

FAQs > Refund Application (By Embassies/ International Organizations)

1. What is Refund Application FORM GST RFD-10?

Refund Application FORM GST RFD-10 is an application by any specialized agency of United Nations Organization or any Multilateral Financial Institution and Organization notified under the United Nations (Privileges and Immunities) Act, 1947, Consulate or Embassy of foreign countries or any other person or class of persons, as notified under section 55, for claiming refund of tax paid by it on inward supplies of goods or services or both.

2. For what period can Refund Application Form RFD-10 be filed?

RFD-10 can be filed on a quarterly basis. Refund application can be filed for an inward supply before the expiry of eighteen months from the last day of the quarter in which such supply was received.

3. What is the pre-condition for filing Refund Application Form GST RFD-10?

GST RFD-10 can be submitted only after filing statement of inward supplies in Form GSTR-11 of the corresponding tax period.

4. How to file Refund Application FORM GST RFD-10?

FORM GST RFD-10 can be filed using any of the below options-

1. Post filing Form GSTR-11 on GST Portal, there is an option on the screen to generate Form GST RFD-10 application form (of the same quarter for which GSTR-11 is filed). After clicking on **GENERATE RFD-10** generate link, Form GST RFD-10 will appear on the resulting screen showing auto-populated tax period same as for GSTR -11.
2. Access the GST portal and login using valid credentials. Navigate to **Refunds > Application for Refund > Select Tax Period: Corresponding FY and Quarter as of FORM GSTR 11**. FORM GST RFD-10 for same period will appear on the resulting screen.

5. Can the tax amount of refund to be claimed be edited?

The applicant is allowed to downward edit (Taxpayer can reduce tax amount) the tax amount which is auto-displayed in table "Details of the tax paid on purchases as reported in GSTR-11". But the taxpayer is not allowed to upward edit (Increase refund) the tax amount for Integrated Tax/Central Tax/State/UT Tax/Cess. In no case, the amount of refund claimed be more than the respective values of Tax/Cess paid into Government treasury.

6. Can I save the refund application?

Application can be saved at any stage of completion of same. The saved application would be available for a period of 30 days from the date of first saving the application and shall be purged thereafter.

7. Can I preview the application?

Preview of the Form GST RFD -10 option would be available to the applicant at all stages, pre/ post submission of the refund application.

8. Where would I get the Refund?

The refund sanctioned by State/UT/CBEC Tax Official would be credited to the Bank account of the applicant. The applicant shall select the bank account details from the **Select Account Number** drop-down list at the time of filling the FORM GST RFD-10. If no account no. is displayed, then applicant can enter the account no. in which he/she intends to refund amount to be credited.

9. Can I get the Refund in any other bank account other than provided in the Registration data?

Yes. In case, the bank account in which refund amount is required to be credited is not appearing in the drop-down list, applicant is required to include bank account in its registration database through notified amendment form. Till the time registration amendment form is not available on the GST Portal, applicant shall add the new bank account details in the same manner as registration was obtained.

10. Does the refund application need to be signed by the taxpayer's Authorized Signatory?

The application for refund is to be verified or signed by the Authorized Representative only of the person or organization applying for refund.

11. How would I know that the process of filing has been completed?

Application Reference Number (ARN) will be generated on successful submission of the refund application. Applicant would also be intimated through SMS & E-mail on successful submission of the Refund Application form GST RFD-10 on the registered Mobile Number and e-mail ID.

12. Can I track the status of the refund application?

To track your submitted refund application, login to the GST Portal. Navigate to **Services > Refunds > Track Application Status** command.