Manual > Refund of ITC accumulated due to Inverted Tax Structure

What are the steps to file for refund of ITC accumulated due to Inverted Tax Structure, on the GST Portal?

To file for refund of ITC accumulated on account of Inverted Tax Structure, perform following steps on the GST Portal:

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

Dashboard	Services 🕶	GST Law	Search	Taxpayer 🕶	Help 🕶	e-l	Way Bill System	
Registration	Ledgers	Returns F	Payments	User Service	es Refu	nds		
Application for	r Refund					My Sa	aved/Filed Applicat	ions
Track Applicat	ion Status					Track	status of invoice d	ata to be shared with ICEGATE

- 3. The Select the refund type page is displayed.
- 4. Select the Refund on account of ITC accumulated due to Inverted Tax Structure 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.

• Indicates Mandatory Fields

	· · ·
	Refund of Excess Balance in Electronic Cash Ledger
•	Refund of ITC on Export of Goods & Services without Payment of Tax
	On account of supplies made to SEZ unit/ SEZ developer (without payment of tax)
۲	Refund on account of ITC accumulated due to Inverted Tax Structure
	On account of Refund by Recipient of deemed export
	Refund on account of Supplies to SEZ unit/ SEZ Developer (with payment of tax)
	Export of services with payment of tax
	Tax paid on an intra-State supply which is subsequently held to be inter-State supply and vice versa
	On account of Refund by Supplier of deemed export
	Any other (specify)
	Excess payment of tax
	On Account of Assessment/Provisional Assessment/Appeal/Any other order
L	
Please select	Tax period for which the application is to be filed:
Tax Period	

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

From Period:

Jul-2017

iod: To Period: Jul-2017

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



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



- 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.

Dashboard > Refunds > Filed			🛛 English
GSTIN/UIN: 07FBXPS5061N2ZI	Legal Name : Bhogovalli shailaja	Trade Name : Trade	
FY : 2017-2018	Month - JANUARY-FEBRUARY	Status : Submitted	
Declaration •			0
I/We Bhogovalli shailaja hereby solemn Knowledge and belief and nothing has been Authorised Signatory•	ly affirm and declare that the information given l concealed therefrom. I/We declare that no refund	herein above is true and correct to the best of d on this account has been received by me/us	my/our earlier.
Bhogovalli shailaja	v		
		BACK FILE WITH DSC FIL	e with evc

In Case of DSC:

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

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:

8. The Refund on account of ITC accumulated due to Inverted Tax Structure page is displayed.

Dashboard	Services 🗸	GST Law	Search Taxpayer 🔸	Help 🗸	e-Way Bill System		
Dashboard 🛛 R	efunds 🗆 ITC ac	cumulated due	e to inverted tax structur	e			🗆 Englisl
GSTIN/UIN :	07FBXPS5061N2	ZI	Legal Name : E	3hogovalli sł	nailaja	Trade Name : Trade	
FY:2017-18			Month - JANUA	RY-FEBRUA	RY	Status : Draft	
GST RFD-0)1						
Refund on	account of IT	C accumula	ated due to Inverte	d Tax Str	ucture		
							Indicates Mandatory Fields
				Important M	Message		
Adjusted (a) the tur (b) the tur of services excluding (i) the valu (ii) the tur	Total turnover nover in a State nover of zero-rat , - ie of exempt sup nover of supplies	means the sur or a Union ten ed supply of s plies other tha in respect of	n total of the value of- ritory, as defined under of ervices determined in te n zero-rated supplies; a which refund is claimed	clause (112) rms of clau nd under sub-r	of section 2, excluding se (D) of rule 89(4) c ule (4A) or sub-rule (4E	the turnover of services; ar of CGST Rules, 2017 and n) or both, if anv, during the	nd on-zero-rated supply relevant period.

Statement 1A •

Click to fill the details of documents for inward and outward supplies

Download Offline Utility

Kindly enter values in statement 1 below for the Tax Period for which Refund is being claimed:

Computation of Refund to be claimed (Statement 1)

	Turnover of inverted rated supply of goods and services (1) (₹)	Tax payable on such inverted rated supply of goods and services (2) (₹)	Adjusted total turnover (3) (₹)	Net input tax credit (4) (₹) Edit the Net ITC to exclude, the ITC availed on input services and the ITC of refund claimed under Rule 89 (4A) and/ or (4B)	Maximum refund amount to be claimed (5) [(1×4÷3)-2] (₹)
Integrated Tax					
Central Tax	70.00	₹0.00	30.00	₹1,56,600.00	0.00
State/UT Tax	₹0.00		20.00		
CESS		₹0.00		₹0.00	0.00
Total	0.00	0.00	0.00	156,600.00	0.00

Amount eligible for Refund (in ₹)

4

	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) (₹)	Refund to be Claimed (3) (₹)
Integrated Tax	152,776.00	152,776.00	₹0.00
Central Tax	55,514.00	55,514.00	₹0.00
State/UT Tax	55,514.00	55,514.00	₹0.00
CESS	49.00	49.00	₹0.00
Total	263,853.00	263,853.00	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.

Important Message

1. Once you fill the details in relevant Tables, Please save the form to proceed to Submit. Please correct any errors occured during save before proceeding to file.

v

2. The Electronic Credit ledger balance visible here is your current balance.

3. Application can be saved at any stage of completion for a maximum time period of 15 days. If the same is not submitted within 15 days from the

Upload Supporting Documents	
Enter Document Description	Only PDF file format is allowed.
	Maximum file size for upload is 5MB each.
Choose File No file chosen	Maximum 10 supporting documents can be attached in the refund application.
Note: Taxpayers are expected to upload supporting documents while filing refun each (total 50 MB). There is no limit to the number of invoices/credit notes etc.)	d application. You may upload up to 10 supporting documents, 5 MB 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, clic	k here.
multiple pages is less than or equal to 5 MB. For detailed tips on the process, clic eclaration ^a	k here.
multiple pages is less than or equal to 5 MB. For detailed tips on the process, clic eclaration = I hereby declare that the Refund of ITC claimed in the application does not i fully exempt supplies.	k here.
multiple pages is less than or equal to 5 MB. For detailed tips on the process, clic eclaration ^a I hereby declare that the Refund of ITC claimed in the application does not i fully exempt supplies.	k here.
multiple pages is less than or equal to 5 MB. For detailed tips on the process, clice claration ^a I hereby declare that the Refund of ITC claimed in the application does not if fully exempt supplies. ndertaking ^a I hereby undertake to pay back to the Government the amount of refund sa requirements of clause (c) of subsection (2) of section 16 read with sub-section in respect of the amount refunded.	ck here. Include ITC availed on goods or services used for making 'nil' rated or nctioned along with interest in case it is found subsequently that the (2) of section 42 of the CGST/SGST Act have not been complied with
 multiple pages is less than or equal to 5 MB. For detailed tips on the process, clice eclaration ^a I hereby declare that the Refund of ITC claimed in the application does not if fully exempt supplies. ndertaking ^a I hereby undertake to pay back to the Government the amount of refund sa requirements of clause (c) of subsection (2) of section 16 read with sub-section in respect of the amount refunded. ote: Please make sure you have a validated statment and all the data filled to en 	k here. Include ITC availed on goods or services used for making 'nil' rated or nctioned along with interest in case it is found subsequently that the (2) of section 42 of the CGST/SGST Act have not been complied with able submit button

First you need to download the offline utility, upload details of documents for inward and outward supplies and then file refund on account of ITC accumulated due to Inverted Tax Structure.

Click the hyperlink below to know more about them.

<u>Download Offline Utility</u> - To download offline utility for statement 1A and enter details for documents for which refund has to be claimed

<u>Upload details of documents for inward and outward supplies</u> - To upload the details of documents for inward and outward supplies

<u>Refund on account of ITC accumulated due to Inverted Tax Structure</u> - To enter details for refund of ITC on account of Inverted Tax Structure on the GST Portal

Download Offline Utility

9. Click the Download Offline Utility link.



10. Click the **PROCEED** button.

()				
Information				
Are you sure you want to download this utility?				
CANCEL PROCEED				

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

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🔆 Favorites	Name	
🐌 Downloads	🚮 GST_REFU	JND_S01A.zin
🕮 Recent places		Open
🔜 Desktop		Open in new window
-\$-		Classify and protect
🗾 Desktop		Extract All
		7-Zip ►
		CRC SHA
		Scan for Viruses
		Pin to Start
		📸 TortoiseSVN 🕨
		Edit with Notepad++
		Open with
		Send to 🕨
		Cut
		Сору
		Create chartcut
		Delete
		Delete
		Rename
		Properties

12. Statement 1A template would be downloaded. Open the excel sheet.

▲ ★ Favorites	Name	Date modified	Туре	Size		
Downloads	GST_REFUND_S01A.xlsb	26-Sep-18 2:26 PM	Microsoft Excel Bi	106 KB		
🚆 Recent places 📰 Desktop						
🛛 🔤 Desktop						

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 has to be claimed.

	Goods and Services T	ах					+ Full Screen	
Validate & Calculate						St	tatement-1A [rul	e {
	GSTIN*	07FBXPS5061N2ZI						
	From Return Period* (mmyyyy)	012018						
	To Return Period*	022018					Total Taxable Value	
***Note:- These si Kindly download t statement prepare	heet at a time can take upto 10,000 rows / entrie the latest version of offline utility for preparing ed using the old version	s and uploading the stat	ement on GST portal. Else you may face issues	while uploading the				
			Details of documents of inward	supplies received				
Sr. No.*	Type of Inward Supply*	GSTIN of Supplier/Self GSTIN*	Type of Document*	No./B/E*	Date* (dd-mm-yyyy)	Port Code	Taxable Value*	
								_
								_
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14. Enter the Sr. No., details of documents of inwards supplies received, tax paid on inward supplies, details of documents of outward supplies issued and tax paid on outward supplies. 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	

Note:

- For Type of Outward Supply as **B2C-Large**, you need to provide document level details.
- For Type of Outward Supply as **B2C-Small**, you need to provide a single consolidated detail for all the documents, in a single row.

	Goods and Services	Tax					+ Full Screen	+ Exit Full S	creen		
	Validate & Calculate					1	Statement-1A [ru	le 89(2)(h)]			
	GSTIN	07FBXPS5061N22			1						
	From Return Period" (mmyyyy)	012018						Refund Type: ITC	C accumulated due to	Inverted tax Structure (clause (ii) of proviso to (Amount in Rs)	section 54 (3))
	To Return Period" (mmyyyy)	022018					Total Taxable ¥alue	Total Inward IGST	Total Inward CGST	Total Inward SGST	
***Note:- These sl Kindly download prepared using th	neet at a time can take up to 10,000 rows / entries the latest version of offline utility for preparing s e old version	ind uploading the state	ment on GST portal. Else you may face issues wi	ile uploading the statement			330000.00	-3600.00	31500.00	31500.00	
		-	Details of documents of inwar	d supplies receive	d				Tax paid on ir	ward supplies	
Sr. No."	Type of Inward Supply	GSTIN of Supplier/Self GSTIN	Type of Document	No./B/E*	Date" (dd-mm-yyyy)	Port Code	Taxable Value*	Integrated Tax	Central Tax	State/Union Territory Tax	Type of Ou
1	Inward Supply from Registered Person	07AJIPA1572EI13	Debit Note	0156	10-02-2018		130000		11700	11700	B2B
2	Inward Supply from Registered Person	07AJIPA1572EI13	Invoice/Bill of Entry	0532	19-02-2018		220000		19800	19800	B2B
3	Inward Supply from Registered Person	37AZEPA7151R1Z	Credit Note	1305	09-02-2018		270000	48600			B2B
4	Inward Supply from Hegistered Person	37AZEPA7151H12	Invoice/Bill of Entry	3868	05-02-2018		250000	45000			828
					-						
	1		1		+		1				t
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Import of Goods/Supplies from SEZ to DTA
Import of Services/Supplies from SEZ to DTA
Inward supplies liable to reverse charge
Inward Supply from Registered Person
Inward Supplies from ISD
Clear

Type of Outward Supply:

B2B		
B2C-Large		
B2C-Small		
Clear		

Note: To clear the data in the selected cell, select Clear from the drop-down list.

15. Click the Validate & Calculate button.

	Goods and Services	Тах					+ Full Screen	+ Exit Full S	creen		
	Validate & Calculate						Statement-1A [ru	le 89(2)(h)]			
	GSTIN	07FBXPS5061N22									
	From Return Period"	012018						Refund Type: ITC	C accumulated due to	Inverted tax Structure (clause (ii) of proviso to (Amount in Rs)	section 54 (3))
	To Return Period	022018					Total Tazable Value	Total Inward IGST	Total Inward	Total Inward SGST	
""Note:- These sl Kindly download prepared using th	heet at a time can take upto 10,000 rows / entries the latest version of offline utility for preparing a le old version	nd uploading the stater	nent on GST portal. Else you may face issues t	while uploading the statement			330000.00	-3600.00	31500.00	31500.00	
			Details of documents of inwa	rd supplies receive	ed				Tax paid on ir	ward supplies	
Sr. No.	Type of Inward Supply	GSTIN of Supplier/Self GSTIN	Type of Document	No./B/E*	Date" (dd-mm-yyyy)	Port Code	Taxable Value*	Integrated Tax	Central Tax	State/Union Territory Tax	Type of Ou
1	Inward Supply from Registered Person	07AJIPA1572EI13	Debit Note	0156	10-02-2018		130000		11700	11700	B2B
2	Inward Supply from Registered Person	07AJIPA1572EI13	Invoice/Bill of Entry	0532	19-02-2018		220000		19800	19800	B2B
3	Inward Supply from Registered Person	37AZEPA/151B1Z	Credit Note	1305	09-02-2018		270000	48600			B2B
4	Inward Supply from Registered Person	37AZEPA7ISIRIZ	InvolcerBill of Entry	3868	05-02-2018		250000	40000			828
L				-							
<u> </u>											
L											
4 - F	Read Me RFD_STMT0	A		1			: •				•

16. The total number of records in the sheet is displayed. Click the **OK** button.



In case of Error:

17.1. Error is displayed in the Error column. Rectify the error.

Craata Fila Ta U	alaad							
Create File 10 0	bioad							
tion 54 (3))								
				Total Taxable Value	Total Outward IGST	Total Outward	Total Outward SGST	
				275000.00		24750.00	24750.00	
De	tails of documents of out	ward supplies issued			Тах ра	id on outward	supplies	
Type of Outward Supply*	Type of Document*	No*	Date* (dd-mm-yyyy)	Taxable Value*	Integrated Tax	Central Tax	State/Union Territory Tax	Error
B2B	Debit Note	ITS/17-18/001	04-01-2018	344310	17216			Please Select Type of Document
B2B	Invoice/Bill of Entry	ITS/17-18/002	29-01-2018	159440	159			Please Select Type of Document
B2B	Credit Note	ITS/17-18/003	15-02-2018	312500	15625			Please Select Type of Document
B2B	Invoice/Bill of Entry	ITS/17-18/004	25-02-2018	275000		24750	24750	
Read Me RFD_STMT01A	Read Me RFD_STMT01A							

17.2. Click the Validate & Calculate button.

	Goods and Services T	ax					+ Full Screen	+ Exit Full S	reen	
	Validate & Calculate			Statement-1A [rule 89(2)(h)]						
-	GSTIN*	07FBXPS5061N2Z								
	From Return Period"	012018						Refund Type: I	TC accumulated due	to Inverted tax Struct (Amount in Rs)
	To Return Period (mmyyyy)	022018					Total Taxable Value	Total Inward IGST	Total Inward CGST	Total I
""Note:- These sh Kindly download th prepared using the	eet at a time can take upto 10,000 rows / entries ie latest version of offline utility for preparing and old version	uploading the statemen	t on GST portal. Else you may face issues while u	ploading the statement			250000.00	45000.00		
			Details of documents of inward	supplies received					Tax paid on in	nward supplies
Sr. No.*	Type of Inward Supply [‡]	GSTIN of Supplier/Self GSTIN*	Type of Document [*]	No./B/E*	Date [‡] (dd-mm-yyyy)	Port Code	Taxable Value [‡]	Integrated Tax	Central Tax	State/Un
1	Inward Supply from Registered Person	07AJIPA1572EI13	Debit Note	0156	10-02-2018		130000		11700	
2	Inward Supply from Registered Person	07AJIPA1572EI13	Invoice/Bill of Entry	0532	19-02-2018		220000		19800	
3	Inward Supply from Registered Person	37AZEPA7151R1ZY	Credit Note	1305	09-02-2018		270000	48600		
4	Inward Supply from Registered Person	37AZEPA7151R1ZY	Invoice/Bill of Entry	9868	05-02-2018		250000	45000		
			1	1	1	-	1			
() ()	Read Me RFD_STMT01A	(+)								•

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

creen										
		Create File To Up	bload							
: ITC accumulated due t	to Inverted tax Structure (clause (ii) of proviso to sect (Amount in Rs)	ion 54 (3))								
Total Inward CGST	Total Inward SGST					Total Taxable Value	Total Outward IGST	Total Outward CGST	Total Outward SGST	
31500.00	31500.00					466250.00	1750.00	24750.00	24750.00	
Tax paid on ir	nward supplies	Details of documents of outward supplies issued				Tax paid on outward su		supplies		
Central Tax	State/Union Territory Tax	Type of Outward Supply*	Type of Document*	No*	Date* (dd-mm-yyyy)	Taxable Value*	Integrated Tax	Central Tax	State/Union Territory Tax	Erro
11700	11700	B2B	Debit Note	ITS/17-18/001	04-01-2018	344310	17216			
19800	19800	B2B	Invoice/Bill of Entry	ITS/17-18/002	29-01-2018	159440	159		ļ	
		B2B	Credit Note	ITS/17-18/003	15-02-2018	312500	15625			
		828	Invoice/Bill of Entry	TTS/17-18/004	25-02-2018	275000		24750	24/50	-
										-
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18. Click the Create File To Upload button.

creen										
		Create File To Up	oload							_
: ITC accumulated due	to Inverted tax Structure (clause (ii) of proviso to sect (Amount in Rs)	tion 54 (3))								
Total Inward CGST	Total Inward SGST					Total Taxable Value	Total Outward IGST	Total Outward CGST	Total Outward SGST	
31500.00	31500.00					466250.00	1750.00	24750.00	24750.00	
Tax paid on in	nward supplies	Details of documents of outward supplies issued				Tax pa		aid on outward supplies		_
Central Tax	State/Union Territory Tax	Type of Outward Supply*	Type of Document*	No*	Date* (dd-mm-yyyy)	Taxable Value*	Integrated Tax	Central Tax	State/Union Territory Tax	Erro
11700	11700	B2B	Debit Note	ITS/17-18/001	04-01-2018	344310	17216			_
19800	19800	B2B	Invoice/Bill of Entry	ITS/17-18/002	29-01-2018	159440	159			
		828	Credit Note	ITS/17-18/003	15-02-2018	312500	15625			_
		828	Invoice/Bill of Entry	ITS/17-18/004	25-02-2018	275000		24750	24750	
										_
										-
										_
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19. Browse the location where you want to save the file. Enter the name of the file and click the SAVE button.

XI	Save As		×
ⓒ ⋺ - ↑ 🚺		Search Documents	Q
Organize 👻 New	w folder		0
This PC Desktop Documents Downloads Music Pictures	 Name Custom Office Templates <	Date modified 12/24/18 7:08 PM	Type File folder
File name:	Stmt-1A Jan-Feb 2017-18		~
Authors:	GST101@infosystechn Tags:	Add a tag	•
Hide Folders	Tools	✓ Save Can	cel

20. 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 for inward and outward supplies

21. Once again login to the GST Portal and click the link **Click to fill the details of documents for inward and outward supplies**.

GST RFD-01 Refund on account of ITC accumulated due to Inverted Tax Structure							
• Indicates Mandatory Fields Important Message							
Adjusted Total turnover means the sum total of the value of- (a) the turnover in a State or a Union territory, as defined under clause (112) of section 2, excluding the turnover of services; and (b) the turnover of zero-rated supply of services determined in terms of clause (D) of rule 89(4) of CGST Rules, 2017 and non-zero-rated supply of services, excluding- (i) the value of exempt supplies other than zero-rated supplies; and (ii) the turnover of supplies in respect of which refund is claimed under sub-rule (4A) or sub-rule (4B) or both, if any, during the relevant period.							
Statement 1A • Click to fill the details of documents for inward and outward supplies Download Offline Utility 2							

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

Dashboard > Refunds > ITC accumulated due to inverted tax structure	🛛 English
Refunds - Statement 1A Upload	Ø
SON again and upload. Note: Please upload the full statement again after correcting the error records. Upload document details of The Inverted tax structure CLICK HERE TO UPLOAD VALIDATE STATEMENT	PROCEED

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

¢	Open	×
€ ∋ - ↑ 🛛	► This PC → Documents v C Sea	rch Documents 🔎
Organize 👻 🛛 N	ew folder	III 🕶 🔟 🔞
📃 Desktop	↑ Name	Date modified Type
🖳 This PC	Stmt-1A Jan-Feb 2017-18.json	12/24/18 7:08 PM JSON File 12/24/18 7:08 PM File folder
Documents		
〕 Downloads	✓ <	>
	File <u>n</u> ame: Stmt-1A Jan-Feb 2017-18.json ∨ All	Files ✓ Open ▼ Cancel

24.1. 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 >	ITC accumulated due to inve	erted tax structure		🛛 English				
Refunds - Staten	nent 1A Upload			c				
ation, an error report Summary of State	t will be created on the online Up ment uploaded	e portal. Please download the error rep load document details of The Inver CLICK HERE TO UPLOA	ort and correct the data in your offline rted tax structure	e tool and generate the JSON a				
Statement ID	Statement ID Status Total Documents Uploaded Unique Documents Updated Documents							
R05KG5416	Uploaded Successfully	8	8 Download Unique Documents	0				
Note: Click on the al and freezing the sam I hereby decl refund applicatio	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) JANUARY 2018 to FEBRUARY 2018 for which I have filed refund application.							
			VALIDATE STA	ATEMENT PROCEED				

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

	AutoSave 🤇					Uni	que_Docum	ents (2) - Exc	el				Chetana	м см	ħ	- 0	
F	ile Ho	me Insert Page Lay	out Formulas (Data Review	View	Help	€ Sear	ch						[🖻 Share	🖓 Com	ments
Pa	aste ✓	Calibri ~ 11 B I U ~ Ξ ~ ≤	→ A [^] A [×] = = : → → ▲ → = = =	= ≫~ ?; = = = = Ē	Wrap Text Merge & Cen	ter ~ Pr	Ge otect	• % 9	~ .00 →00	Conditional Format	as Cell Styles ~	🔠 Insert 🔛 Delete 🖽 Forma	• Σ • • ↓ • • ♦	°Z Sort & Filter ~	Find & Select ~	5 Ideas	
CI	ipboard F	Font	5	Alignmen	t	Prot	tection	Number	Γ <u>ν</u>	Styles		Cells		Editing		Ideas	^
C	Sensitivit	y: 📕 Internal \ Companywid	e usage 🖌	Pu	Jblic	Intern	al 🔻	Confider	ntial 👻	Highly Confidential	-						×
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1	Documen	Type of Supply	Type of Document	Document	Document	Taxable	Integrate	Central Tay	State/Uni on Territory	Supplier GSTIN	Port	Validate					
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2	Inward	Inward Supply from Regis	Invoice/Bill of Entry	150	10-02-2018	130000	0	19900	11/00	07AJIPA1572EI13							
4	Inward	Inward Supply from Regis	Invoice/Bill of Entry	1305	09-02-2018	220000	48600	15800	19800	37A7FPA7151R17	Y						
5	Inward	Inward Supply from Regis	Invoice/Bill of Entry	9868	05-02-2018	250000	45000	0	0	37AZEPA7151R1Z	Y						
6	Outward	B2B	Invoice/Bill of Entry	ITS/17-18/001	04-01-2018	344310	17216	0	C								
7	Outward	B2B	Invoice/Bill of Entry	ITS/17-18/002	28-01-2018	159440	159	0	C								
8	Outward	B2B	Invoice/Bill of Entry	ITS/17-18/003	15-02-2018	312500	15625	0									
9	Outward	B2B	Invoice/Bill of Entry	ITS/17-18/004	25-02-2018	275000	0	24750	24750								
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25. Select the Declaration checkbox.

ashboard > Refunds >	ITC accumulated due to inve	rted tax structure		English
Refunds - Staten	nent 1A Upload			c
on, an error report wi	ill be created on the online po Upl	rtal. Please download the error report oad document details of The Inve	and correct the data in your offline to rted tax structure	ol and generate the JSON aga
		CLICK HERE TO UPLOA	AD	
Summary of State	ment uploaded			
Statement ID	Status	Total Documents Uploaded	Unique Documents	Updated Documents
R05KG5416	Uploaded Successfully	8	8 Download Unique Documents	0
Note: Click on the al and freezing the sam	bove button "Click here to up ne.	oad" if you want to update the Staten	nent uploaded earlier before clicking o	n "Validate statement" button
I hereby decl	are that I have uploaded the on.	statement of Documents for the perio	d(s) JANUARY 2018 to FEBRUARY 201	8 for which I have filed
			VALIDATE STA	PROCEED

26. Click the **PROCEED** button.



27. Click the VALIDATE STATEMENT button.

ashboard > Refunds >	ITC accumulated due to inve	erted tax structure		🛛 Englisi				
Refunds - Stater	ment 1A Upload			Ç				
)n, an error report w	ill be created on the online po Up	ortal. Please download the error report load document details of The Inve CLICK HERE TO UPLO	and correct the data in your offline to rted tax structure	ol and generate the JSON aga				
Summary of State	ment uploaded Status	Total Documents Uploaded	Unique Documents	Updated Documents				
R05KG5416	Uploaded Successfully	8	8 Download Unique Documents	0				
Note: Click on the a and freezing the san I hereby dec refund application	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.							
			VALIDATE STA	ATEMENT PROCEED				

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

⊘Your staten	nent has beer	n submitted successfu	Illy for validation.				
after correc	ting the error	records.					
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28.2 Invalid document excel sheet is downloaded on your machine. Open the invalid document excel sheet. Error details are displayed.

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28.3 (a). If your statement has been uploaded/validated with error, rectify the error in the excel 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. 28.3 (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.

CLICK HERE TO UPLOAD CLICK HERE TO UPLOAD ummary of Statement uploaded Value of uploaded Value of Valid Invalid Value of Invalid Statement ID Status Total Documents Value of uploaded Valid Value of Valid Invalid Value of In ID Operation Invalid Documents (₹) Invalid Value of In			U	pload document deta	ils of The Inverte	ed tax structure		
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29. 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.

Dashboard > Refun	ds > ITC accumulated	due to inverted tax structure	3		🛛 Englisł
Refunds - Sta	tement 1A Upload	i			S
♥Your stateme	ent has been submitted	d successfully for validation.			×
Summary of Si	atement uploaded	Upload document	details of The Inverted tax st	In case upload	ded data fails validation, an o
Statement ID	Status	Total Documents Uploaded	Value of uploaded Documents (₹)	Valid Documents	Value of Valid Documents (₹)
R05Rp465-40	Validated Successfully	8	1961250	8 Download Valid Documents	1961250
Note: If you wan entire statement I hereby refund applica	nt to update the Stater again. declare that I have up ation.	nent uploaded please click o loaded the statement of Doc	n "Delete Validated Statement" uments for the period(s) JANUA	first to delete the entire state	ement and re-upload the for which I have filed
			DELETE STATE	MENT VALIDATE STAT	EMENT PROCEED

Refund on account of ITC accumulated due to Inverted Tax Structure

30. In the Table Computation of refund to be Claimed (Statement 1), perform following steps:

- a. In column-1 (Turnover of inverted rated supply of goods and services), enter the turnover of inverted rated supply of goods and services.
- b. In column-2 (Tax payable on such inverted rated supply of goods and services), enter the tax payable on such inverted rated supply of goods and services.
- c. In column-3 (Adjusted total turnover), enter the amount of adjusted total turnover.
- d. In column-4 (Net input tax credit), Net Input Tax Credit is auto-populated from the Electronic Credit Ledger of the taxpayer and taxpayer can downward edit the Net ITC.

Computatior	n of Refund to be claimed (Statement 1)			
	Turnover of inverted rated supply of goods and services (1) (₹) •	Tax payable on such inverted rated supply of goods and services (2) (₹)•	Adjusted total turnover (3) (₹)*	Net input tax credit (4) (₹)• Edit the Net ITC to exclude, the ITC availed on input services and the ITC of refund claimed under Rule 89 (4A) and/ or (4B)	Maximum refund amount to be claimed (5) [(1×4÷3)-2] (₹)
Integrated Tax					
Central Tax	₹8,16,250.00	₹33,000.00	710 01 250 00	₹1,56,600.00	84,136.00
State/UT Tax			(10,91,250.00		
CESS		₹0.00		₹0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00

Note:

- 1. In this example, tax rate on all inward supplies is 18%.
- In this example, the tax rate on different outward supplies is 0.1% (on turnover of Rs. 1,59,400.00), 5% (on turnover of Rs. 6,56,810.00) and 18% (on turnover of Rs. 2,75,000.00).
- 3. In this example, in above table, Rs 33,000.00 is tax payable on outward supplies of tax rate 0.1% and tax payable on outward supplies of tax rate 5%.
- 4. In this example, in above table, Rs. 1,56,000.00 is total ITC on the inputs.
- 5. The outward supply having tax rate of 18% is part of Adjusted Total Turnover (column 3 above) but not included in Turnover of Inverted Rated Supply (column 1 above).

31. After filling the appropriate figures in table for Computation of Refund to be claimed (Statement 1), enter the amount of refund to be claimed in the "**Amount Eligible for Refund**" Table.

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.

1	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) (₹)	Refund to be Claimed (3) (₹)•
integrated Fax	152,776.00	152,776.00	₹84,136.00
Central Tax	55,514.00	55,514.00	₹0.00
State/UT Tax	55,514.00	55,514.00	₹0.00
CESS	49.00	49.00	₹0.00
Fotal	263,853.00	263,853.00	84,136.00

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

Outstanding Demand	
Info: No Outstanding Demand Found.	×
GO BACK TO REFUND FORM	

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

Bank Account Number		
Select Account Number*	ICICI BANK LTD - 234234324 ¥	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.
	Important	Message
 Once you fill the details in release proceeding to file. The Electronic Credit ledger ba Application can be saved at an date of form creation, the saved of the s	vant Tables, Please save the form to procee lance visible here is your current balance. y stage of completion for a maximum time draft will be purged from the GST database.	d to Submit. Please <u>correct any errors</u> occured during save before period of 15 days. If the same is not submitted within 15 days from the

- 35. Under section upload Supporting Documents, you can upload supporting documents (if any).
- 36. Click the **Delete** button, in case you want to delete any document.

Upload Supporting Documents		
Enter Document Description		
Choose File No file chosen		
		8
Calculations: Refund Calculation sheet.pdf		

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.

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

38. Form is downloaded in the PDF format.

GST RFD-01

Refund on account of ITC accumulated due to Inverted Tax Structure

Taxpayer Details

- 1. GSTIN/UIN
- 2. Legal Name
- 3. Trade name
- 4. Type of Taxpayer
- 5. Financial Year
- 6. Month(s)

07FBXPS5061N2ZI Bhogovalli shailaja Trade Regular 2017-2018 JANUARY-FEBRUARY

Computation of Refund to be claimed (Statement 1) (in INR)

	Turnover of inverted rated supply of goods and services (1)	Tax payable on suc rated supply of goo services (2)	h inverted ds and	Adjusted total turnover (3)	Net input tax credit (4)	Maximum Refund amount to be claimed (5) [(1x4/3)-2]
Integrated Tax	816250		33000	1091250	156600	84136
Central Tax						
State/UT Tax						
CESS			0		0	0
Total	0		0	0	0	0

Amount eligible for Refund (in INR)

	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)	Refund to be Claimed (3)
Integrated Tax	152776	152776	84136
Central Tax	55514	55514	0

State/UT Tax	55514	55514	0
CESS	49	49	0
Total	263853	263853	84136

Bank Account Number : ICICI BANK LTD - 23423432423

Supporting Documents :

· Calculations - Refund Calculation sheet.pdf

Declaration

I hereby declare that the Refund of ITC claimed in the application does not include ITC availed on goods or services used for making "nil" rated or fully exempt 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.

- 39. Select the Declaration and Undertaking checkbox.
- 40. Click the SUBMIT button.

Declaration •	
I hereby declare that the Refund of ITC claimed in the application does not in fully exempt supplies.	include ITC availed on goods or services used for making 'nil' rated or
Jndertaking•	
I hereby undertake to pay back to the Government the amount of refund sar requirements of clause (c) of subsection (2) of section 16 read with sub-section in respect of the amount refunded.	nctioned along with interest in case it is found subsequently that the (2) of section 42 of the CGST/SGST Act have not been complied with
Note: Please make sure you have a validated statment and all the data filled to ena	able submit button

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

Declaration
I hereby declare that the Refund of ITC claimed in the application does not include ITC availed on goods or services used for making 'nil' rated or fully exempt 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.
Note: Please make sure you have a validated statment and all the data filled to enable submit button
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.

Da	shboard > Refunds > Filed			🛛 English
	GSTIN/UIN: 07FBXPS5061N2ZI	Legal Name : Bhogovalli shailaja	Trade Name : Trade	
	FY: 2017-2018	Month - JANUARY-FEBRUARY	Status : Submitted	
	Declaration •			8
	I/We Bhogovalli shailaja hereby solemnly affi Knowledge and belief and nothing has been conce Authorised Signatory•	rm and declare that the information given h aled therefrom. I/We declare that no refund	erein above is true and correct to the best of my/o on this account has been received by me/us earli	our er.
	Bhogovalli shailaja	*		
			BACK FILE WITH DSC FILE WI	TH EVC

In Case of DSC:

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

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.

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

	Dashboard	Services -	GST Law	Search Taxpayer 🚽	Help 🗕	e-Way Bill Syste	m		
D	ashboard > Ref	unds > Filed							🛛 English
	S Your refu under User	nd application is Services -> My	successfully f Applications	iled. ARN is AA070218	000025 <mark>V</mark> da	ated 25/12/2018 F	Please use th	is ARN to track the sta	tus of your application
	GSTIN/UIN	: 07FBXPS5061	N2ZI	Legal Name	: Bhogovalli	shailaja	Tra	ade Name : Trade	
	FY: 2017-2	018		Month - JAN	IUARY-FEBRI	JARY	Sta	atus : Filed	
	Declara	tion • Bhogovalli shail and belief and Signatory •	aja hereby sole nothing has be	emnly affirm and declare	e that the inf	formation given here re that no refund or	ein above is t n this accoun	true and correct to the It has been received by	ට best of my/our me/us earlier.
	Select	orginatory			•				
							BACK	FILE WITH DSC	FILE WITH EVC
ARN_RECEIPT_GST	odf ^				_				

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):	AA070218000025V					
Date of Application:	25/12/2018					
Time of Filing of Application:	16:15					
GSTIN/ UIN/ Temporary ID:	07FBXPS5061N2ZI					
Trade Name :	Trade					
Legal Name:	Bhogovalli shailaja					
Reason of Refund:	Refund on account of ITC accumulated due to Inverted Tax Structure					
Center Jurisdiction:	GROUP-G (Jurisdictional Office)					
State Jurisdiction:	1					
Financial Year:	2017-2018					
Month(s):	JANUARY-FEBRUARY					

Amount of Refund Claimed (In INR)

Head	Integrated Tax	Central Tax	State/UT Tax	CESS	Total
Tax(ITC)	84136	0	0	0	84136

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.