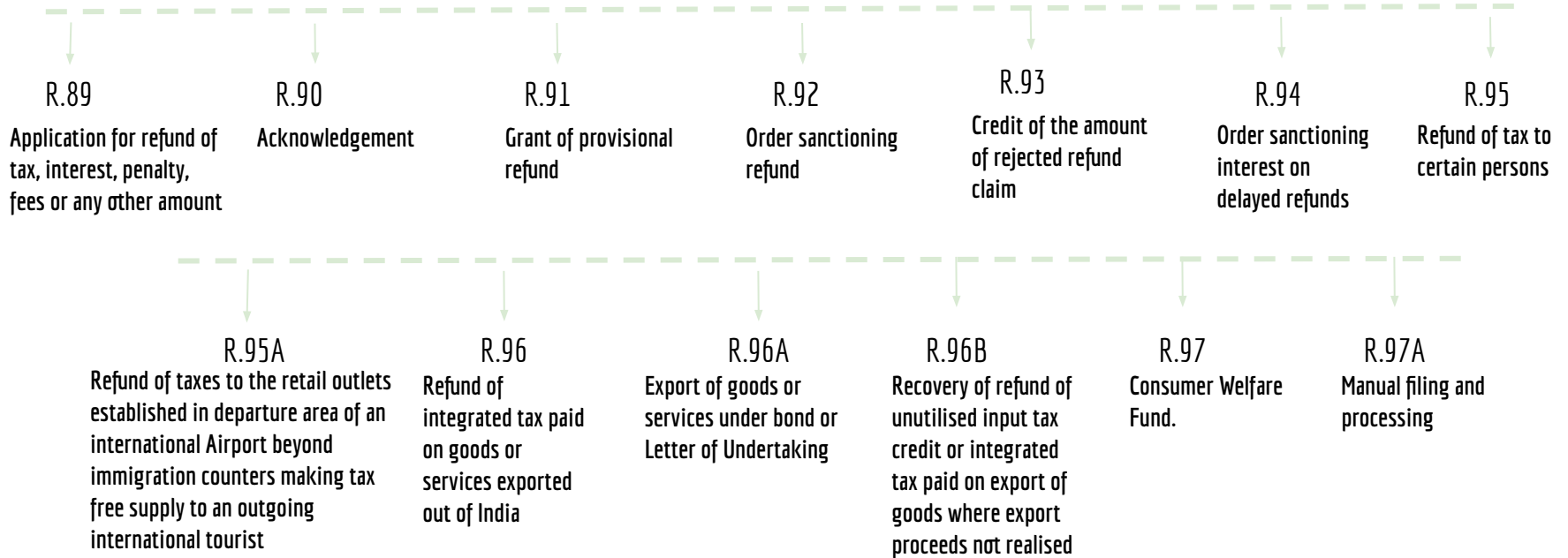


## Cgst Act Chapter XI - Refunds





## Chapter X - Refunds





## Section 54 of CGST Act

S.54(1)

### *Time limit to file refund*

-Within 2 years from the relevant date  
Proviso- Refund of balance from cash ledger can be filed while filing return of section 39.

S.54(2)

### *UN agencies and Embassy*

UN Agencies and Embassy can file a refund of tax paid on purchase can file a refund within 6 months

S.54(3)

### *Refund of ITC*

Refund of ITC can be claimed anytime  
1st Proviso-No refund other than the **Zero rated supply and inverted rated supply.**  
2nd Proviso- No refund of the goods are liable for export duty  
3rd Proviso- No refund in case of Drawback or refund of IGST paid

S.54(4)

### *Documents*

a.Prescribed  
b.Incidence of tax or interest is not passed on.  
1st Proviso- No need for documents, only declaration for refunds upto Rs. 2 lac.

S.54(5)

### *Refund to Fund*

Refund shall be transferred to the IPF u/s 57

S.54(6)

### *Provisional Refund*

A provisional refund can be granted within 90 days

S.54(7)

### *Refund order shall be granted within 60 days from receipt of application*

S.54(8)

### *Refund to taxpayer*

-Export supply  
-ITC u/ss 3  
-Tax on advance when there is no supply  
-Tax u/s 77  
-Incidence is not passed  
-Prescribed





## Section 54 of CGST Act

