REFUND FORMS FOR CENTRE AND STATE

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Government of India /State

Department of….

FORM-GST-RFD-01

[See rule------]

Refund Application Form

1. GSTIN:
2. Name :
3. Address:
4. Tax Period: From <DD/MM/YY>   To <DD/MM/YY>

5. Amount of Refund Claimed :

	Tax	Interest	Penalty	Fees	Others	Total
IGST						
CGST						
SGST						
Total						

6. Grounds of Refund Claim: (selected from the drop down)
   a. Excess balance in Cash ledger
   b. Exports of goods / services
   c. Supply of goods / services to SEZ/EOU
   d. Assessment/provisional assessment/ Appeal/ Order No
   e. ITC accumulated due to inverted duty structure

7. Details of Bank Account (*to be auto populated from RC*)
   a. Bank Account Number   :
   b. Name of the Bank   :
   c. Bank Account Type   :
   d. Name of account holder   :
   e. Address of Bank Branch   :
   f. IFSC   :
   g. MICR   :

8. Whether Self-Declaration by Applicant u/s……. , If applicable   Yes/No

Self-Declaration

I/We, M/s. _____ (Applicant) having GSTIN -------, solemnly affirm and certify that in respect of the refund amounting to INR---/ with respect to the tax and interest 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.

(This Declaration is not required to be furnished by applicants, who are claiming refund under sub rule<> of the GST Rules<...>.)

9. 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.

Place   Signature of Authorized Signatory

Date   (Name)

                                                          Designation/ Status

Note: 1) A separate statement has to be filed under sub-rule (4) of rule 1 of draft Goods and Services Tax refund rule.

Annexure-1 *Statement containing the number and date of invoices under <...>of GST Rules,*

Sr. No.	Details of Invoices								IGST		CGST		SGST	
	No.	Date	UQC	Qty	Value	Goods/ Services	HSN/ SAC	Taxable value	Rate	Amt	Rate	Amt	Rate	Amt

Tax Period: …………

<u>Certificate</u>

This is to certify that the refund amounting to INR << >> -------------- (in word) claimed by M/s ----------------- (Applicant's Name) GSTIN------- for the tax period < ---->, the incidence of tax and interest as claimed by the applicant, has not been passed on to any other person. This certificate is based on the examination of the Books of Accounts and other relevant particulars maintained by the applicant.

Signature of the Chartered Accountant/ Cost Accountant:

Name:

Membership Number:

Place:

Date:

This Declaration is not required to be furnished by applicants, who are claiming refund under sub-section<>of section<> of the Act

Note: *The certificate is to be filed by applicants wherever applicable.*

Government of India/States

Department of....

FORM-GST-RFD-02

[See Rule ---]

Acknowledgment

Your Refund application has been successfully acknowledged against <Application Reference Number>

Acknowledgement Number   :

Date of Acknowledgement   :

GSTIN   :

Taxpayer Name   :

Form No.   :

Form Description   :

Center Jurisdiction   :

State Jurisdiction   :

Filed By   :

Place   :

Refund Application Details			
Tax Period			
Date and Time of Filing			
Reason for Refund			
Refund Claimed	IGST Amount	CGST Amount	SGST Amount

Note 1: The status of the Application can be viewed through "Track Application Status" at dash board on the GST Portal.

Note 2: It is a system generated acknowledgement and does not require any signature.

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Government of India/State

Department of....

FORM-GST-RFD-03

[See Rule --]

Notice of Deficiency on Application for Refund

</div>

Notice Reference No. :   Date: <DD/MM/YYYY>

To

_____ (GSTIN)

_____ (Name)

_____ (Address)

Application Reference No. (ARN) ....Dated ....<DD/MM/YYYY>......

This is with reference to your Refund application referred above, filed under section ---- of the Goods and Services Tax Act, 20--. The Department has examined your application and certain defects were observed from preliminary scrutiny which are as under:

Sr No	Description(select the reason from the drop down of the Refund application)
1.	
2.	
	Other{ *any other reason other than the reason select from the 'reason master'*}

 You are directed to file fresh refund application after the rectification of above deficiencies.

Date: Signature (DSC):

Place: Name of Proper Officer:

                                                       Designation:

                                                       Office Address:

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Government of India

Department of....

FORM-GST-RFD-04

[See Rule -]

Provisional Refund Order

</div>

Reference No :   Date: <DD/MM/YYYY>

To

_____ (GSTIN)

_____ (Name)

_____ (Address)

Acknowledgement No. ....Dated ....<DD/MM/YYYY>........

Sir/Madam,

With reference to your refund application as, following refund is sanctioned to you:

	Refund Calculation	IGST	CGST
i.	Amount of Refund claimed		
ii.	Reduced by 20%		
iii.	Balance refund Sanctioned		
	Bank Details		
i.	Bank Account no as per application		
ii.	Bank Account Type		
iii.	Name of the Account holder		
iv.	Name of the Bank		
v.	Address of the Bank /Branch		
vi.	IFSC		
vii.	MICR		

Date: Signature (DSC):

Place: Name:

                                                         Designation:

                                                         Office Address:

Department of....

FORM-GST-RFD-04

[See Rule -]

Provisional Refund Order

Reference No :   Date: <DD/MM/YYYY>

To

_____ (GSTIN)

_____ (Name)

_____ (Address)

Acknowledgement No. ....Dated ....<DD/MM/YYYY>........

Sir/Madam,

With reference to your refund application as, following refund is sanctioned to you:

	Refund Calculation	SGST
i.	Amount of Refund claimed	
ii.	Reduced by 20%	
iii.	Balance refund Sanctioned	
	Bank Details	
i.	Bank Account no as per application	
ii.	Bank Account Type	
iii.	Name of the Account holder	
iv.	Name of the Bank	
v.	Address of the Bank /Branch	
vi.	IFSC	
vii.	MICR	

Date: Signature (DSC):

Place: Name:

Designation:

Office Address:

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Government of India

Department of....

FORM-GST-RFD-05

[See Rule --]

Refund Sanction/Rejection Order

</div>

Reference No. :   Date: <DD/MM/YYYY>

To

_____ (GSTIN)

_____ (Name)

_____ (Address)

Acknowledgement No. ....   Dated ....<DD/MM/YYYY>

Sir/Madam,

With reference to your refund application as referred above and further furnishing of information/ filing of documents, refund calculation after adjustment of dues is as follows:

	Refund Calculation	IGST	CGST
i.	Amount of Refund claim		
ii.	Refund Sanctioned on Provisional Basis (Order No....date)		
iii.	Refund amount inadmissible <<reason dropdown>>		
iv.	Balance refund allowed (i-ii-iii)		
v.	Refund reduced against outstanding demand (as per order no.) under earlier law or under this law. Demand Order No...... date......		
vi.	Net Amount of Refund Sanctioned		
	Bank Details		
i.	Bank Account no as per application		
ii.	Name of the Bank		
iii.	Bank Account Type		
iv.	Name of the Account holder		
v.	Name and Address of the Bank /branch		
vi.	IFSC		
vii.	MICR		

I hereby sanction an amount of INR _____ to M/s _____having GSTIN _____under sub-section (...) of Section (...) of the Act. .

Date: Signature (DSC):

Place: Name:

                                                                      Designation:

                                                                      Office Address:

FORM-GST-RFD-05

[See Rule --]

Refund Sanction/Rejection Order

Reference No. :   Date: <DD/MM/YYYY>

To

_____ (GSTIN)

_____ (Name)

_____ (Address)

Acknowledgement No. ....   Dated ....<DD/MM/YYYY>

Sir/Madam,

With reference to your refund application as referred above and further furnishing of information/ filing of documents, refund calculation after adjustment of dues is as follows:

	Refund Calculation	SGST
i.	Amount of Refund claim	
ii.	Refund Sanctioned on Provisional Basis (Order No....date)	
iii.	Refund amount inadmissible <<reason dropdown>>	
iv.	Balance refund allowed (i-ii-iii)	
v.	Refund reduced against outstanding demand (as per order no.) under earlier law or under this law. Demand Order No...... date......	
vi.	Net Amount of Refund Sanctioned	
	Bank Details	
i.	Bank Account no as per application	
ii.	Name of the Bank	
iii.	Bank Account Type	
iv.	Name of the Account holder	
v.	Name and Address of the Bank /branch	
vi.	IFSC	
vii.	MICR	

I hereby sanction an amount of INR _____ to M/s _____having GSTIN _____under sub-section (...) of Section (...) of the Act. .

Date: Signature (DSC):

Place: Name:

                                                                Designation:

                                                                Office Address:

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Government of India

Department of....

FORM-GST-RFD-06

[See Rule-----]

Order for Complete adjustment of claimed Refund

</div>

Reference No. :   Date: <DD/MM/YYYY>

To

_____ (GSTIN)

_____ (Name)

_____ (Address)

Acknowledgement No. ....   Dated ....<DD/MM/YYYY>........

Sir/Madam,

With reference to your refund application as referred above and further furnishing of information/ filing of documents against the amount of refund by you has been completely adjusted

	Refund Calculation	IGST	CGST
i.	Amount of Refund claimed		
ii.	Refund Sanctioned on Provisional Basis (Order No...dated)		
iii.	Refund amount inadmissible <<reason dropdown>>		
iv.	Refund admissible (i-ii-iii)		
v.	Refund reduced against outstanding demand (as per order no.) under earlier law or under this law. . Demand Order No...... date......		
vi.	Balance amount of refund	Nil	Nil

I hereby, order that the amount of admissible refund as shown above is completely adjusted against the outstanding demand under this act / under the earlier law. This applicant stands disposed as per provisions under sub-section (...) of Section (...) of the Act.

Date: Signature (DSC):

Place: Name:

Designation:

Office Address:

Department of....

FORM-GST-RFD-06

[See Rule-----]

Order for Complete adjustment of claimed Refund

Reference No. :   Date: <DD/MM/YYYY>

To

_____ (GSTIN)

_____ (Name)

_____ (Address)

Acknowledgement No. ....   Dated ....<DD/MM/YYYY>........

Sir/Madam,

With reference to your refund application as referred above and further furnishing of information/ filing of documents against the amount of refund by you has been completely adjusted

	Refund Calculation	SGST
i.	Amount of Refund claimed	
ii.	Refund Sanctioned on Provisional Basis (Order No...dated)	
iii.	Refund amount inadmissible <<reason dropdown>>	
iv.	Refund admissible (i-ii-iii)	
v.	Refund reduced against outstanding demand (as per order no.) under earlier law or under this law. . Demand Order No...... date......	
vi.	Balance amount of refund	Nil

I hereby, order that the amount of admissible refund as shown above is completely adjusted against the outstanding demand under this act / under the earlier law. This applicant stands disposed as per provisions under sub-section (...) of Section (...) of the Act.

Date: Signature (DSC):

Place: Name:

                                                                   Designation:

                                                                   Office Address:

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Government of India/State

Department of....

FORM-GST-RFD-07

[See Rule-----]

Show cause notice for reject of refund application

</div>

Reference No. :   Date: <DD/MM/YYYY>

To

_____ (GSTIN)

_____ (Name)

_____ (Address)

Application Reference No. (ARN) ....   Dated ....<DD/MM/YYYY>......

This is with reference to your Refund application referred above, filed under Section ---- of the Goods and Services Tax Act, 20--. On examination, following reasons for non-admissibility of refund application have been observed:

Sr No	Description (select the reasons of inadmissibility of refund from the drop down)	Amount Inadmissible
	Other{ *any other reason other than the reasons mentioned in 'reason master'*}	

You are hereby called upon to show cause as to why your refund claim should not be rejected for reasons stated above. You are requested to submit your response within <15> days, <Date> to the undersigned from the date of <receipt > of this notice. If you fail to file reply, it will be presumed that you have nothing to report and your application for refund claim stands rejected.

Date: Signature (DSC):

Place: Name:

                                                                 Designation:

                                                                 Office Address:

Government of India

Department of....

FORM-GST-RFD-08

[See Rule-----]

Payment Advice

Payment Advice No: -   Date: <DD/MM/YYYY>

To

_____ (GSTIN)

_____ (Name)

_____ (Address)

Refund Sanction Order No. ....   Dated ....<DD/MM/YYYY>...........

Sir/Madam,

With reference to the Refund Sanction Order as referred above, refund payment advice is hereby being issued to the concerned bank for Amount of INR <....> as per the details below:

	Details of the Bank	IGST	CGST
1.	Bank Account no as per application		
2.	Name of the Bank		
3.	Bank Account Type		
4.	Name of the Account holder		
5.	Name and Address of the Bank /branch		
6.	IFSC		
7.	MICR		

<<Certificate of sanctioning authority >>>

Date: Signature (DSC):

Place: Name:

                                          Designation:

                                          Office Address:

<div align="center">

Government of <<State>>

Department of....

FORM-GST-RFD-08

[See Rule-----]

Payment Advice

</div>

Payment Advice No: -   Date: <DD/MM/YYYY>

To

_____ (GSTIN)

_____ (Name)

_____ (Address)

Refund Sanction Order No. ....   Dated ....<DD/MM/YYYY>...........

Sir/Madam,

With reference to the Refund Sanction Order as referred above, refund payment advice is hereby being issued to the concerned bank for Amount of INR <....> as per the details below:

	Details of the Bank	SGST
1.	Bank Account no as per application	
2.	Name of the Bank	
3.	Bank Account Type	
4.	Name of the Account holder	
5.	Name and Address of the Bank /branch	
6.	IFSC	
7.	MICR	

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<<Certificate of sanctioning authority >>>

</div>

Date: Signature (DSC):

Place: Name:

                                                     Designation:

                                                     Office Address:

<div align="center">

Government of India

Department of....

FORM-GST-RFD-09

[See Rule-----]

Order for Interest on delayed Refunds

</div>

Reference No. :   Date: <DD/MM/YYYY>

To

_____ (GSTIN)

_____ (Name)

_____ (Address)

Refund Sanction Order No. ....   Dated ....<DD/MM/YYYY>........

Sir/Madam,

With reference to the Refund Sanction Order as referred above, the interest calculation for delayed period is given as follows:

Amount of Interest on Delayed payment of refund

Particulars	Refund Amount	Period of Delay (Days/ Month)	Rate of Interest (%)	Interest Amount
CGST				
IGST				

Date: Signature (DSC):

Place: Name:

                                                         Designation:

                                                         Office Address:

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Government of <<State>>

Department of....

FORM-GST-RFD-09

[See Rule-----]

Order for Interest on delayed Refunds

</div>

Reference No. :   Date: <DD/MM/YYYY>

To

_____ (GSTIN)

_____ (Name)

_____ (Address)

Refund Sanction Order No. ....   Dated ....<DD/MM/YYYY>........

Sir/Madam,

With reference to the Refund Sanction Order as referred above, the interest calculation for delayed period is given as follows:

Amount of Interest on Delayed payment of refund

Particulars	Refund Amount	Period of Delay (Days/ Month)	Rate of Interest (%)	Interest Amount
SGST				

Date: Signature (DSC):

Place: Name:

                                                       Designation:

                                                       Office Address:

Department of....

FORM GST RFD-10

[See Rule-----]

Refund Application form for Embassies/ International Organizations

1. UIN   :

2. Name of the Embassy/ International organization   :

3. Address of Embassy/ International Organization   :

4. Tax Period   : From <DD/MM/YY> To <DD/MM/YY>

5. Amount of Refund Claim   : <INR> <In Words>

	Tax	Interest	Penalty	Fees	Others	Total
IGST						
CGST						
SGST						
Total						

6. Details of Bank Account:
   a. Bank Account Number
   b. Bank Account Type
   c. Name of the Bank
   d. Name of the Account Holder/Operator
   e. Address of Bank Branch
   f. IFSC
   g. MICR

7. Attach details of inward supplied in From GSTR-11 with the application.

8. Verification

   I _____ as an authorized representative of << Name of Embassy/international organization >> hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

   Date: Signature of Authorized Signatory:

   Place: Name:
                                                                Designation / Status: