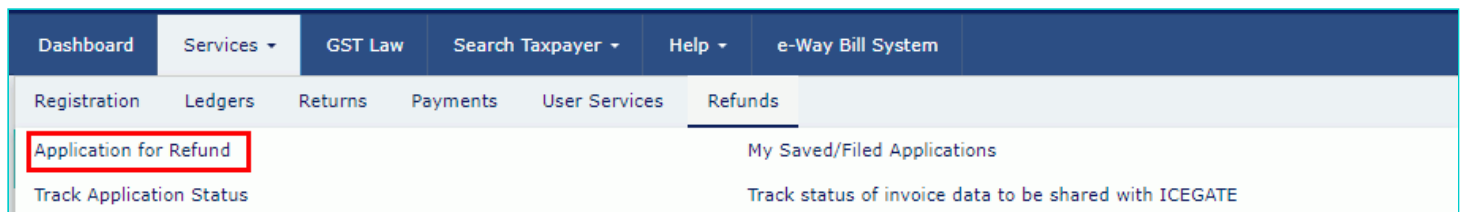


Manual > Refund on Account of Supplies made to SEZ Unit/ SEZ Developer (Without Payment of Tax)

How can I file for refund on account of supplies made to SEZ unit / SEZ developer (without payment of tax)?

To file for refund on Account of Supplies Made to SEZ Unit / SEZ Developer (without payment of tax) 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. Select the **On account of Supplies to SEZ unit/ SEZ developer (without payment of tax)** option.
4. Select the **Tax Period** for which application has to be filed from the drop-down list.
5. 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 checked="" 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 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:

Apr-2018

Apr-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

6. It is mandatory to file refund applications chronologically for all previous tax periods starting from registration date. In case no refund is to be filed for previous periods, you need to file NIL refund application. You will be prompted to file NIL refund, select Yes, proceed and file NIL Refund applications for all previous periods using DSC or EVC.

7. Once you have filed, you won't be able to file refund application for the periods for which NIL refund application has been filed.



Information


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

NO

YES

8. If Form GSTR-1 and Form GSTR-3B are filed for all the selected tax periods for which refund is intended to be claimed, the **Refund of ITC on account of supplies made to SEZ unit/ SEZ developer (without payment of tax)** page is displayed.

First you need to download the offline utility, upload details of supplies of Goods and/or services made to SEZ unit/SEZ developer and then file refund of ITC an account of supplies made to SEZ unit/ SEZ developer (without payment of tax).



Goods and Services Tax

Mahesh Kumar pargan

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

Dashboard > Refunds > Supplies made to SEZ unit/ SEZ Developer (without payment of tax) English

GSTIN/UIN : 01BGGPP5366P1ZX	Legal Name : Mahesh Kumar parganiha	Trade Name : Mahesh
FY : 2018-19	Month - APRIL	Status : Draft

GST RFD-01
 Refund of ITC on account of supplies made to SEZ unit/ SEZ developer (without payment of tax)

• 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 5 •
[Click to upload the details of supplies made to SEZ/ SEZ Developer](#)
[Download Offline Utility](#)

Kindly enter values in Statement 5A below for the tax period for which refund is being claimed:

Computation of Refund to be claimed Statement-5A [rule 89(4)]

	Turnover of zero rated supply of goods and services (1) (₹) •	Adjusted total turnover (2) (₹) •	Net input tax credit (3) (₹) • <small>Edit the Net ITC to exclude, the ITC availed on Capital Goods and the ITC of refund claimed under Rule 89 (4A) and/ or (4B)</small>	Maximum refund amount to be claimed (4) ((1×3)÷2) (₹)
Integrated Tax				
Central Tax	₹0.00	₹0.00	₹5,00,000.00	0.00
State/UT Tax				
CESS				

CESS			₹0.00	0.00
Total	0.00	0.00	500,000.00	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	200,000.00	200,000.00	₹0.00
Central Tax	150,000.00	150,000.00	₹0.00
State/UT Tax	150,000.00	150,000.00	₹0.00
CESS	0.00	0.00	₹0.00
Total	500,000.00	500,000.00	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 *

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.

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 Special Economic Zone unit /the Special Economic Zone developer has not availed of the input tax credit of the tax paid by the applicant, covered under this refund claim.

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.

Whether you have submitted the bond/ undertaking (FORM GST RFD- 11)

No

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

BACK

SAVE

PREVIEW

SUBMIT

Click the hyperlink below to know more about them.

[Download Offline Utility](#) - To download and enter details in Statement 5 for documents for which refund has to be claimed

[Upload supplies made to SEZ/ SEZ Developer](#) - To upload the CSV file with details of supplies of good/ or services made to SEZ unit/SEZ developer

[Refund of ITC on account of supplies made to SEZ unit/ SEZ developer \(without payment of tax\)](#) : To enter details for refund for supplies to SEZ unit/SEZ developer

Download Offline Utility

9. Click the **Download Offline Utility** link. You will be prompted for confirmation. Click the **Proceed** button to continue.

GST RFD-01

Refund of ITC on account of supplies made to SEZ unit/ SEZ developer (without payment of tax)

• Indicates Mandatory Fields

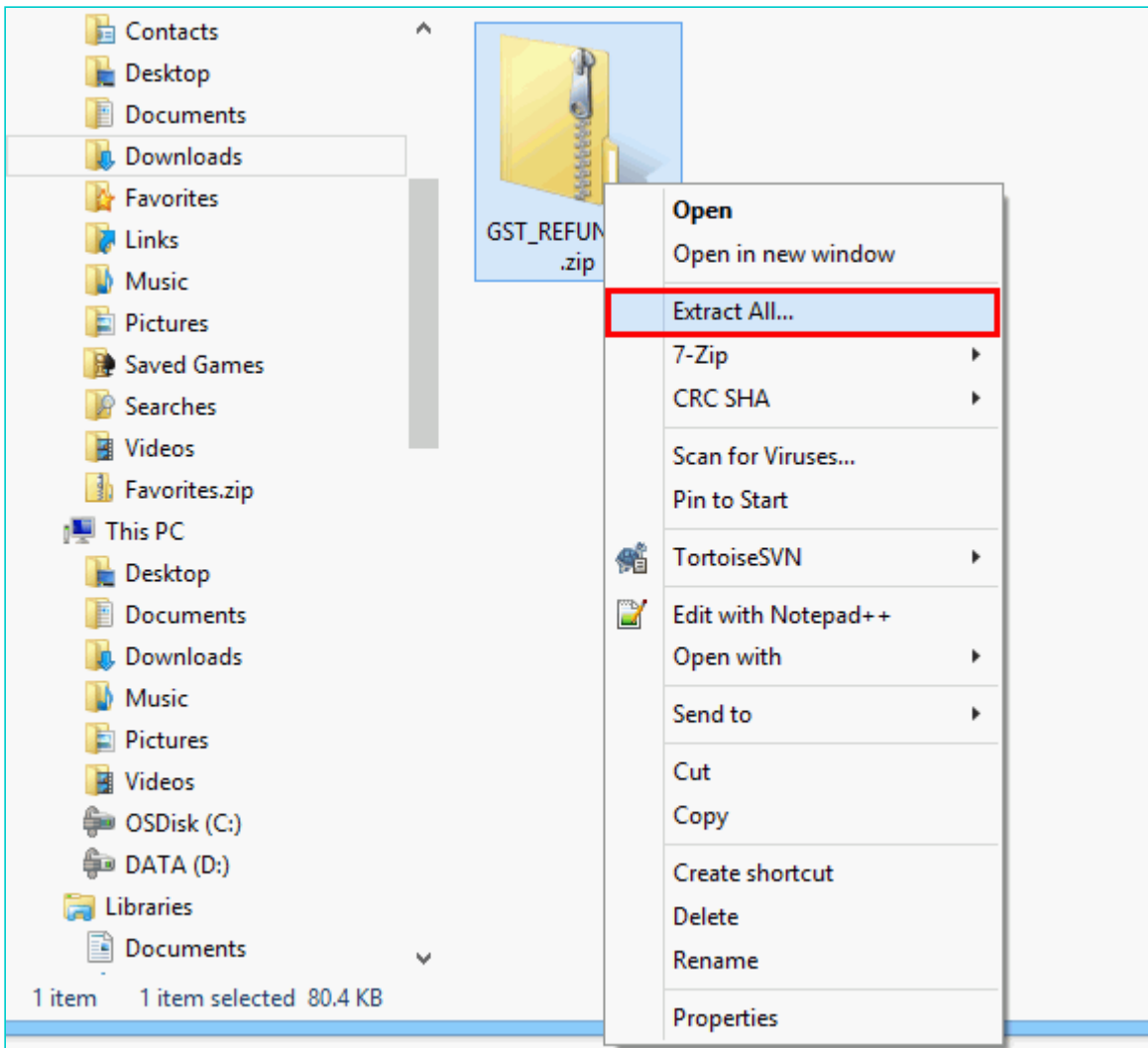
Important Message

Adjusted Total turnover means the sum total of the value of-

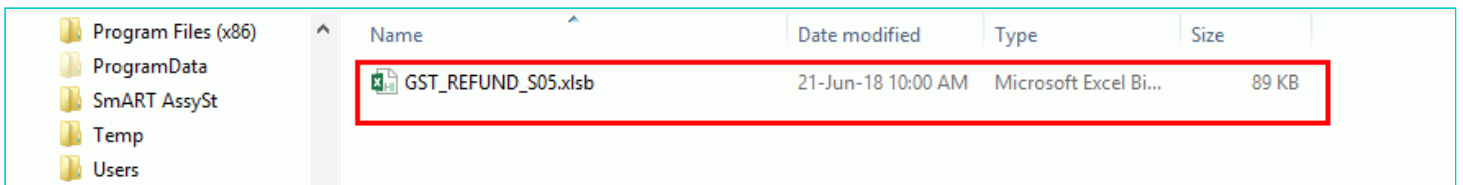
- (a) the turnover in a State or a Union territory, as defined under clause (112) of section 2, excluding the turnover of services; and
- (b) the turnover of zero-rated supply of services determined in terms of **clause (D) of rule 89(4) of CGST Rules, 2017** and non-zero-rated supply of services,
excluding-
 - (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 5 • [Click to upload the details of supplies made to SEZ/ SEZ Developer](#) **Download Offline Utility**


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



11. Open the excel sheet.



12. Enter the **GSTIN** and **From and To Return Period** in mmyyyy format.

 **Goods and Services Tax** + Full Screen + Exit Full Screen

Validate & Calculate **Statement-5 [rule 89(2) (d) & 89(2)(e)]** **Create File To Upload**

	GSTIN*	01BGGPP5366P1ZX	
From Return Period* <small>(mmyyyy)</small>		042018	
To Return Period* <small>(mmyyyy)</small>		042018	


***Note:- These sheet at a time can take upto 10,000 rows / entries

Sr. No.	Document Details				Goods/ Services (G/S)*	Shipping bill/ Bill of export/ Endorsed invoice no.		Error
	Type of Document*	No.*	Date* <small>(dd-mm-yyyy)</small>	Value*		No.	Date <small>(dd-mm-yyyy)</small>	
1	Invoice	ABC/18-19-01	12-04-2018	125000	G	2437845	19-04-2018	
2	Debit Note	ABC/18-19-05	18-04-2018	240000	G	2347923	25-04-2018	
3	Credit Note	ABC/18-19-09	22-04-2018	330000	S			

* Indicates Mandatory Fields
Refund Type: On account of supplies made to SEZ unit/ SEZ Developer (without payment of tax)
(Amount in Rs.)

Read Me RFD_STMT05 + 1

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

 **Goods and Services Tax** + Full Screen + Exit Full Screen

Validate & Calculate **Statement-5 [rule 89(2) (d) & 89(2)(e)]** **Create File To Upload**

	GSTIN*	01BGGPP5366P1ZX	
From Return Period* <small>(mmyyyy)</small>		042018	
To Return Period* <small>(mmyyyy)</small>		042018	

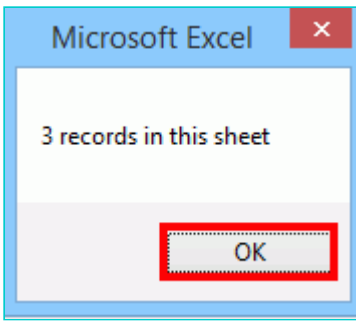
***Note:- These sheet at a time can take upto 10,000 rows / entries

Sr. No.	Document Details				Goods/ Services (G/S)*	Shipping bill/ Bill of export/ Endorsed invoice no.		Error
	Type of Document*	No.*	Date* <small>(dd-mm-yyyy)</small>	Value*		No.	Date <small>(dd-mm-yyyy)</small>	
1	Invoice	ABC/18-19-01	12-04-2018	125000	G	2437845	19-04-2018	
2	Debit Note	ABC/18-19-05	18-04-2018	240000	G	2347923	25-04-2018	
3	Credit Note	ABC/18-19-09	22-04-2018	330000	S			

* Indicates Mandatory Fields
Refund Type: On account of supplies made to SEZ unit/ SEZ Developer (without payment of tax)
(Amount in Rs.)

Read Me RFD_STMT05 + 1

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



In case of Error:

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

Goods and Services Tax
+ Full Screen
+ Exit Full Screen

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

	GSTIN*	01BGGPP5366P1ZX	
From Return Period* <small>(mmyyyy)</small>		042018	
To Return Period* <small>(mmyyyy)</small>		042018	

***Note:- These sheet at a time can take upto 10,000 rows / entries

* Indicates Mandatory Fields


Refund Type: On account of supplies made to SEZ unit/ SEZ Developer (without payment of tax)

(Amount in Rs.)

Sr. No.	Document Details				Goods/ Services (G/S)*	Shipping bill/ Bill of export/ Endorsed invoice no.		Error
	Type of Document*	No.*	Date* <small>(dd-mm-yyyy)</small>	Value*		No.	Date <small>(dd-mm-yyyy)</small>	
		ABC/18-19-01	12-04-2018	125000	G	2437845	19-04-2018	Please select Document type.
		ABC/18-19-05	18-04-2018	240000	G	2347923	25-04-2018	Please select Document type.
		ABC/18-19-09	22-04-2018	330000	S			Please select Document type.

Read Me RFD_STMT05

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

 **Goods and Services Tax** + Full Screen + Exit Full Screen

Validate & Calculate **Statement-5 [rule 89(2) (d) & 89(2)(e)]** **Create File To Upload**

	GSTIN*	01BGGPP5366P1ZX	
From Return Period* <small>(mmyyyy)</small>		042018	
To Return Period* <small>(mmyyyy)</small>		042018	

***Note:- These sheet at a time can take upto 10,000 rows / entries


Sr. No.	Document Details				Goods/ Services (G/S)*	Shipping bill/ Bill of export/ Endorsed invoice no.		Error
	Type of Document*	No.*	Date* <small>(dd-mm-yyyy)</small>	Value*		No.	Date <small>(dd-mm-yyyy)</small>	
1	Invoice	ABC/18-19-01	12-04-2018	125000	G	2437845	19-04-2018	
2	Debit Note	ABC/18-19-05	18-04-2018	240000	G	2347923	25-04-2018	
3	Credit Note	ABC/18-19-09	22-04-2018	330000	S			

* Indicates Mandatory Fields
Refund Type: On account of supplies made to SEZ unit/ SEZ Developer (without payment of tax)
(Amount in Rs.)

Read Me **RFD_STMT05**

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

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

 **Goods and Services Tax** + Full Screen + Exit Full Screen

Validate & Calculate **Statement-5 [rule 89(2) (d) & 89(2)(e)]** **Create File To Upload**

	GSTIN*	01BGGPP5366P1ZX	
From Return Period* <small>(mmyyyy)</small>		042018	
To Return Period* <small>(mmyyyy)</small>		042018	

***Note:- These sheet at a time can take upto 10,000 rows / entries

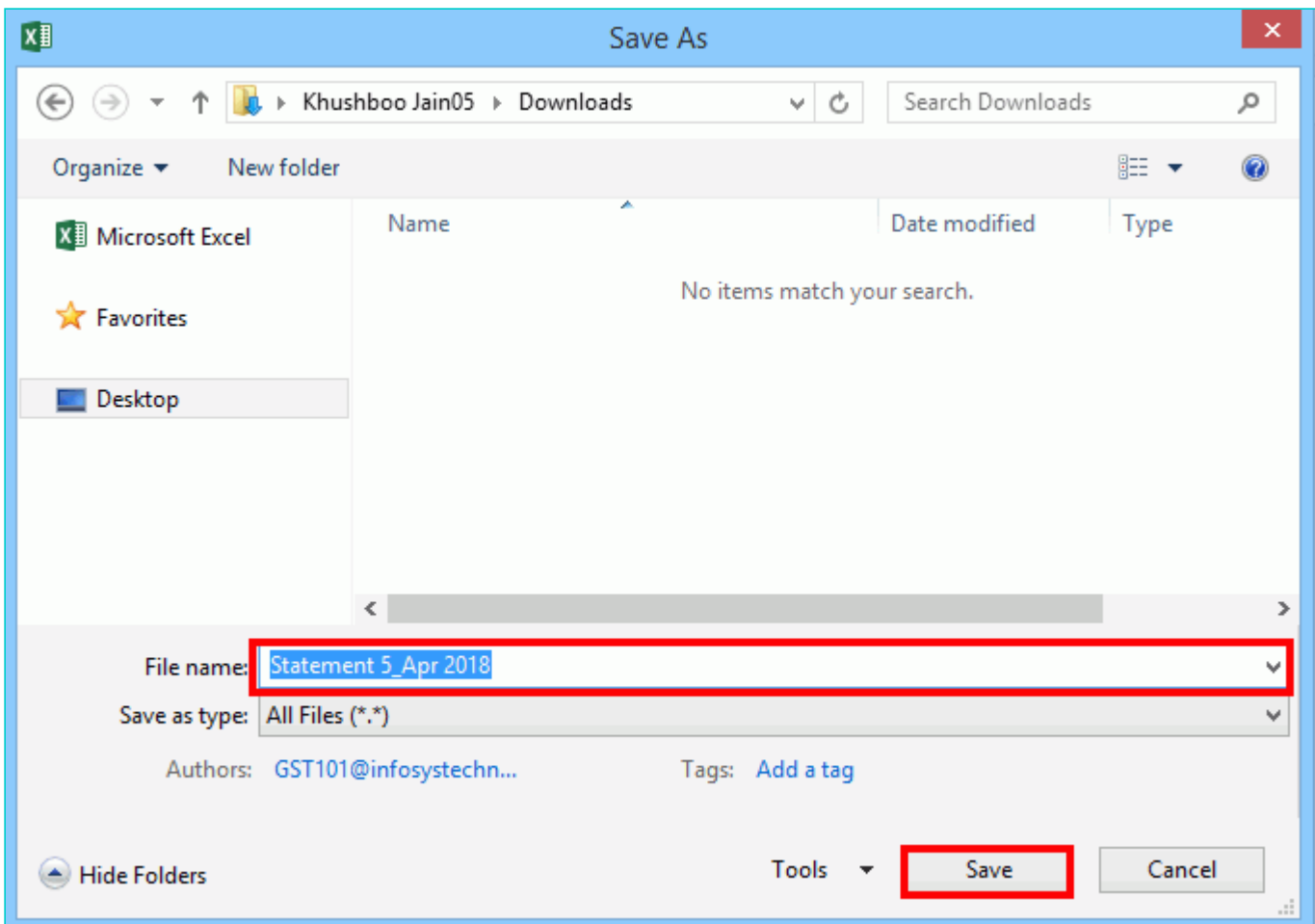
Sr. No.	Document Details				Goods/ Services (G/S)*	Shipping bill/ Bill of export/ Endorsed invoice no.		Error
	Type of Document*	No.*	Date* <small>(dd-mm-yyyy)</small>	Value*		No.	Date <small>(dd-mm-yyyy)</small>	
1	Invoice	ABC/18-19-01	12-04-2018	125000	G	2437845	19-04-2018	
2	Debit Note	ABC/18-19-05	18-04-2018	240000	G	2347923	25-04-2018	
3	Credit Note	ABC/18-19-09	22-04-2018	330000	S			

* Indicates Mandatory Fields
Refund Type: On account of supplies made to SEZ unit/ SEZ Developer (without payment of tax)
(Amount in Rs.)

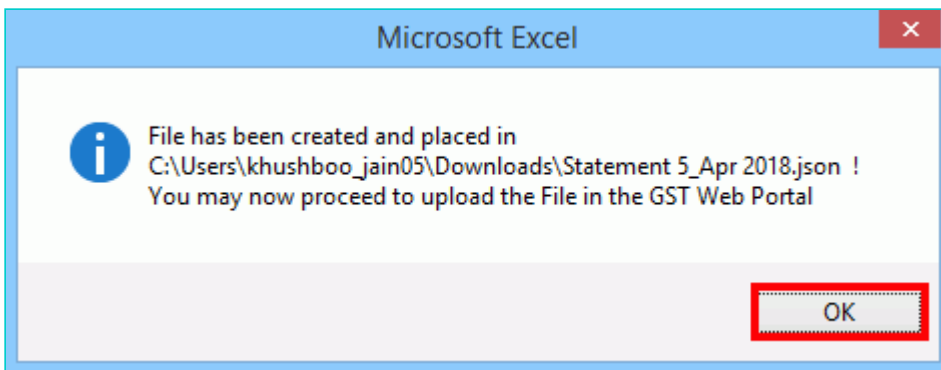
Read Me **RFD_STMT05**

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

19. 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 supplies made to SEZ Unit/ SEZ Developer

21. Click the link **Click to upload the details of supplies made to SEZ/ SEZ Developer**.

• 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 5 •

[Click to upload the details of supplies made to SEZ/ SEZ Developer](#)[Download Offline Utility](#)

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

Dashboard > Refunds > Supplies made to SEZ unit/ SEZ Developer (without payment of tax) English

Refunds - Statement 5 Upload

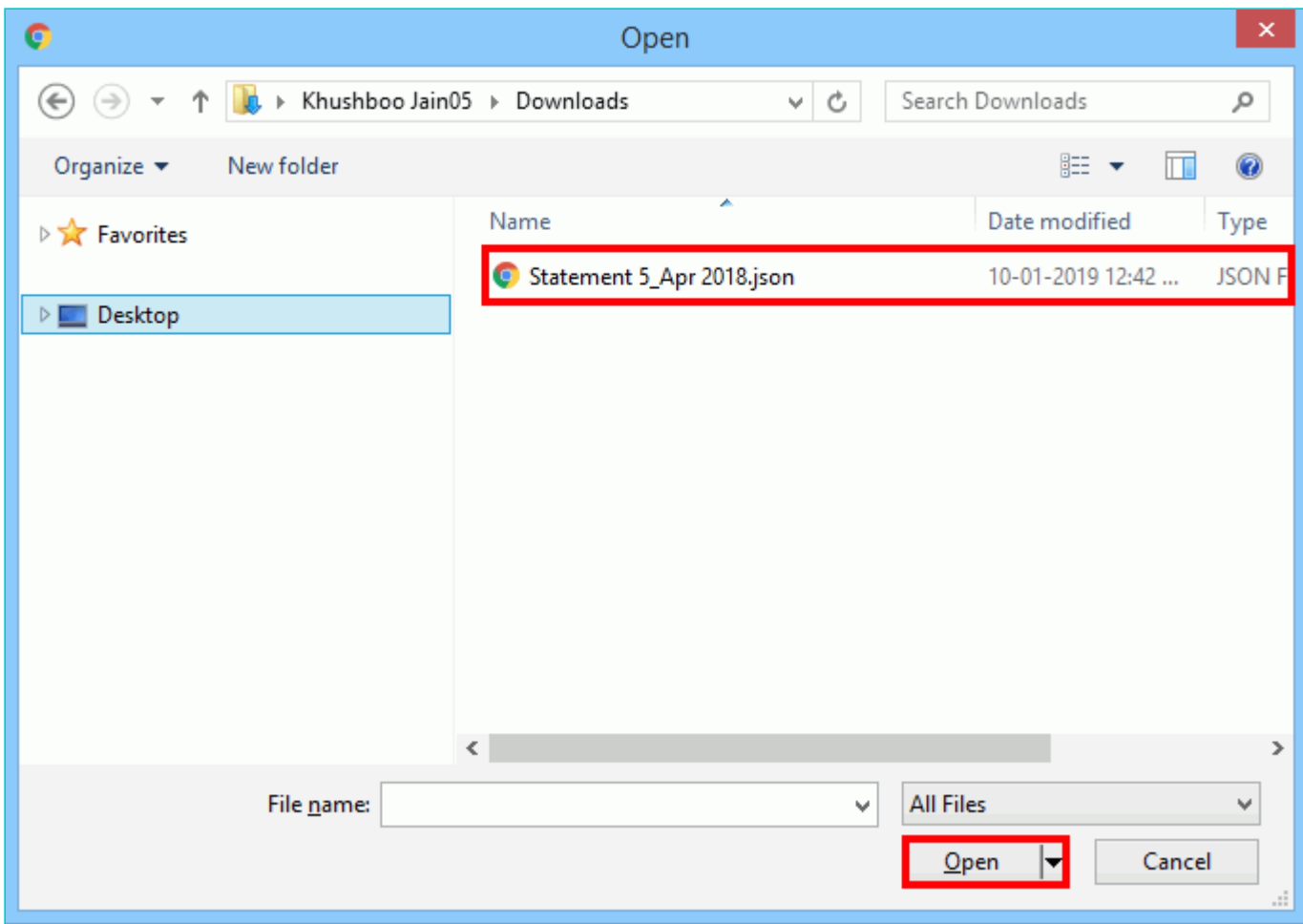
In case uploaded data fails validation, an error report will be created on the online portal. Please download the error report and correct.

Upload document details of Supplies made to SEZ unit/ SEZ developer

[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.

Refunds - Statement 5 Upload

loaded 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 and

Upload document details of Supplies made to SEZ unit/ SEZ developer

[CLICK HERE TO UPLOAD](#)

Summary of Statement uploaded

Statement ID	Status	Total Documents Uploaded	Unique Documents	Updated Documents
R07JK76380	Uploaded Successfully	3	3 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) **April 2018** for which I have filed refund application.

[VALIDATE STATEMENT](#)

[PROCEED](#)

24.2. Unique documents are displayed.

Type of Document	Document Number	Document Date	Document Type	Shipping bill Number	Shipping bill Date
Invoice	ABC/18-19-01	12/4/2018	125000 G	2437845	19-04-2018
Debit Note	ABC/18-19-05	18-04-2018	240000 G	2347923	25-04-2018
Credit Note	ABC/18-19-09	22-04-2018	330000 S		

25. Select the Declaration checkbox.

Refunds - Statement 5 Upload

loaded 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 and

Upload document details of Supplies made to SEZ unit/ SEZ developer

CLICK HERE TO UPLOAD

Summary of Statement uploaded

Statement ID	Status	Total Documents Uploaded	Unique Documents	Updated Documents
R07JK76380	Uploaded Successfully	3	3 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) **April 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.

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

Dashboard > Refunds > Supplies made to SEZ unit/ SEZ Developer (without payment of tax) English

Refunds - Statement 5 Upload ↻

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

Upload document details of Supplies made to SEZ unit/ SEZ developer

[CLICK HERE TO UPLOAD](#)

Summary of Statement uploaded

Statement ID	Status	Total Documents Uploaded	Unique Documents	Updated Documents
R07JK76380	Uploaded Successfully	3	3 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) April 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.

Dashboard > Refunds > Supplies made to SEZ unit/ SEZ Developer (without payment of tax) English

Refunds - Statement 5 Upload ↻

✔ Your statement has been submitted successfully for validation. ✕

Upload the full statement again after correcting the error records.

Upload document details of Supplies made to SEZ unit/ SEZ developer

[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 (₹)
R07JK76380	Validated with Error	3	695000	0	0	3 Download Invalid Documents	695000

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.

Excel interface showing a spreadsheet titled "Error_Report.csv - Excel". The ribbon includes File, Home, Insert, Page Layout, Formulas, Data, Review, and View. The Home ribbon is active, showing options for Clipboard, Font, Alignment, Protection, and Number. The spreadsheet content is as follows:

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Document Number	Error details											
2	ABC/18-19-01	This document is not found in returns data i.e. it is not filed. Please upload filed documents											
3	ABC/18-19-05	This document is not found in returns data i.e. it is not filed. Please upload filed documents											
4	ABC/18-19-09	This document is not found in returns data i.e. it is not filed. Please upload filed documents											
5													
6													
7													
8													
9													
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18													
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20													
21													
22													

28.3. Click the **DELETE STATEMENT** button. Rectify the error in the JSON file and upload on the GST Portal again.

Refunds - Statement 5 Upload

 Your statement has been submitted successfully for validation.

In case uploaded data fails validation, an error report will be created on the online portal. Please download the error

Upload document details of Supplies made to SEZ unit/ SEZ developer

[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 (₹)
R07jK76380	Validated with Error	3	695000	0	0	3 Download Invalid Documents	695000

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.

Refunds - Statement 5 Upload

 Your statement has been submitted successfully for validation.

In case uploaded data fails validation, an error report will be created on the online portal. Please download the error

Upload document details of Supplies made to SEZ unit/ SEZ developer

[CLICK HERE TO UPLOAD](#)

Summary of Statement uploaded

Statement ID	Status	Total Documents Uploaded	Value of uploaded Documents (₹)	Valid Documents	Value of Valid Documents (₹)
R07jK76380	Validated Successfully	3	695000	3 Download Valid Documents	695000

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) April 2018 for which I have filed refund application.

[DELETE STATEMENT](#)

[VALIDATE STATEMENT](#)

[PROCEED](#)

Refund of ITC on account of supplies made to SEZ unit/ SEZ developer (without payment of tax)

30. In the Table **Computation of Refund to be claimed Statement-5A [rule 89(4)]**: -

Note:

30.1. In Column (1) of Turnover of zero rated supply of goods and services, enter the aggregate turnover of zero rated supply of goods and services.

30.2. In Column (2) of Adjusted total turnover, enter the aggregate adjusted total turnover.

30.3. In Column (3) of Net input tax credit, Net ITC in table "Computation of Refund to be claimed" is auto-populated by the system and can be edited downwards.

30.4. After filling the appropriate figures in the table (Statement 5A), the amount of refund will get auto populated in the column (4) "Maximum refund amount to be claimed".

Kindly enter values in Statement 5A below for the tax period for which refund is being claimed:

Computation of Refund to be claimed Statement-5A [rule 89(4)]

	Turnover of zero rated supply of goods and services (1) (₹) *	Adjusted total turnover (2) (₹) *	Net input tax credit (3) (₹) *	Maximum refund amount to be claimed (4) $((1 \times 3) \div 2)$ (₹)
			Edit the Net ITC to exclude, the ITC availed on Capital Goods and the ITC of refund claimed under Rule 89 (4A) and/ or (4B)	
Integrated Tax	₹6,95,000.00	₹10,00,000.00	₹5,00,000.00	347,500.00
Central Tax				
State/UT Tax				
CESS			₹0.00	0.00
Total	695,000.00	1,000,000.00	500,000.00	347,500.00

31. In the Table **Amount Eligible for Refund**: -

31.1. The values as computed in the **Table Amount Eligible for Refund** table:

- In Column "**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)**" amount is reflecting from ITC ledger as the total of ITC availed as at the end of the period for which refund is claimed, for which Refund is being claimed.
- In Column "**Balance in Electronic Credit ledger at the time of filing of refund application (2)**" amount is reflecting from ITC ledger as on the date of filing refund application.

31.2. Enter the "**Refund Amount to be claimed**" which should be lowest from the table column of the below three:

- Formulae value of Refund Amount as per Statement 5A
- ITC Ledger Balance as on date of filing refund application
- ITC Ledger balance availed and available at the end of the tax period for which refund is claimed

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	200,000.00	200,000.00	₹2,00,000.00
Central Tax	150,000.00	150,000.00	₹73,750.00
State/UT Tax	150,000.00	150,000.00	₹73,750.00
CESS	0.00	0.00	₹0.00
Total	500,000.00	500,000.00	347,500.00

[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.

Dashboard ▢ Payment towards Demand English

GSTIN/TEMP ID: 01BGGPP5366P1ZX	Legal Name: Mahesh Kumar parganiha	Trade Name: Mahesh
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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 STATE BANK OF INDIA - 234 ▼

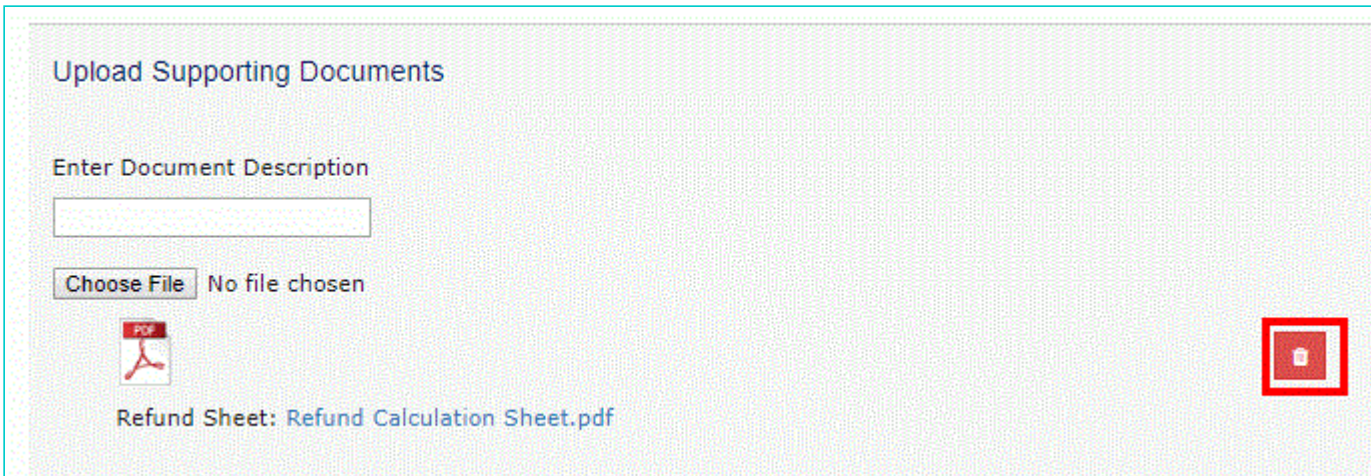
Note: In case you want refund in another preferred bank account which is not appearing in the drop down list, please add that bank account by filing amendment of registered (non-core) form. Please be informed that, the disbursement of refund amount will be credited to the mentioned account here.

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.

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

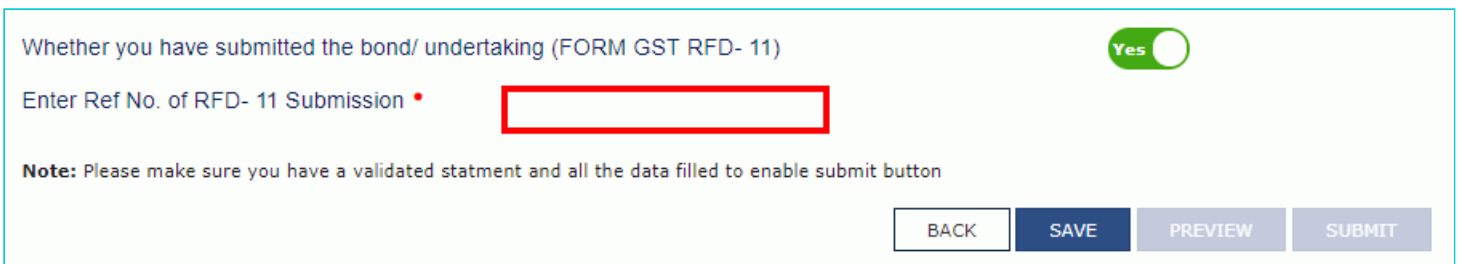
Enter Document Description

No file chosen

 Refund Sheet: [Refund Calculation Sheet.pdf](#)



37. In case you have submitted the bond/ undertaking (Form GST RFD-11), select Yes or else select No. In case of Yes, enter the Reference Number of RFD-11 submission.




Whether you have submitted the bond/ undertaking (FORM GST RFD- 11) Yes

Enter Ref No. of RFD- 11 Submission •

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

38. Click the **SAVE** button.



Declaration •

I hereby declare that the Special Economic Zone unit /the Special Economic Zone developer has not availed of the input tax credit of the tax paid by the applicant, covered under this refund claim.

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.

Whether you have submitted the bond/ undertaking (FORM GST RFD- 11) No

Note: Please make sure you have a validated statment and all the data filled to enable submit 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. If the same is not filed within 15 days, the saved draft will be purged from the GST database.

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

Declaration *

I hereby declare that the Special Economic Zone unit /the Special Economic Zone developer has not availed of the input tax credit of the tax paid by the applicant, covered under this refund claim.

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.

Whether you have submitted the bond/ undertaking (FORM GST RFD- 11) No

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

[BACK](#) [SAVE](#) [PREVIEW](#) [SUBMIT](#)

40. Form is downloaded in the PDF format.

GST RFD-01

On account of supplies made to SEZ unit/ SEZ developer (without payment of tax)

Taxpayer Details

1. GSTIN/UIN 01BGGPP5366P12X
2. Legal Name Mahesh Kumar parganiha
3. Trade name Mahesh
4. Type of Taxpayer Regular
5. Financial Year 2018-2019
6. Month(s) APRIL

Computation of Refund to be claimed (Statement 5A) (in INR)

	Turnover of zero rated supply of goods and services (1)	Adjusted total turnover (2)	Net input tax credit (3)	Maximum refund amount to be claimed (4) ((1*3)+2)
Integrated Tax	695000	1000000	500000	347500
Central Tax				
State/UT Tax				
CESS			0	0
Total	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	200000	200000	200000
Central Tax	150000	150000	73750

	150000	150000	73750
State/UT Tax			
CESS	0	0	0
Total	500000	500000	347500

Note: The balance in the Electronic Credit Ledger is only for 'Matched ITC'.

Note: The amount claimed is subject to adjustment of the recoverable amount. You are advised to discharge the recoverable liabilities at the earliest.

Bank Account Number : STATE BANK OF INDIA - 23424431212

Supporting Documents :

- Refund Sheet - Refund Calculation Sheet.pdf

Declaration

I hereby declare that the Special Economic Zone unit /the Special Economic Zone developer has not availed of the input tax credit of the tax paid by the applicant, covered under this refund claim.

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.

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

42. Click the **SUBMIT** button.

Declaration*

I hereby declare that the Special Economic Zone unit /the Special Economic Zone developer has not availed of the input tax credit of the tax paid by the applicant, covered under this refund claim.

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.

Whether you have submitted the bond/ undertaking (FORM GST RFD- 11)

No

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

BACK

SAVE

PREVIEW

SUBMIT

43. A success message is displayed that statement is submitted successfully. Click the **PROCEED** button.

Declaration *

I hereby declare that the Special Economic Zone unit /the Special Economic Zone developer has not availed of the input tax credit of the tax paid by the applicant, covered under this refund claim.

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.

Whether you have submitted the bond/ undertaking (FORM GST RFD- 11) No

44. Select the **Declaration** checkbox.

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

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

Dashboard > Refunds > Filed English

GSTIN/UIN : 01BGGPP5366P1ZX Legal Name : Mahesh Kumar parganiha Trade Name : Mahesh
FY : 2018-2019 Month - APRIL Status : Submitted

Declaration *

I/We Mahesh Kumar parganiha 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 *

Mahesh parganiha

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

CLOSE

VERIFY

47. The success message is displayed and status is changed to Submitted. **Application Reference Number (ARN)** receipt is downloaded and also 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.
- GST Portal also makes a Debit entry in the **Electronic Credit Ledger** for the amount claimed as refund.
- Filed applications (ARNs) can be downloaded as PDF documents using the **My Saved / Filed Applications** option under Refunds.
- Filed applications can be tracked using the **Track Application Status** option under Refunds.
- Once the ARN is generated on filing of form refund application in RFD-01, the refund application along with the documents attached while filing the form would be assigned to Refund Processing Officer for processing the refund. Tax payer can track the status of refund application using track status functionality.
- The 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 **AA010418000071** dated **10/01/2019** Please use this ARN to track the status of your application under User Services -> My Applications

GSTIN/UIN : 01BGGPP5366P1ZX Legal Name : Mahesh Kumar parganiha Trade Name : Mahesh
 FY : 2018-2019 Month - APRIL Status : Filed

Declaration

I/We Mahesh Kumar parganiha 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

48. Navigate to **Services > Ledgers > Electronic Credit Ledger** to view the debit entry in the Electronic Credit Ledger for the amount claimed as refund.

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

Registration **Ledgers** Returns Payments User Services Refunds

Electronic Cash Ledger **Electronic Credit Ledger**
 Electronic Liability Register Payment towards Demand

49. The Electronic Credit Ledger is displayed. Click the **Electronic Credit Ledger** link.

Dashboard > Ledger English

Electronic Credit Ledger Mahesh Kumar parganiha 01BGGPP5366P1ZX

Financial Year	Month	ITC Balance As On Date : 10-01-2019
2018-2019	January	1,52,500.00

- Electronic Credit Ledger**
- Provisional Credit Balance : 0.00
- Blocked Credit Balance : 0.00

50. Select the **From** and **To** date using the calendar to select the period for which you want to view the transactions of Electronic Credit Ledger.

51. Click the **GO** button.

Dashboard > Ledger English

Electronic Credit Ledger Mahesh Kumar parganiha 01BGGPP5366P1ZX

Select Period

From To

52. The Electronic Credit Ledger details are displayed. Notice the debit entry in the Electronic Credit Ledger for the amount claimed as refund.

Dashboard > Ledger English

Electronic Credit Ledger Mahesh Kumar parganiha 01BGGPP5366P1ZX

Select Period

From To

Viewing Electronic Credit ledger details from 10/01/2019 to 10/01/2019

Sr. No.	Date	Reference No.	Tax Period, if any	Description	Transaction Type (Debit/Credit)	Credit / Debit (₹)				
						Integrated Tax (₹)	Central Tax	State Tax	CESS	Total
1	-	-	-	Opening Balance	-	-	-	-	-	-
2	10/01/2019	DI0101190000001	Apr-18	Refund claimed from ITC Ledger	Debit	2,00,000.00	73,750.00	73,750.00	0.00	3,47,500.00
3	-	-	-	Closing Balance	-	-	-	-	-	-