

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

1. What are the preconditions for filing a refund application on account of Export of Services (with payment of tax)?

The following conditions must be met, for being eligible to file Form RFD-01, to claim refund on account of Export of Services (with payment of tax):

1. The taxpayer is registered with GST Portal and holds an active GSTIN during the period for which refund is being applied for.
2. Form GSTR-1 and a valid GSTR-3B Return must have been filed for the relevant tax period.
3. Taxpayer has paid taxes on the services exported, for which tax payer wants to claim refund.
4. Tax payer have BRC/FIRC number details for the export document, which is to be mentioned while claiming refund.
5. Any other criteria as prescribed

2. What are the relied upon documents which I have to upload with refund on Account of Export of Services (With 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 as the refund sanctioning authority may require.

Statement 2 shall be uploaded mandatorily with the document details of export of services with Integrated Tax. Taxpayers have an option to upload 10 documents with the refund application, of size up to 5MB each. Therefore, any supporting document can be uploaded by the taxpayer to substantiate the refund claim, if required.

3. To whom should I file my application with?

The taxpayer will file the refund application in Form RFD-01 on GST portal. Taxpayer shall choose ground of refund as **“Exports of services with payment of tax”** 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 periods from two different financial years in one refund application?

Yes, you can file for multiple tax periods from two different financial years in one refund application.

For Example:

- You can file separate refund applications in Form GST RFD-01 for the month of Mar 2019, April 2020 and May 2020.
- You can club all three months in a single refund application in Form GST RFD-01 for Mar 2019 to May 2020.

5. Can I file nil refund for multiple tax period in one refund application?

Yes, you can file for nil refund for multiple tax period in one refund application.

E.g. If taxpayer doesn't want to claim refund of Apr 2018, May 2018 and June 2018 as he doesn't have any documents for this period, then taxpayer can choose the period from Apr 2018 to June 2018 and file a nil refund application for that period.

After filing no refund application, taxpayer won't be able to file refund application for that period in future.

6. Can nil period of refund be combined with the period in which there is refund in one application?

Yes, nil period of refund can be combined with the period in which there is refund in one application.

Let us suppose you want to file tax refund from Apr-Sep month, where you want to file nil refund for May-Jun month. There are two ways in which you can file your refund application.

- a. You can select Tax Period as Apr-Apr and file normal refund application. You can then select May-Jun and file Nil refund application. And, select Jul-Sep and file normal refund application.
- b. You can select Tax Period as Apr-Sep and file normal refund application.

7. Can a taxpayer file refund for those period for which he was not able to file refund application due to the mistake of wrongly mentioning zero rated tax amount in Table 3.1(a or c), instead of Table 3.1(b)?

Yes, taxpayer can file refund application for those period for which they have wrongly mentioned the tax amount in Table 3.1(a or c) instead of Table 3.1(b) of Form GSTR-3B, till March, 2018 period.

Taxpayer is advised to mention the tax amount on zero rated supplies correctly in Form GSTR-3B, else they would face issue while filing refund application.

8. 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.

9. Whether I would be able to file refund application without uploading statement of documents?

No. Statement 2 for document details of export of services with Integrated Tax is mandatory for filing refund application. The statement uploaded by taxpayer would be validated with the data already declared by the taxpayer while filing return Form GSTR-1. Only after this data is validated, the taxpayer would be able to file the refund application.

10. From where can I download the utility to upload the statement?

Offline utility can be downloaded from the refund application page itself.

Navigate to **Services > Refunds > Application for Refund > Select the refund type as "Exports of services with payment of tax" > Refund Application > Download Offline Utility** link.

11. What is the purpose of Download Offline Utility to upload the statement?

Download Offline Utility (Statement 2) is provided to upload document details of export services with Integrated Tax for which refund is being claimed. Taxpayer needs to provide the document details along with BRC/FIRC details.

12. Details of which documents are to be entered in the Statement 2 available as Download Offline utility?

Download Offline Utility is provided to enter and upload document details in Statement 2. Under the column Document Type applicant has to select as Invoice/Debit Note/Credit Note and details of these are to be provided in the Statement 2. Multiple Debit note or Credit note issued against invoices can also be entered in this statement.

13. Can I provide multiple BRC/FIRC against a single document in statement 2?

A single document can have multiple BRC/ FIRC numbers. While providing the details in the refund statement, taxpayer can add multiple BRC/FIRC against a single document.

Taxpayer needs to select the number (count) of BRC/FIRC from the drop-down available in the statement. On selecting the number, rows would be added in the statement to provide BRC/FIRC details. In this way, taxpayer can provide multiple BRC/FIRC details for a single document.

14. What is the significance of VALIDATE STATEMENT button?

Validate Statement button is used to validate document data provided by the taxpayer. The details of export of services with Integrated Tax would be validated from the details provided by taxpayer while filing Form GSTR-1.

15. Can I update/ edit data after clicking the VALIDATE STATEMENT button?

Yes, you can update/ edit data even after you have validated the uploaded statement. If you want to update/delete the statement, then you would have to first delete the whole statement by clicking the **DELETE STATEMENT** button and upload a new statement of documents again if needed.

In case, the refund amount claimed by the taxpayer as per the statement is more than the amount of tax paid as per Table 3.1 (b) of GSTR-3B, then the taxpayer would have to delete and upload the statement again as the refund can be claimed for the documents having total value less than the amount paid in column 3.1(b) of GSTR-3B.

16. What is the purpose of Download Valid Documents?

To download the documents that have been uploaded successfully on the GST Portal, you can click on the hyperlink "Download Valid Documents".

17. What is the purpose of Download Invalid Documents?

To download the documents that have not been uploaded due to some error while uploading document details on the GST Portal, you can click on the hyperlink "Download Invalid Documents".

18. I am getting a message "validated with error" while uploading statement on the GST Portal. What do I do?

In case any statement is validated with error, click the **Download Invalid Document** link. Open the invalid document excel sheet. Error details are displayed. You can only rectify the error details in the JSON file and upload on the GST Portal again by clicking the **CLICK HERE TO UPLOAD** button.

19. I have uploaded statement which has been validated on the GST Portal. I need to upload a new statement of documents again. What do I do?

If you don't have any error and statement has been validated, and then you want to update/delete the statement, then you would have to first delete the whole statement by clicking the **DELETE STATEMENT** button and upload a new statement of documents again if needed.

20. 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.

21. In which bank account will the refund amount be credited? Is it one of the accounts that I registered in GST Portal?

Yes, the refund amount will be credited to one of the bank accounts that you have added while filing your registration application on the GST Portal. At the time of filling out form RFD-01, you will be required to select a bank account from the list of your linked / registered accounts in the GST Portal for crediting refund to that account, from the dropdown available in refund application. In case you want refund in another preferred bank account which is not appearing in the drop-down list, you will have to add that bank account by filing amendment of registered (non-core) form. The bank account added by amendment form will get added to the drop-down list.

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

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

23. 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.

24. Where can I download my filed refund application?

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

25. 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.

26. Whether there is any ledger entry on filing refund on account of Export of Services (With Payment of Tax)?

There is no ledger entry passed on filing refund on account of Export of Services (With Payment of Tax).

27. 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.