

FAQs > Refund on Account of Assessment/Provisional Assessment/ Appeal/ Any Other Order

1. Who can file the refund application on account of assessment/provisional assessment/ appeal/ any other order?

Any person, including regular taxpayer, casual taxpayer or non-resident taxpayer, in whose favour an Assessment Order/Provisional Assessment Order/Appeal Order or any other Order entailing refund has been issued may file the application for refund application on account of assessment/provisional assessment/ appeal/ any other order.

Taxpayer can claim refund by providing order details. For a single order, refund application can be filed once.

2. What are the relied upon documents which I have to upload with refund application on account of assessment/provisional assessment/ appeal/ any other order?

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.

You need to upload the copy of the order issued to you by the tax authorities, based on which you are claiming refund.

Taxpayers have an option to upload upto 10 documents with the refund application, of size up to 5MB each. Therefore, any supporting document can be uploaded by the taxpayer, if required.

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 “**On account of Assessment/Provisional assessment/Appeal/Any Other Order**” 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 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.

5. 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.

6. 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.

7. How can I track the status of application for refund?

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

8. 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.

9. Where can I download my filed refund application?

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

10. 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.

11. Whether there is any ledger entry on filing refund application on account of assessment/provisional assessment/ appeal/ any other order?

At present there is no ledger entry on filing of RFD-01 for such refund cases.

12. 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.