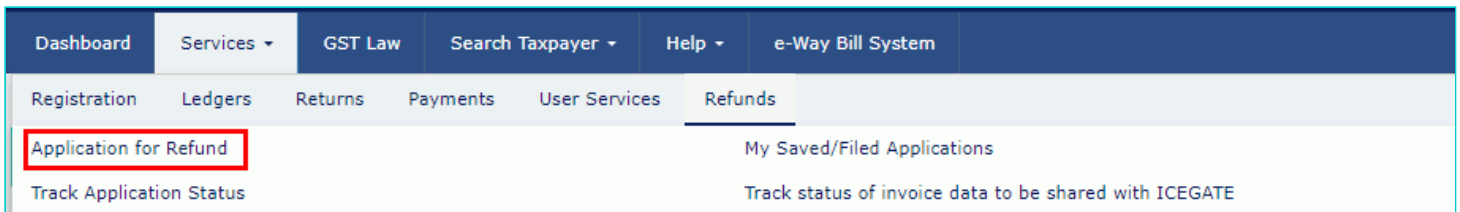


Manual > Refund of ITC accumulated due to Inverted Tax Structure

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.



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.

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 checked="" type="radio"/>	Refund on account of ITC accumulated due to Inverted Tax Structure
<input 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:


Jul-2017

Jul-2017

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 (a). 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?

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.

Dashboard > Refunds > Filed English

GSTIN/UIN : 07FBXPS5061N2ZI	Legal Name : Bhogovalli shailaja	Trade Name : Trade
FY : 2017-2018	Month - JANUARY-FEBRUARY	Status : Submitted

Declaration ↻

I/We Bhogovalli shailaja 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*

Bhogovalli shailaja ▼

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 ▢ Refunds ▢ ITC accumulated due to inverted tax structure English

GSTIN/UIN : 07FBXPS5061N2ZI	Legal Name : Bhogovalli shailaja	Trade Name : Trade
FY : 2017-18	Month - JANUARY-FEBRUARY	Status : Draft

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 anv. during the 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) (₹) <small>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)</small>	Maximum refund amount to be claimed (5) $[(1 \times 4 \div 3) - 2]$ (₹)
Integrated Tax	₹0.00	₹0.00	₹0.00	₹1,56,600.00	0.00
Central Tax					
State/UT Tax					
CESS					
Total	0.00	0.00	0.00	156,600.00	0.00

Amount eligible for Refund (in ₹)

	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

- Once you fill the details in relevant Tables, Please save the form to proceed to Submit. Please **correct any errors** occurred during save before proceeding to file.
- The Electronic Credit ledger balance visible here is your current balance.
- 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

date of form creation, the saved draft will be purged from the GST database.

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 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 statement and all the data filled to enable submit button

BACK

SAVE

PREVIEW

SUBMIT

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.](#)

[Download Offline Utility](#) - To download offline utility for statement 1A and enter details for documents for which refund has to be claimed

[Upload details of documents for inward and outward supplies](#) - To upload the details of documents for inward and outward supplies

[Refund on account of ITC accumulated due to Inverted Tax Structure](#) - 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.

• 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,

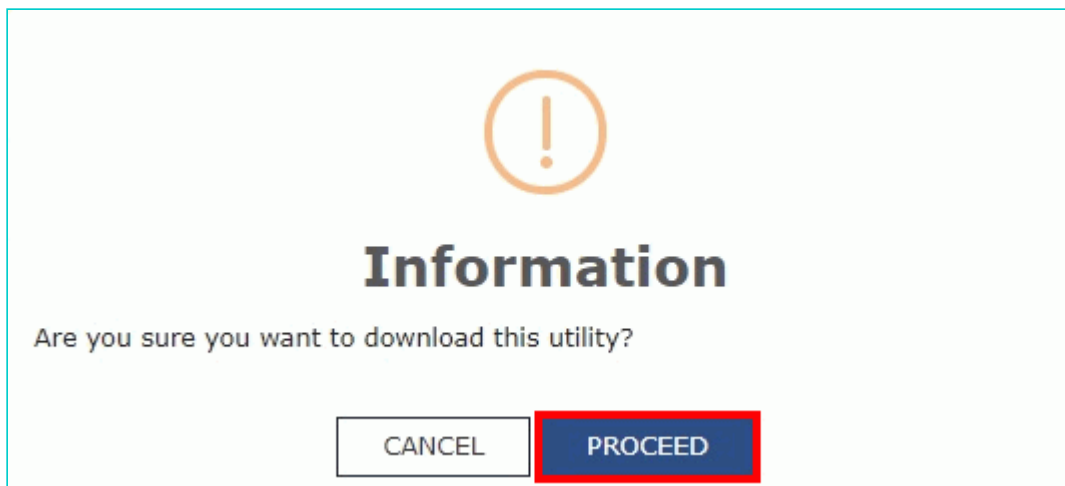
excluding-

- (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.

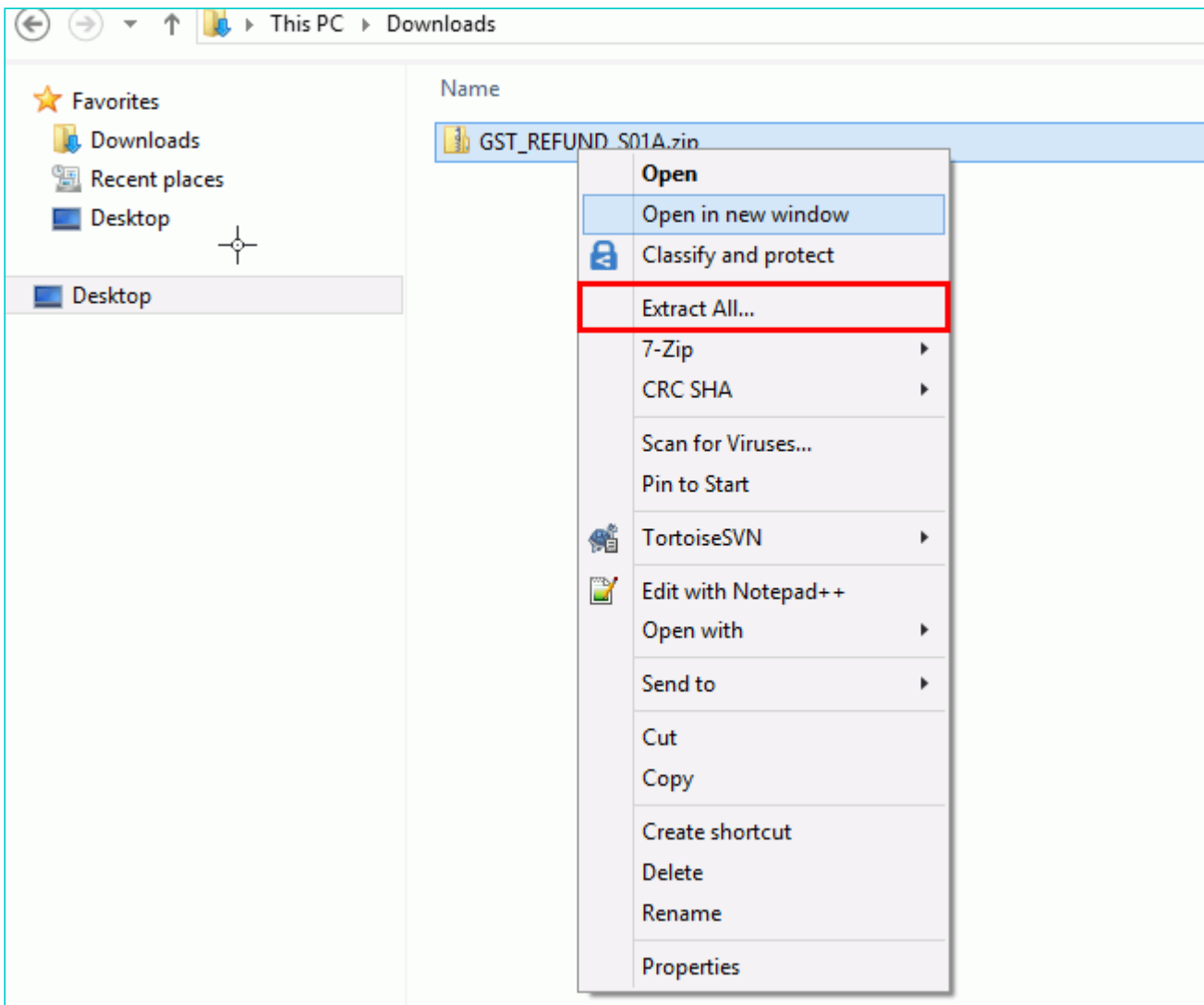
Statement 1A •

[Click to fill the details of documents for inward and outward supplies](#)[Download Offline Utility](#)

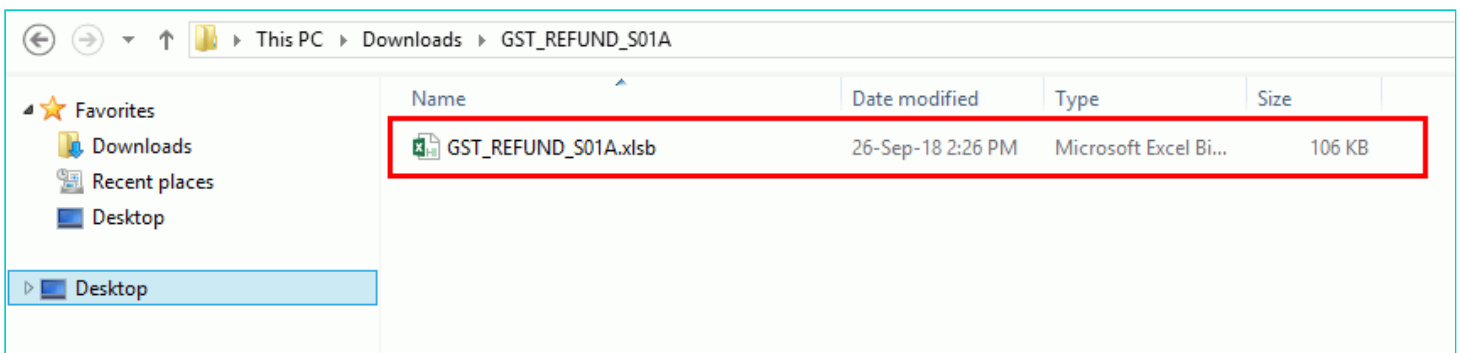
10. Click the **PROCEED** button.



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



12. Statement 1A 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 has to be claimed.

- 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:

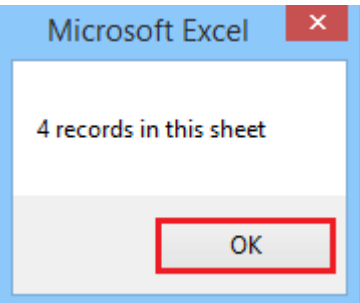
- B2B**
- B2C-Large
- B2C-Small
- Clear

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

15. Click the **Validate & Calculate** button.

Validate & Calculate		Statement-1A [rule 89(2)(h)]				
GSTIN		Refund Type: ITC accumulated due to Inverted tax Structure (clause (j) of proviso to section 54 (3))				
From Return Period* (mm/yyyy)	07FBXPS061W23	(Amount in Rs)				
To Return Period* (mm/yyyy)	012018	Total Taxable Value	Total Inward IGST	Total Inward CGST	Total Inward SGST	
	022018	330000.00	-3600.00	31500.00	31500.00	
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)	Type of Outward Supply
1	Inward Supply from Registered Person	07AJJPA1572E13	Debit Note	0156	10-02-2018	B2B
2	Inward Supply from Registered Person	07AJJPA1572E13	Invoice/Bill of Entry	0532	13-02-2018	B2B
3	Inward Supply from Registered Person	37AZEPA7151R12	Credit Note	1305	09-02-2018	B2B
4	Inward Supply from Registered Person	37AZEPA7151R12	Invoice/Bill of Entry	3888	05-02-2018	B2B

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.

Create File To Upload										
tion 54 (3))										
					Total Taxable Value	Total Outward IGST	Total Outward	Total Outward SGST		
					275000.00		24750.00	24750.00		
Details of documents of outward supplies issued					Tax paid on outward supplies					Error
Type of Outward Supply*	Type of Document*	No*	Date* (dd-mm-yyyy)	Taxable Value*	Integrated Tax	Central Tax	State/Union Territory Tax			
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										

17.2. Click the **Validate & Calculate** button.

Goods and Services Tax										
Validate & Calculate					Statement-1A [rule 89(2)(h)]					
GSTIN*		07FBXP55061W2Z			Refund Type: ITC accumulated due to Inverted tax Struct (Amount in Rs)					
From Return Period* (mm/yyyy)		012018								
To Return Period* (mm/yyyy)		022018								
***Note:- These sheet at a time can take upto 10,000 rows / entries Kindly download the latest version of offline utility for preparing and uploading the statement on GST portal. Else you may face issues while uploading the statement prepared using the old version.					Total Taxable Value	Total Inward IGST	Total Inward CGST	Total I		
					250000.00	45000.00				
Details of documents of inward supplies received					Tax paid on inward 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	07AJPA1572E13	Debit Note	0156	10-02-2018		130000			11700
2	Inward Supply from Registered Person	07AJPA1572E13	Invoice/Bill of Entry	0532	19-02-2018		220000			19800
3	Inward Supply from Registered Person	37AZEPAT151R12Y	Credit Note	1305	09-02-2018		270000	48600		
4	Inward Supply from Registered Person	37AZEPAT151R12Y	Invoice/Bill of Entry	9868	05-02-2018		250000	45000		
Read Me RFD_STMT01A										

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

Create File To Upload										
ITC accumulated due to Inverted tax Structure (clause (ii) of proviso to section 54 (3)) (Amount in Rs)										
Total Inward CGST		Total Inward SGST								
31500.00		31500.00								
					Total Taxable Value	Total Outward IGST	Total Outward CGST	Total Outward SGST		
					466250.00	1750.00	24750.00	24750.00		
Tax paid on inward supplies					Details of documents of outward supplies issued					Error
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	
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			
		B2B	Credit Note	ITS/17-18/003	15-02-2018	312500	15625			
		B2B	Invoice/Bill of Entry	ITS/17-18/004	25-02-2018	275000		24750	24750	
Read Me RFD_STMT01A										

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

ITC accumulated due to Inverted tax Structure (clause (ii) of proviso to section 54 (3))
(Amount in Rs)

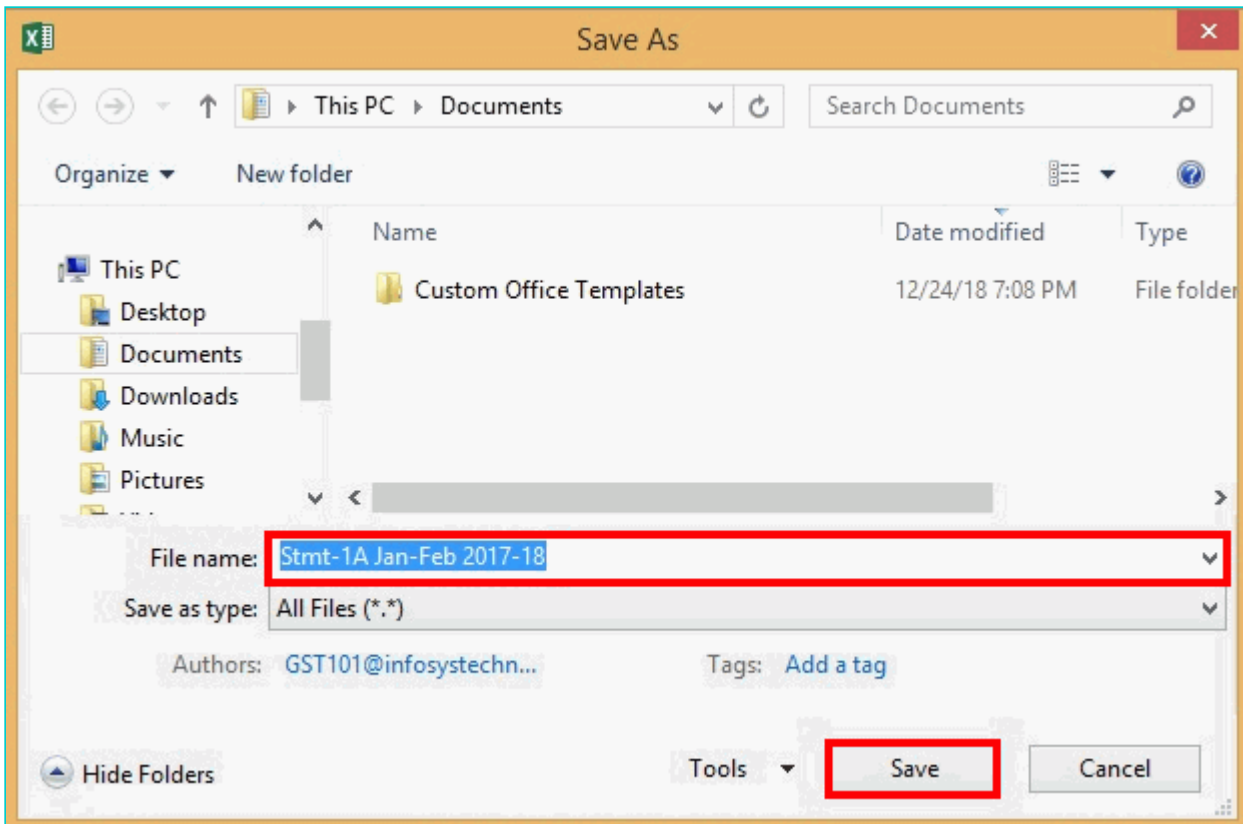
Total Inward CGST	Total Inward SGST	Total Taxable Value	Total Outward IGST	Total Outward CGST	Total Outward SGST
31500.00	31500.00	466250.00	1750.00	24750.00	24750.00

Tax paid on inward supplies

Details of documents of outward supplies issued

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
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		
		B2B	Credit Note	ITS/17-18/003	15-02-2018	312500	15625		
		B2B	Invoice/Bill of Entry	ITS/17-18/004	25-02-2018	275000		24750	24750

19. Browse the location where you want to save the file. Enter the name of the file and click the **SAVE** button.



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](#)

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

Dashboard > Refunds > ITC accumulated due to inverted tax structure English

Refunds - Statement 1A Upload ↻

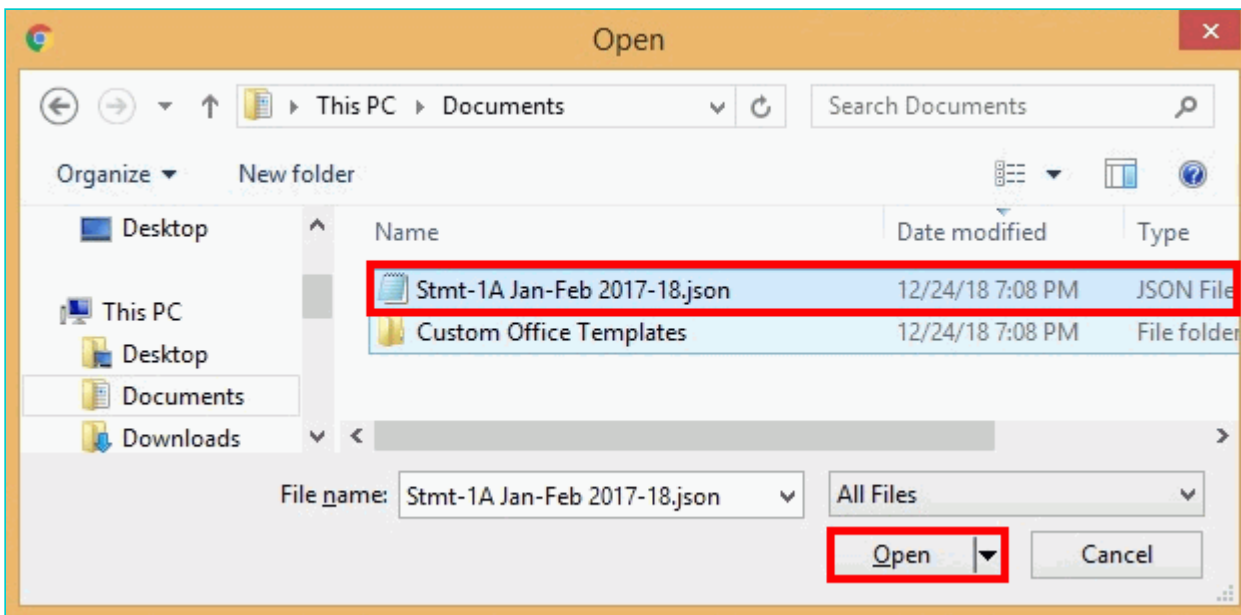
SON again and upload. Note: Please upload the full statement again after correcting the error records.

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.



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 inverted tax structure English

Refunds - Statement 1A Upload

ation, an error report will be created on the online portal. Please download the error report and correct the data in your offline tool and generate the JSON :

Upload document details of The Inverted tax structure

[CLICK HERE TO UPLOAD](#)

Summary of Statement uploaded

Statement ID	Status	Total Documents Uploaded	Unique Documents	Updated Documents
R05KG5416	Uploaded Successfully	8	8 Download Unique Documents	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) JANUARY 2018 to FEBRUARY 2018 for which I have filed refund application.

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

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

AutoSave (On) Unique_Documents (2) - Excel Chetana M

File Home Insert Page Layout Formulas Data Review View Help Search

Clipboard Font Alignment Protection Number Styles Cells Editing Ideas

Sensitivity: Internal \ Companywide usage Public Internal Confidential Highly Confidential

Document Type	Type of Supply	Type of Document	Document Number	Document Date	Taxable Value	Integrated Tax	Central Tax	State/Union Territory Tax	Supplier GSTIN	Port Code	Validated
Inward	Inward Supply from Register	Invoice/Bill of Entry	156	10-02-2018	130000	0	11700	11700	07AJIPA1572E113		
Inward	Inward Supply from Register	Invoice/Bill of Entry	532	19-02-2018	220000	0	19800	19800	07AJIPA1572E113		
Inward	Inward Supply from Register	Invoice/Bill of Entry	1305	09-02-2018	270000	48600	0	0	37AZEPA7151R1ZY		
Inward	Inward Supply from Register	Invoice/Bill of Entry	9868	05-02-2018	250000	45000	0	0	37AZEPA7151R1ZY		
Outward	B2B	Invoice/Bill of Entry	ITS/17-18/001	04-01-2018	344310	17216	0	0			
Outward	B2B	Invoice/Bill of Entry	ITS/17-18/002	28-01-2018	159440	159	0	0			
Outward	B2B	Invoice/Bill of Entry	ITS/17-18/003	15-02-2018	312500	15625	0				
Outward	B2B	Invoice/Bill of Entry	ITS/17-18/004	25-02-2018	275000	0	24750	24750			

Unique_Documents (2)

25. Select the Declaration checkbox.

Dashboard > Refunds > ITC accumulated due to inverted tax structure English

Refunds - Statement 1A Upload

When an error report will be created on the online portal. Please download the error report and correct the data in your offline tool and generate the JSON again. Upload document details of The Inverted tax structure

[CLICK HERE TO UPLOAD](#)

Summary of Statement uploaded

Statement ID	Status	Total Documents Uploaded	Unique Documents	Updated Documents
R05KG5416	Uploaded Successfully	8	8 Download Unique Documents	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) JANUARY 2018 to FEBRUARY 2018 for which I have filed refund application.

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

26. 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

27. Click the **VALIDATE STATEMENT** button.

Dashboard > Refunds > ITC accumulated due to inverted tax structure English

Refunds - Statement 1A Upload

on, an error report will be created on the online portal. Please download the error report and correct the data in your offline tool and generate the JSON again.

Upload document details of The Inverted tax structure

[CLICK HERE TO UPLOAD](#)

Summary of Statement uploaded

Statement ID	Status	Total Documents Uploaded	Unique Documents	Updated Documents
R05KG5416	Uploaded Successfully	8	8 Download Unique Documents	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) JANUARY 2018 to FEBRUARY 2018 for which I have filed refund application.

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

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

Refunds - Statement 1A Upload

Your statement has been submitted successfully for validation.

sin after correcting the error records.

Upload document details of The Inverted tax structure

CLICK HERE TO UPLOAD

Summary of Statement uploaded

Statement ID	Status	Total Documents Uploaded	Value of Documents Invoices (₹)	Valid Documents	Value of Valid Documents (₹)	Invalid Documents	Value of Invalid Documents(₹)
R05KG5416	Validated with Error	8	1961250	7 Download Valid Documents	1741250	1 Download Invalid Documents	220000

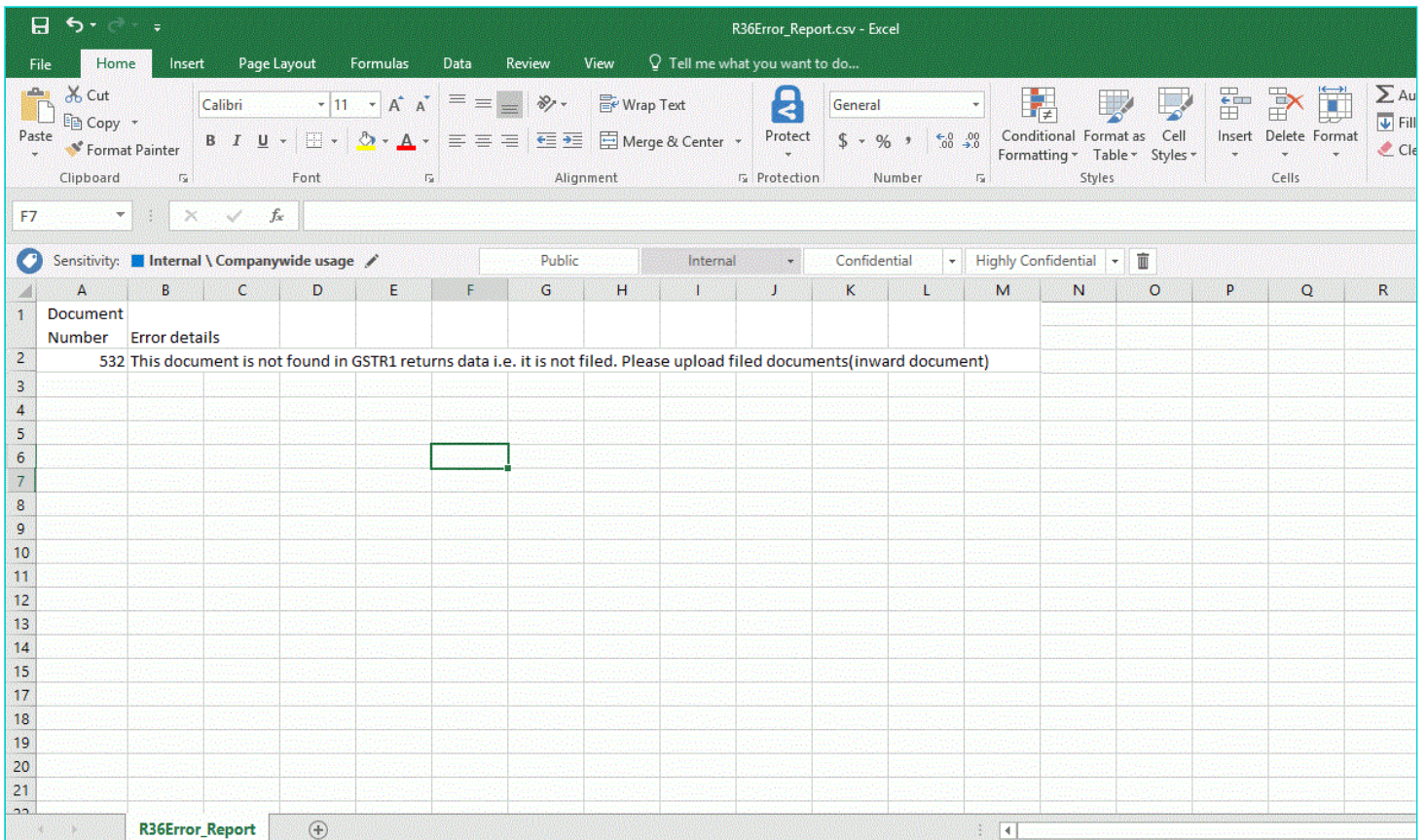
Note:If your statement has been uploaded/validated with error, Kindly upload only the error document again.

DELETE STATEMENT

VALIDATE STATEMENT

PROCEED

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



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.

✔ Your statement has been submitted successfully for validation. ✕

ed on the online portal. Please download the error report and correct the data in your offline tool and generate the JSON again and upload. Note: Please up

Upload document details of The Inverted tax structure

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 (₹)
R05KG5416	Validated with Error	8	1961250	7 Download Valid Documents	1741250	1 Download Invalid Documents	220000

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

DELETE STATEMENT **VALIDATE STATEMENT** **PROCEED**

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 > Refunds > ITC accumulated due to inverted tax structure English

Refunds - Statement 1A Upload ↻

✔ Your statement has been submitted successfully for validation. ✕

In case uploaded data fails validation, an

Upload document details of The Inverted tax structure

CLICK HERE TO UPLOAD

Summary of Statement uploaded

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 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) JANUARY 2018 to FEBRUARY 2018 for which I have filed refund application.

DELETE STATEMENT **VALIDATE STATEMENT** **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:

- In column-1 (**Turnover of inverted rated supply of goods and services**), enter the turnover of inverted rated supply of goods and services.
- 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.
- In column-3 (**Adjusted total turnover**), enter the amount of adjusted total turnover.
- 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.

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) (₹) *	Maximum refund amount to be claimed (5) [(1×4÷3)-2] (₹)
Integrated Tax					
Central Tax	₹8,16,250.00	₹33,000.00	₹10,91,250.00	₹1,56,600.00	84,136.00
State/UT Tax					
CESS		₹0.00		₹0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00

Note:

- 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).
- 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%.
- In this example, in above table, Rs. 1,56,000.00 is total ITC on the inputs.
- 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.

Amount eligible for Refund (in ₹)

	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	₹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
Total	263,853.00	263,853.00	84,136.00

[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.

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

1. Once you fill the details in relevant Tables, Please save the form to proceed to Submit. Please **correct any errors** occurred during save before proceeding to file.
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 date of form creation, the saved draft will be purged from the GST database.

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



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 07FBXPS5061N2ZI
2. Legal Name Bhogovalli shaileja
3. Trade name Trade
4. Type of Taxpayer Regular
5. Financial Year 2017-2018
6. Month(s) 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 such inverted rated supply of goods and services (2)	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 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

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

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.

Dashboard > Refunds > Filed English

GSTIN/UIN : 07FBXPS5061N2ZI	Legal Name : Bhogovalli shailaja	Trade Name : Trade
FY : 2017-2018	Month - JANUARY-FEBRUARY	Status : Submitted

Declaration *

I/We Bhogovalli shailaja 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 *

Bhogovalli shailaja

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 number and e-mail id. Please enter the OTP to Confirm Submission

CLOSEVERIFY

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 System

Dashboard > Refunds > Filed English

✔ Your refund application is successfully filed. ARN is **AA070218000025V** dated 25/12/2018 Please use this ARN to track the status of your application under User Services -> My Applications

GSTIN/UIN : 07FBXPS5061N2ZI	Legal Name : Bhogovalli shailaja	Trade Name : Trade
FY : 2017-2018	Month - JANUARY-FEBRUARY	Status : Filed

Declaration ↻

I/We Bhogovalli shailaja 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*

Select ▼

BACK FILE WITH DSC FILE WITH EVC

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):	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.

