

# FAQs > Refund on Account of "Any other" ground of reason

## 1. When the refund application on account of "Any Other" ground of reason can be filed?

Refund application on account of "Any Other" ground of reason can be filed, when the taxpayer wants to claim refund for any reason, for which there is no specific refund application available in the refunds section. Therefore, if there is no option to claim refund for the specific reason for which refund is claimed, then taxpayer needs to click on "Any Other" ground of reason and specify his reason in the refund application while filing refund.

## 2. What are the relied upon documents which I have to upload with refund application on account of excess payment of tax?

You have to upload documents as are required to be filed along with Form RFD-01, as notified under CGST Rules or Circulars issued in the matter and other such documents the refund sanctioning authority may require.

A certificate in Annexure 2 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 is to be provided. Therefore, if the refund amount claimed is more than 2 lacs, then taxpayer needs to mandatorily upload Certificate in Annexure 2.

Taxpayers have an option to upload 10 documents with the refund application, of size up to 5 MB each.

## 3. To whom should I file my application with?

The taxpayer shall file the refund application in Form RFD-01 on GST portal. Taxpayer shall choose ground of refund as "**Any other (specify)**" for claiming refund. After filing, refund application shall be assigned to Refund Processing Officer and refund applicant can track the status of refund application.

## 4. Can I file for multiple tax period in one refund application?

No, you cannot file for refund of multiple tax period in one refund application. Taxpayer needs to select the tax period for which refund is to be claimed. If a taxpayer has to file multiple refund applications for multiple reasons, then the taxpayer needs to file multiple refund applications using "Any Other" reason and specify the reason of refund in the refund application. Taxpayer cannot not file multiple refund applications for a single reason.

## 5. Can I save the application for refund?

Application for refund can be saved at any stage of completion for a maximum time period of 15 days from the date of creation of refund application. If the same is not filed within 15 days, the saved draft will be purged from the GST database.

Note: To view your saved application, navigate to **Services > Refunds > My Saved/Filed Applications** option.

## 6. Do I need to upload any statement of invoices for claiming refund?

There is no specific statement of invoices required to be uploaded by taxpayer for claiming refund. But in case, taxpayer wants to upload any details for claiming the refund, then he may upload such documents using upload functionality to substantiate the refund amount claimed.

## **7. Can I preview the refund application before filing?**

Yes, you can preview the refund application in PDF format to check for any inconsistency or discrepancy before filing on the GST Portal.

## **8. How can I track the status of application for refund?**

To track your filed application, navigate to **Services > Refunds > Track Application Status** option.

## **9. What is ARN?**

Once the refund application is filed, Application Reference Number (ARN) receipt would be generated and ARN would be sent to your registered e-mail address and mobile number.

## **10. Where can I download my filed refund application?**

Navigate to **Services > User Services > My Applications** link to download your filed refund application.

## **11. What happens when refund application is filed?**

- GST Portal generates an ARN and displays it in a confirmation message, indicating that the refund application has been successfully filed.
- GST Portal sends the ARN to registered e-mail ID and mobile number of the registered taxpayer.

## **12. Whether there is any ledger entry on filing refund application?**

As the taxpayer is claiming refund of the tax amount already paid by him, there is no ledger entry in Electronic Cash/ Credit Ledger.

## **13. When / how will the refund Form RFD-01 be processed?**

Once the ARN is generated on filing of refund application in Form RFD-01, the refund application along with the documents attached while filing the form would be assigned to Refund Processing Officer for processing the refund. Tax payer can track the status of refund application using track status functionality.

The application will be processed and refund will be disbursed by the Jurisdictional Authority after scrutiny.