



Damania & Varaiya
Chartered Accountants

GST ALERT XXXII

I) E Way Bills

Government of India have issued notification (No. 27/2017 - dated 30th August, 2017) notifying Rules in respect of E way Bills. These Rules shall come into force on the date to be notified.

Please see our next "Newsletter" for complete details thereof.

II) GST Refund Application

Government of India have notified Form-GST-RFD-01, being application for refund of tax etc paid, other than refund of Integrated Goods and Service Tax paid on goods exported.

We have annexed said Form-GST-RFD-01. It is to be filed electronically, to be accompanied by documentary evidence in Annexure 1 of the form.

GST refund can be claimed mainly by:

1. Exporter
2. Supplier to SEZ
3. Supplier having accumulated Input Tax Credit due to inverted tax structure.

Damania & Varaiya

14/2, Mahalaxmi Industrial Estate,
Dainik Shivner Marg,
Lower Parel, Mumbai – 13.
Branch-Pune



For any queries email at consult@dnvca.com

Date: 04th September, 2017

“FORM-GST-RFD-01
[See rule 89(1)]
Application for Refund

(Applicable for casual or non-resident taxable person, tax deductor, tax collector, un-registered person and other registered taxable person)

1.	GSTIN / Temporary ID								
2.	Legal Name								
3.	Trade Name, if any								
4.	Address								
5.	Tax period (if applicable)	From<Year><Month>		To		<Year><Month>			
6.	Amount of Refund Claimed(Rs.)	Act	Tax	Interest	Penalty	Fees	Others	Total	
		Central tax							
		State / UT tax							
		Integrated tax							
		Cess							
		Total							
7.	Grounds of refund claim(select from drop down)	(a)		Excess balance in Electronic Cash Ledger					
		(b)		Exports of services-with payment of tax					
		(c)		Exports of goods/services-without payment of tax (accumulated ITC)					
		(d)		On account of order					
			Sr. No.	Type of order	Order no.	Order date	Order Issuing Authority	Payment reference no., if any	
		(i)	Assessment						
		(ii)	Provisional assessment						
		(iii)	Appeal						
		(iv)	Any other order (specify)						
		(e)		ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]					
		(f)		On account of supplies made to SEZ unit/ SEZ developer (with payment of tax)					
		(g)		On account of supplies made to SEZ unit/ SEZ developer (without payment of tax)					
		(h)		Recipient of deemed export					
		(i)		Tax paid on a supply which is not provided, either wholly or partially, and for which invoice has not been issued (tax paid on advance payment)					
		(j)		Tax paid on an intra-State supply which is subsequently held to be inter-State supply and vice versa (change of POS)					
(k)		Excess payment of tax, if any							
(l)		Any other(specify)							
8.	Details of Bank account	Name of bank	Address of branch	IFSC	Type of account	Account No.			
9.	Whether Self-Declaration filed by Applicant u/s 54(4),if applicable				<input type="checkbox"/> Yes <input type="checkbox"/> No				

DECLARATION [second proviso to section 54(3)]

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 [section 54(3)(ii)]

I hereby declare that the refund of input tax credit 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

DECLARATION [rule 89(2)(f)]

I hereby declare that the Special Economic Zone unit /the Special Economic Zone developer has not availed of the input tax credit of the tax paid by the applicant, covered under this refund claim.

Signature

Name –

Designation / Status

DECLARATION [rule 89(2)(g)]

(For recipients of deemed export)

I hereby declare that the refund has been claimed only for those invoices which have been reported in statement of inward supplies filed in Form GSTR-2 for the tax period for which refund is being claimed and the amount does not exceed the amount of input tax credit availed in the valid return filed for the said tax period.

Signature

Name –

Designation / Status

SELF- DECLARATION [rule 89(2)(l)]

I _____ (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.

Signature

Name –

Designation / Status

(This Declaration is not required to be furnished by applicants, who are claiming refund under clause (a) or clause (b) or clause (c) or clause (d) or clause (f) of sub-section (8) of section 54.)

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.

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

Place

Signature of Authorised Signatory

Date

(Name)

Designation/ Status

Annexure-1

Statement -1 [rule 89(5)]

Refund Type: ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]

(Amount in Rs.)

Turnover of inverted rated supply of goods	Tax payable on such inverted rated supply of goods	Adjusted total turnover	Net input tax credit	Maximum refund amount to be claimed [(1×4÷3)-2]
1	2	3	4	5

Statement- 2 [rule 89(2)(c)]

Refund Type: Exports of services with payment of tax

(Amount in Rs.)

Sr. No.	Invoice details			Integrated tax		BRC/ FIRC		Integrated tax involved in debit note, if any	Integrated tax involved in credit note, if any	Net Integrated tax (6+9 - 10)
	No.	Date	Value	Taxable value	Amt.	No.	Date			
1	2	3	4	5	6	7	8	9	10	11

Statement- 3 [rule 89(2)(b) and 89(2)(c)]

Refund Type:Export without payment of tax (accumulated ITC)

(Amount in Rs.)

Sr. No.	Invoice details			Goods/ Services (G/S)	Shipping bill/ Bill of export			EGM Details		BRC/ FIRC	
	No.	Date	Value		Port code	No.	Date	Ref No.	Date	No.	Date
1	2	3	4	5	6	7	8	9	10	11	12

Statement- 3A [rule 89(4)]

Refund Type: Export without payment of tax (accumulated ITC) – calculation of refund amount

(Amount in Rs.)

Turnover of zero rated supply of goods and services	Net input tax credit	Adjusted total turnover	Refund amount (1×2÷3)
1	2	3	4

Statement-4 [rule 89(2)(d) and 89(2)(e)]

Refund Type:On account of supplies made to SEZ unit or SEZ Developer (on payment of tax)

(Amount in Rs.)

GSTIN of recipient	Invoice details			Shipping bill/ Bill of export/ Endorsed invoice by SEZ		Integrated Tax		Integrated tax involved in debit note, if any	Integrated tax involved in credit note, if any	Net Integrated tax (8+ 9 – 10)
	No.	Date	Value	No.	Date	Taxable Value	Amt.			

1	2	3	4	5	6	7	8	9	10	11

Statement-5 [rule 89(2)(d) and 89(2)(e)]

Refund Type: On account of supplies made to SEZ unit or SEZ Developer (without payment of tax)

(Amount in Rs.)

Sr. No.	Invoice details			Goods/ Services (G/S)	Shipping bill/ Bill of export/ Endorsed invoice no.	
	No.	Date	Value		No.	Date
1	2	3	4	5	6	7

Statement-5A [rule 89(4)]

Refund Type: On account of supplies made to SEZ unit / SEZ developer without payment of tax (accumulated ITC) – calculation of refund amount

(Amount in Rs.)

Turnover of zero rated supply of goods and services	Net input tax credit	Adjusted total turnover	Refund amount (1×2÷3)
1	2	3	4

Statement-6 [rule 89(2)(j)]

Refund Type: On account of change in POS of the supplies (inter-State to intra-State and vice versa)

Order Details (issued in pursuance of sections 77 (1) and (2), if any: Order No: Order Date:

(Amount in Rs.)

GSTIN/ UIN Name (in case B2C)	Details of invoices covering transaction considered as intra –State / inter-State transaction earlier									Transaction which were held inter State / intra-State supply subsequently				
	Invoice details				Integrated tax	Central tax	State/ UT tax	Cess	Place of Supply	Integrated tax	Central tax	State/ UT tax	Cess	Place of Supply
	No.	Date	Value	Taxable Value										
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

Statement-7 [rule 89(2)(k)]

Refund Type: Excess payment of tax, if any in case of last return filed.

(Amount in Rs.)

Tax period	ARN of return	Date of filing return	Tax Payable			
			Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7

Annexure-2**Certificate [rule 89(2)(m)]**

This is to certify that in respect of the refund amounting to Rs.<<>> ----- (in words) claimed by M/s----- (Applicant's Name) GSTIN/ Temporary ID----- for the tax period < ---->, the incidence of tax and interest, has not been passed on to any other person. This certificate is based on the examination of the books of account and other relevant records and returns particulars maintained/ furnished by the applicant.

Signature of the Chartered Accountant/ Cost Accountant:

Name:

Membership Number:

Place:

Date:

Note - This Certificate is not required to be furnished by the applicant, claiming refund under clause (a) or clause (b) or clause (c) or clause (d) or clause (f) of sub-section (8) of section 54 of the Act.

Instructions –

1. Terms used:

- | | |
|-------------|---|
| (a) B to C: | From registered person to unregistered person |
| (b) EGM: | Export General Manifest |

(c) GSTIN:	Goods and Services Tax Identification Number
(d) IGST:	Integrated goods and services tax
(e) ITC:	Input tax credit
(f) POS:	Place of Supply (Respective State)
(g) SEZ:	Special Economic Zone
(h) Temporary ID:	Temporary Identification Number
(i) UIN:	Unique Identity Number

2. Refund of excess amount available in electronic cash ledger can also be claimed through return or by filing application.
3. Debit entry shall be made in electronic credit or cash ledger at the time of filing the application.
4. Acknowledgement in **FORM GST RFD-02** will be issued if the application is found complete in all respects.
5. Claim of refund on export of goods with payment of IGST shall not be processed through this application.
6. Bank account details should be as per registration data. Any change in bank details shall first be amended in registration particulars before quoting in the application.
7. Declaration shall be filed in cases wherever required.
8. 'Net input tax credit' means input tax credit availed on inputs during the relevant period for the purpose of Statement-1 and will include ITC on input services also for the purpose of Statement-3A and 5A.
9. 'Adjusted total turnover' means the turnover in a State or a Union territory, as defined under clause (112) of section 2 excluding the value of exempt supplies other than zero-rated supplies, during the relevant period.
10. For the purpose of Statement-1, refund claim will be based on supplies reported in GSTR-1 and GSTR-2.
11. BRC or FIRC details will be mandatory where refund is claimed against export of services details of shipping bill and EGM will be mandatory to be provided in case of export of goods.
12. Where the invoice details are amended (including export), refund shall be allowed as per the calculation based on amended value.
13. Details of export made without payment of tax shall be reported in Statement-3.

14. Availability of refund to be claimed in case of supplies made to SEZ unit or SEZ developer without payment of tax shall be worked out in accordance with the formula prescribed in rule 89(4).

15. 'Turnover of zero rated supply of goods and services' shall have the same meaning as defined in rule 89(4).";

III. with effect from the 1st day of July,2017, in "**FORM GST TRAN-2**",-

- (a) in Serial No. 4, for the words "appointment date", the words "appointed date" shall be substituted and shall be deemed to be have been substituted;
- (b) in Serial No. 5, for the words "credit on", the words "credit of" shall be substituted and shall be deemed to be have been substituted.

[F. No. 349/58/2017-GST]

(Dr.Sreeparvathy S.L.)

Under Secretary to the Government of India

Note:- The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* notification No. 3/2017-Central Tax, dated the 19th June, 2017, published vide G.S.R number 610 (E), dated the 19th June, 2017 and last amended *vide* notification No. 22/2017-Central Tax, dated the 17th August, 2017, published vide G.S.R number 1023(E), dated the 17th August, 2017.