

Refund of tax paid on Inward supply of goods by Canteen Store Department (FORM GST RFD 10A)

Jul 22nd, 2024

1. In reference to **Circular No. 227/21/2024-GST** issued by GST policy wing, CBIC on 11th July, 2024 for online processing of refund applications filed by Canteen Stores Department (CSD), GSTN has developed an online functionality to enable CSDs to file an application for refund in FORM GST RFD-10A in GST common portal.
2. The pre-requisites & relevant date for filing refund application under this category are mentioned in Para 4, 5 & 6 of the said Circular. The applicants are advised to refer the same for details in this regard.
3. The process to be followed for filing refund application under the said category is as below:
 - a. Login into the GST portal. Click on Services -> Refund -> Application for Refund.
 - b. Select "Refund of tax paid on Inward supply of goods by Canteen Store Department(**CSD**)".
 - c. Select Period for which refund is to be applied, by selecting From & To Period and then clicking on "**Create Refund**" application.
 - d. The refund applications on GST portal are to be filed sequentially with respect to tax periods. If there is no refund to be claimed for a particular period, CSD needs to file a NIL refund claim for that period. Once a refund is filed or NIL refund claim is filed for a particular period, the system will not allow filing for the same period again. Similarly, it will not allow the taxpayer to file for any previous periods.

Example:

A CSD wants to file two refunds for the periods Jan 2024 to March 2024 and July 2024 to September 2024. In GST system, the CSD has to file the first refund by selecting the period Jan 2024 to March 2024. When the CSD tries to file the second refund claim for the period July 2024 to September 2024, the GST portal will prompt the user to file refund for the period April 2024 – June 2024. If there is no refund claim for the period April 2024 – June 2024, then NIL refund claim has to be filed for the said period. Post that, the GST portal will allow the CSD to file refund for the period July 2024 to September 2024.

- e. In the GST portal, the **Select Period** is available from July 2017. If a taxpayer has already filed manual refund claims for the earlier periods or no refund claim is required to be filed for the earlier periods, they are advised to file NIL refund claim for such earlier periods.

Example:

A CSD wants to file a refund claim(RFD 10A) for the period April – June 2024 in GST system and all their earlier CSD refund claims are filed manually till the period March 2024. The said CSD has to file NIL refund claims in the GST system for the period from June 2017 – March 2024 in the GST portal though manual refund claims are filed for the said period. This will enable the taxpayer to file CSD refund claim for the period April – June 2024.

Note: Once a NIL refund claim is filed in the GST system for a period, the CSD cannot claim a refund for the same period again in the GST system.

- f. The details of invoices for which refund is to be claimed shall be uploaded in the Statement. After successful validation of the statement, click on **Proceed button**.
 - g. The total tax paid on Inward supply of goods will be auto-populated. Enter the value of IGST, CGST and SGST in "**Total Refund applied for**" table.
 - h. While filing refund application, the applicant has to Select the "**Bank Account number**" in which the refund is to be disbursed.
 - i. Before submitting the refund application, the applicant can **Save & Preview** the refund application. If any correction/addition or rectification is to be done in the refund application, it can be done only before submission. Once the application is submitted using the **Submit** button, system will not allow any change in the refund application.
4. Issues (if any) faced by the taxpayers in filing refund application may be reported on **Grievance redressal portal:**<https://selfservice.gstsystem.in>

Thanks,
Team GSTN