

FAQs > Refund on Account of Export of Goods (With Payment of Tax)

1. Am I eligible to receive the refund of IGST and Cess paid on export of goods if I have filed GSTR-3B?

Yes, you are eligible for Refund of Integrated Tax and Cess on account of Export of goods (with payment of tax) if you meet following conditions:

- Filed Form GSTR-1, providing Export details in Table 6A of GSTR-1 along with Shipping bill details having Integrated Tax and Cess levied AND
- Filed Form GSTR-3B of the relevant tax period for which refund is to be paid

2. How can I claim refund on account of Export of Goods (with Payment of Integrated Tax and Cess)? When the refund will be processed?

1. Once you file Form GSTR-1 and provide Export details (Table 6A) along with Shipping bill details having Integrated Tax and Cess levied and also file Form GSTR-3B of the relevant tax period for which refund has to be paid, you are eligible to receive refund on account of the export of goods made on payment of Integrated Tax and Cess.
2. GST Portal shares the export data declared under Form GSTR1 along with a validation that Form GSTR3B has been filed for the relevant tax period with ICEGATE. Customs System validates the Form GSTR 01 data with their Shipping Bill and EGM data and process the refund.
3. The taxpayer is not required to file separate refund application in this case and Shipping Bill itself shall be treated as refund application.
4. Once the refund payment will be credited to the account of the taxpayers, the ICEGATE system shall share the payment information with the GST Portal and the GST Portal in turn shall share the information through SMS and e-mail with the taxpayers.

3. I have received SMS and e-mail from GST Portal regarding disbursal. I need further details regarding amount that has be refunded. Whom should I contact?

Refund on account of the Export is processed by the ICEGATE hence for further query taxpayer needs to contact corresponding ICEGATE Jurisdictional officials.

4. If I miss Shipping and Invoice details in a month, can I add the details in the subsequent months and get refund?

Yes, you can add the details of Shipping and Invoice in the subsequent month Form GSTR-1 and get refund.

5. In which bank account, will the refund amount be credited? Whether the bank account will be the account I entered in my enrolment/registration form?

The refund will be credited in the Bank account mentioned by you with the ICEGATE/ Customs.

6. How can I track the status of refund for IGST paid on account of Export of Goods after logging to the GST Portal?

[Click here to know how to track the status of refund for IGST paid on account of Export of Goods after logging to the GST Portal](#)

7. How do I show my outward supplies of export in Form GSTR 3B?

While filing return in Form GSTR 3B for a tax period, please ensure that export and supply to SEZ are reported against item 3.1 (b) of table 3.1 of Form GSTR 3B. Such supplies should neither be included in supplies reported against item 3.1 (a) nor against item 3.1 (c).

Further, IGST and Cess amount reported in table 3.1(b) of FORM GSTR 3B is either equal to, or greater than, the total IGST and Cess from invoices filed under table 6A, and table 6B, of FORM GSTR-1.

8. How do I provide details of my export invoices in Form GSTR 1?

For providing details of export invoices in Form GSTR 1 for the corresponding tax period, please note:

- i. Invoice data for export of goods is provided in Table 6A of FORM GSTR-1 for that particular tax period.
- ii. Invoice numbers provided in Table-6A of FORM GSTR-1 are same as that given in Shipping Bill.
- iii. WPAY/WOPAY (with payment or without payment of tax) is correctly selected for an invoice.
- iv. Shipping bill number, shipping bill date and port code is correctly provided for each invoice. Port code is alphanumeric six-character code as prescribed by ICEGATE.
- v. Invoice Value is the total value of supplies to be exported covered by the invoice including tax and other charges, if any.
- vi. Taxable Value is the value of goods, on which tax is to be paid (Value net of tax).
- vii. Tax Paid is IGST and Cess, only, in case where the export is done on payment of tax.

9. What can I do for incorrect/incomplete export invoices filed in table 6A of Form GSTR-1 of previous periods?

Incomplete/incorrect details of export filed in Form GSTR-1 of previous periods can be amended through Table 9A (Amended Export Invoices) of Form GSTR 1 of subsequent period. If any invoice is left to be reported in Table 6A of Form GSTR 1 in a particular month, then same can be reported in the Table 6A of Form GSTR 1 of subsequent period.

10. What can I do for errors made in Form GSTR 3B of previous periods?

Anomalies in filing of return in Form GSTR-3B of a tax period may be adjusted in GSTR-3B of subsequent month, as per circular number 26/26/2017 dated 29-Dec-2017, issued by CBEC:

- i. If IGST and Cess paid on exports has been declared in table 3.1(a) or table 3.1(c) instead of table 3.1(b), appropriate adjustment may be done in subsequent month to the extent possible. Values of current month shall not become negative while making adjustment.
- ii. If IGST and Cess paid on exports has been declared as ZERO in table 3.1(b), the correct amount can be declared and offset during GSTR 3B filing of subsequent month.
- iii. If IGST and Cess paid on exports declared in table 3.1(b) is lesser than the total IGST from invoices filed under table 6A, and table 6B, of FORM GSTR-1, differential amount of IGST and Cess can be declared and offset during GSTR 3B filing of subsequent month.

11. What steps should I take so that my data is sent by GST system to ICEGATE for processing of refund of IGST paid?

The following validation are done by the GST System before transmitting the return data to ICEGATE, for refund on account of IGST paid on export of goods with payment of tax:

- i. Form GSTR-1 and Form GSTR-3B of the corresponding return period is filed
- ii. Export invoices are filed under Table 6A of Form GSTR-1
- iii. Correct and complete Shipping Bill Number, Shipping Bill Date and Port Code details have been provided in the invoices data, provided under Table 6A of Form GSTR-1
- iv. IGST and Cess amount is reported in Table 3.1(b) of Form GSTR-3B (and not table 3.1(a) or 3.1(c))
- v. IGST and Cess amount paid through Table 3.1(b) of Form GSTR 3B must be either equal to or greater than, the total IGST and Cess amount shown to have been paid under table 6A and table 6B of Form GSTR-1 of corresponding return period

If the above conditions are not met, the data will not be sent to ICEGATE due to validation failure and the refund of IGST and Cess amount paid on exports will be impacted.