

## CHAPTER X

## REFUND

## 10.1 Application for refund of tax, interest, penalty, fees or any other amount [Rule 89]

<b>Rule 89(1)</b>	01.07.2017 to 31.12.2021	Any person, except the persons covered under notification issued under section 55, claiming refund of any tax, interest, penalty, fees or any other amount paid by him, other than refund of integrated tax paid on goods exported out of India, may file an application electronically in <b>FORM GST RFD-01</b> through the common portal, either directly or through a Facilitation Centre notified by the Commissioner:
	01.01.2022 to 30.09.2022	Any person, except the persons covered under notification issued under section 55, claiming refund of any tax, interest, penalty, fees or any other amount paid by him, other than refund of integrated tax paid on goods exported out of India, may file <sup>1</sup> [ subject to the provisions of rule 10B,] an application electronically in <b>FORM GST RFD-01</b> through the common portal, either directly or through a Facilitation Centre notified by the Commissioner:  <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>1    Inserted with effect from 1st day of January, 2022, vide <a href="#">Notification No. 35/2021 – Central Tax dated 24th September, 2021</a> which comes into force vide <a href="#">Notification No. 38/2021 – Central Tax dated 21st December, 2021</a>.</p> </div>
	01.10.2022 to till date	Any person, except the persons covered under notification issued under section 55, claiming refund of <sup>1</sup> [any balance in the electronic cash ledger in accordance with the provisions of sub-section (6) of section 49 or] any tax, interest, penalty, fees or any other amount paid by him, other than refund of integrated tax paid on goods exported out of India, may file [ subject to the provisions of rule 10B,] an application electronically in <b>FORM GST RFD-01</b> through the common portal, either directly or through a Facilitation Centre notified by the Commissioner:  <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>1.    <b>Inserted</b> w.e.f. 01.10.2022 vide <a href="#">Central Goods and Services Tax (Second Amendment) Rules, 2022 - Notification No. 19/2022 – Central Tax dated 28.09.2022</a>.</p> </div>
<b>Proviso</b>	01.07.2017 to 30.09.2022	<b>Provided</b> that any claim for refund relating to balance in the electronic cash ledger in accordance with the provisions of sub-section (6) of section 49 may be made through the return

		furnished for the relevant tax period in <b>FORM GSTR-3</b> or <b>FORM GSTR-4</b> or <b>FORM GSTR-7</b> , as the case may be:				
	01.10.2022 to till date	<p><sup>1</sup>[*****]</p> <div style="border: 1px solid black; padding: 5px;"> <p>1. Omitted the proviso w.e.f. 01.10.2022 vide <a href="#">Central Goods and Services Tax (Second Amendment) Rules, 2022 - Notification No. 19/2022 – Central Tax dated 28.09.2022</a>. The proviso read as – “<b>Provided</b> that any claim for refund relating to balance in the electronic cash ledger in accordance with the provisions of sub-section (6) of section 49 may be made through the return furnished for the relevant tax period in <b>FORM GSTR-3</b> or <b>FORM GSTR-4</b> or <b>FORM GSTR-7</b>, as the case may be.”</p> </div>				
<b>Proviso</b>	01.07.2017 to 30.09.2022	<p>Provided further that in respect of supplies to a Special Economic Zone unit or a Special Economic Zone developer, the application for refund shall be filed by the –</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 5%;">(a)</td> <td>supplier of goods after such goods have been admitted in full in the Special Economic Zone for authorised operations, as endorsed by the specified officer of the Zone;</td> </tr> <tr> <td>(b)</td> <td>supplier of services along with such evidence regarding receipt of services for authorised operations as endorsed by the specified officer of the Zone:</td> </tr> </table>	(a)	supplier of goods after such goods have been admitted in full in the Special Economic Zone for authorised operations, as endorsed by the specified officer of the Zone;	(b)	supplier of services along with such evidence regarding receipt of services for authorised operations as endorsed by the specified officer of the Zone:
	(a)	supplier of goods after such goods have been admitted in full in the Special Economic Zone for authorised operations, as endorsed by the specified officer of the Zone;				
(b)	supplier of services along with such evidence regarding receipt of services for authorised operations as endorsed by the specified officer of the Zone:					
	01.10.2022 to till date	<p><sup>1</sup>[<b>Provided that</b>] in respect of supplies to a Special Economic Zone unit or a Special Economic Zone developer, the application for refund shall be filed by the –</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 5%;">(a)</td> <td>supplier of goods after such goods have been admitted in full in the Special Economic Zone for authorised operations, as endorsed by the specified officer of the Zone;</td> </tr> <tr> <td>(b)</td> <td>supplier of services along with such evidence regarding receipt of services for authorised operations as endorsed by the specified officer of the Zone:</td> </tr> </table> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>1. Substituted for the words “Provided further that” w.e.f. 01.10.2022 vide <a href="#">Central Goods and Services Tax (Second Amendment) Rules, 2022 - Notification No. 19/2022 – Central Tax dated 28.09.2022</a>.</p> </div>	(a)	supplier of goods after such goods have been admitted in full in the Special Economic Zone for authorised operations, as endorsed by the specified officer of the Zone;	(b)	supplier of services along with such evidence regarding receipt of services for authorised operations as endorsed by the specified officer of the Zone:
(a)	supplier of goods after such goods have been admitted in full in the Special Economic Zone for authorised operations, as endorsed by the specified officer of the Zone;					
(b)	supplier of services along with such evidence regarding receipt of services for authorised operations as endorsed by the specified officer of the Zone:					

<b>Proviso</b>	01.07.2017 to 17.10.2017	Provided also that in respect of supplies regarded as deemed exports, the application shall be filed by the recipient of deemed export supplies.
	18.10.2017 to 30.09.2022	<p><sup>1</sup>[Provided also that in respect of supplies regarded as deemed exports, the application may be filed by, -</p> <p>(a) the recipient of deemed export supplies; or</p> <p>(b) the supplier of deemed export supplies in cases where the recipient does not avail of input tax credit on such supplies and furnishes an undertaking to the effect that the supplier may claim the refund]</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>1 Substituted w.e.f. 18<sup>th</sup> October 2017 vide <a href="#">Notification No. 47/2017-CT dated 18.10.2017</a> for third proviso “Provided also that in respect of supplies regarded as deemed exports, the application shall be filed by the recipient of deemed export supplies.”</p> </div>
	01.10.2022 to till date	<p><sup>1</sup>[<b>Provided further</b> that] in respect of supplies regarded as deemed exports, the application may be filed by, -</p> <p>(a) the recipient of deemed export supplies; or</p> <p>(b) the supplier of deemed export supplies in cases where the recipient does not avail of input tax credit on such supplies and furnishes an undertaking to the effect that the supplier may claim the refund]</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>1 Substituted for the words “Provided also that” w.e.f. 01.10.2022 vide <a href="#">Central Goods and Services Tax (Second Amendment) Rules, 2022 - Notification No. 19/2022 – Central Tax dated 28.09.2022.</a></p> </div>
<b>Proviso</b>	01.07.2017 to 03.08.2023	<b>Provided also</b> that refund of any amount, after adjusting the tax payable by the applicant out of the advance tax deposited by him under section 27 at the time of registration, shall be claimed in the last return required to be furnished by him.
	04.08.2023	<p><b>Provided also</b> that refund of any amount, after adjusting the tax payable by the applicant out of the advance tax deposited by him under section 27 at the time of registration, shall be claimed <sup>1</sup>[only after the last return required to be furnished by him has been so furnished].</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>1. Substituted w.e.f. 04.08.2023 for the words “in the last return required to be furnished by him” vide Central Goods and Services Tax (Second Amendment) Rules, 2023 –</p> </div>

		<p><a href="#">Notification No. No. 38/2023- Central Tax dated 04.08.2023.</a></p>				
<sup>1</sup> [ <b>Explanation</b>	05.07.2022 to till date	<p>For the purposes of this sub-rule, “specified officer” means a “specified officer” or an “authorised officer” as defined under rule 2 of the Special Economic Zone Rules, 2006.]</p> <p>1. Inserted w.e.f. 05.07.2022 vide <a href="#">Notification No. 14/2022 – Central Tax dated 05.07.2022.</a></p>				
<sup>1</sup> [ <b>Rule 89(1A)</b>	24.09.2021 to till date	<p>Any person, claiming refund under section 77 of the Act of any tax paid by him, in respect of a transaction considered by him to be an intra-State supply, which is subsequently held to be an inter-State supply, may, before the expiry of a period of two years from the date of payment of the tax on the inter-State supply, file an application electronically in FORM GST RFD-01 through the common portal, either directly or through a Facilitation Centre notified by the Commissioner:]</p> <p>1. Inserted with effect from 24th September, 2021 vide <a href="#">Notification No. 35/2021 – Central Tax dated 24th September, 2021</a></p>				
<sup>1</sup> [ <b>Proviso</b>	24.09.2021 to till date	<p><b>Provided that</b> the said application may, as regard to any payment of tax on inter-State supply before coming into force of this sub-rule, be filed before the expiry of a period of two years from the date on which this sub-rule comes into force.]</p> <p>1. Inserted with effect from 24th September, 2021 vide <a href="#">Notification No. 35/2021 – Central Tax dated 24th September, 2021</a></p>				
<b>Rule 89(2)</b>	01.07.2017 to 31.01.2019	<p>The application under sub-rule (1) shall be accompanied by any of the following documentary evidences in Annexure 1 in <b>FORM GST RFD-01</b>, as applicable, to establish that a refund is due to the applicant, namely:-</p> <table border="1"> <tr> <td>(a)</td> <td>the reference number of the order and a copy of the order passed by the proper officer or an appellate authority or Appellate Tribunal or court resulting in such refund or reference number of the payment of the amount specified in sub-section (6) of section 107 and sub-section (8) of section 112 claimed as refund;</td> </tr> <tr> <td>(b)</td> <td>a statement containing the number and date of shipping bills or bills of export and the number and</td> </tr> </table>	(a)	the reference number of the order and a copy of the order passed by the proper officer or an appellate authority or Appellate Tribunal or court resulting in such refund or reference number of the payment of the amount specified in sub-section (6) of section 107 and sub-section (8) of section 112 claimed as refund;	(b)	a statement containing the number and date of shipping bills or bills of export and the number and
(a)	the reference number of the order and a copy of the order passed by the proper officer or an appellate authority or Appellate Tribunal or court resulting in such refund or reference number of the payment of the amount specified in sub-section (6) of section 107 and sub-section (8) of section 112 claimed as refund;					
(b)	a statement containing the number and date of shipping bills or bills of export and the number and					

			the date of the relevant export invoices, in a case where the refund is on account of export of goods;
		(c)	a statement containing the number and date of invoices and the relevant Bank Realisation Certificates or Foreign Inward Remittance Certificates, as the case may be, in a case where the refund is on account of the export of services;
		(d)	a statement containing the number and date of invoices as Provided in rule 46 along with the evidence regarding the endorsement specified in the second proviso to sub-rule (1) in the case of the supply of goods made to a Special Economic Zone unit or a Special Economic Zone developer;
		(e)	a statement containing the number and date of invoices, the evidence regarding the endorsement specified in the second proviso to sub-rule (1) and the details of payment, along with the proof thereof, made by the recipient to the supplier for authorised operations as defined under the Special Economic Zone Act, 2005, in a case where the refund is on account of supply of services made to a Special Economic Zone unit or a Special Economic Zone developer;
		(f)	a declaration to the effect that the Special Economic Zone unit or the Special Economic Zone developer has not availed the input tax credit of the tax paid by the supplier of goods or services or both, in a case where the refund is on account of supply of goods or services made to a Special Economic Zone unit or a Special Economic Zone developer.
		(g)	a statement containing the number and date of invoices along with such other evidence as may be notified in this behalf, in a case where the refund is on account of deemed exports;
		(h)	a statement containing the number and the date of the invoices received and issued during a tax period in a case where the claim pertains to refund of any unutilised input tax credit under sub-section (3) of section 54 where the credit has accumulated on account of the rate of tax on the inputs being higher than the rate of tax on output supplies, other than nil-rated or fully exempt supplies;
		(i)	the reference number of the final assessment order and a copy of the said order in a case where

			the refund arises on account of the finalisation of provisional assessment;
		(j)	a statement showing the details of transactions considered as intra-State supply but which is subsequently held to be inter-State supply;
		(k)	a statement showing the details of the amount of claim on account of excess payment of tax;
		(l)	<p>a declaration to the effect that the incidence of tax, interest or any other amount claimed as refund has not been passed on to any other person, in a case where the amount of refund claimed does not exceed two lakh rupees:</p> <p><b>Provided</b> that a declaration is not required to be furnished in respect of the cases covered under clause (a) or clause (b) or clause (c) or clause (d) or clause (f) of sub-section (8) of section 54;</p>
		(m)	<p>a Certificate in Annexure 2 of <b>FORM GST RFD-01</b> issued by a chartered accountant or a cost accountant to the effect that the incidence of tax, interest or any other amount claimed as refund has not been passed on to any other person, in a case where the amount of refund claimed exceeds two lakh rupees:</p> <p><b>Provided</b> that a certificate is not required to be furnished in respect of cases covered under clause (a) or clause (b) or clause (c) or clause (d) or clause (f) of sub-section (8) of section 54;</p>
	01.02.2019 to 24.12.2022	The application under sub-rule (1) shall be accompanied by any of the following documentary evidences in Annexure 1 in <b>FORM GST RFD-01</b> , as applicable, to establish that a refund is due to the applicant, namely:-	
		(a)	the reference number of the order and a copy of the order passed by the proper officer or an appellate authority or Appellate Tribunal or court resulting in such refund or reference number of the payment of the amount specified in sub-section (6) of section 107 and sub-section (8) of section 112 claimed as refund;
		(b)	a statement containing the number and date of shipping bills or bills of export and the number and the date of the relevant export invoices, in a case where the refund is on account of export of goods;

		(c)	a statement containing the number and date of invoices and the relevant Bank Realisation Certificates or Foreign Inward Remittance Certificates, as the case may be, in a case where the refund is on account of the export of services;
		(d)	a statement containing the number and date of invoices as Provided in rule 46 along with the evidence regarding the endorsement specified in the second proviso to sub-rule (1) in the case of the supply of goods made to a Special Economic Zone unit or a Special Economic Zone developer;
		(e)	a statement containing the number and date of invoices, the evidence regarding the endorsement specified in the second proviso to sub-rule (1) and the details of payment, along with the proof thereof, made by the recipient to the supplier for authorised operations as defined under the Special Economic Zone Act, 2005, in a case where the refund is on account of supply of services made to a Special Economic Zone unit or a Special Economic Zone developer;
		<sup>1</sup> [(f)]	a declaration to the effect that tax has not been collected from the Special Economic Zone unit or the Special Economic Zone developer, in a case where the refund is on account of supply of goods or services or both made to a Special Economic Zone unit or a Special Economic Zone developer;]
			<div style="border: 1px solid black; padding: 5px; margin: 5px 0;"> <p>1 Substituted w.e.f. 01.02.2019 vide <a href="#">Notification No. 03/2019- Central Tax dated 29.01.2019</a> for clause (f) “a declaration to the effect that the Special Economic Zone unit or the Special Economic Zone developer has not availed the input tax credit of the tax paid by the supplier of goods or services or both, in a case where the refund is on account of supply of goods or services made to a Special Economic Zone unit or a Special Economic Zone developer.”</p> </div>
		(g)	a statement containing the number and date of invoices along with such other evidence as may be notified in this behalf, in a case where the refund is on account of deemed exports;
		(h)	a statement containing the number and the date of the invoices received and issued during a tax period in a case where the claim pertains to refund



			of any unutilised input tax credit under sub-section (3) of section 54 where the credit has accumulated on account of the rate of tax on the inputs being higher than the rate of tax on output supplies, other than nil-rated or fully exempt supplies;
		(i)	the reference number of the final assessment order and a copy of the said order in a case where the refund arises on account of the finalisation of provisional assessment;
		(j)	a statement showing the details of transactions considered as intra-State supply but which is subsequently held to be inter-State supply;
		(k)	a statement showing the details of the amount of claim on account of excess payment of tax;
		(l)	a declaration to the effect that the incidence of tax, interest or any other amount claimed as refund has not been passed on to any other person, in a case where the amount of refund claimed does not exceed two lakh rupees:  <b>Provided</b> that a declaration is not required to be furnished in respect of the cases covered under clause (a) or clause (b) or clause (c) or clause (d) or clause (f) of sub-section (8) of section 54;
		(m)	a Certificate in Annexure 2 of <b>FORM GST RFD-01</b> issued by a chartered accountant or a cost accountant to the effect that the incidence of tax, interest or any other amount claimed as refund has not been passed on to any other person, in a case where the amount of refund claimed exceeds two lakh rupees:  <b>Provided</b> that a certificate is not required to be furnished in respect of cases covered under clause (a) or clause (b) or clause (c) or clause (d) or clause (f) of sub-section (8) of section 54;
	05.07.2022 to 25.12.2022	The application under sub-rule (1) shall be accompanied by any of the following documentary evidences in Annexure 1 in <b>FORM GST RFD-01</b> , as applicable, to establish that a refund is due to the applicant, namely:-	
		(a)	the reference number of the order and a copy of the order passed by the proper officer or an appellate authority or Appellate Tribunal or court resulting in such refund or reference number of the payment of the amount specified in sub-section (6)



			of section 107 and sub-section (8) of section 112 claimed as refund;
		(b)	<p>a statement containing the number and date of shipping bills or bills of export and the number and the date of the relevant export invoices, in a case where the refund is on account of export of goods <sup>1</sup>[, other than electricity];</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>1. Inserted w.e.f. 05.07.2022 vide <a href="#">Notification No. 14/2022 – Central Tax dated 05.07.2022.</a></p> </div>
		<sup>1</sup> [(ba)	<p>a statement containing the number and date of the export invoices, details of energy exported, tariff per unit for export of electricity as per agreement, along with the copy of statement of scheduled energy for exported electricity by Generation Plants issued by the Regional Power Committee Secretariat as a part of the Regional Energy Account (REA) under clause (nnn) of subregulation 1 of Regulation 2 of the Central Electricity Regulatory Commission (Indian Electricity Grid Code) Regulations, 2010 and the copy of agreement detailing the tariff per unit, in case where refund is on account of export of electricity;]</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>1. Inserted w.e.f. 05.07.2022 vide <a href="#">Notification No. 14/2022 – Central Tax dated 05.07.2022.</a></p> </div>
		(c)	a statement containing the number and date of invoices and the relevant Bank Realisation Certificates or Foreign Inward Remittance Certificates, as the case may be, in a case where the refund is on account of the export of services;
		(d)	a statement containing the number and date of invoices as Provided in rule 46 along with the evidence regarding the endorsement specified in the second proviso to sub-rule (1) in the case of the supply of goods made to a Special Economic Zone unit or a Special Economic Zone developer;
		(e)	a statement containing the number and date of invoices, the evidence regarding the endorsement specified in the second proviso to sub-rule (1) and the details of payment, along with the proof thereof, made by the recipient to the supplier for authorised operations as defined under the Special Economic Zone Act, 2005, in a case where

			the refund is on account of supply of services made to a Special Economic Zone unit or a Special Economic Zone developer;
		(f)	a declaration to the effect that tax has not been collected from the Special Economic Zone unit or the Special Economic Zone developer, in a case where the refund is on account of supply of goods or services or both made to a Special Economic Zone unit or a Special Economic Zone developer;]
		(g)	a statement containing the number and date of invoices along with such other evidence as may be notified in this behalf, in a case where the refund is on account of deemed exports;
		(h)	a statement containing the number and the date of the invoices received and issued during a tax period in a case where the claim pertains to refund of any unutilised input tax credit under sub-section (3) of section 54 where the credit has accumulated on account of the rate of tax on the inputs being higher than the rate of tax on output supplies, other than nil-rated or fully exempt supplies;
		(i)	the reference number of the final assessment order and a copy of the said order in a case where the refund arises on account of the finalisation of provisional assessment;
		(j)	a statement showing the details of transactions considered as intra-State supply but which is subsequently held to be inter-State supply;
		(k)	a statement showing the details of the amount of claim on account of excess payment of tax;
		(l)	a declaration to the effect that the incidence of tax, interest or any other amount claimed as refund has not been passed on to any other person, in a case where the amount of refund claimed does not exceed two lakh rupees:  <b>Provided</b> that a declaration is not required to be furnished in respect of the cases covered under clause (a) or clause (b) or clause (c) or clause (d) or clause (f) of sub-section (8) of section 54;
		(m)	a Certificate in Annexure 2 of <b>FORM GST RFD-01</b> issued by a chartered accountant or a cost accountant to the effect that the incidence of tax, interest or any other amount claimed as refund has not been passed on to any other person, in a case

		where the amount of refund claimed exceeds two lakh rupees:  <b>Provided</b> that a certificate is not required to be furnished in respect of cases covered under clause (a) or clause (b) or clause (c) or clause (d) or clause (f) of sub-section (8) of section 54;
26.12.2022 to 03.08.2023	The application under sub-rule (1) shall be accompanied by any of the following documentary evidences in Annexure 1 in <b>FORM GST RFD-01</b> , as applicable, to establish that a refund is due to the applicant, namely:-	
	(a)	the reference number of the order and a copy of the order passed by the proper officer or an appellate authority or Appellate Tribunal or court resulting in such refund or reference number of the payment of the amount specified in sub-section (6) of section 107 and sub-section (8) of section 112 claimed as refund;
	(b)	a statement containing the number and date of shipping bills or bills of export and the number and the date of the relevant export invoices, in a case where the refund is on account of export of goods [, other than electricity];
	[(ba)	a statement containing the number and date of the export invoices, details of energy exported, tariff per unit for export of electricity as per agreement, along with the copy of statement of scheduled energy for exported electricity by Generation Plants issued by the Regional Power Committee Secretariat as a part of the Regional Energy Account (REA) under clause (nnn) of subregulation 1 of Regulation 2 of the Central Electricity Regulatory Commission (Indian Electricity Grid Code) Regulations, 2010 and the copy of agreement detailing the tariff per unit, in case where refund is on account of export of electricity;]
	(c)	a statement containing the number and date of invoices and the relevant Bank Realisation Certificates or Foreign Inward Remittance Certificates, as the case may be, in a case where the refund is on account of the export of services;
	(d)	a statement containing the number and date of invoices as Provided in rule 46 along with the evidence regarding the endorsement specified in the second proviso to sub-rule (1) in the case of

			the supply of goods made to a Special Economic Zone unit or a Special Economic Zone developer;
		(e)	a statement containing the number and date of invoices, the evidence regarding the endorsement specified in the second proviso to sub-rule (1) and the details of payment, along with the proof thereof, made by the recipient to the supplier for authorised operations as defined under the Special Economic Zone Act, 2005, in a case where the refund is on account of supply of services made to a Special Economic Zone unit or a Special Economic Zone developer;
		[(f)	a declaration to the effect that tax has not been collected from the Special Economic Zone unit or the Special Economic Zone developer, in a case where the refund is on account of supply of goods or services or both made to a Special Economic Zone unit or a Special Economic Zone developer;]
		(g)	a statement containing the number and date of invoices along with such other evidence as may be notified in this behalf, in a case where the refund is on account of deemed exports;
		(h)	a statement containing the number and the date of the invoices received and issued during a tax period in a case where the claim pertains to refund of any unutilised input tax credit under sub-section (3) of section 54 where the credit has accumulated on account of the rate of tax on the inputs being higher than the rate of tax on output supplies, other than nil-rated or fully exempt supplies;
		(i)	the reference number of the final assessment order and a copy of the said order in a case where the refund arises on account of the finalisation of provisional assessment;
		(j)	a statement showing the details of transactions considered as intra-State supply but which is subsequently held to be inter-State supply;
		(k)	a statement showing the details of the amount of claim on account of excess payment of tax;
		<sup>1</sup> [(ka)	a statement containing the details of invoices viz. number, date, value, tax paid and details of payment, in respect of which refund is being claimed along with copy of such invoices, proof of making such payment to the supplier, the copy of agreement or registered agreement or contract, as

			<p>applicable, entered with the supplier for supply of service, the letter issued by the supplier for cancellation or termination of agreement or contract for supply of service, details of payment received from the supplier against cancellation or termination of such agreement along with proof thereof, in a case where the refund is claimed by an unregistered person where the agreement or contract for supply of service has been cancelled or terminated;]</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>1 Inserted w.e.f. 26.12.2022 vide Central Goods and Services Tax (Fifth Amendment) Rules, 2022 - <a href="#">Notification No. 26/2022—Central Tax dated 26<sup>th</sup> December 2022.</a></p> </div>
		<p><sup>1</sup>[(kb)</p>	<p>a certificate issued by the supplier to the effect that he has paid tax in respect of the invoices on which refund is being claimed by the applicant; that he has not adjusted the tax amount involved in these invoices against his tax liability by issuing credit note; and also, that he has not claimed and will not claim refund of the amount of tax involved in respect of these invoices, in a case where the refund is claimed by an unregistered person where the agreement or contract for supply of service has been cancelled or terminated;]</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>1 Inserted w.e.f. 26.12.2022 vide Central Goods and Services Tax (Fifth Amendment) Rules, 2022 - <a href="#">Notification No. 26/2022—Central Tax dated 26<sup>th</sup> December 2022.</a></p> </div>
		<p>(l)</p>	<p>a declaration to the effect that the incidence of tax, interest or any other amount claimed as refund has not been passed on to any other person, in a case where the amount of refund claimed does not exceed two lakh rupees:</p> <p><b>Provided</b> that a declaration is not required to be furnished in respect of the cases covered under clause (a) or clause (b) or clause (c) or clause (d) or clause (f) of sub-section (8) of section 54;</p>
		<p>(m)</p>	<p>a Certificate in Annexure 2 of <b>FORM GST RFD-01</b> issued by a chartered accountant or a cost accountant to the effect that the incidence of tax, interest or any other amount claimed as refund has not been passed on to any other person, in a case</p>

		<p>where the amount of refund claimed exceeds two lakh rupees:</p> <p><b>Provided</b> that a certificate is not required to be furnished in respect of cases covered under clause (a) or clause (b) or clause (c) or clause (d) or clause (f) of sub-section (8) of section 54;</p> <p><sup>1</sup><b>Provided further</b> that a certificate is not required to be furnished in cases where refund is claimed by an unregistered person who has borne the incidence of tax.]</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>1 Inserted w.e.f. 26.12.2022 vide Central Goods and Services Tax (Fifth Amendment) Rules, 2022 - <a href="#">Notification No. 26/2022—Central Tax dated 26<sup>th</sup> December 2022.</a></p> </div>						
	<p>04.08.2023 to till date</p>	<p>The application under sub-rule (1) shall be accompanied by any of the following documentary evidences in Annexure 1 in <b>FORM GST RFD-01</b>, as applicable, to establish that a refund is due to the applicant, namely:-</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%; text-align: center; vertical-align: top;">(a)</td> <td style="padding: 5px;">the reference number of the order and a copy of the order passed by the proper officer or an appellate authority or Appellate Tribunal or court resulting in such refund or reference number of the payment of the amount specified in sub-section (6) of section 107 and sub-section (8) of section 112 claimed as refund;</td> </tr> <tr> <td style="width: 10%; text-align: center; vertical-align: top;">(b)</td> <td style="padding: 5px;">a statement containing the number and date of shipping bills or bills of export and the number and the date of the relevant export invoices, in a case where the refund is on account of export of goods [, other than electricity];</td> </tr> <tr> <td style="width: 10%; text-align: center; vertical-align: top;">[(ba)</td> <td style="padding: 5px;">a statement containing the number and date of the export invoices, details of energy exported, tariff per unit for export of electricity as per agreement, along with the copy of statement of scheduled energy for exported electricity by Generation Plants issued by the Regional Power Committee Secretariat as a part of the Regional Energy Account (REA) under clause (nnn) of sub regulation 1 of Regulation 2 of the Central Electricity Regulatory Commission (Indian Electricity Grid Code) Regulations, 2010 and the copy of</td> </tr> </table>	(a)	the reference number of the order and a copy of the order passed by the proper officer or an appellate authority or Appellate Tribunal or court resulting in such refund or reference number of the payment of the amount specified in sub-section (6) of section 107 and sub-section (8) of section 112 claimed as refund;	(b)	a statement containing the number and date of shipping bills or bills of export and the number and the date of the relevant export invoices, in a case where the refund is on account of export of goods [, other than electricity];	[(ba)	a statement containing the number and date of the export invoices, details of energy exported, tariff per unit for export of electricity as per agreement, along with the copy of statement of scheduled energy for exported electricity by Generation Plants issued by the Regional Power Committee Secretariat as a part of the Regional Energy Account (REA) under clause (nnn) of sub regulation 1 of Regulation 2 of the Central Electricity Regulatory Commission (Indian Electricity Grid Code) Regulations, 2010 and the copy of
(a)	the reference number of the order and a copy of the order passed by the proper officer or an appellate authority or Appellate Tribunal or court resulting in such refund or reference number of the payment of the amount specified in sub-section (6) of section 107 and sub-section (8) of section 112 claimed as refund;							
(b)	a statement containing the number and date of shipping bills or bills of export and the number and the date of the relevant export invoices, in a case where the refund is on account of export of goods [, other than electricity];							
[(ba)	a statement containing the number and date of the export invoices, details of energy exported, tariff per unit for export of electricity as per agreement, along with the copy of statement of scheduled energy for exported electricity by Generation Plants issued by the Regional Power Committee Secretariat as a part of the Regional Energy Account (REA) under clause (nnn) of sub regulation 1 of Regulation 2 of the Central Electricity Regulatory Commission (Indian Electricity Grid Code) Regulations, 2010 and the copy of							

			agreement detailing the tariff per unit, in case where refund is on account of export of electricity;]
		(c)	a statement containing the number and date of invoices and the relevant Bank Realisation Certificates or Foreign Inward Remittance Certificates, as the case may be, in a case where the refund is on account of the export of services;
		(d)	a statement containing the number and date of invoices as Provided in rule 46 along with the evidence regarding the endorsement specified in the second proviso to sub-rule (1) in the case of the supply of goods made to a Special Economic Zone unit or a Special Economic Zone developer;
		(e)	a statement containing the number and date of invoices, the evidence regarding the endorsement specified in the second proviso to sub-rule (1) and the details of payment, along with the proof thereof, made by the recipient to the supplier for authorised operations as defined under the Special Economic Zone Act, 2005, in a case where the refund is on account of supply of services made to a Special Economic Zone unit or a Special Economic Zone developer;
		[(f)	a declaration to the effect that tax has not been collected from the Special Economic Zone unit or the Special Economic Zone developer, in a case where the refund is on account of supply of goods or services or both made to a Special Economic Zone unit or a Special Economic Zone developer;]
		(g)	a statement containing the number and date of invoices along with such other evidence as may be notified in this behalf, in a case where the refund is on account of deemed exports;
		(h)	a statement containing the number and the date of the invoices received and issued during a tax period in a case where the claim pertains to refund of any unutilised input tax credit under sub-section (3) of section 54 where the credit has accumulated on account of the rate of tax on the inputs being higher than the rate of tax on output supplies, other than nil-rated or fully exempt supplies;
		(i)	the reference number of the final assessment order and a copy of the said order in a case where the refund arises on account of the finalisation of provisional assessment;



		(j)	a statement showing the details of transactions considered as intra-State supply but which is subsequently held to be inter-State supply;
		(k)	<p>a statement showing the details of the amount of claim on account of excess payment of tax <sup>1</sup>[and interest, if any, or any other amount paid];</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>1. Inserted w.e.f. 04.08.2023 vide Central Goods and Services Tax (Second Amendment) Rules, 2023 – <a href="#">Notification No. No. 38/2023- Central Tax dated 04.08.2023.</a></p> </div>
		[(ka)	a statement containing the details of invoices viz. number, date, value, tax paid and details of payment, in respect of which refund is being claimed along with copy of such invoices, proof of making such payment to the supplier, the copy of agreement or registered agreement or contract, as applicable, entered with the supplier for supply of service, the letter issued by the supplier for cancellation or termination of agreement or contract for supply of service, details of payment received from the supplier against cancellation or termination of such agreement along with proof thereof, in a case where the refund is claimed by an unregistered person where the agreement or contract for supply of service has been cancelled or terminated;]
		[(kb)	a certificate issued by the supplier to the effect that he has paid tax in respect of the invoices on which refund is being claimed by the applicant; that he has not adjusted the tax amount involved in these invoices against his tax liability by issuing credit note; and also, that he has not claimed and will not claim refund of the amount of tax involved in respect of these invoices, in a case where the refund is claimed by an unregistered person where the agreement or contract for supply of service has been cancelled or terminated;]
		(l)	<p>a declaration to the effect that the incidence of tax, interest or any other amount claimed as refund has not been passed on to any other person, in a case where the amount of refund claimed does not exceed two lakh rupees:</p> <p><b>Provided</b> that a declaration is not required to be furnished in respect of the cases covered under clause (a) or clause (b) or clause (c) or clause (d) or clause (f) of sub-section (8) of section 54;</p>

		(m) a Certificate in Annexure 2 of <b>FORM GST RFD-01</b> issued by a chartered accountant or a cost accountant to the effect that the incidence of tax, interest or any other amount claimed as refund has not been passed on to any other person, in a case where the amount of refund claimed exceeds two lakh rupees:  <b>Provided</b> that a certificate is not required to be furnished in respect of cases covered under clause (a) or clause (b) or clause (c) or clause (d) or clause (f) of sub-section (8) of section 54;  <sup>1</sup> <b>Provided further</b> that a certificate is not required to be furnished in cases where refund is claimed by an unregistered person who has borne the incidence of tax.]
<b>Explanation</b>	01.07.2017 to till date	<b>Explanation.</b> – For the purposes of this rule-  (i) in case of refunds referred to in clause (c) of sub-section (8) of section 54, the expression “invoice” means invoice conforming to the provisions contained in section 31;  (ii) where the amount of tax has been recovered from the recipient, it shall be deemed that the incidence of tax has been passed on to the ultimate consumer.
<b>Rule 89(3)</b>	01.07.2017 to till date	Where the application relates to refund of input tax credit, the electronic credit ledger shall be debited by the applicant by an amount equal to the refund so claimed.
<b>Rule 89(4)</b>	01.07.2017 to 22.10.2017	In the case of zero-rated supply of goods or services or both without payment of tax under bond or letter of undertaking in accordance with the provisions of sub-section (3) of section 16 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), refund of input tax credit shall be granted as per the following formula –  Refund Amount = (Turnover of zero-rated supply of goods + Turnover of zero-rated supply of services) x Net ITC ÷ Adjusted Total Turnover  Where,-  (A) " <b>Refund amount</b> " means the maximum refund that is admissible;  (B) " <b>Net ITC</b> " means input tax credit availed on inputs and input services during the relevant period;  (C) " <b>Turnover of zero-rated supply of goods</b> " means the value of zero-rated supply of goods made during the relevant

		<p>period without payment of tax under bond or letter of undertaking;</p> <p>(D) "<b>Turnover of zero-rated supply of services</b>" means the value of zero-rated supply of services made without payment of tax under bond or letter of undertaking, calculated in the following manner, namely:-</p> <p style="padding-left: 40px;">Zero-rated supply of services is the aggregate of the payments received during the relevant period for zero-rated supply of services and zero-rated supply of services where supply has been completed for which payment had been received in advance in any period prior to the relevant period reduced by advances received for zero-rated supply of services for which the supply of services has not been completed during the relevant period;</p> <p>(E) "<b>Adjusted Total turnover</b>" means the turnover in a State or a Union territory, as defined under <sup>1</sup>[clause] (112) of section 2, excluding the value of exempt supplies other than zero-rated supplies, during the relevant period;</p> <p>(F) "<b>Relevant period</b>" means the period for which the claim has been filed."</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>1. Substituted for the word "sub-section", the word "clause" with effect from 1st July, 2017, vide <a href="#">Notification No. 17/2017 – Central Tax dated 27th July, 2017</a>.</p> </div>
	<p>23.10.2017 to 03.09.2018</p>	<p><sup>1</sup>[In the case of zero-rated supply of goods or services or both without payment of tax under bond or letter of undertaking in accordance with the provisions of subsection (3) of section 16 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), refund of input tax credit shall be granted as per the following formula –</p> <p><b>Refund Amount</b> = (Turnover of zero-rated supply of goods + Turnover of zero-rated supply of services) x Net ITC ÷ Adjusted Total Turnover</p> <p>Where, -</p> <p>(A) "Refund amount" means the maximum refund that is admissible;</p> <p>(B) "Net ITC" means input tax credit availed on inputs and input services during the relevant period other than the input tax credit availed for which refund is claimed under sub-rules (4A) or (4B) or both;</p> <p>(C) "Turnover of zero-rated supply of goods" means the value of zero-rated supply of goods made during the relevant period without payment of tax under bond or letter of</p>

		<p>undertaking, other than the turnover of supplies in respect of which refund is claimed under sub-rules (4A) or (4B) or both;</p> <p>(D) "Turnover of zero-rated supply of services" means the value of zero-rated supply of services made without payment of tax under bond or letter of undertaking, calculated in the following manner, namely:-</p> <p>Zero-rated supply of services is the aggregate of the payments received during the relevant period for zero-rated supply of services and zero-rated supply of services where supply has been completed for which payment had been received in advance in any period prior to the relevant period reduced by advances received for zero-rated supply of services for which the supply of services has not been completed during the relevant period;</p> <p>(E) "Adjusted Total turnover" means the turnover in a State or a Union territory, as defined under clause (112) of section 2, excluding –</p> <p style="padding-left: 40px;">(a) the value of exempt supplies other than zero-rated supplies and</p> <p style="padding-left: 40px;">(b) the turnover of supplies in respect of which refund is claimed under subrules (4A) or (4B) or both, if any,</p> <p>during the relevant period;</p> <p>(F) "Relevant period" means the period for which the claim has been filed. ]</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>1 Substituted with effect from 23rd October, 2017 for sub-rule (4) vide <a href="#">Notification No. 75/2017- Central Tax dated 29.12.2017</a>,</p> </div>
	<p>04.09.2018 to 22.03.2020</p>	<p>In the case of zero-rated supply of goods or services or both without payment of tax under bond or letter of undertaking in accordance with the provisions of subsection (3) of section 16 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), refund of input tax credit shall be granted as per the following formula –</p> <p><b>Refund Amount</b> = (Turnover of zero-rated supply of goods + Turnover of zero-rated supply of services) x Net ITC ÷ Adjusted Total Turnover</p> <p>Where, -</p> <p>(A) "Refund amount" means the maximum refund that is admissible;</p> <p>(B) "Net ITC" means input tax credit availed on inputs and input services during the relevant period other than the input</p>

		<p>tax credit availed for which refund is claimed under sub-rules (4A) or (4B) or both;</p> <p>(C) "Turnover of zero-rated supply of goods" means the value of zero-rated supply of goods made during the relevant period without payment of tax under bond or letter of undertaking, other than the turnover of supplies in respect of which refund is claimed under sub-rules (4A) or (4B) or both;</p> <p>(D) "Turnover of zero-rated supply of services" means the value of zero-rated supply of services made without payment of tax under bond or letter of undertaking, calculated in the following manner, namely:-</p> <p>Zero-rated supply of services is the aggregate of the payments received during the relevant period for zero-rated supply of services and zero-rated supply of services where supply has been completed for which payment had been received in advance in any period prior to the relevant period reduced by advances received for zero-rated supply of services for which the supply of services has not been completed during the relevant period;</p> <p><sup>1</sup>[(E) "<b>Adjusted Total Turnover</b>" means the sum total of the value of-</p> <p>(a) the turnover in a State or a Union territory, as defined under clause (112) of section 2, excluding the turnover of services; and</p> <p>(b) the turnover of zero-rated supply of services determined in terms of clause (D) above and non-zero-rated supply of services,</p> <p>excluding-</p> <p>(i) the value of exempt supplies other than zero-rated supplies; and</p> <p>(ii) the turnover of supplies in respect of which refund is claimed under sub-rule (4A) or sub-rule (4B) or both, if any, during the relevant period.]</p> <p>(F) "Relevant period" means the period for which the claim has been filed.</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p><sup>1</sup> Substituted w.e.f. 4<sup>th</sup> September 2018 vide <a href="#">Notification No. 39/2018- Central Tax dated 04.09.2018.</a></p> </div>
	<p>23.03.2020 to 04.07.2022</p>	<p>In the case of zero-rated supply of goods or services or both without payment of tax under bond or letter of undertaking in accordance with the provisions of subsection (3) of section 16 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), refund of input tax credit shall be granted as per the following formula –</p>

		<p><b>Refund Amount</b> = (Turnover of zero-rated supply of goods + Turnover of zero-rated supply of services) x Net ITC ÷ Adjusted Total Turnover</p> <p>Where, -</p> <p>(A) "Refund amount" means the maximum refund that is admissible;</p> <p>(B) "Net ITC" means input tax credit availed on inputs and input services during the relevant period other than the input tax credit availed for which refund is claimed under sub-rules (4A) or (4B) or both;</p> <p><sup>1</sup> [(C) "<b>Turnover of zero-rated supply of goods</b>" means the value of zero-rated supply of goods made during the relevant period without payment of tax under bond or letter of undertaking or the value which is 1.5 times the value of like goods domestically supplied by the same or, similarly placed, supplier, as declared by the supplier, whichever is less, other than the turnover of supplies in respect of which refund is claimed under sub-rules (4A) or (4B) or both;]</p> <p>(D) "Turnover of zero-rated supply of services" means the value of zero-rated supply of services made without payment of tax under bond or letter of undertaking, calculated in the following manner, namely:-</p> <p>Zero-rated supply of services is the aggregate of the payments received during the relevant period for zero-rated supply of services and zero-rated supply of services where supply has been completed for which payment had been received in advance in any period prior to the relevant period reduced by advances received for zero-rated supply of services for which the supply of services has not been completed during the relevant period;</p> <p>[(E) "<b>Adjusted Total Turnover</b>" means the sum total of the value of-</p> <p>(a) the turnover in a State or a Union territory, as defined under clause (112) of section 2, excluding the turnover of services; and</p> <p>(b) the turnover of zero-rated supply of services determined in terms of clause (D) above and non-zero-rated supply of services,</p> <p>excluding-</p> <p>(i) the value of exempt supplies other than zero-rated supplies; and</p>
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		<p>(ii) the turnover of supplies in respect of which refund is claimed under sub-rule (4A) or sub-rule (4B) or both, if any, during the relevant period.}]</p> <p>(F) "Relevant period" means the period for which the claim has been filed.</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>1. Substituted w.e.f. 23<sup>rd</sup> March 2020 vide <a href="#">Notification No. 16/2020 – Central Tax dated 23rd March, 2020.</a></p> </div>
05.07.2022 to till date		<p>In the case of zero-rated supply of goods or services or both without payment of tax under bond or letter of undertaking in accordance with the provisions of sub-section (3) of section 16 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), refund of input tax credit shall be granted as per the following formula –</p> <p>Refund Amount = (Turnover of zero-rated supply of goods + Turnover of zero-rated supply of services) x Net ITC ÷ Adjusted Total Turnover</p> <p>Where, -</p> <p>(A) "Refund amount" means the maximum refund that is admissible;</p> <p>(B) "Net ITC" means input tax credit availed on inputs and input services during the relevant period other than the input tax credit availed for which refund is claimed under sub-rules (4A) or (4B) or both;</p> <p>[(C) "Turnover of zero-rated supply of goods" means the value of zero-rated supply of goods made during the relevant period without payment of tax under bond or letter of undertaking or the value which is 1.5 times the value of like goods domestically supplied by the same or, similarly placed, supplier, as declared by the supplier, whichever is less, other than the turnover of supplies in respect of which refund is claimed under sub-rules (4A) or (4B) or both;]</p> <p>(D) "Turnover of zero-rated supply of services" means the value of zero-rated supply of services made without payment of tax under bond or letter of undertaking, calculated in the following manner, namely:-</p> <p>Zero-rated supply of services is the aggregate of the payments received during the relevant period for zero-rated supply of services and zero-rated supply of services where supply has been completed for which payment had been received in advance in any period prior to the relevant period reduced by advances received for zero-rated supply of services for which the supply of services has not been completed during the relevant period;</p>



		<p>[(E) "Adjusted Total Turnover" means the sum total of the value of-</p> <p>(a) the turnover in a State or a Union territory, as defined under clause (112) of section 2, excluding the turnover of services; and</p> <p>(b) the turnover of zero-rated supply of services determined in terms of clause (D) above and non-zero-rated supply of services,</p> <p>excluding-</p> <p>(i) the value of exempt supplies other than zero-rated supplies; and</p> <p>(ii) the turnover of supplies in respect of which refund is claimed under sub-rule (4A) or sub-rule (4B) or both, if any, during the relevant period.<sup>1</sup>]</p> <p>(F) "Relevant period" means the period for which the claim has been filed.</p> <p><sup>1</sup> [Explanation. – For the purposes of this sub-rule, the value of goods exported out of India shall be taken as –</p> <p>(i) the Free on Board (FOB) value declared in the Shipping Bill or Bill of Export form, as the case may be, as per the Shipping Bill and Bill of Export (Forms) Regulations, 2017; or</p> <p>(ii) the value declared in tax invoice or bill of supply,</p> <p>whichever is less.]</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>1. Inserted w.e.f. 05.07.2022 vide <a href="#">Notification No. 14/2022 – Central Tax dated 05.07.2022</a>.</p> </div>
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<p><b>Rule 89(4A)</b></p>	<p>23.10.2017 to till date</p>	<p><sup>1</sup> [In the case of supplies received on which the supplier has availed the benefit of the Government of India, Ministry of Finance, notification No. 48/2017-Central Tax dated the 18th October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1305 (E) dated the 18th October, 2017, refund of input tax credit, availed in respect of other inputs or input services used in making zero-rated supply of goods or services or both, shall be granted.]</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>1 Substituted w.e.f 23.10.2017 vide <a href="#">Notification No. 03/2018-Central Tax dated 23.01.2018</a>. “(4A) In the case of supplies received on which the supplier has availed the benefit of notification No. 48/2017-Central Tax dated 18th October, 2017, refund of input tax credit, availed in respect of other inputs or input services used in making zero-rated supply of goods or services or both, shall be granted.” Which was inserted w.e.f 23.10.2017 vide <a href="#">Notification No. 75/2017-Central Tax dated 29.12.2017</a>.</p> </div>
<p><b>Rule 89(4B)</b></p>	<p>23.10.2017 to till date</p>	<p><sup>1</sup>[In the case of supplies received on which the supplier has availed the benefit of the Government of India, Ministry of Finance, notification No. 40/2017-Central Tax (Rate) dated the 23rd October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1320 (E) dated the 23rd October, 2017 or notification No. 41/2017-Integrated Tax (Rate) dated the 23rd October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1321(E) dated the 23rd October, 2017 or notification No. 78/2017- Customs dated the 13th October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1272(E) dated the 13th October, 2017 or notification No. 79/2017-Customs dated the 13th October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1299(E) dated the 13th October, 2017, or all of them, refund of input tax credit, availed in respect of inputs received under the said notifications for export of goods and the input tax credit availed in respect of other inputs or input services to the extent used in making such export of goods, shall be granted.”]</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>1 Substituted w.e.f 23.10.2017 vide <a href="#">Notification No. 03/2018-Central Tax dated 23.01.2018</a>. (4B) In the case of supplies received on which the supplier has availed the benefit of notification No. 40/2017-Central Tax (Rate) dated 23rd October, 2017 or notification No. 41/2017-Integrated Tax (Rate) dated 23rd October, 2017, or both, refund of input tax credit, availed in respect of inputs received under the</p> </div>

		<p>said notifications for export of goods and the input tax credit availed in respect of other inputs or input services to the extent used in making such export of goods, shall be granted.” Which was inserted w.e.f 23.10.2017 vide <a href="#">Notification No. 75/2017- Central Tax dated 29.12.2017.</a></p>				
	<p>09.10.2018 to till date</p>	<p><sup>1</sup> [Where the person claiming refund of unutilised input tax credit on account of zero rated supplies without payment of tax has –</p> <table border="1" data-bbox="603 958 1385 1733"> <tr> <td data-bbox="603 958 671 1384">(a)</td> <td data-bbox="671 958 1385 1384">received supplies on which the supplier has availed the benefit of the Government of India, Ministry of Finance, notification No. 40/2017-Central Tax (Rate), dated the 23rd October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1320 (E), dated the 23rd October, 2017 or notification No. 41/2017-Integrated Tax (Rate), dated the 23rd October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1321(E), dated the 23rd October, 2017; or</td> </tr> <tr> <td data-bbox="603 1384 671 1733">(b)</td> <td data-bbox="671 1384 1385 1733">availed the benefit of notification No. 78/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1272(E), dated the 13th October, 2017 or notification No. 79/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1299(E), dated the 13th October, 2017,</td> </tr> </table> <p>the refund of input tax credit, availed in respect of inputs received under the said notifications for export of goods and the input tax credit availed in respect of other inputs or input services to the extent used in making such export of goods, shall be granted.]]]</p>	(a)	received supplies on which the supplier has availed the benefit of the Government of India, Ministry of Finance, notification No. 40/2017-Central Tax (Rate), dated the 23rd October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1320 (E), dated the 23rd October, 2017 or notification No. 41/2017-Integrated Tax (Rate), dated the 23rd October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1321(E), dated the 23rd October, 2017; or	(b)	availed the benefit of notification No. 78/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1272(E), dated the 13th October, 2017 or notification No. 79/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1299(E), dated the 13th October, 2017,
(a)	received supplies on which the supplier has availed the benefit of the Government of India, Ministry of Finance, notification No. 40/2017-Central Tax (Rate), dated the 23rd October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1320 (E), dated the 23rd October, 2017 or notification No. 41/2017-Integrated Tax (Rate), dated the 23rd October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1321(E), dated the 23rd October, 2017; or					
(b)	availed the benefit of notification No. 78/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1272(E), dated the 13th October, 2017 or notification No. 79/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1299(E), dated the 13th October, 2017,					

		<p>1 Substituted w.e.f. 9<sup>th</sup> October 2018 vide <a href="#">Notification No. 54/2018-CT dated 09.10.2018</a> for sub-rule (4B),</p>				
<p><b>Rule 89(5)</b></p>	<p>01.07.2017 to 30.12.2018</p>	<p><sup>1</sup>[In the case of refund on account of inverted duty structure, refund of input tax credit shall be granted as per the following formula:-</p> <p><b>Maximum Refund Amount</b> = {(Turnover of inverted rated supply of goods and services) x Net ITC ÷ Adjusted Total Turnover} - tax payable on such inverted rated supply of goods and services.</p> <p><b>Explanation:-</b> For the purposes of this sub-rule, the expressions –</p> <table border="1"> <tr> <td>(a)</td> <td><b>Net ITC</b> shall mean input tax credit availed on inputs during the relevant period other than the input tax credit availed for which refund is claimed under sub-rules (4A) or (4B) or both; and</td> </tr> <tr> <td>(b)</td> <td><b>Adjusted Total turnover</b> shall have the same meaning as assigned to it in sub-rule (4).</td> </tr> </table>	(a)	<b>Net ITC</b> shall mean input tax credit availed on inputs during the relevant period other than the input tax credit availed for which refund is claimed under sub-rules (4A) or (4B) or both; and	(b)	<b>Adjusted Total turnover</b> shall have the same meaning as assigned to it in sub-rule (4).
	(a)	<b>Net ITC</b> shall mean input tax credit availed on inputs during the relevant period other than the input tax credit availed for which refund is claimed under sub-rules (4A) or (4B) or both; and				
(b)	<b>Adjusted Total turnover</b> shall have the same meaning as assigned to it in sub-rule (4).					
		<p>1 Substituted with effect from 01st July, 2017 vide <a href="#">Notification No. 26/2018-CT dated 13.06.2018</a> for sub-rule (5), Read as- “(5) In the case of refund on account of inverted duty structure, refund of input tax credit shall be granted as per the following formula:-</p> <p>Maximum Refund Amount = {(Turnover of inverted rated supply of goods and services) x Net ITC ÷ Adjusted Total Turnover} - tax payable on such inverted rated supply of goods and services.</p> <p>Explanation:- For the purposes of this sub-rule, the expressions – (a) “Net ITC” shall mean input tax credit availed on inputs during the relevant period other than the input tax credit availed for which refund is claimed under sub-rules (4A) or (4B) or both; and (b) “Adjusted Total turnover” shall have the same meaning as assigned to it in sub-rule (4).” As amended vide <a href="#">Notification No. 21/2018 – Central Tax dated 18th April, 2018</a>.</p>				
	<p>31.12.2018 to 04.07.2022</p>	<p>In the case of refund on account of inverted duty structure, refund of input tax credit shall be granted as per the following formula:-</p> <p><b>Maximum Refund Amount</b> = {(Turnover of inverted rated supply of goods and services) x Net ITC ÷ Adjusted Total Turnover} - tax payable on such inverted rated supply of goods and services.</p>				

		<p><b>Explanation:-</b> For the purposes of this sub-rule, the expressions –</p> <table border="1" data-bbox="603 286 1380 584"> <tr> <td data-bbox="603 286 671 454">(a)</td> <td data-bbox="671 286 1380 454"><b>Net ITC</b> shall mean input tax credit availed on inputs during the relevant period other than the input tax credit availed for which refund is claimed under sub-rules (4A) or (4B) or both; and</td> </tr> <tr> <td data-bbox="603 454 671 584">(b)</td> <td data-bbox="671 454 1380 584"><sup>1</sup>[<b>Adjusted Total turnover</b>” and “<b>relevant period</b>” shall have the same meaning as assigned to them in sub-rule (4).]]</td> </tr> </table> <div data-bbox="687 645 1391 817" style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>1 Substituted w.e.f. 31<sup>st</sup> December 2018 vide <a href="#">Notification No. 74/2018- Central Tax dated 31.12.2018</a> for “(b) “Adjusted Total turnover” shall have the same meaning as assigned to it in sub-rule (4).”</p> </div>	(a)	<b>Net ITC</b> shall mean input tax credit availed on inputs during the relevant period other than the input tax credit availed for which refund is claimed under sub-rules (4A) or (4B) or both; and	(b)	<sup>1</sup> [ <b>Adjusted Total turnover</b> ” and “ <b>relevant period</b> ” shall have the same meaning as assigned to them in sub-rule (4).]]
(a)	<b>Net ITC</b> shall mean input tax credit availed on inputs during the relevant period other than the input tax credit availed for which refund is claimed under sub-rules (4A) or (4B) or both; and					
(b)	<sup>1</sup> [ <b>Adjusted Total turnover</b> ” and “ <b>relevant period</b> ” shall have the same meaning as assigned to them in sub-rule (4).]]					
	<p>05.07.2022 to till date</p>	<p>In the case of refund on account of inverted duty structure, refund of input tax credit shall be granted as per the following formula:-</p> <p><b>Maximum Refund Amount</b> = {(Turnover of inverted rated supply of goods and services) x Net ITC ÷ Adjusted Total Turnover} –<sup>1</sup>[(tax payable on such inverted rated supply of goods and services x (Net ITC’ ITC availed on inputs and input services)).]</p> <p><b>Explanation:-</b> For the purposes of this sub-rule, the expressions –</p> <table border="1" data-bbox="603 1305 1380 1603"> <tr> <td data-bbox="603 1305 671 1473">(a)</td> <td data-bbox="671 1305 1380 1473"><b>Net ITC</b> shall mean input tax credit availed on inputs during the relevant period other than the input tax credit availed for which refund is claimed under sub-rules (4A) or (4B) or both; and</td> </tr> <tr> <td data-bbox="603 1473 671 1603">(b)</td> <td data-bbox="671 1473 1380 1603"><sup>1</sup>[<b>Adjusted Total turnover</b>” and “<b>relevant period</b>” shall have the same meaning as assigned to them in sub-rule (4).]]</td> </tr> </table> <div data-bbox="687 1608 1391 1736" style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>1. Substituted for the words “tax payable on such inverted rated supply of goods and services” w.e.f. 05.07.2022 vide <a href="#">Notification No. 14/2022 – Central Tax dated 05.07.2022.</a></p> </div>	(a)	<b>Net ITC</b> shall mean input tax credit availed on inputs during the relevant period other than the input tax credit availed for which refund is claimed under sub-rules (4A) or (4B) or both; and	(b)	<sup>1</sup> [ <b>Adjusted Total turnover</b> ” and “ <b>relevant period</b> ” shall have the same meaning as assigned to them in sub-rule (4).]]
(a)	<b>Net ITC</b> shall mean input tax credit availed on inputs during the relevant period other than the input tax credit availed for which refund is claimed under sub-rules (4A) or (4B) or both; and					
(b)	<sup>1</sup> [ <b>Adjusted Total turnover</b> ” and “ <b>relevant period</b> ” shall have the same meaning as assigned to them in sub-rule (4).]]					

**10.1.1 Relevant Section of CGST Act 2017- Rule 89**

Section	Particulars
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Section 54	Refund of tax
Section 55	Refund in certain cases
Section 56	Interest on delayed refunds
Section 57	Consumer Welfare Fund
Section 58	Utilisation of Fund

**10.1.2.1 Circulars - Procedure regarding procurement of supplies of goods from DTA by Export Oriented Unit (EOU) / Electronic Hardware Technology Park (EHTP) Unit / Software Technology Park (STP) Unit / Bio-Technology Parks (BTP) Unit under deemed export benefits under section 147 of CGST Act, 2017 - [Circular No. 14/14 /2017 – GST dated 6th November, 2017](#)**

**10.1.2.2 Circulars - Manual filing and processing of refund claims in respect of zero-rated supplies - [Circular No. 17/17/2017 – GST dated 15th November, 2017](#) which was superseded w.e.f. 26.09.2019 vide [Circular No. 125/44/2019 – GST dated 18th November, 2019](#).**

**10.1.2.3 Circulars - Manual filing and processing of refund claims on account of inverted duty structure, deemed exports and excess balance in electronic cash ledger - [Circular No.24/24/2017-GST dated 21st December, 2017](#) which was superseded w.e.f. 26.09.2019 vide [Circular No. 125/44/2019 – GST dated 18th November, 2019](#).**

**10.1.2.4 Circulars - Clarifications on exports related refund issues - [Circular No. 37/11/2018-GST dated 15th March, 2018](#) which was superseded w.e.f. 26.09.2019 vide [Circular No. 125/44/2019 – GST dated 18th November, 2019](#).**

**10.1.2.5 Circulars - Clarifications of certain issues under GST - [Circular No. 48/22/2018-GST dated 14th June, 2018](#)**

**10.1.2.6 Circulars - Clarification on removal of restriction on refund of accumulated Input Tax Credit on fabrics - [Circular No. 56/30/2018-GST dated 24<sup>th</sup> August, 2018](#)**

10.1.2.7 Circulars - Clarification on refund related issues- [Circular No. 59/33/2018-GST dated 4th September, 2018](#) which was superseded w.e.f. 26.09.2019 vide [Circular No. 125/44/2019 – GST dated 18th November, 2019](#).

10.1.2.8 Circulars - Clarification on certain issues related to refund- [Circular No. 70/44/2018 -GST dated 26th October, 2018](#) which was superseded w.e.f. 26.09.2019 vide [Circular No. 125/44/2019 – GST dated 18th November, 2019](#).

10.1.2.9 Circulars - Clarifications on refund related issues under GST - [Circular No. 94/13/2019-GST dated 28th March, 2019](#) which was superseded w.e.f. 26.09.2019 vide [Circular No. 125/44/2019 – GST dated 18th November, 2019](#).

10.1.2.10 Circulars - Clarification in respect of goods sent/taken out of India for exhibition or on consignment basis for export promotion - [Circular No. 108/27/2019-GST dated 18th July, 2019](#)

10.1.2.11 Circulars - Eligibility to file a refund application in FORM GST RFD-01 for a period and category under which a NIL refund application has already been filed - [Circular No. 110/29/2019 – GST dated 3rd October, 2019](#)

10.1.2.12 Circulars - Fully electronic refund process through FORM GST RFD-01 and single disbursement - [Circular No. 125/44/2019 – GST dated 18th November, 2019](#) as modified vide [Circular No.135/05/2020 – GST dated 31st March, 2020](#) which was partially modified vide [Circular No. 173/05/2022-GST dated 6th July, 2022](#).

10.1.2.13 Circulars - Clarification on certain refund related issues - [Circular No. 166/22/2021-GST dated 17th Nov, 2021](#)

10.1.2.14 Circulars - Clarification on various issue pertaining to GST - Refund claimed by the recipients of supplies regarded as deemed export - [Circular No. 172/04/2022-GST dated 6th July, 2022](#)

10.1.2.15 Circulars - Manner of filing refund of unutilized ITC on account of export of electricity - [Circular No. 175/07/2022-GST dated 6th July, 2022](#)



**10.1.2.16 Circulars - Clarification on refund related issues - [Circular No. 181/13/2022-GST dated 10th November, 2022](#)**

**10.1.2.17 Circulars - Prescribing manner of filing an application for refund by unregistered persons - [Circular No. 188/20/2022-GST dated 27th December, 2022](#)**

### 10.1.3. Relevant Forms – Rule 89

Forms	Particulars
FORM-GST-RFD-01	Application for Refund (applicable for casual or non-resident taxable person, tax deductor, tax collector, un-registered person and other registered taxable person)
FORM-GST-RFD-01 A	Application for Refund Application for Refund (manual) (applicable for casual taxable person or non-resident taxable person, tax deductor, tax collector and other registered taxable person)

## 10.2 Acknowledgement. [Rule 90]

<b>Rule 90(1)</b>	01.07.2017 to till date	Where the application relates to a claim for refund from the electronic cash ledger, an acknowledgement in <b>FORM GST RFD-02</b> shall be made available to the applicant through the common portal electronically, clearly indicating the date of filing of the claim for refund and the time period specified in sub-section (7) of section 54 shall be counted from such date of filing.
<b>Rule 90(2)</b>	01.07.2017 to till date	The application for refund, other than claim for refund from electronic cash ledger, shall be forwarded to the proper officer who shall, within a period of fifteen days of filing of the said application, scrutinize the application for its completeness and where the application is found to be complete in terms of sub-rule (2), (3) and (4) of rule 89, an acknowledgement in <b>FORM GST RFD-02</b> shall be made available to the applicant through the common portal electronically, clearly indicating the date of filing of the claim for refund and the time period specified in sub-section (7) of section 54 shall be counted from such date of filing.

<b>Rule 90(3)</b>	01.07.2017 to till date	Where any deficiencies are noticed, the proper officer shall communicate the deficiencies to the applicant in <b>FORM GST RFD-03</b> through the common portal electronically, requiring him to file a fresh refund application after rectification of such deficiencies.
<b>Proviso</b>	18.05.2021 to till date	<sup>1</sup> [ <b>Provided</b> that the time period, from the date of filing of the refund claim in FORM GST RFD-01 till the date of communication of the deficiencies in FORM GST RFD-03 by the proper officer, shall be excluded from the period of two years as specified under sub-section (1) of Section 54, in respect of any such fresh refund claim filed by the applicant after rectification of the deficiencies.]  1. Inserted w.e.f. 18.05.2021 vide <a href="#">Notification No. 15 /2021 – Central Tax dated 18th May, 2021.</a>
<b>Rule 90(4)</b>	01.07.2017 to till date	Where deficiencies have been communicated in <b>FORM GST RFD-03</b> under the State Goods and Service Tax Rules, 2017, the same shall also deemed to have been communicated under this rule along with the deficiencies communicated under sub-rule (3).
<sup>1</sup> [ <b>Rule 90(5)</b>	18.05.2021 to till date	The applicant may, at any time before issuance of provisional refund sanction order in FORM GST RFD-04 or final refund sanction order in FORM GST RFD-06 or payment order in FORM GST RFD-05 or refund withhold order in FORM GST RFD-07 or notice in FORM GST RFD-08, in respect of any refund application filed in FORM GST RFD-01, withdraw the said application for refund by filing an application in FORM GST RFD-01W. ]  1. Inserted w.e.f. 18.05.2021 vide <a href="#">Notification No. 15 /2021 – Central Tax dated 18th May, 2021.</a>
<sup>1</sup> [ <b>Rule 90(6)</b>	18.05.2021 to till date	On submission of application for withdrawal of refund in FORM GST RFD-01W, any amount debited by the applicant from electronic credit ledger or electronic cash ledger, as the case may be, while filing application for refund in FORM GST RFD-01, shall be credited back to the ledger from which such debit was made.]  1. Inserted w.e.f. 18.05.2021 vide <a href="#">Notification No. 15 /2021 – Central Tax dated 18th May, 2021.</a>

### 10.2.1 Relevant Section of CGST Act 2017- Rule 90

Section	Particulars
Section 54	Refund of tax
Section 55	Refund in certain cases
Section 56	Interest on delayed refunds
Section 57	Consumer Welfare Fund
Section 58	Utilisation of Fund

**10.2.2.1** Circulars - Proper officer relating to provisions other than Registration and Composition under the Central Goods and Services Tax Act, 2017 - [Circular No. 3/3/2017 – GST dated 5th July, 2017](#)

**10.2.2.2** Circulars - Manual filing and processing of refund claims in respect of zero-rated supplies - [Circular No. 17/17/2017 – GST dated 15th November, 2017](#) which was superseded w.e.f. 26.09.2019 vide [Circular No. 125/44/2019 – GST dated 18th November, 2019](#).

**10.2.2.3** Circulars - Clarifications on exports related refund issues - [Circular No. 37/11/2018-GST dated 15th March, 2018](#) which was superseded w.e.f. 26.09.2019 vide [Circular No. 125/44/2019 – GST dated 18th November, 2019](#).

**10.2.2.4** Circulars - Clarification on refund related issues- [Circular No. 59/33/2018-GST dated 4th September, 2018](#) which was superseded w.e.f. 26.09.2019 vide [Circular No. 125/44/2019 – GST dated 18th November, 2019](#).

**10.2.2.5** Circulars - Clarification on refund related issues - [Circular No. 79/53/2018-GST dated 31st December, 2018](#) which was superseded w.e.f. 26.09.2019 vide [Circular No. 125/44/2019 – GST dated 18th November, 2019](#).

**10.2.3. Relevant Forms – Rule 90**

Forms	Particulars
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FORM GST RFD-01 W	Application for Withdrawal of Refund Application
FORM-GST-RFD-02	Acknowledgment of the Application for Refund
FORM-GST-RFD-03	Deficiency Memo

### 10.3 Grant of provisional refund. [Rule 91]

<b>Rule 91(1)</b>	01.07.2017 to till date	The provisional refund in accordance with the provisions of sub-section (6) of section 54 shall be granted subject to the condition that the person claiming refund has, during any period of five years immediately preceding the tax period to which the claim for refund relates, not been prosecuted for any offence under the Act or under an existing law where the amount of tax evaded exceeds two hundred and fifty lakh rupees.
<b>Rule 91(2)</b>	01.07.2017 to till date	The proper officer, after scrutiny of the claim and the evidence submitted in support thereof and on being prima facie satisfied that the amount claimed as refund under sub-rule (1) is due to the applicant in accordance with the provisions of sub-section (6) of section 54, shall make an order in <b>FORM GST RFD-04</b> , sanctioning the amount of refund due to the said applicant on a provisional basis within a period not exceeding seven days from the date of the acknowledgement under sub-rule (1) or sub-rule (2) of rule 90:
<b>Proviso</b>	01.02.2019 to till date	<sup>1</sup> [ <b>Provided</b> that the order issued in <b>FORM GST RFD-04</b> shall not be required to be revalidated by the proper officer.]  1 Inserted w.e.f. 1 <sup>st</sup> February 2019 vide <a href="#">Notification No. 03/2019- Central Tax dated 29.01.2019.</a>
<b>Rule 91(3)</b>	01.07.2017 to 23.09.2019	The proper officer shall issue a payment advice in <b>FORM GST RFD-05</b> for the amount sanctioned under sub-rule (2) and the same shall be electronically credited to any of the bank accounts of the applicant mentioned in his registration particulars and as specified in the application for refund:
	24.09.2019 to till date	The proper officer shall issue a <sup>1</sup> [payment order] in <b>FORM GST RFD-05</b> for the amount sanctioned under sub-rule (2) and the same shall be electronically credited to any of the bank accounts of the applicant mentioned in his registration particulars and as specified in the application for refund <sup>2</sup> [on the basis of a consolidated payment advice]:  1 Substituted with effect from 24th day of September, 2019 notified vide <a href="#">Notification No. 42/2019 – Central Tax dated</a>

			<p><a href="#">24th September, 2019</a>, for the words “payment advice”, <a href="#">Notification No. 31/2019 – Central Tax dated 28.06.2019</a>.</p> <p>2 Inserted w.e.f. 24<sup>th</sup> September 2019 vide <a href="#">Notification No. 49/2019- Central Tax dated 09.10.2019</a>.</p>
<b>Proviso</b>	01.02.2019 to 23.09.2019	<p><sup>1</sup>[<b>Provided</b> that the payment advice in <b>FORM GST RFD-05</b> shall be required to be revalidated where the refund has not been disbursed within the same financial year in which the said payment advice was issued.]</p>	<p>1 Inserted w.e.f. 1<sup>st</sup> February 2019 vide <a href="#">Notification No. 03/2019- Central Tax dated 29.01.2019</a>.</p>
	24.09.2019 to till date	<p>[<b>Provided</b> that the <sup>1</sup>[payment order] in <b>FORM GST RFD-05</b> shall be required to be revalidated where the refund has not been disbursed within the same financial year in which the said <sup>2</sup>[payment order] was issued.]</p>	<p>1 Substituted with effect from 24<sup>th</sup> day of September, 2019 notified vide <a href="#">Notification No. 42/2019 – Central Tax dated 24th September, 2019</a>, for the words “payment advice”, vide <a href="#">Notification No. 31/2019 – Central Tax dated 28.06.2019</a>.</p> <p>2 Substituted with effect from 24<sup>th</sup> day of September, 2019 notified vide <a href="#">Notification No. 42/2019 – Central Tax dated 24th September, 2019</a>, for the words “payment advice”, vide <a href="#">Notification No. 31/2019 – Central Tax dated 28.06.2019</a>.</p>
<sup>1</sup> [ <b>Rule 91(4)</b> ]	24.09.2019 to till date	<p>The Central Government shall disburse the refund based on the consolidated payment advice issued under sub-rule (3).]</p>	<p>1 Inserted w.e.f. 24<sup>th</sup> September 2019 vide <a href="#">Notification No. 49/2019- Central Tax dated 09.10.2019</a>.</p>

**10.3.1 Relevant Section of CGST Act 2017- Rule 91**

Section	Particulars
Section 54	Refund of tax
Section 55	Refund in certain cases
Section 56	Interest on delayed refunds
Section 57	Consumer Welfare Fund

Section 58	Utilisation of Fund
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**10.3.2.1 Circulars - Proper officer relating to provisions other than Registration and Composition under the Central Goods and Services Tax Act, 2017 - [Circular No. 3/3/2017 – GST dated 5th July, 2017](#)**

**10.3.2.2 Circulars - Manual filing and processing of refund claims in respect of zero-rated supplies - [Circular No. 17/17/2017 – GST dated 15th November, 2017](#) which was superseded w.e.f. 26.09.2019 vide [Circular No. 125/44/2019 – GST dated 18th November, 2019](#).**

**10.3.2.3 Circulars - Manual filing and processing of refund claims on account of inverted duty structure, deemed exports and excess balance in electronic cash ledger - [Circular No.24/24/2017-GST dated 21st December, 2017](#) which was superseded w.e.f. 26.09.2019 vide [Circular No. 125/44/2019 – GST dated 18th November, 2019](#).**

### 10.3.3. Relevant Forms – Rule 91

Forms	Particulars
FORM-GST-RFD-01 B	Refund Order details
FORM-GST-RFD-04	Provisional Refund Order
FORM-GST-RFD-05	Payment Order

### 10.4 Order sanctioning refund. [Rule 92]

<b>Rule 92(1)</b>	01.07.2017 to till date	Where, upon examination of the application, the proper officer is satisfied that a refund under sub-section (5) of section 54 is due and payable to the applicant, he shall make an order in <b>FORM GST RFD-06</b> sanctioning the amount of refund to which the applicant is entitled, mentioning therein the amount, if any, refunded to him on a provisional basis under sub-section (6) of section 54, amount adjusted against
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		any outstanding demand under the Act or under any existing law and the balance amount refundable:
<b>Proviso</b>	01.07.2017 to till date	Provided that in cases where the amount of refund is completely adjusted against any outstanding demand under the Act or under any existing law, an order giving details of the adjustment shall be issued in Part A of <b>FORM GST RFD-07</b> .
	18.05.2021 to till date	<p><sup>1</sup>[*****]</p> <div style="border: 1px solid black; padding: 5px;"> <p>1. Omitted the proviso w.e.f. 18.05.2021 vide <a href="#">Notification No. 15 /2021 – Central Tax dated 18th May, 2021</a>, read as –  “Provided that in cases where the amount of refund is completely adjusted against any outstanding demand under the Act or under any existing law, an order giving details of the adjustment shall be issued in Part A of FORM GST RFD-07.”</p> </div>
<sup>1</sup> [ <b>Rule 92(1A)</b> ]	23.03.2020 to till date	<p>Where, upon examination of the application of refund of any amount paid as tax other than the refund of tax paid on zero-rated supplies or deemed export, the proper officer is satisfied that a refund under sub-section (5) of section 54 of the Act is due and payable to the applicant, he shall make an order in <b>FORM RFD-06</b> sanctioning the amount of refund to be paid, in cash, proportionate to the amount debited in cash against the total amount paid for discharging tax liability for the relevant period, mentioning therein the amount adjusted against any outstanding demand under the Act or under any existing law and the balance amount refundable and for the remaining amount which has been debited from the electronic credit ledger for making payment of such tax, the proper officer shall issue <b>FORM GST PMT-03</b> re-crediting the said amount as Input Tax Credit in electronic credit ledger.]</p> <div style="border: 1px solid black; padding: 5px;"> <p>1 Inserted w.e.f. 23<sup>rd</sup> March 2020 vide <a href="#">Notification No. 16/2020 – Central Tax dated 23rd March, 2020</a>.</p> </div>



<b>Rule 92(2)</b>	01.07.2017 to 17.05.2021	Where the proper officer or the Commissioner is of the opinion that the amount of refund is liable to be withheld under the provisions of sub-section (10) or, as the case may be, sub-section (11) of section 54, he shall pass an order in Part B of <b>FORM GST RFD-07</b> informing him the reasons for withholding of such refund.
	18.05.2021 to till date	Where the proper officer or the Commissioner is of the opinion that the amount of refund is liable to be withheld under the provisions of sub-section (10) or, as the case may be, sub-section (11) of section 54, he shall pass an order in <sup>1</sup> [Part A] of <b>FORM GST RFD-07</b> informing him the reasons for withholding of such refund.  1. Substituted for the word and letter "Part B" w.e.f. 18.05.2021 vide <a href="#">Notification No. 15 /2021 – Central Tax dated 18th May, 2021</a> .
<b>Proviso</b>	18.05.2021 to till date	<sup>1</sup> [ <b>Provided that</b> where the proper officer or the Commissioner is satisfied that the refund is no longer liable to be withheld, he may pass an order for release of withheld refund in Part B of <b>FORM GST RFD- 07</b> .]  1. Inserted the proviso w.e.f. 18.05.2021 vide <a href="#">Notification No. 15 /2021 – Central Tax dated 18th May, 2021</a> .
<b>Rule 92(3)</b>	01.07.2017 to till date	Where the proper officer is satisfied, for reasons to be recorded in writing, that the whole or any part of the amount claimed as refund is not admissible or is not payable to the applicant, he shall issue a notice in <b>FORM GST RFD-08</b> to the applicant, requiring him to furnish a reply in <b>FORM GST RFD-09</b> within a period of fifteen days of the receipt of such notice and after considering the reply, make an order in <b>FORM GST RFD-06</b> sanctioning the amount of refund in whole or part, or rejecting the said refund claim and the said order shall be made available to the applicant electronically and the provisions of sub-rule (1) shall, mutatis mutandis, apply to the extent refund is allowed:

<b>Proviso</b>	01.07.2017 to till date	<b>Provided</b> that no application for refund shall be rejected without giving the applicant an opportunity of being heard.
<b>Rule 92(4)</b>	01.07.2017 to 23.09.2019	Where the proper officer is satisfied that the amount refundable under sub-rule (1) or sub-rule (2) is payable to the applicant under sub-section (8) of section 54, he shall make an order in <b>FORM GST RFD-06</b> and issue a payment advice in <b>FORM GST RFD-05</b> for the amount of refund and the same shall be electronically credited to any of the bank accounts of the applicant mentioned in his registration particulars and as specified in the application for refund:
	24.09.2019 to 22.03.2020	<p>Where the proper officer is satisfied that the amount refundable under sub-rule (1) or sub-rule (2) is payable to the applicant under sub-section (8) of section 54, he shall make an order in <b>FORM GST RFD-06</b> and issue a <sup>1</sup>[payment order] in <b>FORM GST RFD-05</b> for the amount of refund and the same shall be electronically credited to any of the bank accounts of the applicant mentioned in his registration particulars and as specified in the application for refund <sup>2</sup>[on the basis of a consolidated payment advice]:</p> <div data-bbox="684 1218 1401 1599" style="border: 1px solid black; padding: 5px;"> <ol style="list-style-type: none"> <li>1. Substituted with effect from 24th day of September, 2019 notified vide <a href="#">Notification No. 42/2019 – Central Tax dated 24th September, 2019</a>, for the words “payment advice”, vide <a href="#">Notification No. 31/2019 – Central Tax dated 28.06.2019</a>.</li> <li>2. Inserted with effect from 24th day of September, 2019 notified vide <a href="#">Notification No. 42/2019 – Central Tax dated 24th September, 2019</a>, vide <a href="#">Notification No. 31/2019 – Central Tax dated 28.06.2019</a>.</li> </ol> </div>
	23.03.2020 to till date	Where the proper officer is satisfied that the amount refundable under sub-rule (1) <sup>1</sup> [or sub-rule (1A)] or sub-rule (2) is payable to the applicant under sub-section (8) of section 54, he shall make an order in <b>FORM GST RFD-06</b> and issue a [payment order] in <b>FORM GST RFD-05</b> for the amount of refund and the same shall be electronically credited to any of the bank accounts of the applicant

		<p>mentioned in his registration particulars and as specified in the application for refund [on the basis of a consolidated payment advice]:</p> <p>1. Inserted w.e.f. 23<sup>rd</sup> March 2020 vide <a href="#">Notification No. 16/2020 – Central Tax dated 23rd March, 2020.</a></p>
<b>Proviso</b>	01.02.2019 to till date	<p><sup>1</sup>[<b>Provided</b> that the order issued in <b>FORM GST RFD-06</b> shall not be required to be revalidated by the proper officer:</p> <p>1 Inserted w.e.f. 1<sup>st</sup> February 2019 vide <a href="#">Notification No. 03/2019- Central Tax dated 29.01.2019.</a></p>
<b>Proviso</b>	01.02.2019 to 23.09.2019	<p><sup>1</sup>[<b>Provided further</b> that the payment advice in <b>FORM GST RFD-05</b> shall be required to be revalidated where the refund has not been disbursed within the same financial year in which the said payment advice was issued.]</p> <p>1 Inserted w.e.f. 1<sup>st</sup> February 2019 vide <a href="#">Notification No. 03/2019- Central Tax dated 29.01.2019.</a></p>
	24.09.2019 to till date	<p>[<b>Provided further</b> that the <sup>1</sup>[payment order] in <b>FORM GST RFD-05</b> shall be required to be revalidated where the refund has not been disbursed within the same financial year in which the said <sup>2</sup>[payment order] was issued.]</p> <p>1 Substituted with effect from 24th day of September, 2019 notified vide <a href="#">Notification No. 42/2019 – Central Tax dated 24th September, 2019</a>, for the words “payment advice”, vide <a href="#">Notification No. 31/2019 – Central Tax dated 28.06.2019.</a></p> <p>2 Substituted with effect from 24th day of September, 2019 notified vide <a href="#">Notification No. 42/2019 – Central Tax dated 24th September, 2019</a>, for the words “payment advice”, vide <a href="#">Notification No. 31/2019 – Central Tax dated 28.06.2019.</a></p>
<sup>1</sup> [Rule 92(4A)]	01.07.2017 to till date	<p>The Central Government shall disburse the refund based on the consolidated payment advice issued under sub-rule (4).]</p> <p>1 Inserted with effect from 24th day of September, 2019 notified vide <a href="#">Notification No. 42/2019 – Central Tax dated 24th September, 2019</a>, vide <a href="#">Notification No. 31/2019 – Central Tax dated 28.06.2019.</a></p>

<b>Rule 92(5)</b>	01.07.2017 to till date	Where the proper officer is satisfied that the amount refundable under sub-rule (1) or sub-rule (2) is not payable to the applicant under sub-section (8) of section 54, he shall make an order in <b>FORM GST RFD-06</b> and issue an advice in <b>FORM GST RFD-05</b> , for the amount of refund to be credited to the Consumer Welfare Fund.
	24.09.2019 to 22.03.2020	Where the proper officer is satisfied that the amount refundable under sub-rule (1) or sub-rule (2) is not payable to the applicant under sub-section (8) of section 54, he shall make an order in <b>FORM GST RFD-06</b> and issue <sup>1</sup> [a payment order] in <b>FORM GST RFD-05</b> , for the amount of refund to be credited to the Consumer Welfare Fund.  <div style="border: 1px solid black; padding: 5px; margin-left: 20px;"> <sup>1</sup> Substituted with effect from 24th day of September, 2019 notified vide <a href="#">Notification No. 42/2019 – Central Tax dated 24th September, 2019</a>, for the words “ an advice”, vide <a href="#">Notification No. 31/2019 – Central Tax dated 28.06.2019</a>.                 </div>
	23.03.2020 to till date	Where the proper officer is satisfied that the amount refundable under sub-rule (1) <sup>1</sup> [or sub-rule (1A)] or sub-rule (2) is not payable to the applicant under sub-section (8) of section 54, he shall make an order in <b>FORM GST RFD-06</b> and issue [a payment order] in <b>FORM GST RFD-05</b> , for the amount of refund to be credited to the Consumer Welfare Fund.  <div style="border: 1px solid black; padding: 5px; margin-left: 20px;"> <sup>1</sup> Inserted w.e.f. 23<sup>rd</sup> March 2020 vide <a href="#">Notification No. 16/2020 – Central Tax dated 23rd March, 2020</a>.                 </div>

**10.4.1 Relevant Section of CGST Act 2017- Rule 92**

Section	Particulars
Section 54	Refund of tax
Section 55	Refund in certain cases
Section 56	Interest on delayed refunds
Section 57	Consumer Welfare Fund

Section 58	Utilisation of Fund
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**10.4.2.1 Circulars - Proper officer relating to provisions other than Registration and Composition under the Central Goods and Services Tax Act, 2017 - [Circular No. 3/3/2017 – GST dated 5th July, 2017](#)**

**10.4.2.2 Circulars - Manual filing and processing of refund claims in respect of zero-rated supplies - [Circular No. 17/17/2017 – GST dated 15th November, 2017](#) which was superseded w.e.f. 26.09.2019 vide [Circular No. 125/44/2019 – GST dated 18th November, 2019](#).**

**10.4.2.3 Circulars - Manual filing and processing of refund claims on account of inverted duty structure, deemed exports and excess balance in electronic cash ledger - [Circular No.24/24/2017-GST dated 21st December, 2017](#) which was superseded w.e.f. 26.09.2019 vide [Circular No. 125/44/2019 – GST dated 18th November, 2019](#).**

### 10.3.3. Relevant Forms – Rule 91

Forms	Particulars
FORM-GST-RFD-01 B	Refund Order details
FORM-GST-RFD-05	Payment Order
FORM-GST-RFD-06	Refund Sanction/Rejection Order
FORM-GST-RFD-07	Order for Complete adjustment of sanctioned Refund
FORM-GST-RFD-08	Notice for rejection of the application for refund
FORM-GST-RFD-09	Reply to the Show Cause Notice

### 10.5 Credit of the amount of rejected refund claim. [Rule 93]

<b>Rule 93(1)</b>	01.07.2017 to till date	Where any deficiencies have been communicated under sub-rule (3) of rule 90, the amount debited under sub-rule (3) of rule 89 shall be re-credited to the electronic credit ledger.
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<b>Rule 93(1)</b>	01.07.2017 to till date	Where any amount claimed as refund is rejected under rule 92, either fully or partly, the amount debited, to the extent of rejection, shall be re-credited to the electronic credit ledger by an order made in <b>FORM GST PMT-03</b> .
<b>Explanation</b>	01.07.2017 to till date	For the purposes of this rule, a refund shall be deemed to be rejected, if the appeal is finally rejected or if the claimant gives an undertaking in writing to the proper officer that he shall not file an appeal.

#### 10.5.1 Relevant Section of CGST Act 2017- Rule 93

Section	Particulars
Section 54	Refund of tax
Section 55	Refund in certain cases
Section 56	Interest on delayed refunds
Section 57	Consumer Welfare Fund
Section 58	Utilisation of Fund

**10.5.2.1 Circulars - Proper officer relating to provisions other than Registration and Composition under the Central Goods and Services Tax Act, 2017 - [Circular No. 3/3/2017 – GST dated 5th July, 2017](#)**

**10.5.2.2 Circulars - Manual filing and processing of refund claims in respect of zero-rated supplies - [Circular No. 17/17/2017 – GST dated 15th November, 2017](#) which was superseded w.e.f. 26.09.2019 vide [Circular No. 125/44/2019 – GST dated 18th November, 2019](#).**

**10.5.2.3 Circulars - Clarification on refund related issues- [Circular No. 59/33/2018-GST dated 4th September, 2018](#) which was superseded w.e.f. 26.09.2019 vide [Circular No. 125/44/2019 – GST dated 18th November, 2019](#).**

**10.5.2.4 Circulars - Procedure to claim refund in FORM GST RFD-01 subsequent to favourable order in appeal or any other forum - [Circular No. 111/30/2019 – GST dated 3rd October, 2019](#)**

**10.6 Order sanctioning interest on delayed refunds. [Rule 94]**

<b>Rule 94</b>	01.07.2017 to 23.09.2019	Where any interest is due and payable to the applicant under section 56, the proper officer shall make an order along with a payment advice in <b>FORM GST RFD-05</b> , specifying therein the amount of refund which is delayed, the period of delay for which interest is payable and the amount of interest payable, and such amount of interest shall be electronically credited to any of the bank accounts of the applicant mentioned in his registration particulars and as specified in the application for refund.
<b>Rule 94</b>	24.09.2019 to 30.09.2023	<p>Where any interest is due and payable to the applicant under section 56, the proper officer shall make an order along with a <sup>1</sup>[payment order] in <b>FORM GST RFD-05</b>, specifying therein the amount of refund which is delayed, the period of delay for which interest is payable and the amount of interest payable, and such amount of interest shall be electronically credited to any of the bank accounts of the applicant mentioned in his registration particulars and as specified in the application for refund.</p> <div data-bbox="687 981 1394 1232" style="border: 1px solid black; padding: 5px;"> <p style="text-align: center;"><b>Notes</b></p> <p>1 Substituted with effect from 24th day of September, 2019 notified vide <a href="#">Notification No. 42/2019 – Central Tax dated 24th September, 2019</a>, vide <a href="#">Notification No. 31/2019 – Central Tax dated 28.06.2019</a> for the words “payment advice”.</p> </div>

<b>Rule 94<sup>1</sup>[ (1)]</b>	01.10.2023 till further amendment	<p>Where any interest is due and payable to the applicant under section 56, the proper officer shall make an order along with a <sup>1</sup>[payment order] in <b>FORM GST RFD-05</b>, specifying therein the amount of refund which is delayed, the period of delay for which interest is payable and the amount of interest payable, and such amount of interest shall be electronically credited to any of the bank accounts of the applicant mentioned in his registration particulars and as specified in the application for refund.]</p> <div data-bbox="687 1704 1394 1877" style="border: 1px solid black; padding: 5px;"> <p>1. Rule 94 shall be renumbered as sub-rule (1) w.e.f. 01.10.2023 vide Central Goods and Services Tax (Second Amendment) Rules, 2023 – <a href="#">Notification No. No. 38/2023- Central Tax dated 04.08.2023</a>.</p> </div>
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<p><sup>1</sup>[Rule 94(2)]</p>	<p>01.10.2023 till further amendment</p>	<p>The following periods shall not be included in the period of delay under sub-rule (1), namely:-</p> <table border="1" data-bbox="608 286 1383 539"> <tr> <td data-bbox="608 286 683 405">(a)</td> <td data-bbox="683 286 1383 405">any period of time beyond fifteen days of receipt of notice in FORM GST RFD-08 under sub-rule (3) of rule 92, that the applicant takes to-</td> </tr> <tr> <td data-bbox="683 405 751 472">(i)</td> <td data-bbox="751 405 1383 472">furnish a reply in FORM GST RFD-09, or</td> </tr> <tr> <td data-bbox="683 472 751 539">(ii)</td> <td data-bbox="751 472 1383 539">submit additional documents or reply;</td> </tr> </table> <p>and</p> <table border="1" data-bbox="608 629 1383 869"> <tr> <td data-bbox="608 629 683 869">(b)</td> <td data-bbox="683 629 1383 869">any period of time taken either by the applicant for furnishing the correct details of the bank account to which the refund is to be credited or for validating the details of the bank account so furnished, where the amount of refund sanctioned could not be credited to the bank account furnished by the applicant.]</td> </tr> </table> <table border="1" data-bbox="687 931 1399 1099"> <tr> <td data-bbox="687 931 1399 1099"> <p>1. To be inserted w.e.f. 01.10.2023 vide Central Goods and Services Tax (Second Amendment) Rules, 2023 – <a href="#">Notification No. No. 38/2023- Central Tax dated 04.08.2023.</a></p> </td> </tr> </table>	(a)	any period of time beyond fifteen days of receipt of notice in FORM GST RFD-08 under sub-rule (3) of rule 92, that the applicant takes to-	(i)	furnish a reply in FORM GST RFD-09, or	(ii)	submit additional documents or reply;	(b)	any period of time taken either by the applicant for furnishing the correct details of the bank account to which the refund is to be credited or for validating the details of the bank account so furnished, where the amount of refund sanctioned could not be credited to the bank account furnished by the applicant.]	<p>1. To be inserted w.e.f. 01.10.2023 vide Central Goods and Services Tax (Second Amendment) Rules, 2023 – <a href="#">Notification No. No. 38/2023- Central Tax dated 04.08.2023.</a></p>
(a)	any period of time beyond fifteen days of receipt of notice in FORM GST RFD-08 under sub-rule (3) of rule 92, that the applicant takes to-										
(i)	furnish a reply in FORM GST RFD-09, or										
(ii)	submit additional documents or reply;										
(b)	any period of time taken either by the applicant for furnishing the correct details of the bank account to which the refund is to be credited or for validating the details of the bank account so furnished, where the amount of refund sanctioned could not be credited to the bank account furnished by the applicant.]										
<p>1. To be inserted w.e.f. 01.10.2023 vide Central Goods and Services Tax (Second Amendment) Rules, 2023 – <a href="#">Notification No. No. 38/2023- Central Tax dated 04.08.2023.</a></p>											

**10.6.1 Relevant Section of CGST Act 2017- Rule 94**

Section	Particulars
Section 54	Refund of tax
Section 55	Refund in certain cases
Section 56	Interest on delayed refunds
Section 57	Consumer Welfare Fund
Section 58	Utilisation of Fund

**10.6.2.1 Circulars - Proper officer relating to provisions other than Registration and Composition under the Central Goods and Services Tax Act, 2017 - [Circular No. 3/3/2017 – GST dated 5th July, 2017](#)**

**10.6.2.2 Circulars - Manual filing and processing of refund claims in respect of zero-rated supplies - [Circular No. 17/17/2017 – GST dated 15th November, 2017](#) which was superseded w.e.f. 26.09.2019 vide [Circular No. 125/44/2019 – GST dated 18th November, 2019](#).**

**10.6.3. Relevant Forms – Rule 94**

Forms	Particulars
FORM-GST-RFD-05	Payment Order

**10.7 Refund of tax to certain persons. [Rule 95]**

<b>Rule 95(1)</b>	01.07.2017 to 28.12.2017	Any person eligible to claim refund of tax paid by him on his inward supplies as per notification issued section 55 shall apply for refund in <b>FORM GST RFD-10</b> once in every quarter, electronically on the common portal, either directly or through a Facilitation Centre notified by the Commissioner, along with a statement of the inward supplies of goods or services or both in <b>FORM GSTR-11</b> , prepared on the basis of the statement of the outward supplies furnished by the corresponding suppliers in <b>FORM GSTR-1</b> .
	29.12.2017 to till date	<sup>1</sup> [Any person eligible to claim refund of tax paid by him on his inward supplies as per notification issued under section 55 shall apply for refund in <b>FORM GST RFD-10</b> once in every quarter, electronically on the common portal or otherwise, either directly or through a Facilitation Centre notified by the Commissioner, along with a statement of the inward supplies of goods or services or both in <b>FORM GSTR-11</b> .]  1 Substituted w.e.f. 29 <sup>th</sup> December 2017 vide <a href="#">Notification No. 75/2017- Central Tax dated 29.12.2017</a>
<b>Rule 95(2)</b>	01.07.2017 to till date	An acknowledgement for the receipt of the application for refund shall be issued in <b>FORM GST RFD-02</b> .
<b>Rule 95(3)</b>	01.07.2017 to till date	The refund of tax paid by the applicant shall be available if-

		<p><sup>1</sup>[(a) the inward supplies of goods or services or both were received from a registered person against a tax invoice;]</p> <p>(b) name and Goods and Services Tax Identification Number or Unique Identity Number of the applicant is mentioned in the tax invoice; and</p> <p>(c) such other restrictions or conditions as may be specified in the notification are satisfied.</p>
		<p>1 Substituted with effect from 01st July, 2017 for clause (a), read as “[a) the inward supplies of goods or services or both were received from a registered person against a tax invoice [****].” vide <a href="#">Notification No. 26/2018-CT dated 13.06.2018</a>.</p>
<b>Proviso</b>	01.04.2021 to till date	<p><sup>1</sup>[<b>Provided that</b> where Unique Identity Number of the applicant is not mentioned in a tax invoice, the refund of tax paid by the applicant on such invoice shall be available only if the copy of the invoice, duly attested by the authorized representative of the applicant, is submitted along with the refund application in <b>FORM GST RFD-10</b>.]</p>
		<p>1. Inserted and shall be deemed to have been inserted with effect from the 1st day of April, 2021 vide <a href="#">Notification No. 40/2021 – Central Tax dated 29th December, 2021</a>.</p>
<b>Rule 95(4)</b>	01.07.2017 to till date	The provisions of rule 92 shall, mutatis mutandis, apply for the sanction and payment of refund under this rule.
<b>Rule 95(5)</b>	01.07.2017 to till date	Where an express provision in a treaty or other international agreement, to which the President or the Government of India is a party, is inconsistent with the provisions of this Chapter, such treaty or international agreement shall prevail.

**10.7.1 Relevant Section of CGST Act 2017- Rule 95**

Section	Particulars
Section 54	Refund of tax
Section 55	Refund in certain cases

Section 56	Interest on delayed refunds
Section 57	Consumer Welfare Fund
Section 58	Utilisation of Fund

**10.7.2.1 Circulars - Manual filing and processing of refund claims in respect of zero-rated supplies - [Circular No. 17/17/2017 – GST dated 15th November, 2017](#) which was superseded w.e.f. 26.09.2019 vide [Circular No. 125/44/2019 – GST dated 18th November, 2019](#).**

**10.7.2.2 Circulars - Processing of refund applications for UIN entities - [Circular No. 36/10/2018-GST dated 13th March, 2018](#)**

**10.7.2.3 Circulars - Processing of refund applications filed by Canteen Stores Department (CSD) - [Circular No. 60/34/2018-GST dated 4th September, 2018](#)**

### **10.7.3. Relevant Forms – Rule 95**

<b>Forms</b>	<b>Particulars</b>
FORM-GST-RFD-02	Acknowledgment of the Application for Refund
FORM-GST-RFD-10	Application for Refund by any specialized agency of UN or any Multilateral Financial Institution and Organization, Consulate or Embassy of foreign countries, etc.
FORM-GST-RFD-11	Furnishing of bond or Letter of Undertaking for export of goods or services

**10.8 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. [Rule 95A]**

<b>Rule 95A</b>	Inserted with effect from the 1st day of July, 2019	(1) Retail outlet established in departure area of an international airport, beyond the immigration counters, supplying indigenous goods to an outgoing international
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<p>vide <a href="#">Notification No. 31/2019 – Central Tax dated 28.06.2019</a>. Further, Omitted w.e.f. 01.07.2019 and shall be deemed to have been omitted with effect from the 1st July, 2019 vide <a href="#">Notification No. 14/2022 – Central Tax dated 05.07.2022</a>.</p>	<p>tourist who is leaving India shall be eligible to claim refund of tax paid by it on inward supply of such goods.</p> <p>(2) Retail outlet claiming refund of the taxes paid on his inward supplies, shall furnish the application for refund claim in <b>FORM GST RFD- 10B</b> on a monthly or quarterly basis, as the case may be, through the common portal either directly or through a Facilitation Centre notified by the Commissioner.</p> <p>(3) The self-certified compiled information of invoices issued for the supply made during the month or the quarter, as the case may be, along with concerned purchase invoice shall be submitted along with the refund application.</p> <p>(4) The refund of tax paid by the said retail outlet shall be available if-</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 5%;">(a)</td> <td>the inward supplies of goods were received by the said retail outlet from a registered person against a tax invoice;</td> </tr> <tr> <td>(b)</td> <td>the said goods were supplied by the said retail outlet to an outgoing international tourist against foreign exchange without charging any tax;</td> </tr> <tr> <td>(c)</td> <td>name and Goods and Services Tax Identification Number of the retail outlet is mentioned in the tax invoice for the inward supply; and</td> </tr> <tr> <td>(d)</td> <td>such other restrictions or conditions, as may be specified, are satisfied.</td> </tr> </table> <p>(5) The provisions of rule 92 shall, mutatis mutandis, apply for the sanction and payment of refund under this rule.</p> <p>Explanation.- For the purposes of this rule, the expression “outgoing international tourist” shall mean a person not normally resident in India, who enters India for a stay of not more than six months for legitimate non-immigrant purposes.]”</p>	(a)	the inward supplies of goods were received by the said retail outlet from a registered person against a tax invoice;	(b)	the said goods were supplied by the said retail outlet to an outgoing international tourist against foreign exchange without charging any tax;	(c)	name and Goods and Services Tax Identification Number of the retail outlet is mentioned in the tax invoice for the inward supply; and	(d)	such other restrictions or conditions, as may be specified, are satisfied.
(a)	the inward supplies of goods were received by the said retail outlet from a registered person against a tax invoice;								
(b)	the said goods were supplied by the said retail outlet to an outgoing international tourist against foreign exchange without charging any tax;								
(c)	name and Goods and Services Tax Identification Number of the retail outlet is mentioned in the tax invoice for the inward supply; and								
(d)	such other restrictions or conditions, as may be specified, are satisfied.								

**10.8.1 Relevant Section of CGST Act 2017- Rule 95A**

Section	Particulars
Section 54	Refund of tax
Section 55	Refund in certain cases

Section 56	Interest on delayed refunds
Section 57	Consumer Welfare Fund
Section 58	Utilisation of Fund

**10.8.2.1 Circulars - Refund of taxes paid on inward supply of indigenous goods by retail outlets established at departure area of the international airport beyond immigration counters when supplied to outgoing international tourist against foreign exchange - [Circular No. 106/25/2019-GST dated 29th June, 2019](#) which is withdrawn vide [Circular No. 176/08/2022-GST dated 6th July, 2022](#)**

**10.8.3. Relevant Forms – Rule 95A**

Forms	Particulars
FORM GST RFD-10B	Application for refund by Duty Free Shops/Duty Paid Shops (Retail outlets)

**10.9 Refund of integrated tax paid on goods <sup>1</sup>[or services] exported out of India. [Rule 96]**

**Notes**

<sup>1</sup> Inserted w.e.f. 23<sup>rd</sup> October 2017 vide [Notification No. 75/2017- Central Tax dated 29.12.2017](#).

<b>Rule 96(1)</b>	01.07.2017 to 22.10.2017	The shipping bill filed by an exporter shall be deemed to be an application for refund of integrated tax paid on the goods exported out of India and such application shall be deemed to have been filed only when:-	
		(a)	the person in charge of the conveyance carrying the export goods duly files an export manifest or an export report covering the number and the date of shipping bills or bills of export; and
		(b)	<sup>1</sup> [the applicant has furnished a valid return in FORM GSTR-3B:  Provided that if there is any mismatch between the data furnished by the exporter of goods in Shipping Bill and those furnished in statement of outward supplies in FORM GSTR-1, such application for refund of integrated tax paid on the goods exported out of India shall be deemed to have been filed on such date when such mismatch in

		<p>respect of the said shipping bill is rectified by the exporter;];</p>				
		<p>1. Substituted w.e.f. 01.07.2017 for clause (b), read as -“the applicant has furnished a valid return in <b>FORM GSTR-3</b> or <b>FORM GSTR-3B</b>, as the case may be;” vide <a href="#">Notification No. 14/2022 – Central Tax dated 05.07.2022</a>.</p>				
23.10.2017 to 30.12.2018	The shipping bill filed by <sup>1</sup> [an exporter of goods] shall be deemed to be an application for refund of integrated tax paid on the goods exported out of India and such application shall be deemed to have been filed only when:-	<table border="1"> <tr> <td>(a)</td> <td>the person in charge of the conveyance carrying the export goods duly files an export manifest or an export report covering the number and the date of shipping bills or bills of export; and</td> </tr> <tr> <td>(b)</td> <td>[the applicant has furnished a valid return in FORM GSTR-3B:  Provided that if there is any mismatch between the data furnished by the exporter of goods in Shipping Bill and those furnished in statement of outward supplies in <b>FORM GSTR-1</b>, such application for refund of integrated tax paid on the goods exported out of India shall be deemed to have been filed on such date when such mismatch in respect of the said shipping bill is rectified by the exporter;];</td> </tr> </table>	(a)	the person in charge of the conveyance carrying the export goods duly files an export manifest or an export report covering the number and the date of shipping bills or bills of export; and	(b)	[the applicant has furnished a valid return in FORM GSTR-3B:  Provided that if there is any mismatch between the data furnished by the exporter of goods in Shipping Bill and those furnished in statement of outward supplies in <b>FORM GSTR-1</b> , such application for refund of integrated tax paid on the goods exported out of India shall be deemed to have been filed on such date when such mismatch in respect of the said shipping bill is rectified by the exporter;];
(a)	the person in charge of the conveyance carrying the export goods duly files an export manifest or an export report covering the number and the date of shipping bills or bills of export; and					
(b)	[the applicant has furnished a valid return in FORM GSTR-3B:  Provided that if there is any mismatch between the data furnished by the exporter of goods in Shipping Bill and those furnished in statement of outward supplies in <b>FORM GSTR-1</b> , such application for refund of integrated tax paid on the goods exported out of India shall be deemed to have been filed on such date when such mismatch in respect of the said shipping bill is rectified by the exporter;];					
		<p>1 Substituted w.e.f. 23<sup>rd</sup> October 2017 for the words “an exporter” vide <a href="#">Notification No. 03/2018- Central Tax dated 23.01.2018</a></p>				
31.12.2018 to 31.12.2021	The shipping bill filed by [an exporter of goods] shall be deemed to be an application for refund of integrated tax paid on the goods exported out of India and such application shall be deemed to have been filed only when:-	<table border="1"> <tr> <td>(a)</td> <td>the person in charge of the conveyance carrying the export goods duly files <sup>1</sup>[a departure manifest or] an export manifest or an export report covering the number and the date of shipping bills or bills of export; and</td> </tr> <tr> <td>(b)</td> <td>[the applicant has furnished a valid return in FORM GSTR-3B:</td> </tr> </table>	(a)	the person in charge of the conveyance carrying the export goods duly files <sup>1</sup> [a departure manifest or] an export manifest or an export report covering the number and the date of shipping bills or bills of export; and	(b)	[the applicant has furnished a valid return in FORM GSTR-3B:
(a)	the person in charge of the conveyance carrying the export goods duly files <sup>1</sup> [a departure manifest or] an export manifest or an export report covering the number and the date of shipping bills or bills of export; and					
(b)	[the applicant has furnished a valid return in FORM GSTR-3B:					



		<p>Provided that if there is any mismatch between the data furnished by the exporter of goods in Shipping Bill and those furnished in statement of outward supplies in FORM GSTR-1, such application for refund of integrated tax paid on the goods exported out of India shall be deemed to have been filed on such date when such mismatch in respect of the said shipping bill is rectified by the exporter;];</p>						
		<p>1 Inserted w.e.f. 31<sup>st</sup> December 2018 vide <a href="#">Notification No. 74/2018- Central Tax dated 31.12.2018.</a></p>						
	<p>01.01.2022 to till date</p>	<p>The shipping bill filed by [an exporter of goods] shall be deemed to be an application for refund of integrated tax paid on the goods exported out of India and such application shall be deemed to have been filed only when:-</p> <table border="1" data-bbox="616 913 1385 1659"> <tr> <td data-bbox="616 913 707 1122">(a)</td> <td data-bbox="707 913 1385 1122">the person in charge of the conveyance carrying the export goods duly files [a departure manifest or] an export manifest or an export report covering the number and the date of shipping bills or bills of export; and</td> </tr> <tr> <td data-bbox="616 1122 707 1563">(b)</td> <td data-bbox="707 1122 1385 1563">[the applicant has furnished a valid return in FORM GSTR-3B:  Provided that if there is any mismatch between the data furnished by the exporter of goods in Shipping Bill and those furnished in statement of outward supplies in FORM GSTR-1, such application for refund of integrated tax paid on the goods exported out of India shall be deemed to have been filed on such date when such mismatch in respect of the said shipping bill is rectified by the exporter;];</td> </tr> <tr> <td data-bbox="616 1563 707 1659"><sup>1</sup>[(c)</td> <td data-bbox="707 1563 1385 1659">the applicant has undergone Aadhaar authentication in the manner provided in rule 10B;]</td> </tr> </table> <p>1 Inserted with effect from 1st day of January, 2022, vide <a href="#">Notification No. 35/2021 – Central Tax dated 24th September, 2021</a> which comes into force vide <a href="#">Notification No. 38/2021 – Central Tax dated 21st December, 2021.</a></p>	(a)	the person in charge of the conveyance carrying the export goods duly files [a departure manifest or] an export manifest or an export report covering the number and the date of shipping bills or bills of export; and	(b)	[the applicant has furnished a valid return in FORM GSTR-3B:  Provided that if there is any mismatch between the data furnished by the exporter of goods in Shipping Bill and those furnished in statement of outward supplies in FORM GSTR-1, such application for refund of integrated tax paid on the goods exported out of India shall be deemed to have been filed on such date when such mismatch in respect of the said shipping bill is rectified by the exporter;];	<sup>1</sup> [(c)	the applicant has undergone Aadhaar authentication in the manner provided in rule 10B;]
(a)	the person in charge of the conveyance carrying the export goods duly files [a departure manifest or] an export manifest or an export report covering the number and the date of shipping bills or bills of export; and							
(b)	[the applicant has furnished a valid return in FORM GSTR-3B:  Provided that if there is any mismatch between the data furnished by the exporter of goods in Shipping Bill and those furnished in statement of outward supplies in FORM GSTR-1, such application for refund of integrated tax paid on the goods exported out of India shall be deemed to have been filed on such date when such mismatch in respect of the said shipping bill is rectified by the exporter;];							
<sup>1</sup> [(c)	the applicant has undergone Aadhaar authentication in the manner provided in rule 10B;]							

<b>Rule 96(2)</b>	01.07.2017 to till date	The details of the relevant export invoices contained in <b>FORM GSTR-1</b> shall be transmitted electronically by the common portal to the system designated by the Customs and the said system shall electronically transmit to the common portal, a confirmation that the goods covered by the said invoices have been exported out of India.
	23.10.2017 to till date	<p>The details of the <sup>1</sup>[relevant export invoices in respect of export of goods] contained in <b>FORM GSTR-1</b> shall be transmitted electronically by the common portal to the system designated by the Customs and the said system shall electronically transmit to the common portal, a confirmation that the goods covered by the said invoices have been exported out of India.</p> <p>1 Substituted w.e.f. 23<sup>rd</sup> October 2017 for the words “relevant export invoices” vide <a href="#">Notification No. 03/2018- Central Tax dated 23.01.2018</a></p>
<b>Proviso</b>	28.10.2017 to 03.08.2023	<p><sup>1</sup>[<b>Provided</b> that where the date for furnishing the details of outward supplies in <b>FORM GSTR-1</b> for a tax period has been extended in exercise of the powers conferred under section 37 of the Act, the supplier shall furnish the information relating to exports as specified in Table 6A of <b>FORM GSTR-1</b> after the return in <b>FORM GSTR-3B</b> has been furnished and the same shall be transmitted electronically by the common portal to the system designated by the Customs:]</p> <p>1 Inserted w.e.f. 28<sup>th</sup> October 2017 vide <a href="#">Notification No. 51/2017- Central Tax dated 28.10.2017</a></p>
	04.08.2023 to till date	<p><sup>1</sup>[*****]</p> <p>1. Omitted the provisos w.e.f. 04.08.2023 vide Central Goods and Services Tax (Second Amendment) Rules, 2023 – <a href="#">Notification No. No. 38/2023- Central Tax dated 04.08.2023</a>.</p>
<b>Proviso</b>	28.10.2017 to 03.08.2023	<p><sup>1</sup>[<b>Provided further</b> that the information in Table 6A furnished under the first proviso shall be auto-drafted in <b>FORM GSTR-1</b> for the said tax period.]</p> <p>1 Inserted w.e.f. 28<sup>th</sup> October 2017 vide <a href="#">Notification No. 51/2017- Central Tax dated 28.10.2017</a></p>
	04.08.2023 to till date	<p><sup>1</sup>[*****]</p> <p>1. Omitted the provisos w.e.f. 04.08.2023 vide Central Goods and Services Tax (Second Amendment) Rules, 2023 –</p>

		<a href="#">Notification No. No. 38/2023- Central Tax dated 04.08.2023.</a>
<b>Rule 96(3)</b>	01.07.2017 to 22.10.2017	Upon the receipt of the information regarding the furnishing of a valid return in FORM GSTR3 or FORM GSTR-3B, as the case may be from the common portal, the system designated by the Customs shall process the claim for refund and an amount equal to the integrated tax paid in respect of each shipping bill or bill of export shall be electronically credited to the bank account of the applicant mentioned in his registration particulars and as intimated to the Customs authorities.
	23.10.2017 to 30.09.2022	Upon the receipt of the information regarding the furnishing of a valid return in FORM GSTR3 or FORM GSTR-3B, as the case may be from the common portal, <sup>1</sup> [the system designated by the Customs or the proper officer of Customs, as the case may be, shall process the claim of refund in respect of export of goods] and an amount equal to the integrated tax paid in respect of each shipping bill or bill of export shall be electronically credited to the bank account of the applicant mentioned in his registration particulars and as intimated to the Customs authorities.  <div style="border: 1px solid black; padding: 5px;"> <p>1 Substituted w.e.f. 23<sup>rd</sup> October 2017 for the words “the system designated by the Customs shall process the claim for refund” vide <a href="#">Notification No. 03/2018- Central Tax dated 23.01.2018.</a></p> </div>
	01.10.2022 to till date	Upon the receipt of the information regarding the furnishing of a valid return in <sup>1</sup> <b>[FORM GSTR-3B]</b> from the common portal, [the system designated by the Customs or the proper officer of Customs, as the case may be, shall process the claim of refund in respect of export of goods] and an amount equal to the integrated tax paid in respect of each shipping bill or bill of export shall be electronically credited to the bank account of the applicant mentioned in his registration particulars and as intimated to the Customs authorities.  <div style="border: 1px solid black; padding: 5px;"> <p>1 Substituted for the words, letters and figures, “FORM GSTR3 or FORM GSTR-3B, as the case may be”, w.e.f. 01.10.2022 vide <a href="#">Central Goods and Services Tax (Second Amendment) Rules, 2022 - Notification No. 19/2022 – Central Tax dated 28.09.2022.</a></p> </div>
<b>Rule 96(4)</b>	01.07.2017 to till date	The claim for refund shall be withheld where,-  <div style="border: 1px solid black; padding: 5px;"> <p>(a) a request has been received from the jurisdictional Commissioner of central tax, State tax or Union territory tax to withhold the payment of refund due</p> </div>

		<p>to the person claiming refund in accordance with the provisions of sub-section (10) or sub-section (11) of section 54; or</p> <p>(b) the proper officer of Customs determines that the goods were exported in violation of the provisions of the Customs Act, <sup>1</sup> [1962 or].</p> <p><sup>2</sup>[(c) the Commissioner in the Board or an officer authorised by the Board, on the basis of data analysis and risk parameters, is of the opinion that verification of credentials of the exporter, including the availment of ITC by the exporter, is considered essential before grant of refund, in order to safeguard the interest of revenue.]</p>
		<p>1. Substituted w.e.f. 01.07.2017 for the figures “1962” vide <a href="#">Notification No. 14/2022 – Central Tax dated 05.07.2022</a>.</p> <p>2. Inserted w.e.f. 01.07.2017 vide <a href="#">Notification No. 14/2022 – Central Tax dated 05.07.2022</a>.</p>
<b>Rule 96(5)</b>	01.07.2017 to till date	<p><sup>1</sup> [****]</p> <p>1. Omitted w.e.f. 01.07.2017 sub-rule (5) vide <a href="#">Notification No. 14/2022 – Central Tax dated 05.07.2022</a>. Sub-rule (5) read as-“Where refund is withheld in accordance with the provisions of clause (a) of sub-rule (4), the proper officer of integrated tax at the Customs station shall intimate the applicant and the jurisdictional Commissioner of central tax, State tax or Union territory tax, as the case may be, and a copy of such intimation shall be transmitted to the common portal.”</p>
<b>Rule 96(5A)</b>	01.07.2017 to till date	<p><sup>1</sup>[Where refund is withheld in accordance with the provisions of clause (a) or clause (c) of sub-rule (4), such claim shall be transmitted to the proper officer of Central tax, State tax or Union territory tax, as the case may be, electronically through the common portal in a system generated FORM GST RFD-01 and the intimation of such transmission shall also be sent to the exporter electronically through the common portal, and notwithstanding anything to the contrary contained in any other rule, the said system generated form shall be deemed to be the application for refund in such cases and shall be deemed to have been filed on the date of such transmission.</p>

		<p>1 Inserted w.e.f. 01.07.2017 vide <a href="#">Notification No. 14/2022 – Central Tax dated 05.07.2022.</a></p>
<b>Rule 96(5B)</b>	01.07.2017 to till date	<p><sup>1</sup>[Where refund is withheld in accordance with the provisions of clause (b) of sub-rule (4) and the proper officer of the Customs passes an order that the goods have been exported in violation of the provisions of the Customs Act, 1962 (52 of 1962), then, such claim shall be transmitted to the proper officer of Central tax, State tax or Union territory tax, as the case may be, electronically through the common portal in a system generated FORM GST RFD-01 and the intimation of such transmission shall also be sent to the exporter electronically through the common portal, and notwithstanding anything to the contrary contained in any other rule, the said system generated form shall be deemed to be the application for refund in such cases and shall be deemed to have been filed on the date of such transmission.</p> <p>1 Inserted w.e.f. 01.07.2017 vide <a href="#">Notification No. 14/2022 – Central Tax dated 05.07.2022.</a></p>
<b>Rule 96(5C)</b>	01.07.2017 to till date	<p><sup>1</sup> [The application for refund in FORM GST RFD-01 transmitted electronically through the common portal in terms of sub-rules (5A) and (5B) shall be dealt in accordance with the provisions of rule 89.]</p> <p>1 Inserted w.e.f. 01.07.2017 vide <a href="#">Notification No. 14/2022 – Central Tax dated 05.07.2022.</a></p>
<b>Rule 96(6)</b>	01.07.2017 to till date	<p><sup>1</sup> [*****]</p> <p>1. Omitted sub-rule (6) w.e.f. 01.07.2017 vide <a href="#">Notification No. 14/2022 – Central Tax dated 05.07.2022.</a> Sub rule read as- “(6) Upon transmission of the intimation under sub-rule (5), the proper officer of central tax or State tax or Union territory tax, as the case may be, shall pass an order in <b>Part A</b> of <b>FORM GST RFD-07.</b>”</p>
<b>Rule 96(7)</b>	01.07.2017 to till date	<p><sup>1</sup> [*****]</p> <p>1. Omitted sub-rule (7) w.e.f. 01.07.2017 vide <a href="#">Notification No. 14/2022 – Central Tax dated 05.07.2022.</a> Sub rule read as- “(7) Where the applicant becomes entitled to refund of the amount withheld under clause (a) of sub-rule (4), the concerned jurisdictional officer of central tax, State tax or Union territory tax, as the case may be, shall</p>

		<p>proceed to refund the amount [by passing an order in “FORM GST RFD-06 after passing an order for release of withheld refund in Part B of FORM GST RFD-07.]”</p>
<b>Rule 96(8)</b>	01.07.2017 to till date	The Central Government may pay refund of the integrated tax to the Government of Bhutan on the exports to Bhutan for such class of goods as may be notified in this behalf and where such refund is paid to the Government of Bhutan, the exporter shall not be paid any refund of the integrated tax.
<b>Rule 96(9)</b>	23.10.2017 to till date	<p><sup>1</sup> [The application for refund of integrated tax paid on the services exported out of India shall be filed in <b>FORM GST RFD-01</b> and shall be dealt with in accordance with the provisions of rule 89.]</p> <p><sup>1</sup> Substituted w.e.f. 23<sup>rd</sup> October 2017 vide <u>Notification No. 03/2018- Central Tax dated 23.01.2018.</u> read as- The persons claiming refund of integrated tax paid on export of goods or services should not have received supplies on which the supplier has availed the benefit of notification No. 48/2017-Central Tax dated 18th October, 2017 or notification No. 40/2017-Central Tax (Rate) dated 23rd October, 2017 or notification No. 41/2017- Integrated Tax (Rate) dated 23rd October, 2017, which was inserted for sub-rule (9) with effect from 23rd October, 2017 vide <u>Notification No. 75/2017 – Central Tax dated 29th December, 2017.</u></p>
<b>Rule 96(10)</b>	23.10.2017 to 08.10.2018	The persons claiming refund of integrated tax paid on exports of goods or services should not have received supplies on which the supplier has availed the benefit of the Government of India, Ministry of Finance, notification No. 48/2017-Central Tax, dated the 18th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1305 (E), dated the 18th October, 2017 or notification No. 40/2017-Central Tax (Rate) dated the 23rd October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1320 (E), dated the 23rd October, 2017 or notification No. 41/2017-Integrated Tax (Rate), dated the 23rd October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1321 (E), dated the 23rd October, 2017 or notification No. 78/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1272(E), dated the 13th October, 2017 or notification No. 79/2017- Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1299 (E) dated the 13th October, 2017.”

		<p>1. Substituted with effect from 23rd October, 2017 vide <a href="#">Notification No. 53/2018-Central Tax (Dated 9th October, 2018)</a>, read as - “(10) The persons claiming refund of integrated tax paid on exports of goods or services should not have -</p> <p>(a) received supplies on which the benefit of the Government of India, Ministry of Finance notification No. 48/2017-Central Tax, dated the 18th October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i),vide number G.S.R 1305 (E), dated the 18th October, 2017 or notification No. 40/2017-Central Tax (Rate), dated the 23rd October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i),vide number G.S.R 1320 (E), dated the 23rd October, 2017 or notification No. 41/2017-Integrated Tax (Rate), dated the 23rd October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1321 (E), dated the 23rd October, 2017 has been availed; or</p> <p>(b) availed the benefit under notification No. 78/2017-Customs, dated the 13th October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1272(E), dated the 13th October, 2017 or notification No. 79/2017-Customs, dated the 13th October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i),vide number G.S.R 1299 (E), dated the 13th October, 2017.” Which was inserted with effect from 23rd October, 2017 vide <a href="#">Notification No. 39/2018-Central Tax (Dated 04th September, 2018)</a> to substitute 96(10) which was originally inserted with effect from 23rd October, 2017 vide <a href="#">Notification No.03/2018 – Central Tax (Dated 23rd January, 2018)</a> and read as – ““(10) The persons claiming refund of integrated tax paid on exports of goods or services should not have received supplies on which the supplier has availed the benefit of the Government of India, Ministry of Finance, notification No. 48/2017- Central Tax dated the 18th October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1305 (E) dated the 18th October, 2017 or notification No. 40/2017-Central Tax (Rate) 23rd October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1320 (E)</p>
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			<p>dated the 23rd October, 2017 or notification No. 41/2017-Integrated Tax (Rate) dated the 23rd October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1321 (E) dated the 23rd October, 2017 or notification No. 78/2017-Customs dated the 13th October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1272(E) dated the 13th October, 2017 or notification No. 79/2017-Customs dated the 13th October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1299 (E) dated the 13th October, 2017.</p>				
	<p>09.10.2018 to till date</p>	<p><sup>1</sup> [The persons claiming refund of integrated tax paid on exports of goods or services should not have –</p>	<table border="1"> <tr> <td data-bbox="614 786 703 1496">(a)</td> <td data-bbox="703 786 1391 1496"> <p>received supplies on which the benefit of the Government of India, Ministry of Finance notification No. 48/2017-Central Tax, dated the 18th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1305 (E), dated the 18th October, 2017 except so far it relates to receipt of capital goods by such person against Export Promotion Capital Goods Scheme or notification No. 40/2017-Central Tax (Rate), dated the 23rd October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1320 (E), dated the 23rd October, 2017 or notification No. 41/2017-Integrated Tax (Rate), dated the 23rd October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1321 (E), dated the 23rd October, 2017 has been availed; or</p> </td> </tr> <tr> <td data-bbox="614 1496 703 1957">(b)</td> <td data-bbox="703 1496 1391 1957"> <p>availed the benefit under notification No. 78/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1272(E), dated the 13th October, 2017 or notification No. 79/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1299 (E), dated the 13th October, 2017 except so far it relates to receipt of capital goods by such person against Export Promotion Capital Goods Scheme.]</p> </td> </tr> </table>	(a)	<p>received supplies on which the benefit of the Government of India, Ministry of Finance notification No. 48/2017-Central Tax, dated the 18th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1305 (E), dated the 18th October, 2017 except so far it relates to receipt of capital goods by such person against Export Promotion Capital Goods Scheme or notification No. 40/2017-Central Tax (Rate), dated the 23rd October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1320 (E), dated the 23rd October, 2017 or notification No. 41/2017-Integrated Tax (Rate), dated the 23rd October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1321 (E), dated the 23rd October, 2017 has been availed; or</p>	(b)	<p>availed the benefit under notification No. 78/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1272(E), dated the 13th October, 2017 or notification No. 79/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1299 (E), dated the 13th October, 2017 except so far it relates to receipt of capital goods by such person against Export Promotion Capital Goods Scheme.]</p>
(a)	<p>received supplies on which the benefit of the Government of India, Ministry of Finance notification No. 48/2017-Central Tax, dated the 18th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1305 (E), dated the 18th October, 2017 except so far it relates to receipt of capital goods by such person against Export Promotion Capital Goods Scheme or notification No. 40/2017-Central Tax (Rate), dated the 23rd October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1320 (E), dated the 23rd October, 2017 or notification No. 41/2017-Integrated Tax (Rate), dated the 23rd October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1321 (E), dated the 23rd October, 2017 has been availed; or</p>						
(b)	<p>availed the benefit under notification No. 78/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1272(E), dated the 13th October, 2017 or notification No. 79/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1299 (E), dated the 13th October, 2017 except so far it relates to receipt of capital goods by such person against Export Promotion Capital Goods Scheme.]</p>						

		<p>1 Substituted w.e.f. 9<sup>th</sup> October 2018 vide <a href="#">Notification No. 54/2018-CT dated 09.10.2018</a></p>
<sup>1</sup> [Explanation	23.10.2017	<p>For the purpose of this sub-rule, the benefit of the notifications mentioned therein shall not be considered to have been availed only where the registered person has paid Integrated Goods and Services Tax and Compensation Cess on inputs and has availed exemption of only Basic Customs Duty (BCD) under the said notifications.]</p> <p>1. Inserted with effect from the 23rd October, 2017, vide <a href="#">Notification No. 16/2020 – Central Tax dated 23rd March, 2020.</a></p>

**10.9.1 Relevant Section of CGST Act 2017- Rule 96**

Section	Particulars
Section 54	Refund of tax
Section 55	Refund in certain cases
Section 56	Interest on delayed refunds
Section 57	Consumer Welfare Fund
Section 58	Utilisation of Fund

**10.9.2.1 Circulars - Proper officer relating to provisions other than Registration and Composition under the Central Goods and Services Tax Act, 2017 - [Circular No. 3/3/2017 – GST dated 5th July, 2017](#)**

**10.9.2.2 Circulars - Manual filing and processing of refund claims in respect of zero-rated supplies - [Circular No. 17/17/2017 – GST dated 15th November, 2017](#) which was**

superseded w.e.f. 26.09.2019 vide [Circular No. 125/44/2019 – GST dated 18th November, 2019](#).

10.9.2.3 Circulars - Clarifications on refund related issues - [Circular No. 45/19/2018-GST dated 30th May, 2018](#)

10.9.2.4 Circulars - Clarification on refund related issues- [Circular No. 59/33/2018-GST dated 4th September, 2018](#) which was superseded w.e.f. 26.09.2019 vide [Circular No. 125/44/2019 – GST dated 18th November, 2019](#).

10.9.2.5 Circulars - Clarification in respect of goods sent/taken out of India for exhibition or on consignment basis for export promotion - [Circular No. 108/27/2019-GST dated 18th July, 2019](#)

10.9.2.6 Circulars - Prescribing manner of re-credit in electronic credit ledger using FORM GST PMT-03A - [Circular No. 174/06/2022-GST dated 6th July, 2022](#)

10.9.3.1 Order - Authorisation under clause (c) of sub-rule (4) of rule 96 of the Central Goods and Services Tax Rules, 2017

[Order No. 01/2022-GST dated 21st July, 2022](#) - In exercise of powers conferred by clause (c) of sub-rule (4) of rule 96 of the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as CGST Rules), the Board, hereby authorises the Principal Director General/ Director General of Directorate General of Analytics and Risk Management (DGARM), CBIC, New Delhi to exercise the functions under clause (c) of sub-rule (4) of rule 96 of the CGST Rules, throughout the territory of India.

10.9.4.1 – Instructions - Manner of processing and sanction of IGST refunds, withheld in terms of clause (c) of sub-rule (4) of rule 96, transmitted to the jurisdictional GST authorities under sub-rule (5A) of rule 96 of the CGST Rules, 2017 - [Instruction No. 04/2022 - GST Policy Wing dated 28th November 2022](#)

10.9.5. Relevant Forms – Rule 96

Forms	Particulars
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FORM-GST-RFD-06	Refund Sanction/Rejection Order
FORM-GST-RFD-07	Order for Complete adjustment of sanctioned Refund

**10.10 <sup>2</sup>[Export] of goods or services under bond or Letter of Undertaking. <sup>1</sup>[Rule 96A]**

Notes	
1	Inserted with effect from the 1st day of July, 2017 vide <a href="#">Notification No. 15/2017 – Central Tax dated 1st July, 2017</a>
2.	Substituted w.e.f. 1st February 2019 in the marginal heading, for the words “Refund of integrated tax paid on export”, vide <a href="#">Notification No. 03/2019- Central Tax dated 29.01.2019</a> .

Rule 96A(1)	Effective Date	Description				
	01.07.2017 to 17.10.2017	Any registered person availing the option to supply goods or services for export without payment of integrated tax shall furnish, prior to export, a bond or a Letter of Undertaking in <b>FORM GST RFD-11</b> to the jurisdictional Commissioner, binding himself to pay the tax due along with the interest specified under sub-section (1) of section 50 within a period of — <table border="1" style="margin-left: 20px;"> <tr> <td style="text-align: center;">(a)</td> <td>fifteen days after the expiry of three months, from the date of issue of the invoice for export, if the goods are not exported out of India; or</td> </tr> <tr> <td style="text-align: center;">(b)</td> <td>fifteen days after the expiry of one year, or such further period as may be allowed by the Commissioner, from the date of issue of the invoice for export, if the payment of such services is not received by the exporter in convertible foreign exchange.</td> </tr> </table>	(a)	fifteen days after the expiry of three months, from the date of issue of the invoice for export, if the goods are not exported out of India; or	(b)	fifteen days after the expiry of one year, or such further period as may be allowed by the Commissioner, from the date of issue of the invoice for export, if the payment of such services is not received by the exporter in convertible foreign exchange.
	(a)	fifteen days after the expiry of three months, from the date of issue of the invoice for export, if the goods are not exported out of India; or				
(b)	fifteen days after the expiry of one year, or such further period as may be allowed by the Commissioner, from the date of issue of the invoice for export, if the payment of such services is not received by the exporter in convertible foreign exchange.					
	18.10.2017 to 31.01.2019	Any registered person availing the option to supply goods or services for export without payment of integrated tax shall furnish, prior to export, a bond or a Letter of Undertaking in <b>FORM GST RFD-11</b> to the jurisdictional Commissioner, binding himself to pay the tax due along with the interest specified under sub-section (1) of section 50 within a period of — <table border="1" style="margin-left: 20px;"> <tr> <td style="text-align: center;">(a)</td> <td>fifteen days after the expiry of three months, <sup>1</sup>[or such further period as may be allowed by the Commissioner,] from the date of issue of the invoice for export, if the goods are not exported out of India; or</td> </tr> <tr> <td style="text-align: center;">(b)</td> <td>fifteen days after the expiry of one year, or such further period as may be allowed by the Commissioner, from the date of issue of the invoice for export, if the payment of such services</td> </tr> </table>	(a)	fifteen days after the expiry of three months, <sup>1</sup> [or such further period as may be allowed by the Commissioner,] from the date of issue of the invoice for export, if the goods are not exported out of India; or	(b)	fifteen days after the expiry of one year, or such further period as may be allowed by the Commissioner, from the date of issue of the invoice for export, if the payment of such services
	(a)	fifteen days after the expiry of three months, <sup>1</sup> [or such further period as may be allowed by the Commissioner,] from the date of issue of the invoice for export, if the goods are not exported out of India; or				
(b)	fifteen days after the expiry of one year, or such further period as may be allowed by the Commissioner, from the date of issue of the invoice for export, if the payment of such services					

		<p>is not received by the exporter in convertible foreign exchange.</p> <p>1 Inserted w.e.f. 18<sup>th</sup> October 2017 vide <a href="#">Notification No. 47/2017-CT dated 18.10.2017.</a></p>
	01.02.2019 to till date	<p>Any registered person availing the option to supply goods or services for export without payment of integrated tax shall furnish, prior to export, a bond or a Letter of Undertaking in <b>FORM GST RFD-11</b> to the jurisdictional Commissioner, binding himself to pay the tax due along with the interest specified under sub-section (1) of section 50 within a period of —</p> <p>(a) fifteen days after the expiry of three months, [or such further period as may be allowed by the Commissioner,] from the date of issue of the invoice for export, if the goods are not exported out of India; or</p> <p>(b) fifteen days after the expiry of one year, or such further period as may be allowed by the Commissioner, from the date of issue of the invoice for export, if the payment of such services is not received by the exporter in convertible foreign exchange <sup>1</sup>[or in Indian rupees, wherever permitted by the Reserve Bank of India].</p> <p>1 Inserted w.e.f. 1st February 2019 vide <a href="#">Notification No. 03/2019- Central Tax dated 29.01.2019.</a></p>
<b>Rule 96A(2)</b>	01.07.2017 to till date	The details of the export invoices contained in <b>FORM GSTR-1</b> furnished on the common portal shall be electronically transmitted to the system designated by Customs and a confirmation that the goods covered by the said invoices have been exported out of India shall be electronically transmitted to the common portal from the said system.
<b>Proviso</b>	28.10.2017 to till date	<sup>1</sup> <b>[Provided</b> that where the date for furnishing the details of outward supplies in <b>FORM GSTR-1</b> for a tax period has been extended in exercise of the powers conferred under section 37 of the Act, the supplier shall furnish the information relating to exports as specified in Table 6A of <b>FORM GSTR-1</b> after the return in <b>FORM GSTR-3B</b> has been furnished and the same shall be transmitted

		electronically by the common portal to the system designated by the Customs:]  1 Inserted w.e.f. 28 <sup>th</sup> October 2017 vide <a href="#">Notification No. 51/2017- Central Tax dated 28.10.2017.</a>
<b>Proviso</b>	28.10.2017 to till date	<sup>1</sup> [ <b>Provided further</b> that the information in Table 6A furnished under the first proviso shall be auto-drafted in <b>FORM GSTR-1</b> for the said tax period.]  1 Inserted w.e.f. 28 <sup>th</sup> October 2017 vide <a href="#">Notification No. 51/2017- Central Tax dated 28.10.2017.</a>
<b>Rule 96A(3)</b>	01.07.2017 to till date	Where the goods are not exported within the time specified in sub-rule (1) and the registered person fails to pay the amount mentioned in the said sub-rule, the export as allowed under bond or Letter of Undertaking shall be withdrawn forthwith and the said amount shall be recovered from the registered person in accordance with the provisions of section 79.
<b>Rule 96A(4)</b>	01.07.2017 to till date	The export as allowed under bond or Letter of Undertaking withdrawn in terms of sub-rule (3) shall be restored immediately when the registered person pays the amount due.
<b>Rule 96A(5)</b>	01.07.2017 to till date	The Board, by way of notification, may specify the conditions and safeguards under which a Letter of Undertaking may be furnished in place of a bond.
<b>Rule 96A(6)</b>	01.07.2017 to till date	The provisions of sub rule (1) shall apply, mutatis mutandis, in respect of zero-rated supply of goods or services or both to a Special Economic Zone developer or a Special Economic Zone unit without payment of integrated tax.

#### 10.10.1 Relevant Section of CGST Act 2017- Rule 96A

Section	Particulars
Section 54	Refund of tax
Section 55	Refund in certain cases
Section 56	Interest on delayed refunds
Section 57	Consumer Welfare Fund

Section 58	Utilisation of Fund
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**10.10.2.1 Circulars - Issues related to furnishing of Bond/ Letter of Undertaking for Exports - [Circular No. 2/2/2017-GST dated 4th July, 2017](#)**

**10.10.2.2 Circulars - Issues related to Bond/Letter of Undertaking for exports without payment of integrated tax - [Circular No. 4/4/2017-GST dated 7 th July, 2017](#)**

**10.10.2.3 Circulars - Clarification on issues related to furnishing of Bond/Letter of Undertaking for exports - [Circular No. 8/8/2017-GST dated 4th October, 2017](#)**

**10.10.2.4 Circulars - Manual filing and processing of refund claims in respect of zero-rated supplies - [Circular No. 17/17/2017 – GST dated 15th November, 2017](#) which was superseded w.e.f. 26.09.2019 vide [Circular No. 125/44/2019 – GST dated 18th November, 2019](#).**

**10.10.2.5 Circulars - Clarification in respect of certain challenges faced by the registered persons in implementation of provisions of GST Laws- [Circular No. 137/07/2020-GST dated 13th April, 2020](#)**

**10.10.3. Relevant Forms – Rule 96A**

Forms	Particulars
FORM-GST-RFD-11	Furnishing of bond or Letter of Undertaking for export of goods or services

**10.11 Recovery of refund of unutilised input tax credit or integrated tax paid on export of goods where export proceeds not realised. <sup>1</sup>[Rule 96B]**

**Notes**

1. Inserted w.e.f. 23rd March 2020 vide [Notification No. 16/2020 – Central Tax dated 23rd March, 2020](#)



<b>Rule 96B(1)</b>	23.03.2020 to till date	Where any refund of unutilised input tax credit on account of export of goods or of integrated tax paid on export of goods has been paid to an applicant but the sale proceeds in respect of such export goods have not been realised, in full or in part, in India within the period allowed under the Foreign Exchange Management Act, 1999 (42 of 1999), including any extension of such period, the person to whom the refund has been made shall deposit the amount so refunded, to the extent of nonrealisation of sale proceeds, along with applicable interest within thirty days of the expiry of the said period or, as the case may be, the extended period, failing which the amount refunded shall be recovered in accordance with the provisions of section 73 or 74 of the Act, as the case may be, as is applicable for recovery of erroneous refund, along with interest under section 50:
<b>Proviso</b>	23.03.2020 to till date	<b>Provided</b> that where sale proceeds, or any part thereof, in respect of such export goods are not realised by the applicant within the period allowed under the Foreign Exchange Management Act, 1999 (42 of 1999), but the Reserve Bank of India writes off the requirement of realisation of sale proceeds on merits, the refund paid to the applicant shall not be recovered.
<b>Rule 96B(2)</b>	23.03.2020 to till date	Where the sale proceeds are realised by the applicant, in full or part, after the amount of refund has been recovered from him under sub-rule (1) and the applicant produces evidence about such realisation within a period of three months from the date of realisation of sale proceeds, the amount so recovered shall be refunded by the proper officer, to the applicant to the extent of realisation of sale proceeds, provided the sale proceeds have been realised within such extended period as permitted by the Reserve Bank of India.]

#### 10.11.1 Relevant Section of CGST Act 2017- Rule 96B

Section	Particulars
Section 54	Refund of tax
Section 55	Refund in certain cases
Section 56	Interest on delayed refunds
Section 57	Consumer Welfare Fund
Section 58	Utilisation of Fund

**10.12 Bank Account for credit of refund. <sup>1</sup>[Rule 96C]****Notes**

- 1 To be inserted with effect from the date as may be notified, vide [Notification No. 35/2021 – Central Tax dated 24th September, 2021](#)

<b>Rule 96C</b>	To be notified yet.	For the purposes of sub-rule (3) of rule 91, sub-rule (4) of rule 92 and rule 94, “bank account” shall mean such bank account of the applicant which is in the name of applicant and obtained on his Permanent Account Number:
<b>Proviso</b>	To be notified yet.	<b>Provided</b> that in case of a proprietorship concern, the Permanent Account Number of the proprietor shall also be linked with the Aadhaar number of the proprietor.]

**10.12.1 Relevant Section of CGST Act 2017- Rule 96C**

<b>Section</b>	<b>Particulars</b>
Section 54	Refund of tax
Section 55	Refund in certain cases
Section 56	Interest on delayed refunds
Section 57	Consumer Welfare Fund
Section 58	Utilisation of Fund

**10.13 Consumer Welfare Fund. [Rule 97]**

<b>Rule 97</b>	01.07.2017 to 17.04.2018	<p>(1) All credits to the Consumer Welfare Fund shall be made under sub-rule (5) of rule 92.</p> <p>(2) Any amount, having been credited to the Fund, ordered or directed as payable to any claimant by orders of the proper officer, appellate authority or Appellate Tribunal or court, shall be paid from the Fund.</p> <p>(3) Any utilisation of amount from the Consumer Welfare Fund under sub-section (1) of section 58 shall be made by debiting the Consumer Welfare Fund account and crediting the account to which the amount is transferred for utilisation.</p>
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		<p>(4) The Government shall, by an order, constitute a Standing Committee with a Chairman, a Vice-Chairman, a Member Secretary and such other Members as it may deem fit and the Committee shall make recommendations for proper utilisation of the money credited to the Consumer Welfare Fund for welfare of the consumers.</p> <p>(5) The Committee shall meet as and when necessary, but not less than once in three months.</p> <p>(6) Any agency or organisation engaged in consumer welfare activities for a period of three years registered under the provisions of the Companies Act, 2013 (18 of 2013) or under any other law for the time being in force, including village or mandal or samiti level co-operatives of consumers especially Women, Scheduled Castes and Scheduled Tribes, or any industry as defined in the Industrial Disputes Act, 1947 (14 of 1947) recommended by the Bureau of Indian Standards to be engaged for a period of five years in viable and useful research activity which has made, or is likely to make, significant contribution in formulation of standard mark of the products of mass consumption, the Central Government or the State Government may make an application for a grant from the Consumer Welfare Fund:</p> <p style="padding-left: 40px;">Provided that a consumer may make application for reimbursement of legal expenses incurred by him as a complainant in a consumer dispute, after its final adjudication.</p> <p>(7) All applications for grant from the Consumer Welfare Fund shall be made by the applicant Member Secretary, but the Committee shall not consider an application, unless it has been inquired into in material details and recommended for consideration accordingly, by the Member Secretary.</p> <p><sup>1</sup>[(7A) The Committee shall make available to the Board 50 per cent. of the amount credited to the Fund each year, for publicity or consumer awareness on Goods and Services Tax, Provided the availability of funds for consumer welfare activities of the Department of Consumer Affairs is not less than twenty-five crore rupees per annum.];</p> <div style="border: 1px solid black; padding: 5px; margin: 10px 0;"> <p>1      Inserted with effect from the 1st July, 2017 vide <a href="#">Notification No. 49/2019- Central Tax dated 09.10.2019</a></p> </div> <p>(8) The Committee shall have powers –</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%; text-align: center; vertical-align: top;">(a)</td> <td style="padding-left: 10px;">to require any applicant to produce before it, or before a duly authorised Officer of the Government such books, accounts, documents, instruments, or commodities in custody and control of the</td> </tr> </table>	(a)	to require any applicant to produce before it, or before a duly authorised Officer of the Government such books, accounts, documents, instruments, or commodities in custody and control of the
(a)	to require any applicant to produce before it, or before a duly authorised Officer of the Government such books, accounts, documents, instruments, or commodities in custody and control of the			

			applicant, as may be necessary for proper evaluation of the application;
		(b)	to require any applicant to allow entry and inspection of any premises, from which activities claimed to be for the welfare of consumers are stated to be carried on, to a duly authorised officer of the Central Government or, as the case may be, State Government;
		(c)	to get the accounts of the applicants audited, for ensuring proper utilisation of the grant;
		(d)	to require any applicant, in case of any default, or suppression of material information on his part, to refund in lump-sum, the sanctioned grant to the Committee, and to be subject to prosecution under the Act;
		(e)	to recover any sum due from any applicant in accordance with the provisions of the Act;
		(f)	to require any applicant, or class of applicants to submit a periodical report, indicating proper utilisation of the grant;
		(g)	to reject an application placed before it on account of factual inconsistency, or inaccuracy in material particulars;
		(h)	to recommend minimum financial assistance, by way of grant to an applicant, having regard to his financial status, and importance and utility of nature of activity under pursuit, after ensuring that the financial assistance Provided shall not be mis-utilised;
		(i)	to identify beneficial and safe sectors, where investments out of Consumer Welfare Fund may be made and make recommendations, accordingly;
		(j)	to relax the conditions required for the period of engagement in consumer welfare activities of an applicant;
		(k)	to make guidelines for the management, administration and audit of the Consumer Welfare Fund.
		The Central Consumer Protection Council and the Bureau of Indian Standards shall recommend to the Goods and Services Tax Council, the broad guidelines for considering	

		the projects or proposals for the purpose of incurring expenditure from the Consumer Welfare Fund.
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**Notes**

1 Substituted Rule 97 w.e.f. 18.04.2018 vide [Notification No. 21/2018-CT dated 18.04.2018](#) as below.

<b>Rule 97(1)</b>	18.04.2018 to till date	All amounts of duty/central tax/ integrated tax /Union territory tax/cess and income from investment along with other monies specified in sub-section (2) of section 12C of the Central Excise Act, 1944 (1 of 1944), section 57 of the Central Goods and Services Tax Act, 2017 (12 of 2017) read with section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), section 21 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017) and section 12 of the Goods and Services Tax (Compensation to States) Act, 2017 (15 of 2017) shall be credited to the Fund:		
<b>Proviso</b>	18.04.2018 to till date	<b>Provided</b> that an amount equivalent to fifty per cent. of the amount of integrated tax determined under sub-section (5) of section 54 of the Central Goods and Services Tax Act, 2017, read with section 20 of the Integrated Goods and Services Tax Act, 2017, shall be deposited in the Fund:		
<b>Proviso</b>	13.06.2018 to till date	<sup>1</sup> <b>[Provided further</b> that an amount equivalent to fifty per cent. of the amount of cess determined under sub-section (5) of section 54 read with section 11 of the Goods and Services Tax (Compensation to States) Act, 2017 (15 of 2017), shall be deposited in the Fund.]		
<table border="1"> <tr> <td>1</td> <td>Inserted w.e.f. 13<sup>th</sup> June 2018 vide <a href="#">Notification No. 26/2018-CT dated 13.06.2018</a>.</td> </tr> </table>			1	Inserted w.e.f. 13 <sup>th</sup> June 2018 vide <a href="#">Notification No. 26/2018-CT dated 13.06.2018</a> .
1	Inserted w.e.f. 13 <sup>th</sup> June 2018 vide <a href="#">Notification No. 26/2018-CT dated 13.06.2018</a> .			
<b>Rule 97(2)</b>	18.04.2018 to till date	Where any amount, having been credited to the Fund, is ordered or directed to be paid to any claimant by the proper officer, appellate authority or court, the same shall be paid from the Fund.		
<b>Rule 97(3)</b>	18.04.2018 to till date	Accounts of the Fund maintained by the Central Government shall be subject to audit by the Comptroller and Auditor General of India.		
<b>Rule 97(4)</b>	18.04.2018 to till date	The Government shall, by an order, constitute a Standing Committee <sup>s</sup> (hereinafter referred to as the "Committee") with a Chairman, a Vice-Chairman, a Member Secretary and such other members as it may deem fit and the Committee shall make recommendations for proper utilisation of the money credited to the Fund for welfare of the consumers.		

			<p>§ The Government has constituted the requisite Standing Committee vide <a href="#">Order no. 3/2018-Central Tax dated 16th August, 2018.</a></p>
<p><b>Rule 97(5)</b></p>	<p>18.04.2018 to till date</p>	(a)	The Committee shall meet as and when necessary, generally four times in a year;
		(b)	the Committee shall meet at such time and place as the Chairman, or in his absence, the Vice-Chairman of the Committee may deem fit;
		(c)	the meeting of the Committee shall be presided over by the Chairman, or in his absence, by the Vice-Chairman;
		(d)	the meeting of the Committee shall be called, after giving at least ten days' notice in writing to every member;
		(e)	the notice of the meeting of the Committee shall specify the place, date and hour of the meeting and shall contain statement of business to be transacted thereat;
		(f)	no proceeding of the Committee shall be valid, unless it is presided over by the Chairman or Vice-Chairman and attended by a minimum of three other members.
<p><b>Rule 97(6)</b></p>	<p>18.04.2018 to till date</p>	The Committee shall have powers –	
		(a)	to require any applicant to get registered with any authority as the Central Government may specify;
		(b)	to require any applicant to produce before it, or before a duly authorised officer of the Central Government or the State Government, as the case may be, such books, accounts, documents, instruments, or commodities in custody and control of the applicant, as may be necessary for proper evaluation of the application;
		(c)	to require any applicant to allow entry and inspection of any premises, from which activities claimed to be for the welfare of consumers are stated to be carried on, to a duly authorised officer of the Central Government or the State Government, as the case may be;
		(d)	to get the accounts of the applicants audited, for ensuring proper utilisation of the grant;
(e)	to require any applicant, in case of any default, or suppression of material information on his part, to refund in lump-sum along with accrued interest,		

			the sanctioned grant to the Committee, and to be subject to prosecution under the Act;
		(f)	to recover any sum due from any applicant in accordance with the provisions of the Act;
		(g)	to require any applicant, or class of applicants to submit a periodical report, indicating proper utilisation of the grant;
		(h)	to reject an application placed before it on account of factual inconsistency, or inaccuracy in material particulars;
		(i)	to recommend minimum financial assistance, by way of grant to an applicant, having regard to his financial status, and importance and utility of the nature of activity under pursuit, after ensuring that the financial assistance Provided shall not be misutilised;
		(j)	to identify beneficial and safe sectors, where investments out of Fund may be made, and make recommendations, accordingly;
		(k)	to relax the conditions required for the period of engagement in consumer welfare activities of an applicant;
		(l)	to make guidelines for the management, and administration of the Fund.
<b>Rule 97(7)</b>	18.04.2018 to till date	The Committee shall not consider an application, unless it has been inquired into, in material details and recommended for consideration accordingly, by the Member Secretary.	
<b>Rule 97(7A)</b>	01.07.2017 to till date	<sup>1</sup> [(7A) The Committee shall make available to the Board 50 per cent. of the amount credited to the Fund each year, for publicity or consumer awareness on Goods and Services Tax, Provided the availability of funds for consumer welfare activities of the Department of Consumer Affairs is not less than twenty-five crore rupees per annum.];	
		<div style="border: 1px solid black; padding: 2px;">           1 Inserted with effect from the 1st July, 2017 vide <a href="#">Notification No. 49/2019- Central Tax dated 09.10.2019</a> </div>	
<b>Rule 97(8)</b>	18.04.2018 to till date	The Committee shall make recommendations:-	
		(a)	for making available grants to any applicant;
		(b)	for investment of the money available in the Fund;
		(c)	for making available grants (on selective basis) for reimbursing legal expenses incurred by a



		<p>complainant, or class of complainants in a consumer dispute, after its final adjudication;</p> <p>(d) for making available grants for any other purpose recommended by the Central Consumer Protection Council (as may be considered appropriate by the Committee);</p> <p><sup>4</sup> [(e) *****]</p>										
		<p>4 Omitted with effect from the 1st July, 2017 clause (e) vide <a href="#">Notification No. 49/2019- Central Tax dated 09.10.2019</a> read as – “(e) for making available up to 50% of the funds credited to the Fund each year, for publicity/ consumer awareness on GST, Provided the availability of funds for consumer welfare activities of the Department of Consumer Affairs is not less than twenty five crore rupees per annum.</p>										
<b>Explanation</b>	<b>18.04.2018</b> to till date	<p>For the purposes of this rule,</p> <p>(a) 'Act' means the Central Goods and Services Tax Act, 2017 (12 of 2017), or the Central Excise Act, 1944 (1 of 1944) as the case may be;</p> <p>(b) 'applicant' means,</p> <table border="1"> <tr> <td>(i)</td> <td>the Central Government or State Government;</td> </tr> <tr> <td>(ii)</td> <td>regulatory authorities or autonomous bodies constituted under an Act of Parliament or the Legislature of a State or Union Territory;</td> </tr> <tr> <td>(iii)</td> <td>any agency or organization engaged in consumer welfare activities for a minimum period of three years, registered under the Companies Act, 2013 (18 of 2013) or under any other law for the time being in force;</td> </tr> <tr> <td>(iv)</td> <td>village or mandal or samiti or samiti level co-operatives of consumers especially Women, Scheduled Castes and Scheduled Tribes;</td> </tr> <tr> <td>(v)</td> <td>an educational or research institution incorporated by an Act of Parliament or the Legislature of a State or Union Territory in India or other educational institutions established by an Act of Parliament or declared to be deemed as a University under section 3 of the University Grants</td> </tr> </table>	(i)	the Central Government or State Government;	(ii)	regulatory authorities or autonomous bodies constituted under an Act of Parliament or the Legislature of a State or Union Territory;	(iii)	any agency or organization engaged in consumer welfare activities for a minimum period of three years, registered under the Companies Act, 2013 (18 of 2013) or under any other law for the time being in force;	(iv)	village or mandal or samiti or samiti level co-operatives of consumers especially Women, Scheduled Castes and Scheduled Tribes;	(v)	an educational or research institution incorporated by an Act of Parliament or the Legislature of a State or Union Territory in India or other educational institutions established by an Act of Parliament or declared to be deemed as a University under section 3 of the University Grants
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			Commission Act, 1956 (3 of 1956) and which has consumers studies as part of its curriculum for a minimum period of three years; and
		(vi)	a complainant as defined under clause (b) of sub-section (1) of section 2 of the Consumer Protection Act, 1986 (68 of 1986), who applies for reimbursement of legal expenses incurred by him in a case instituted by him in a consumer dispute redressal agency.
		(c)	'application' means an application in the form as specified by the Standing Committee from time to time;
		(d)	'Central Consumer Protection Council' means the Central Consumer Protection Council, established under sub-section (1) of section 4 of the Consumer Protection Act, 1986 (68 of 1986), for promotion and protection of rights of consumers;
		(e)	'Committee' means the Committee constituted under sub-rule (4);
		(f)	'consumer' has the same meaning as assigned to it in clause (d) of sub-section (1) of section 2 of the Consumer Protection Act, 1986 (68 of 1986), and includes consumer of goods on which central tax has been paid;
		(g)	'duty' means the duty paid under the Central Excise Act, 1944 (1 of 1944) or the Customs Act, 1962 (52 of 1962);
		(h)	'Fund' means the Consumer Welfare Fund established by the Central Government under sub-section (1) of section 12C of the Central Excise Act, 1944 (1 of 1944) and section 57 of the Central Goods and Services Tax Act, 2017 (12 of 2017);
		(i)	'proper officer' means the officer having the power under the Act to make an order that the whole or any part of the central tax is refundable]

**10.13.1 Relevant Section of CGST Act 2017- Rule 97**

Section	Particulars
Section 54	Refund of tax

Section 55	Refund in certain cases
Section 56	Interest on delayed refunds
Section 57	Consumer Welfare Fund
Section 58	Utilisation of Fund

**10.13.2.1 Circulars - Proper officer relating to provisions other than Registration and Composition under the Central Goods and Services Tax Act, 2017 - [Circular No. 3/3/2017 – GST dated 5th July, 2017](#)**

**10.13.3.1 Orders - Constitution of Standing Committee under sub-rule (4) of rule 97 of Central Goods and Services Tax Rules, 2017 - [Order no. 3/2018-Central Tax dated 16th August, 2018](#)**

#### 10.14 Manual filing and processing. [Rule 97A]

<sup>1</sup> [Rule 97A	15.11.2017 to till date	Notwithstanding anything contained in this Chapter, in respect of any process or procedure prescribed herein, any reference to electronic filing of an application, intimation, reply, declaration, statement or electronic issuance of a notice, order or certificate on the common portal shall, in respect of that process or procedure, include manual filing of the said application, intimation, reply, declaration, statement or issuance of the said notice, order or certificate in such Forms as appended to these rules.]
		<b>Notes</b>
		1 Inserted w.e.f. 15 <sup>th</sup> November 2017 vide <a href="#">Notification No. 55/2017- Central Tax Dated 15.11.2017.</a>

#### 10.14.1 Relevant Section of CGST Act 2017- Rule 97A

Section	Particulars
Section 54	Refund of tax
Section 55	Refund in certain cases
Section 56	Interest on delayed refunds

Section 57	Consumer Welfare Fund
Section 58	Utilisation of Fund