



Section 54 of CGST Act

S.54(1)	S.54(2)	S.54(3)	S.54(4)	S.54(5)	S.54(6)	S.54(7)	S.54(8)
<i>Time limit to file refund</i>	<i>UN agencies and Embassy</i>	<i>Refund of ITC</i>	<i>Documents</i>	<i>Refund to Fund</i>	<i>Provisional Refund</i>	<i>Refund order shall be granted within</i>	<i>Refund to taxpayer</i>
-Within 2 years from the relevant date Proviso- Refund of balance from cash ledger can be filed while filing return of section 39.	UN Agencies and Embassy can file a refund of tax paid on purchase can file a refund within 6 months	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	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.	Refund shall be transferred to the IPF u/s 57	A provisional refund can be granted within 90 days	60 days from receipt of application	-Export supply -ITC u/ss 3 -Tax on advance when there is no supply -Tax u/s 77 -Incidence is not passed -Prescribed





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S.54(8A)	S.54(9)	S.54(10)	S.54(11)	S.54(12)	S.54(13)	S.54(14)
<i>Refund of state tax</i>	<i>No refund except u/ss 8</i>	<i>Withholding refund and deduction of dues payable</i>	<i>Withholding refund in case of appeal</i>	<i>Interest for period of withheld refund unless al returns are filed</i>	<i>No refund to CTP/NRTP</i>	<i>No refund for less than 1000 Rs. and definition of RD</i>
						EXp- Meaning of Refund and relevant date



Section-54

(1) Any person claiming refund of any tax and interest, if any, paid on such tax or any other amount paid by him, may make an application before the expiry of two years from the relevant date in such form and manner as may be prescribed:
Provided that a registered person, claiming refund of any balance in the electronic cash ledger in accordance with the provisions of sub-section (6) of section 49, may claim such refund in the return furnished under section 39 in such manner as may be prescribed.

(2) A specialised agency of the United Nations Organisation or any Multilateral Financial Institution and Organisation notified under the United Nations (Privileges and Immunities) Act, 1947, Consulate or Embassy of foreign countries or any other person or class of persons, as notified under section 55, entitled to a refund of tax paid by it on inward supplies of goods or services or both, may make an application for such refund, in such form and manner as may be prescribed, before the expiry of six months from the last day of the quarter in which such supply was received.



16. (1) “**zero rated supply**” means any of the following supplies of goods or services or both, namely:--

(a) export of goods or services or both; or (b) supply of goods or services or both to a Special Economic Zone developer or a Special Economic Zone unit.

(2) Subject to the provisions of sub-section (5) of section 17 of the Central Goods and Services Tax Act, credit of input tax may be availed for making zero-rated supplies, notwithstanding that such supply may be an exempt supply.

(3) A registered person making zero rated supply shall be eligible to claim refund under either of the following options, namely:--

(a) he may supply goods or services or both under bond or Letter of Undertaking, subject to such conditions, safeguards and procedure as may be prescribed, without payment of integrated tax and claim refund of unutilised input tax credit; or

(b) he may supply goods or services or both, subject to such conditions, safeguards and procedure as may be prescribed, on payment of integrated tax and claim refund of such tax paid on goods or services or both supplied, in accordance with the provisions of section 54 of the Central Goods and Services Tax Act or the rules made thereunder.



(5) **“export of goods”** with its grammatical variations and cognate expressions, means taking goods out of India to a place outside India;

(6) **“export of services”** means the supply of any service when,--

(i) the supplier of service is located in India;

(ii) the recipient of service is located outside India;

(iii) the place of supply of service is outside India;

(iv) the payment for such service has been received by the supplier of service in convertible foreign exchange or in Indian rupees wherever permitted by the Reserve Bank of India; and

(v) the supplier of service and the recipient of service are not merely establishments of a distinct person in accordance with Explanation 1 in section 8;



(10) “**import of goods**” with its grammatical variations and cognate expressions, means bringing goods into India from a place outside India;

(11) “**import of services**” means the supply of any service, where--

(i) the supplier of service is located outside India;

(ii) the recipient of service is located in India; and

(iii) the place of supply of service is in India;



(3) Subject to the provisions of sub-section (10), a registered person may claim refund of any unutilised input tax credit at the end of any tax period:

Provided that no refund of unutilised input tax credit shall be allowed in cases other than--

- (i) zero rated supplies made without payment of tax;
- (ii) where the credit has accumulated on account of rate of tax on inputs being higher than the rate of tax on output supplies (other than nil rated or fully exempt supplies), except supplies of goods or services or both as may be notified by the Government on the recommendations of the Council:

Provided further that no refund of unutilised input tax credit shall be allowed in cases where the goods exported out of India are subjected to export duty:

Provided also that no refund of input tax credit shall be allowed, if the supplier of goods or services or both avails of drawback in respect of central tax or claims refund of the integrated tax paid on such supplies.

