

**GOODS AND SERVICES TAX RULES, 2017**  
**REFUND FORMS**

### List of Forms

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**FORM-GST-RFD-01**

*[See rule-----]*

**Application for Refund**

Select: Registered / Casual/ Unregistered/Non-resident taxable person

1. GSTIN/Temporary ID:
2. Legal Name:
3. Trade Name, if any:
4. Address:
5. Tax Period:                      From <DD/MM/YY>                      To <DD/MM/YY>
  
6. Amount of Refund Claimed:

| Act   | Tax | Interest | Penalty | Fees | Others | Total |
|-------|-----|----------|---------|------|--------|-------|
| CGST  |     |          |         |      |        |       |
| SGST  |     |          |         |      |        |       |
| UTGST |     |          |         |      |        |       |
| IGST  |     |          |         |      |        |       |
| Cess  |     |          |         |      |        |       |
| Total |     |          |         |      |        |       |

7. Grounds of Refund Claim: (select from the drop down):
  - a. Excess balance in Electronic Cash ledger
  - b. Exports of goods / services- With payment of Tax
  - c. Exports of goods / services- Without payment of Tax, i.e., ITC accumulated
  - d. On account of assessment/provisional assessment/ appeal/ any other order
    - i. Select the type of Order:  
Assessment/ Provisional Assessment/ Appeal/ Others
    - ii. Mention the following details:
      1. Order No.
      2. Order Date <calendar>
      3. Order Issuing Authority
      4. Payment Reference No. (of the amount to be claimed as refund)  
*(If Order is issued within the system, then 2, 3, 4 will be auto populated)*
  - e. ITC accumulated due to inverted tax structure (clause (ii) of proviso to section 54(3))
  - f. On account of supplies made to SEZ unit/ SEZ Developer or Recipient of Deemed Exports
    - i. Select the type of supplier/ recipient:

1. Supplier to SEZ Unit
  2. Supplier to SEZ Developer
  3. Recipient of Deemed Exports
- g. Tax paid on a supply which is not provided, either wholly or partially, and for which invoice has not been issued
  - h. Tax paid on an intra-State supply which is subsequently held to be inter-State supply and vice versa:
  - i. Any other (*specify*):
8. Details of Bank Account (*to be auto populated from RC in case of registered taxpayer*)
- a. Bank Account Number :
  - b. Name of the Bank :
  - c. Bank Account Type :
  - d. Name of account holder :
  - e. Address of Bank Branch :
  - f. IFSC :
  - g. MICR :
9. Whether Self-Declaration by Applicant u/s 54(4), If applicable  No  Yes

**DECLARATION (Rule...)**

I hereby declare that the goods exported are not subject to any export duty. I also declare that I have not availed any drawback on goods or services or both and that I have not claimed refund of the integrated tax paid on supplies in respect of which refund is claimed.

Signature

Name –

Designation / Status

**DECLARATION (Rule...)**

I hereby declare that the refund of ITC claimed in the application does not include ITC availed on goods or services used for making nil rated or fully exempt supplies.

Signature

Name –

Designation / Status

**SELF- DECLARATION**

I/We \_\_\_\_\_ (Applicant) having GSTIN/ temporary Id -----, solemnly affirm and certify that in respect of the refund amounting to Rs. ---/ with respect to the tax, interest, or any other amount for the period from---to----, claimed in the refund application, the incidence of such tax and interest has not been passed on to any other person.

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

10. Verification

I/We <Taxpayer Name> hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

We declare that no refund on this account has been received by us earlier.

|           |                         |
|-----------|-------------------------|
| Place     | Signature of Authorized |
| Signatory | (Name)                  |
| Date      | Designation/ Status     |

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