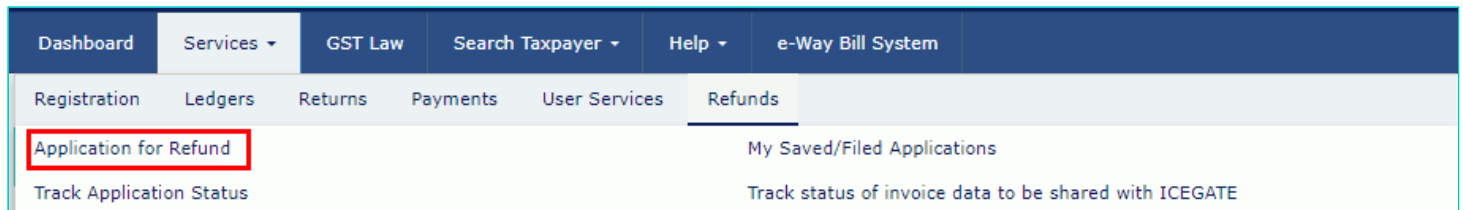


# Manual > Refund by Recipient of Deemed Export

## How can I file application for refund as a recipient of deemed export?

To file the application for refund as a recipient of deemed export on the GST Portal, perform following steps:

1. Access the <https://www.gst.gov.in/> URL. The GST Home page is displayed.
2. Click the **Services > Refunds > Application for Refund** command.



3. The **Select the refund type** page is displayed.
4. Select the **On account of Refund by Recipient of deemed export** option.
5. Select the **Tax Period** for which application has to be filed from the drop-down list.
6. Click the **CREATE REFUND APPLICATION** button.

Select the Refund type:



• Indicates Mandatory Fields

<input type="radio"/>	Refund of Excess Balance in Electronic Cash Ledger
<input type="radio"/>	Refund of ITC on Export of Goods & Services without Payment of Tax
<input type="radio"/>	On account of supplies made to SEZ unit/ SEZ developer (without payment of tax)
<input type="radio"/>	Refund on account of ITC accumulated due to Inverted Tax Structure
<input checked="" type="radio"/>	On account of Refund by Recipient of deemed export
<input type="radio"/>	Refund on account of Supplies to SEZ unit/ SEZ Developer (with payment of tax)
<input type="radio"/>	Export of services with payment of tax
<input type="radio"/>	Tax paid on an intra-State supply which is subsequently held to be inter-State supply and vice versa
<input type="radio"/>	On account of Refund by Supplier of deemed export
<input type="radio"/>	Any other (specify)
<input type="radio"/>	Excess payment of tax
<input type="radio"/>	On Account of Assessment/Provisional Assessment/Appeal/Any other order

Please select Tax period for which the application is to be filed:

Tax Period

• Please select period starting from registration date or post registration date in period dropdown.

From Period:

To Period:


Dec-2018

Dec-2018

Refund application in GST RFD-01 can be filed for periods relating to different Financial Years in a single refund application.

CREATE REFUND APPLICATION

7. Select **Yes** if you want to file a nil refund. Or else, select No.

## Information

Do you want to file a nil refund for the selected periods?

7(a). In case of Yes:

8. Select the **Declaration** checkbox.

9. In the **Name of Authorized Signatory** drop-down list, select the name of authorized signatory.

10. Click the **FILE WITH DSC** or **FILE WITH EVC** button.

The screenshot shows the 'Goods and Services Tax' portal interface. At the top, there is a navigation bar with the GST logo and the text 'Goods and Services Tax'. The user's name 'ANGAD JASBIRSINGH A' is displayed in the top right corner. Below the navigation bar, there are several menu items: 'Dashboard', 'Services', 'GST Law', 'Downloads', 'Search Taxpayer', 'Help', and 'e-Way Bill System'. The main content area shows the 'Refunds > Filed' section. A yellow box displays the following information: GSTIN/UIN : 07AJIPA1572E277, Legal Name : ANGAD JASBIRSINGH ARORA, Trade Name : rams, FY : 2018-2019, Month - DECEMBER, and Status : Submitted. Below this, there is a 'Declaration' section with a red checkmark in a box and the text: 'I/We ANGAD JASBIRSINGH ARORA hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom. I/We declare that no refund on this account has been received by me/us earlier. Authorised Signatory'. A dropdown menu is open, showing 'ANGAD ARORA'. At the bottom right, there are three buttons: 'BACK', 'FILE WITH DSC', and 'FILE WITH EVC'.

**(i). In Case of DSC:**

a. Click the **PROCEED** button.

b. Select the certificate and click the **SIGN** button.

**(i). In Case of EVC:**

a. Enter the OTP sent to email and mobile number of the Authorized Signatory registered at the GST Portal and click the **VERIFY** button.

**7 (b). In case of No:**

The **On account of Refund by Recipient of deemed export** page is displayed.

The screenshot shows the 'Goods and Services Tax' portal interface. At the top, there is a navigation bar with the GST logo and the text 'Goods and Services Tax'. The user's name 'ANGAD JASBIRSINGH A' is displayed in the top right corner. Below the navigation bar, there are several menu items: 'Dashboard', 'Services', 'GST Law', 'Downloads', 'Search Taxpayer', 'Help', and 'e-Way Bill System'. The main content area shows the 'Refunds > On account of Refund by Recipient of deemed export' section. A yellow box displays the following information: GSTIN/UIN : 07AJIPA1572E277, Legal Name : ANGAD JASBIRSINGH ARORA, Trade Name : rams, FY : 2018-19, Month - DECEMBER, and Status : Draft. Below this, there is a teal box with the text 'GST RFD-01' and 'On account of Refund by Recipient of deemed export'. At the bottom right, there is a legend: 'Indicates Mandatory Fields' and 'Download Office With...'. At the bottom left, there is a link: 'Statement EP'.

## Amount Eligible for Refund (in ₹)

Act	Balance in Electronic Credit ledger at the end of tax period for which refund is claimed (balance remaining after return for this period is filed) (1) (₹)	Balance in Electronic Credit ledger at the time of filing of refund application (2) (₹)	Net input ITC of Deemed Exports (3) (₹)	Refund amount to be claimed (4) (₹)
Integrated Tax	21,200.00	21,200.00	₹0.00	₹0.00
Central Tax	62,271.00	62,271.00	₹0.00	₹0.00
State/UT Tax	62,271.00	62,271.00	₹0.00	₹0.00
Cess	0.00	0.00	₹0.00	₹0.00
Total	145,742.00	145,742.00	0.00	0.00

[Click to view Electronic Liability Ledger](#)

**Note:** You may view the Electronic Liability Register that displays your liabilities/ dues of Returns and other than Returns. Hence, you may save this Refund Application and navigate to the dashboard to settle the dues first, or may proceed here to submit the application.

Please note that the recoverable dues shall be deducted from the gross amount to be paid from the Refund Amount claimed in the refund application received, by the Refund Processing Officer while processing the Refund.

## Bank Account Number

Select Account Number

Select

**Note:** In case you want refund in another preferred bank account which is not appearing in the drop down list, please add that bank account by filing amendment of registered (non-core) form. Please be informed that, the disbursement of refund amount will be credited to the mentioned account here.

## Upload Supporting Documents

Enter Document Description

 No file chosen

**i** Only PDF file format is allowed.

**i** Maximum file size for upload is 5MB each.

**i** Maximum 10 supporting documents can be attached in the refund application.

**Note:** Taxpayers are expected to upload supporting documents while filing refund application. You may upload up to 10 supporting documents, 5 MB each (total 50 MB). There is no limit to the number of invoices/credit notes etc. You can scan and upload, till size of the scanned document containing multiple pages is less than or equal to 5 MB. For detailed tips on the process, [click here](#).

## Declaration

I hereby declare that the refund has been claimed only for those invoices which have been detailed in statement 5B for the tax period for which refund is being claimed and the amount does not exceed the amount of input tax credit availed in the valid return filed for the said tax period. I also declare that the supplier has not claimed refund with respect to the said supplies.

## Undertaking

I hereby undertake to pay back to the Government the amount of refund sanctioned along with interest in case it is found subsequently that the requirements of clause (c) of subsection(2) of section 16 read with sub-section (2) of section 42 of the CGST/SGST Act have not been complied with in respect of the amount refunded.

## Self-Declaration

I ANGAD JASBIRSINGH ARORA (Applicant) having GSTIN/ temporary Id 07AJIPA1572E277, solemnly affirm and certify that in respect of the refund amounting to Rs. 0.00/- with respect to the tax, interest, or any other amount for the Refund period DECEMBER 2018, claimed in the refund application, the incidence of such tax and interest has not been passed on to any other person.

**Note:** Please make sure you have a validated statement and all the data filled to enable submit button

BACK

SAVE

PREVIEW

SUBMIT

8. First you need to download the offline utility, upload details of documents of inward supplies received and then file refund as a recipient of deemed export.

**Click the hyperlink below to know more about them.**

- (i). [Download Offline Utility](#) - To download offline utility for statement 5B and enter details for documents of inward supplies for which refund has to be claimed by recipient
- (ii). [Upload details of documents of inward supplies in case refund is claimed by recipient](#) - To upload the details of documents of inward supplies in case refund is claimed by recipient
- (iii). [Refund by Recipient of Deemed Export](#) - To enter details for refund as a recipient of deemed export on the GST Portal

### Download Offline Utility

9. Click the **Download Offline Utility** link.

GST RFD-01

### On account of Refund by Recipient of deemed export

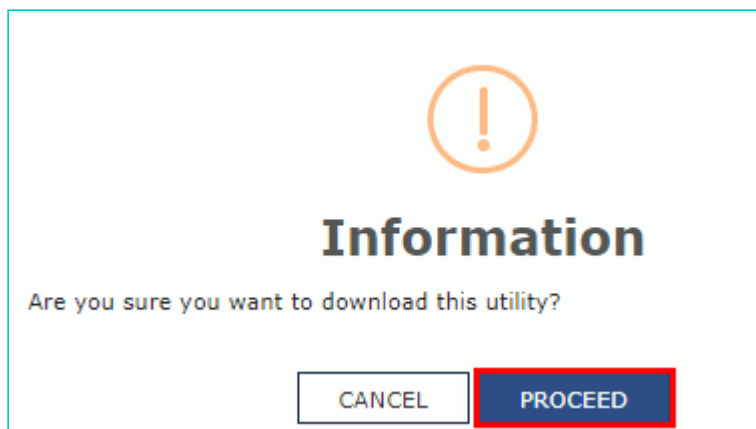
Statement 5B •

Click to fill the details of documents of inward supplies in case refund is claimed by recipient

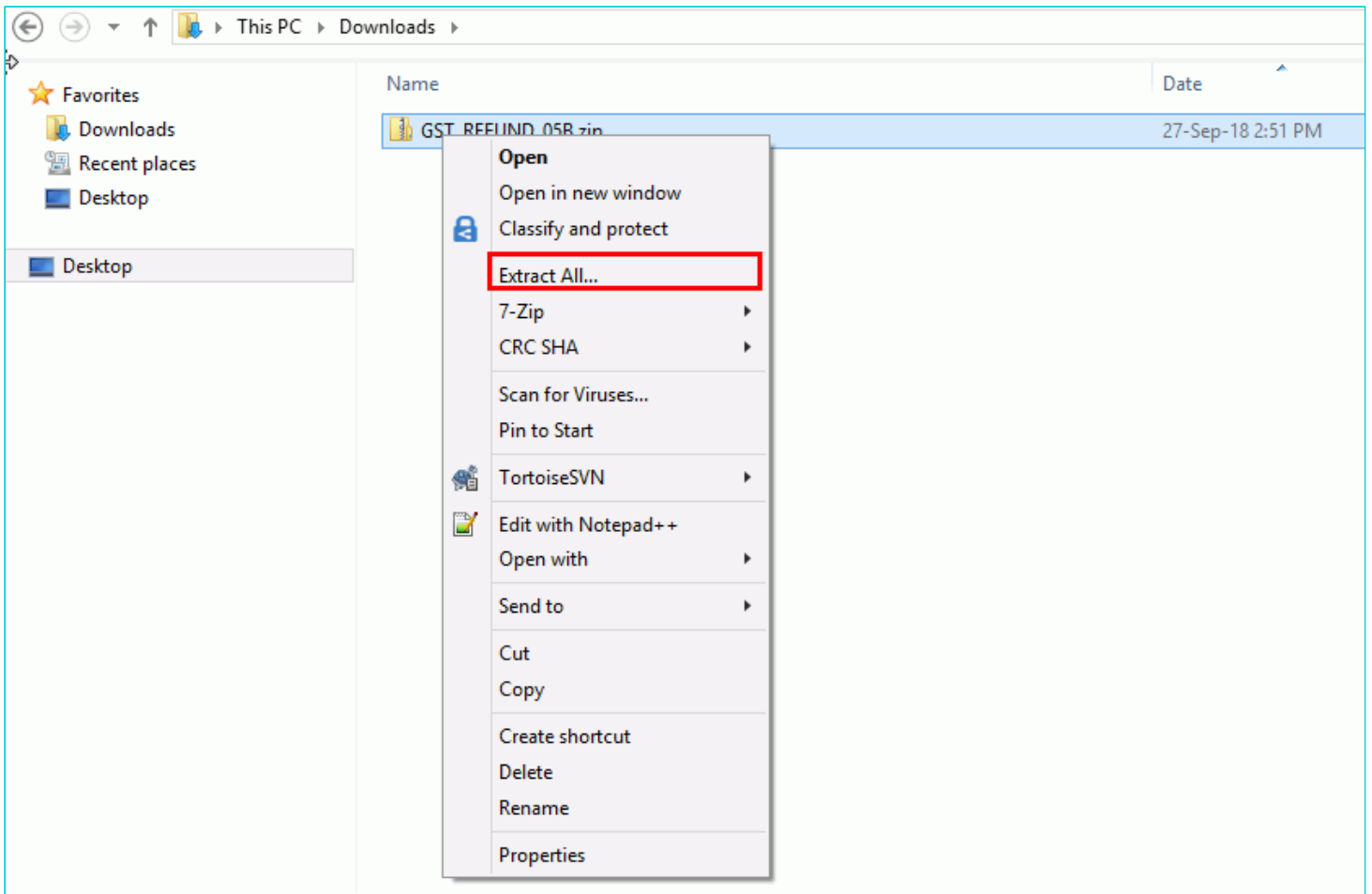
• Indicates Mandatory Fields

**Download Offline Utility** 

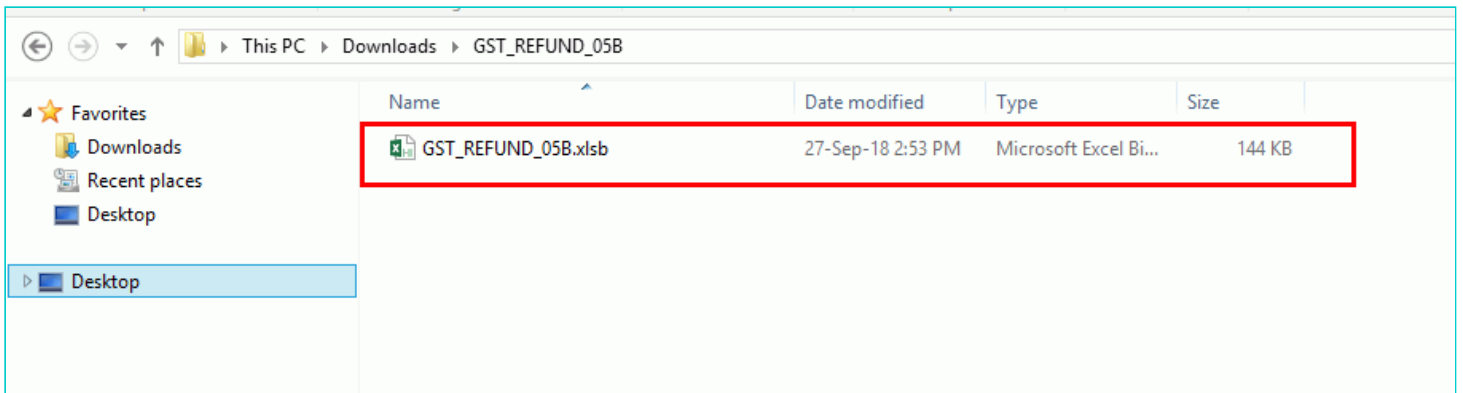
10. Click the **PROCEED** button.



11. The zip file is downloaded. Right click on the zip file and select **Extract All** to unzip the downloaded file.



12. Statement 5B template would be downloaded. Open the excel sheet.



13. Once the template is downloaded, you need to enter the document details for which refund has to be claimed. Enter the **GSTIN** and “**From Return Period**” and “**To Return Period**” in mmyyyy format for which refund is to be claimed.

Goods and Services Tax + Full Screen + Exit Full Screen

Validate & Calculate Statement-5B [rule 89(2)(g)] Create File To Upload

GSTIN*	07AJIPA1572E277								
From Return Period* (mm/yyyy)	122018								* Indicates Mandatory Fields
To Return Period* (mm/yyyy)	122018								Refund Type: On account of refund by recipient of deemed exports (Amount in Rs)
***Note:- These sheet at a time can take upto 10,000 rows / entries					Total Taxable Value	Total IGST	Total CGST	Total SGST/UTGST	Total Cess

Sr. No.	Document Details of inward supplies in case refund is claimed by recipient					Tax Paid			
	GSTIN of Supplier*	Type of Document*	No.*	Date* (dd-mm-yyyy)	Taxable Value*	Integrated Tax	Central Tax	State/Union Territory Tax	Cess

Read Me RFD\_STMT05B

14. Enter the Sr. No., details of documents of inward supplies and details of tax paid. The document includes an invoice, a Debit note or a Credit note. Multiple Debit note or Credit note issued against invoices can also be entered in this statement.

Type of Document
Invoice
Debit Note
Credit Note

Goods and Services Tax + Full Screen + Exit Full Screen

Validate & Calculate Statement-5B [rule 89(2)(g)] Create File To Upload

GSTIN*	07AJIPA1572E277								
From Return Period* (mm/yyyy)	122018								* Indicates Mandatory Fields
To Return Period* (mm/yyyy)	122018								Refund Type: On account of refund by recipient of deemed exports (Amount in Rs)
***Note:- These sheet at a time can take upto 10,000 rows / entries					Total Taxable Value	Total IGST	Total CGST	Total SGST/UTGST	Total Cess

Sr. No.	Document Details of inward supplies in case refund is claimed by recipient					Tax Paid			
	GSTIN of Supplier*	Type of Document*	No.*	Date* (dd-mm-yyyy)	Taxable Value*	Integrated Tax	Central Tax	State/Union Territory Tax	Cess
1	07AEFPA4963B1ZY	Invoice	DMR/121	10-12-2018	312900		28161	28161	
2	07AEFPA4963B1ZY	Debit Note	DMR/122	14-12-2018	174200		15678	15678	

Read Me RFD\_STMT05B

15. Click the **Validate & Calculate** button to validate the statement for errors and calculate the Total Taxable value and Total tax.





Goods and Services Tax + Full Screen + Exit Full Screen

**Statement-5B [rule 89(2)(g)]**

Validate & Calculate Create File To Upload

	GSTIN*	07AJIPA1572E277								
	From Return Period* <small>(mmyyyy)</small>	122018				* Indicates Mandatory Fields				
	To Return Period* <small>(mmyyyy)</small>	122018				Refund Type: On account of refund by recipient of deemed exports (Amount in Rs)				
***Note:- These sheet at a time can take upto 10,000 rows / entries					Total Taxable Value	Total IGST	Total CGST	Total SGST/UTGST	Total Cess	
					487100.00		43833.00	43833.00		
Sr. No.	Document Details of inward supplies in case refund is claimed by recipient					Tax Paid				Error
	GSTIN of Supplier*	Type of Document*	No.*	Date* <small>(dd-mm-yyyy)</small>	Taxable Value*	Integrated Tax	Central Tax	State/Union Territory Tax	Cess	
1	07AEFPA4963B1ZY	Invoice	DMR/121	10-12-2018	312900		28161	28161		
2	07AEFPA4963B1ZY	Debit Note	DMR/122	14-12-2018	174200		15678	15678		

Read Me RFD\_STMT05B

17.3. Notice that the Error column is blank now after rectification.

18. Click the **Create File To Upload** button.

Goods and Services Tax + Full Screen + Exit Full Screen

**Statement-5B [rule 89(2)(g)]**

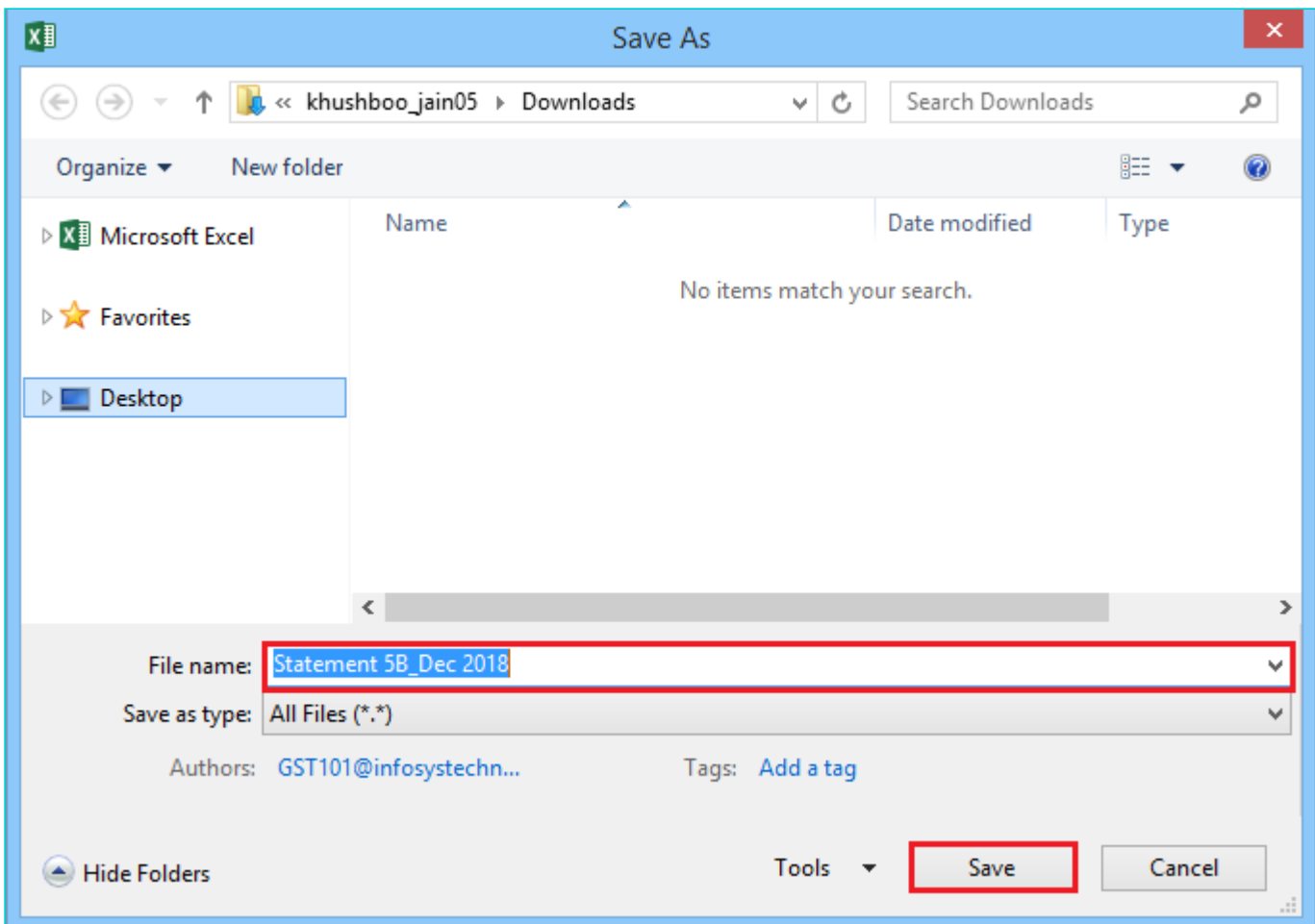
Validate & Calculate Create File To Upload

	GSTIN*	07AJIPA1572E277								
	From Return Period* <small>(mmyyyy)</small>	122018				* Indicates Mandatory Fields				
	To Return Period* <small>(mmyyyy)</small>	122018				Refund Type: On account of refund by recipient of deemed exports (Amount in Rs)				
***Note:- These sheet at a time can take upto 10,000 rows / entries					Total Taxable Value	Total IGST	Total CGST	Total SGST/UTGST	Total Cess	
					487100.00		43833.00	43833.00		
Sr. No.	Document Details of inward supplies in case refund is claimed by recipient					Tax Paid				Error
	GSTIN of Supplier*	Type of Document*	No.*	Date* <small>(dd-mm-yyyy)</small>	Taxable Value*	Integrated Tax	Central Tax	State/Union Territory Tax	Cess	
1	07AEFPA4963B1ZY	Invoice	DMR/121	10-12-2018	312900		28161	28161		
2	07AEFPA4963B1ZY	Debit Note	DMR/122	14-12-2018	174200		15678	15678		

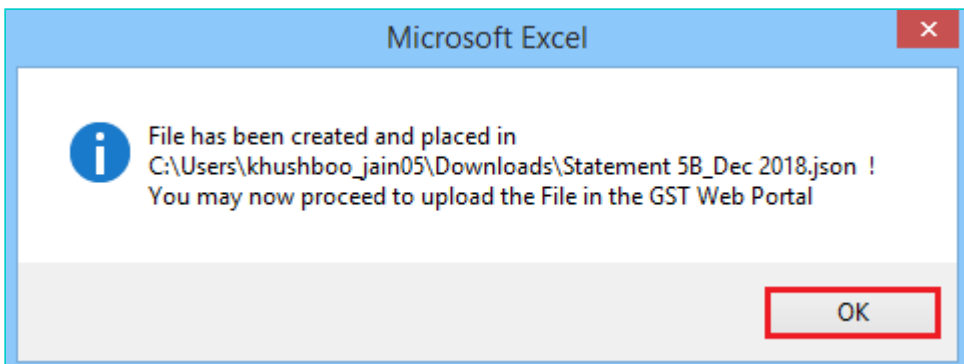
Read Me RFD\_STMT05B

19. Browse the location where you want to save the file.

20. Enter the name of the file and click the **SAVE** button.



21. A success message is displayed that file is created and you can now proceed to upload the file on the GST Portal. Click the **OK** button.



#### **Upload details of documents of inward supplies in case refund is claimed by recipient**

22. Click the link **Click to fill the details of documents of inward supplies in case refund is claimed by recipient.**

GST RFD-01

## On account of Refund by Recipient of deemed export

Statement 5B •

Click to fill the details of documents of inward supplies in case refund is claimed by recipient

Indicates Mandatory Fields  
[Download Offline Utility](#)

23. Click the **CLICK HERE TO UPLOAD** button.

Dashboard > Refunds > On account of Refund by Recipient of deemed export English

### Refunds - Statement 5B Upload

Offline tool and generate the JSON again and upload. Note: Please upload the full statement again after correcting the error records.

Upload document details of On account of refund by recipient of deemed exports

**CLICK HERE TO UPLOAD**

24. Browse the location where you saved the JSON file. Select the file and click the **Open** button.

Open

Khushboo Jain05 > Downloads

Organize New folder

Statement 5B\_Dec 2018.json

Desktop

File name:  All Files (\*.\*)

**Open**

25.1. A success message is displayed that Statement has been uploaded successfully. You can click the **Download Unique Documents** link to view the documents that has been uploaded successfully.

Dashboard > Refunds > On account of Refund by Recipient of deemed export

Refunds - Statement 5B Upload

In case uploaded data fails validation, an error report will be

Upload document details of On account of refund by recipient of deemed exports

[CLICK HERE TO UPLOAD](#)

Summary of Statement uploaded

Statement ID	Status	Total Documents Uploaded	Unique Documents	Updated Documents
R08Xr307-62	Uploaded Successfully	2	2 <a href="#">Download Unique Documents</a>	0

**Note:** Click on the above button "Click here to upload" if you want to update the Statement uploaded earlier before clicking on "Validate statement" button and freezing the same.

I hereby declare that I have uploaded the statement of Documents for the period(s) DECEMBER 2018 for which I have filed refund application.

[VALIDATE STATEMENT](#) [PROCEED](#)

25.2. Unique documents that has been uploaded successfully are displayed.

	A	B	C	D	E	F	G	H	I	J	K
1	GSTIN of Supplier	Type of Document	Document Number	Document Date	Taxable Value	Integrated Tax	Central Tax	State/Union Territory Tax	Cess		
2	07AEFPA4963B1ZY	Invoice	DMR/121	10/12/2018	312900	0	28161	28161	0		
3	07AEFPA4963B1ZY	Debit Note	DMR/122	14-12-2018	174200	0	15678	15678	0		
4											
5											
6											
7											
8											
9											
10											
11											
12											
13											
14											
15											
16											
17											

26. Select the Declaration checkbox.

## Refunds - Statement 5B Upload



error records.

Upload document details of On account of refund by recipient of deemed exports

CLICK HERE TO UPLOAD

## Summary of Statement uploaded

Statement ID	Status	Total Documents Uploaded	Unique Documents	Updated Documents
R08Xr307-62	Uploaded Successfully	2	2 <a href="#">Download Unique Documents</a>	0

**Note:** Click on the above button "Click here to upload" if you want to update the Statement uploaded earlier before clicking on "Validate statement" button and freezing the same.

I hereby declare that I have uploaded the statement of Documents for the period(s) DECEMBER 2018 for which I have filed refund application.

VALIDATE STATEMENT

PROCEED

27. Click the **PROCEED** button.



## Information

Data provided in Statement will be validated from GSTR-1 returns data. If you have more data to upload, please do not proceed for Validation. Once you proceed, Statement cannot be updated until entire statement is deleted.

CANCEL

PROCEED

28. Click the **VALIDATE STATEMENT** button.

Dashboard > Refunds > On account of Refund by Recipient of deemed export English

### Refunds - Statement 5B Upload ↻

e uploaded data fails validation, an error report will be created on the online portal. Please download the error report and correct the data in your offline tool.

Upload document details of On account of refund by recipient of deemed exports

[CLICK HERE TO UPLOAD](#)

Summary of Statement uploaded

Statement ID	Status	Total Documents Uploaded	Unique Documents	Updated Documents
R08Xr307-62	Uploaded Successfully	2	2 <a href="#" style="color: #00a651; text-decoration: none;">Download Unique Documents</a>	0

**Note:** Click on the above button "Click here to upload" if you want to update the Statement uploaded earlier before clicking on "Validate statement" button and freezing the same.

I hereby declare that I have uploaded the statement of Documents for the period(s) DECEMBER 2018 for which I have filed refund application.

[VALIDATE STATEMENT](#)
[PROCEED](#)

29.1. In case any statement is validated with error, click the **Download Invalid Document** link.

Goods and Services Tax
ANGAD JASBIRSINGH A ▾

Dashboard
Services ▾
GST Law
Downloads ▾
Search Taxpayer ▾
Help ▾
e-Way Bill System

Dashboard > Refunds > On account of Refund by Recipient of deemed export English

### Refunds - Statement 5B Upload ↻

recting the error records.

Upload document details of On account of refund by recipient of deemed exports

[CLICK HERE TO UPLOAD](#)

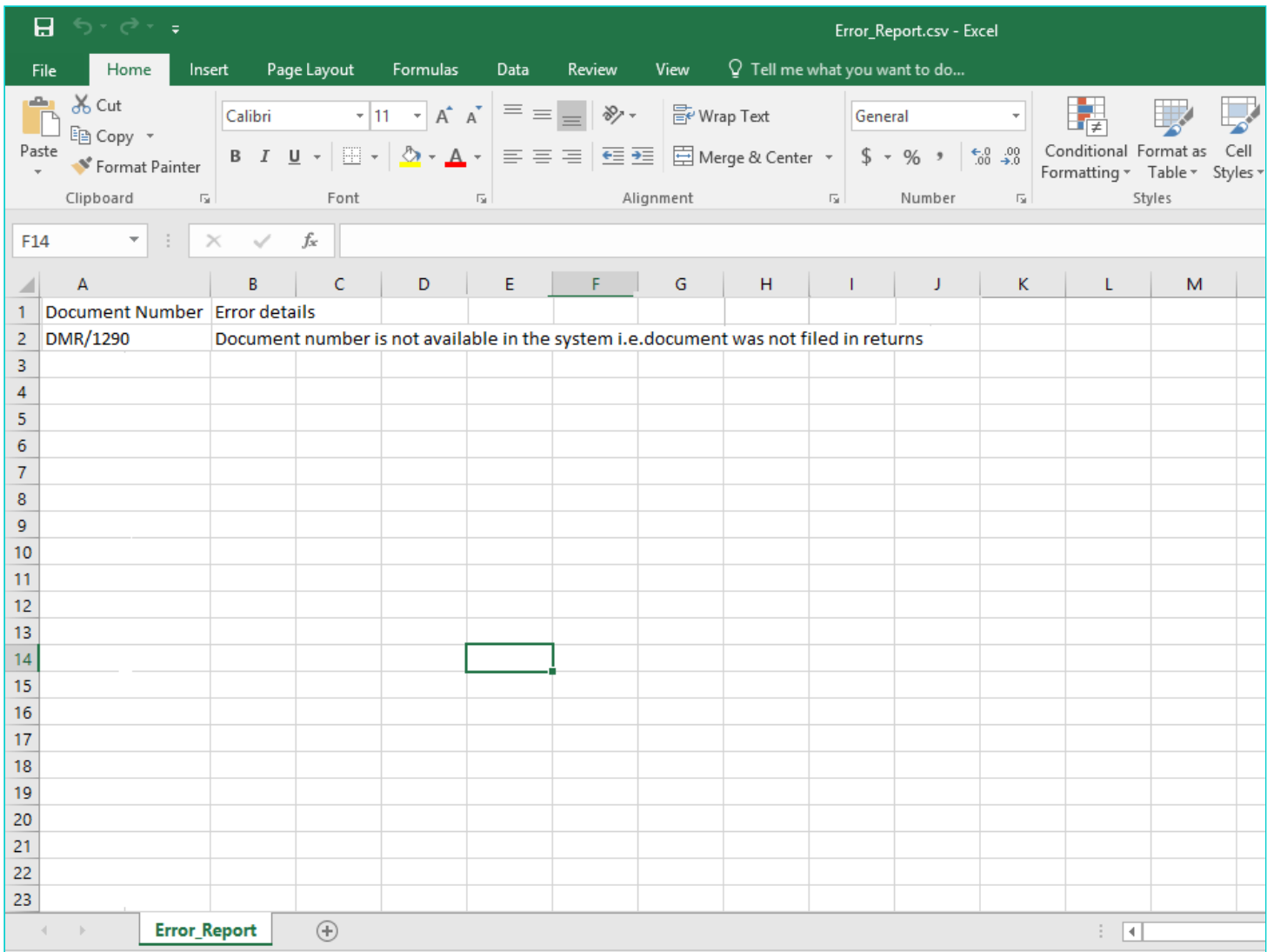
Summary of Statement uploaded

Statement ID	Status	Total Documents Uploaded	Value of uploaded Documents (₹)	Valid Documents	Value of Valid Documents (₹)	Invalid Documents	Value of Invalid Documents (₹)
R08Xr307-62	Validated with Error	2	487100	1 <a href="#" style="color: #00a651; text-decoration: none;">Download Valid Documents</a>	312900	1 <a href="#" style="border: 2px solid red; color: #00a651; text-decoration: none;">Download Invalid Documents</a>	174200

**Note:** If your statement has been uploaded/validated with error, Kindly upload only the error document again.

DELETE STATEMENT
VALIDATE STATEMENT
PROCEED

29.2 Invalid Document excel sheet is downloaded on your machine. Open the invalid document excel sheet. Error details are displayed.



29.3 (a). If your statement has been uploaded/validated with error, rectify the error in the JSON file and upload these documents on the GST Portal again, as per process described above.

**Note:** You need to upload only the error documents again by clicking the **CLICK HERE TO UPLOAD** button.

29.3 (b). 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 and upload a new statement of documents again if needed.



## Refunds - Statement 5B Upload

ecting the error records.

Upload document details of On account of refund by recipient of deemed exports

[CLICK HERE TO UPLOAD](#)

### Summary of Statement uploaded

Statement ID	Status	Total Documents Uploaded	Value of uploaded Documents (₹)	Valid Documents	Value of Valid Documents (₹)	Invalid Documents	Value of Invalid Documents (₹)
R08Xr307-62	Validated with Error	2	487100	1 <a href="#">Download Valid Documents</a>	312900	1 <a href="#">Download Invalid Documents</a>	174200

**Note:** If your statement has been uploaded/validated with error, Kindly upload only the error document again.

[DELETE STATEMENT](#)

[VALIDATE STATEMENT](#)

[PROCEED](#)

30. Once the statement is validated, you will get a confirmation message on screen that the statement has been submitted successfully for validation. Click the **PROCEED** button.



**Goods and Services Tax** ANGAD JASBIRSINGH A

Dashboard Services GST Law Downloads Search Taxpayer Help e-Way Bill System

Dashboard > Refunds > On account of Refund by Recipient of deemed export English

### Refunds - Statement 5B Upload

✔ Your statement has been submitted successfully for validation. ✕

In case uploaded data fails validation, an error report will be generated.

Upload document details of On account of refund by recipient of deemed exports

[CLICK HERE TO UPLOAD](#)

Summary of Statement uploaded

Statement ID	Status	Total Documents Uploaded	Value of uploaded Documents (₹)	Valid Documents	Value of Valid Documents (₹)
R08Xr307-62	Validated Successfully	2	487100	2 <a href="#">Download Valid Documents</a>	487100

**Note:** If you want to update the Statement uploaded please click on "Delete Validated Statement" first to delete the entire statement and re-upload the entire statement again.

I hereby declare that I have uploaded the statement of Documents for the period(s) DECEMBER 2018 for which I have filed refund application.

[DELETE STATEMENT](#)
[VALIDATE STATEMENT](#)
[PROCEED](#)

### Refund by Recipient of Deemed Export

31. In the Table **Net Input ITC of Deemed Exports** and **Refund Amount to be Claimed**, enter the amount of net ITC of deemed exports and refund to be claimed.

**Goods and Services Tax** ANGAD JASBIRSINGH A

Dashboard Services GST Law Downloads Search Taxpayer Help e-Way Bill System

Dashboard > Refunds > On account of Refund by Recipient of deemed export English

GSTIN/UIN : 07AJIPA1572E277      Legal Name : ANGAD JASBIRSINGH ARORA      Trade Name : rams  
 FY : 2018-2019      Month - DECEMBER      Status : Draft

### GST RFD-01

#### On account of Refund by Recipient of deemed export

Statement 5B • Indicates Mandatory Fields

Click to fill the details of documents of inward supplies in case refund is claimed by recipient [Download Offline Utility](#)

Amount Eligible for Refund (in ₹)

--	--	--	--

Act	Balance in Electronic Credit ledger at the end of tax period for which refund is claimed (balance remaining after return for this period is filed) (1) (₹)	Balance in Electronic Credit ledger at the time of filing of refund application (2) (₹)	Net input ITC of Deemed Exports (3) (₹) •	Refund amount to be claimed (4) (₹) •
Integrated Tax	21,200.00	21,200.00	₹0.00	₹0.00
Central Tax	62,271.00	62,271.00	₹0.00	₹43,839.00
State/UT Tax	62,271.00	62,271.00	₹0.00	₹43,839.00
Cess	0.00	0.00	₹0.00	₹0.00
<b>Total</b>	<b>145,742.00</b>	<b>145,742.00</b>	<b>0.00</b>	<b>87,678.00</b>

[Click to view Electronic Liability Ledger](#)

**Note:** You may view the Electronic Liability Register that displays your liabilities/ dues of Returns and other than Returns. Hence, you may save this Refund Application and navigate to the dashboard to settle the dues first, or may proceed here to submit the application.

Please note that the recoverable dues shall be deducted from the gross amount to be paid from the Refund Amount claimed in the refund application received, by the Refund Processing Officer while processing the Refund.

#### Bank Account Number

Select Account Number •

Select ▼

**Note:** In case you want refund in another preferred bank account which is not appearing in the drop down list, please add that bank account by filing amendment of registered (non-core) form. Please be informed that, the disbursement of refund amount will be credited to the mentioned account here.

#### Upload Supporting Documents

Enter Document Description

No file chosen

• Only PDF file format is allowed.

• Maximum file size for upload is 5MB each.

• Maximum 10 supporting documents can be attached in the refund application.

**Note:** Taxpayers are expected to upload supporting documents while filing refund application. You may upload up to 10 supporting documents, 5 MB each (total 50 MB). There is no limit to the number of invoices/credit notes etc. You can scan and upload, till size of the scanned document containing multiple pages is less than or equal to 5 MB. For detailed tips on the process, [click here](#).

#### Declaration •

I hereby declare that the refund has been claimed only for those invoices which have been detailed in statement 5B for the tax period for which refund is being claimed and the amount does not exceed the amount of input tax credit availed in the valid return filed for the said tax period. I also declare that the supplier has not claimed refund with respect to the said supplies.

#### Undertaking •

I hereby undertake to pay back to the Government the amount of refund sanctioned along with interest in case it is found subsequently that the requirements of clause (c) of subsection(2) of section 16 read with sub-section (2) of section 42 of the CGST/SGST Act have not been complied with in respect of the amount refunded.

#### Self-Declaration •

I ANGAD JASBIRSINGH ARORA (Applicant) having GSTIN/ temporary Id 07AJIPA1572E277, solemnly affirm and certify that in respect of the refund amounting to Rs. 87,678.00/- with respect to the tax, interest, or any other amount for the Refund period DECEMBER 2018, claimed in the refund application, the incidence of such tax and interest has not been passed on to any other person.

**Note:** Please make sure you have a validated statement and all the data filled to enable submit button

32. You can click the hyperlink **Click to view Electronic Liability Ledger** to view details of Electronic Liability Ledger that displays your liabilities/ dues of Returns and other than Returns.

**GST RFD-01**  
**On account of Refund by Recipient of deemed export**

Statement 5B • Indicates Mandatory Fields

Click to fill the details of documents of inward supplies in case refund is claimed by recipient

[Download Offline Utility](#) •

Amount Eligible for Refund (in ₹)

Act	Balance in Electronic Credit ledger at the end of tax period for which refund is claimed (balance remaining after return for this period is filed) (1) (₹)	Balance in Electronic Credit ledger at the time of filing of refund application (2) (₹)	Net input ITC of Deemed Exports (3) (₹) <span style="color: red;">•</span>	Refund amount to be claimed (4) (₹) <span style="color: red;">•</span>
Integrated Tax	21,200.00	21,200.00	₹0.00	₹0.00
Central Tax	62,271.00	62,271.00	₹43,839.00	₹43,839.00
State/UT Tax	62,271.00	62,271.00	₹43,839.00	₹43,839.00
Cess	0.00	0.00	₹0.00	₹0.00
<b>Total</b>	<b>145,742.00</b>	<b>145,742.00</b>	<b>87,678.00</b>	<b>87,678.00</b>

[Click to view Electronic Liability Ledger](#)

**Note:** You may view the Electronic Liability Register that displays your liabilities/ dues of Returns and other than Returns. Hence, you may save this Refund Application and navigate to the dashboard to settle the dues first, or may proceed here to submit the application.

Please note that the recoverable dues shall be deducted from the gross amount to be paid from the Refund Amount claimed in the refund application received, by the Refund Processing Officer while processing the Refund.

33. Click the **GO BACK TO REFUND FORM** to return to the refund application page.

Dashboard Services ▾ GST Law Downloads ▾ Search Taxpayer ▾ Help ▾ e-Way Bill System

Dashboard ▢ Payment towards Demand English

**GSTIN/TEMP ID:** 07AJIPA1572E277      **Legal Name:** ANGAD JASBIRSINGH ARORA      **Trade Name:** rams

**Outstanding Demand**

[GO BACK TO REFUND FORM](#)

34. Select the Bank **Account Number** from the drop-down list.

35. Under section **upload Supporting Documents**, you can upload supporting documents (if any).

Bank Account Number


Select Account Number\* ALMORA URBAN COOPERATI ▼

**Note:** In case you want refund in another preferred bank account which is not appearing in the drop down list, please add that bank account by filing amendment of registered (non-core) form. Please be informed that, the disbursement of refund amount will be credited to the mentioned account here.

Upload Supporting Documents

Enter Document Description

Choose File No file chosen

 Calculation She: Calculation Sheet.pdf

- Only PDF file format is allowed.
- Maximum file size for upload is 5MB each.
- Maximum 10 supporting documents can be attached in the refund application.

36. Click the **SAVE** button.

**Note:**

- To view your saved application, navigate to **Services > Refunds > My Saved/Filed Application** command.
- Application 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.

Declaration\*

I hereby declare that the refund has been claimed only for those invoices which have been detailed in statement 5B for the tax period for which refund is being claimed and the amount does not exceed the amount of input tax credit availed in the valid return filed for the said tax period. I also declare that the supplier has not claimed refund with respect to the said supplies.

Undertaking\*

I hereby undertake to pay back to the Government the amount of refund sanctioned along with interest in case it is found subsequently that the requirements of clause (c) of subsection(2) of section 16 read with sub-section (2) of section 42 of the CGST/SGST Act have not been complied with in respect of the amount refunded.

Self-Declaration\*

I ANGAD JASBIRSINGH ARORA (Applicant) having GSTIN/ temporary Id 07AJIPA1572E277, solemnly affirm and certify that in respect of the refund amounting to Rs. 87,678.00-/- with respect to the tax, interest, or any other amount for the Refund period DECEMBER 2018, claimed in the refund application, the incidence of such tax and interest has not been passed on to any other person.

**Note:** Please make sure you have a validated statment and all the data filled to enable submit button

BACK SAVE PREVIEW SUBMIT

37. Click the **PREVIEW** button to download the form in PDF format.\

#### Declaration\*

I hereby declare that the refund has been claimed only for those invoices which have been detailed in statement 5B for the tax period for which refund is being claimed and the amount does not exceed the amount of input tax credit availed in the valid return filed for the said tax period. I also declare that the supplier has not claimed refund with respect to the said supplies.

#### Undertaking\*

I hereby undertake to pay back to the Government the amount of refund sanctioned along with interest in case it is found subsequently that the requirements of clause (c) of subsection(2) of section 16 read with sub-section (2) of section 42 of the CGST/SGST Act have not been complied with in respect of the amount refunded.

#### Self-Declaration\*

I ANGAD JASBIRSINGH ARORA (Applicant) having GSTIN/ temporary Id 07AJIPA1572E277, solemnly affirm and certify that in respect of the refund amounting to Rs. 87,678.00-/- with respect to the tax, interest, or any other amount for the Refund period DECEMBER 2018, claimed in the refund application, the incidence of such tax and interest has not been passed on to any other person.

**Note:** Please make sure you have a validated statement and all the data filled to enable submit button

BACK

SAVE

PREVIEW

SUBMIT

38. Form is downloaded in the PDF format.

## GST RFD-01.

On account of Refund by Recipient of deemed export

### Taxpayer Details

1. GSTIN/UIN 07AJIPA1572E277  
2. Legal Name ANGAD JASBIRSINGH ARORA  
3. Trade name rams  
4. Type of Taxpayer Regular  
5. Financial Year 2018-2019  
6. Month(s) DECEMBER

### Amount eligible for Refund (in INR)

Act	Balance in Electronic Credit ledger at the end of tax period for which refund is claimed (balance remaining after return for this period is filed)	Balance in Electronic Credit ledger at the time of filing of refund application	Net input ITC of Deemed Exports	Refund amount to be claimed
Integrated Tax	21200	21200	0.00	0
Central Tax	62271	62271	43839.00	43839
State/UT Tax	62271	62271	43839.00	43839
CESS	0	0	0	0
Total	145742	145742	87678	87678

Bank Account Number : ALMORA URBAN COOPERATIVE BANK LIMITED - 3333333333333333333

### Supporting Documents :

- Calculation She - Calculation Sheet.pdf

### Declaration

I hereby declare that the refund has been claimed only for those invoices which have been detailed in statement 5B for the tax period for which refund is being claimed and the amount does not exceed the amount of input tax credit availed in the valid return filed for the said tax period. I also declare that the supplier has not claimed refund with respect to the said supplies.

### Undertaking

I hereby undertake to pay back to the Government the amount of refund sanctioned along with interest in case it is found subsequently that the requirements of clause (c) of subsection (2) of section 16 read with sub-section (2) of section 42 of the CGST/SGST Act have not been complied with in respect of the amount refunded.

### Self-Declaration

I ANGAD JASBIRSINGH ARORA having GSTIN/ temporary Id 07AJIPA1572E277 , solemnly affirm and certify that in respect of the refund amounting to Rs. 87678/- with respect to the tax, interest, or any other amount for the Refund period DECEMBER 2018, claimed in the refund application, the incidence of such tax and interest has not been passed on to any other person.

39. Select the **Declaration** and **Undertaking** checkbox.

40. Click the **SUBMIT** button.

### Declaration\*

I hereby declare that the refund has been claimed only for those invoices which have been detailed in statement 5B for the tax period for which refund is being claimed and the amount does not exceed the amount of input tax credit availed in the valid return filed for the said tax period. I also declare that the supplier has not claimed refund with respect to the said supplies.

### Undertaking\*

I hereby undertake to pay back to the Government the amount of refund sanctioned along with interest in case it is found subsequently that the requirements of clause (c) of subsection(2) of section 16 read with sub-section (2) of section 42 of the CGST/SGST Act have not been complied with in respect of the amount refunded.

### Self-Declaration\*

I ANGAD JASBIRSINGH ARORA (Applicant) having GSTIN/ temporary Id 07AJIPA1572E277, solemnly affirm and certify that in respect of the refund amounting to Rs. 87,678.00-/- with respect to the tax, interest, or any other amount for the Refund period DECEMBER 2018, claimed in the refund application, the incidence of such tax and interest has not been passed on to any other person.

**Note:** Please make sure you have a validated statement and all the data filled to enable submit button

BACK

SAVE

PREVIEW

SUBMIT

41. A confirmation message is displayed that "Statement submitted successfully." Click the **PROCEED** button.

### Declaration\*

I hereby declare that the refund has been claimed only for those invoices which have been detailed in statement 5B for the tax period for which refund is being claimed and the amount does not exceed the amount of input tax credit availed in the valid return filed for the said tax period. I also declare that the supplier has not claimed refund with respect to the said supplies.

### Undertaking\*

I hereby undertake to pay back to the Government the amount of refund sanctioned along with interest in case it is found subsequently that the requirements of clause (c) of subsection(2) of section 16 read with sub-section (2) of section 42 of the CGST/SGST Act have not been complied with in respect of the amount refunded.

### Self-Declaration\*

I ANGAD JASBIRSINGH ARORA (Applicant) having GSTIN/ temporary Id 07AJIPA1572E277, solemnly affirm and certify that in respect of the refund amounting to Rs. 87,678.00-/- with respect to the tax, interest, or any other amount for the Refund period DECEMBER 2018, claimed in the refund application, the incidence of such tax and interest has not been passed on to any other person.

BACK

SAVE

PREVIEW

PROCEED

42. Select the **Declaration** checkbox.

43. In the **Name of Authorized Signatory** drop-down list, select the name of authorized signatory.

44. Click the **FILE WITH DSC** or **FILE WITH EVC** button.



GSTIN/UIN : 07AJIPA1572E277      Legal Name : ANGAD JASBIRSINGH ARORA      Trade Name : rams  
FY : 2018-2019      Month - DECEMBER      Status : Submitted

## Declaration



I/We ANGAD JASBIRSINGH ARORA hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom. I/We declare that no refund on this account has been received by me/us earlier.

Authorised Signatory

ANGAD ARORA ▾

BACK

FILE WITH DSC

FILE WITH EVC

### In Case of DSC:

- Click the **PROCEED** button.
- Select the certificate and click the **SIGN** button.

### In Case of EVC:

- Enter the OTP sent to email and mobile number of the Authorized Signatory registered at the GST Portal and click the **VERIFY** button.

## OTP Verification

OTP has been sent to your registered mobile number and e-mail id. Please enter the OTP to Confirm Submission

CLOSE

VERIFY

45. The success message is displayed and status is changed to Submitted. **Application Reference Number (ARN)** receipt is downloaded and ARN is sent on your e-mail address and mobile phone number. Click the PDF to open the receipt.

### Notes:

- The system 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.



- Filed applications (ARNs) can be downloaded as PDF documents using the **My Applications** option under **Services**.
- Filed applications can be tracked using the **Track Application Status** option under Refunds.
- Once the ARN is generated on filing of form RFD-01, refund application shall be assigned to refund processing officer for processing. The application will be processed and refund status shall be updated.
- The disbursement is made once the concerned Tax Official processes the refund application.

The screenshot displays the 'Goods and Services Tax' portal interface. At the top, there is a navigation bar with the logo and the text 'Goods and Services Tax'. Below this is a menu with options: Dashboard, Services, GST Law, Downloads, Search Taxpayer, Help, and e-Way Bill System. The user is logged in as 'ANGAD JASBIRSINGH A'. The breadcrumb trail shows 'Dashboard > Refunds > Filed'. A green notification box states: 'Your refund application is successfully filed. ARN is AA071218000228K dated 22/02/2019 Please use this ARN to track the status of your application under User Services -> My Applications'. Below this, a yellow box displays taxpayer details: GSTIN/UIN : 07AJIPA1572E277, Legal Name : ANGAD JASBIRSINGH ARORA, Trade Name : rams, FY : 2018-2019, Month - DECEMBER, and Status : Filed. A teal 'Declaration' section contains a checked checkbox and the text: 'I/We ANGAD JASBIRSINGH ARORA hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom. I/We declare that no refund on this account has been received by me/us earlier. Authorised Signatory'. A dropdown menu is set to 'Select'. At the bottom right of the declaration section are buttons for 'BACK', 'FILE WITH DSC', and 'FILE WITH EVC'. At the bottom left, a red-bordered box highlights a PDF download icon and the filename 'ARN\_RECEIPT\_GST....pdf'.

46. ARN receipt is displayed.

### Refund ARN Receipt

This is an application receipt for Refund application GST RFD-01 filed by you at the common portal:

Application Reference Number (ARN):	AA071218000228K
Date of Application:	22/02/2019
Time of Filing of Application:	10:47
GSTIN/ UIN/ Temporary ID:	07AJIPA1572E277
Trade Name :	rams
Legal Name:	ANGAD JASBIRSINGH ARORA
Reason of Refund:	On account of Refund by Recipient of deemed export
Center Jurisdiction:	RANGE - 116
State Jurisdiction:	1 (Jurisdictional Office)
Financial Year:	2018-2019
Month(s):	DECEMBER

#### Amount of Refund Claimed (In INR)

Head	Integrated Tax	Central Tax	State/UT Tax	CESS	Total
Tax	0	43839	43839	0	87678

*Note: It is a system generated application receipt and does not require any signature. The Acknowledgement (RFD- 02) shall be issued after verification of the completeness of the application by the Refund Processing Officer.*