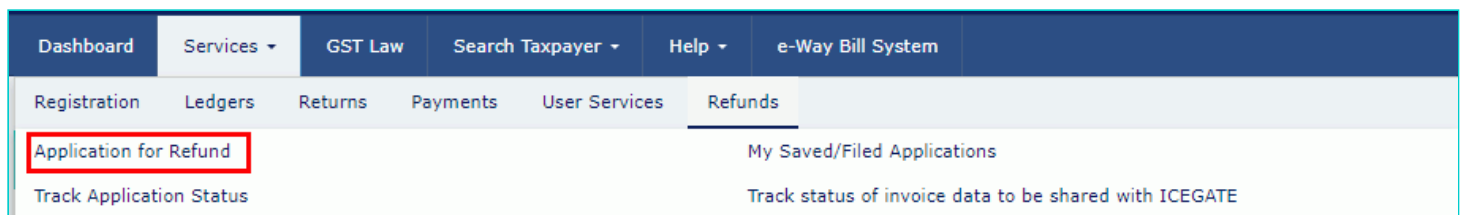


# Manual > Refund on Tax paid on an Intra-State Supply which is subsequently held to be Inter-State Supply and Vice Versa

How can I file application for refund on account of tax paid on an Intra-State Supply which is subsequently held to be Inter-State supply and vice versa?

To file the application for refund on account of tax paid on an Intra-State Supply which is subsequently held to be Inter-State supply and vice versa 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 **Tax paid on an intra-State supply which is subsequently held to be inter-State supply and vice versa** option.
4. Click the **CREATE REFUND APPLICATION** button.

Select the Refund type:



• Indicates Mandatory Fields

<input type="radio"/>	Refund of Excess Balance in Electronic Cash Ledger
<input type="radio"/>	Refund of ITC on Export of Goods & Services without Payment of Tax
<input type="radio"/>	On account of supplies made to SEZ unit/ SEZ developer (without payment of tax)
<input type="radio"/>	Refund on account of ITC accumulated due to Inverted Tax Structure
<input 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 checked="" 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

CREATE REFUND APPLICATION

5. The **Tax paid on an intra-State supply which is subsequently held to be inter-State supply and vice versa** page is displayed.

GSTIN/UIN : 12APIPS0052D1ZF      Legal Name : NURUL MOHAMADBHAI SAIYED      Trade Name : test

Status : Draft

**GST RFD-01**  
 Tax paid on an intra-State supply which is subsequently held to be inter-State supply and vice versa

Statement 6 Indicates Mandatory Fields  
 Click to fill details of Tax paid on an intra-State supply which is subsequently held to be inter-State supply and vice versa [Download Offline Utility](#)

Refund Amount Claimed (in INR)

Integrated Tax (₹) *	Central Tax (₹) *	State/UT Tax (₹) *	Cess (₹) *	Total (₹)
₹0.00	₹0.00	₹0.00	₹0.00	0.00

[Click to view Electronic Liability Ledger](#)

**Note:** You may view the Electronic Liability Register that displays your liabilities/ dues of Returns and other than Returns. Hence, you may save this Refund Application and navigate to the dashboard to settle the dues first, or may proceed here to submit the application. Please note that the recoverable dues shall be deducted from the Refund Amount claimed by the Proper 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**

- 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 submit.
- 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](#).

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

First you need to download the offline utility, upload details of documents along with POS in statement 6 for which refund is to be claimed.

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

[Download Offline Utility](#) - To download offline utility for statement 6 and enter details for documents for which refund has to be claimed

[Upload details of Tax paid on an Intra-State Supply which is subsequently held to be Inter-State supply and vice versa](#) - To upload the details of Tax paid on an Intra-State Supply which is subsequently held to be Inter-State supply and vice versa

[Refund of Tax paid on an Intra-State Supply which is subsequently held to be Inter-State supply and vice versa](#) - To enter details for refund on the GST Portal

### Download Offline Utility

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

GST RFD-01  
Tax paid on an intra-State supply which is subsequently held to be inter-State supply and vice versa

Statement 6 • Click to fill details of Tax paid on an intra-State supply which is subsequently held to be inter-State supply and vice versa • Indicates Mandatory Fields

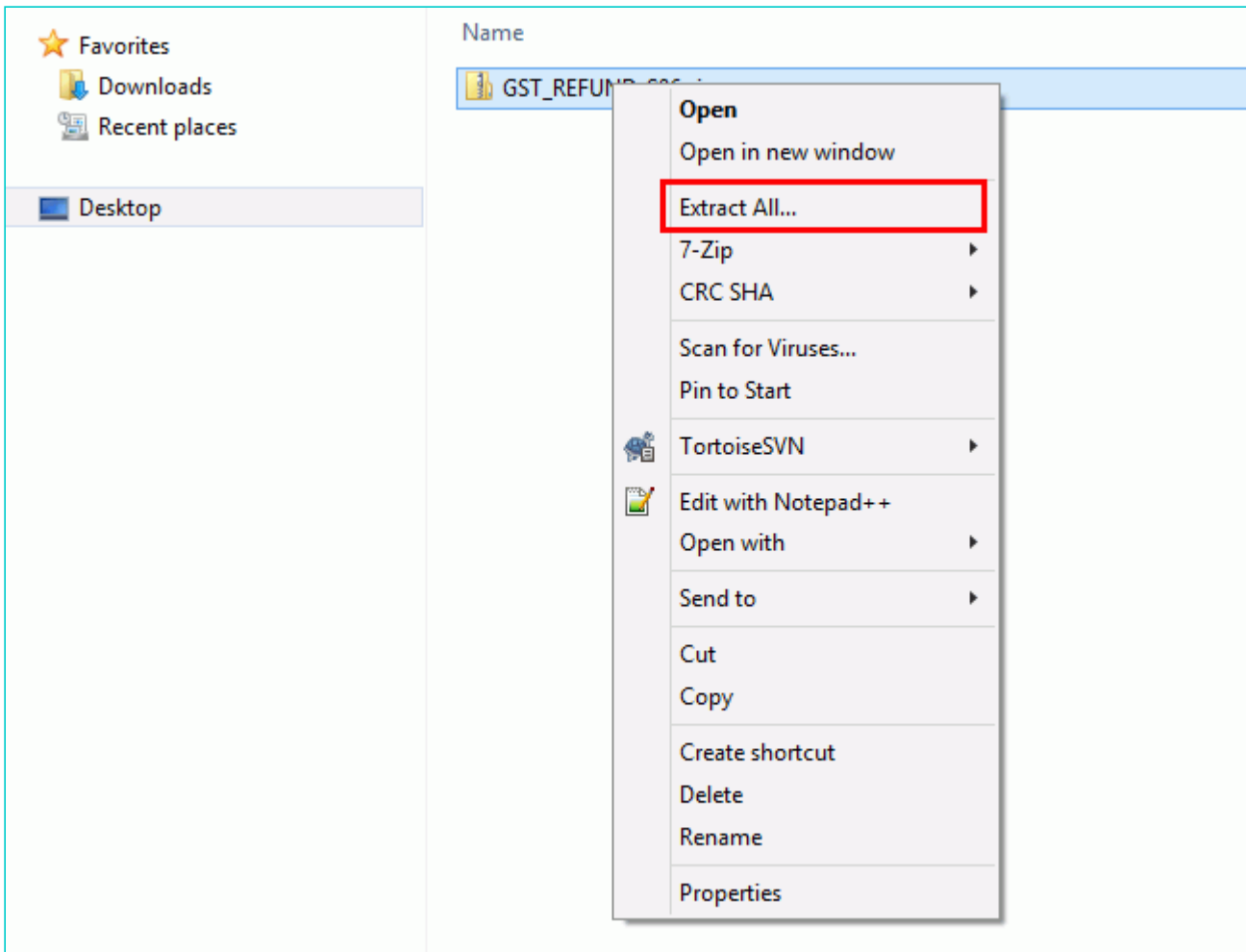
**Download Offline Utility**

7. Click the **PROCEED** button.

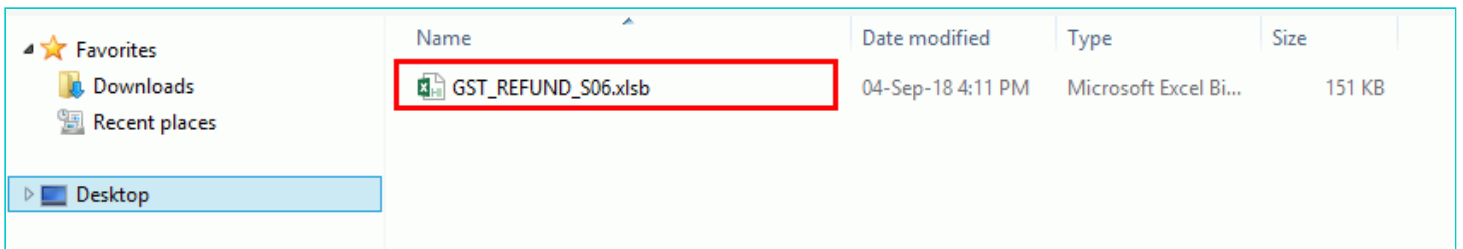
**Information**

Are you sure you want to download this utility?

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



9. Statement 6 template would be downloaded. Open the excel sheet.



10. Once the template is downloaded, you need to enter the document details for which refund has to be claimed. Enter the **GSTIN** for which refund has to be claimed.



Goods and Services Tax + Full Screen + Exit Full Screen

**Statement-6 [rule 89(2)(j)]** Create File To

Refund Type: On account of change in POS of the supplies (inter-State to intra-State and vice versa)

Order Details (issued in pursuance of Section 77 (1) and (2), if any):

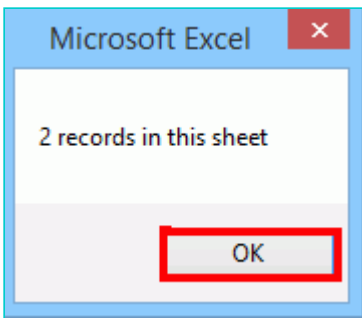
ORDER NO*:	78654	Order Date*: (dd-mm-yyyy)	01-10-2018
<b>Total IGST</b>		<b>Total CGST</b>	<b>Total SGST</b>
135000.00		67500.00	67500.00
<b>Total Cess</b>			
67500.00			

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

Document Type*	Recipient GSTIN/ UIN*	Name Incase of B2C*	Document Details				Details of Documents covering transaction considered as intra-State / inter-State transaction earlier							
			Type of Document*	No.*	Date* (dd-mm-yyyy)	Value*	Taxable Value*	Inter Or Intra Transaction*	Integrated tax*	Central tax*	State/UT Tax*	Cess	Place of Supply*	
B2B	12AAAAAR0100A1ZA		Debit Note	ABC/18-19/01	01-05-2018	885000	750000	Inter	135000					07 - Delhi
B2C		Ashish	Credit Note	ABC/18-19/02	05-05-2018	295000	250000	Inter	45000					07 - Delhi

Read Me **RFD\_STMT06**

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



**In case of Error:**

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

+ Full Screen + Exit Full Screen

**Statement-6 [rule 89(2)(j)]** Create File To Upload

nt of change in POS of the supplies (inter-State to intra-State and vice versa)

Details (issued in pursuance of Section 77 (1) and (2), if any):

78654	Order Date*: (dd-mm-yyyy)	01-10-2018								
<b>Total IGST</b>		<b>Total CGST</b>	<b>Total SGST</b>	<b>Total Cess</b>		<b>Total IGST</b>	<b>Total CGST</b>	<b>Total SGST/UTGS</b>	<b>Total Cess</b>	
135000.00		67500.00	67500.00	67500.00						

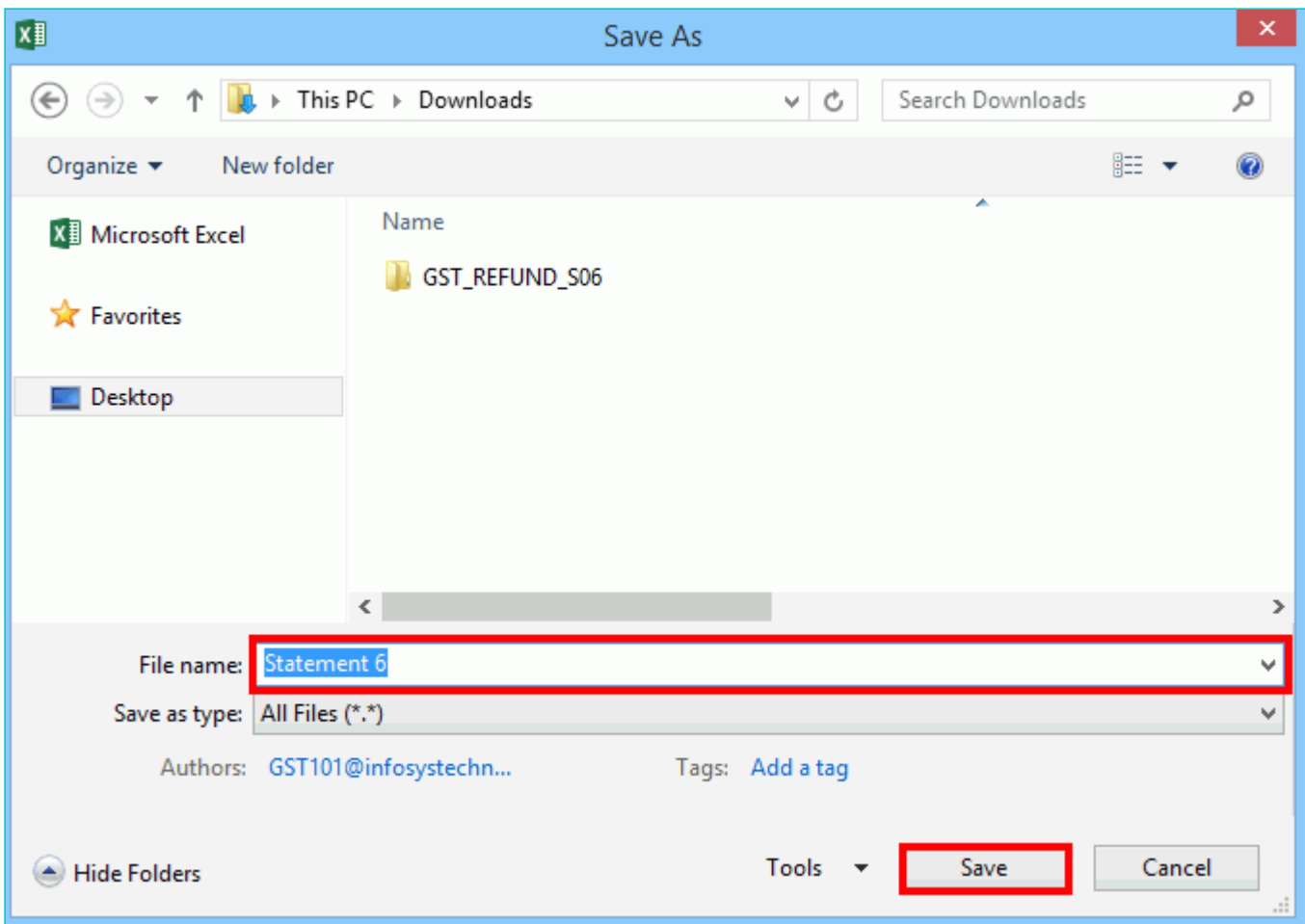
Taxable Value*	Inter Or Intra Transaction*	Integrated tax*	Central tax*	State/UT Tax*	Cess	Place of Supply*	Transaction which were held inter State / intra-State supply subsequently					Error
							Inter Or Intra Transaction*	Integrated Tax*	Central Tax*	State/UT Tax*	Cess	
750000	Inter	135000				07 - Delhi		67500	67500		12 - Arunachal Pradesh	
250000	Inter	45000				07 - Delhi		22500	22500		12 - Arunachal Pradesh	Please Enter Document No

Read Me **RFD\_STMT06**

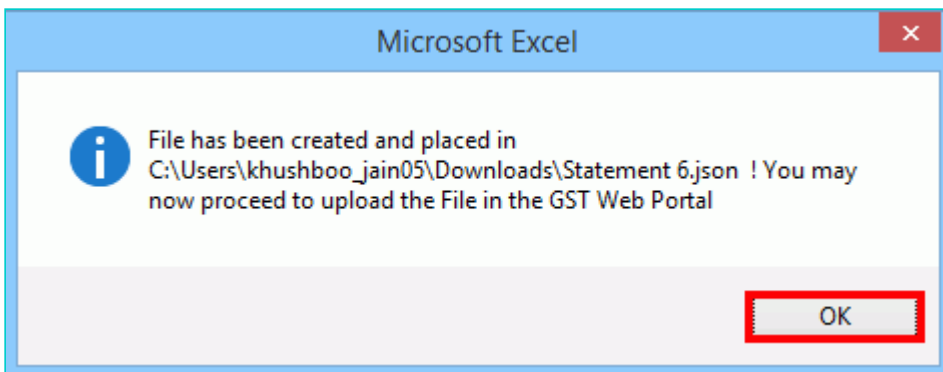
14.2. Click the **Validate & Calculate** button.







18. 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 Tax paid on an Intra-State Supply which is subsequently held to be Inter-State supply and vice versa**

19. Click the link **Click to fill details of Tax paid on an Intra-State Supply which is subsequently held to be Inter-State supply and vice versa**.

GST RFD-01

Tax paid on an intra-State supply which is subsequently held to be inter-State supply and vice versa

Statement 6 •

Click to fill details of Tax paid on an intra-State supply which is subsequently held to be inter-State supply and vice versa

• Indicates Mandatory Fields

[Download Offline Utility](#)

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

Dashboard > Refunds > Tax paid on an intra-State supply which is subsequently held to be inter-State supply and vice versa

English

Refunds - Statement 6 Upload

Upload the error report and correct the data in your offline tool and generate the JSON again and upload. Note: Please upload the full statement again after

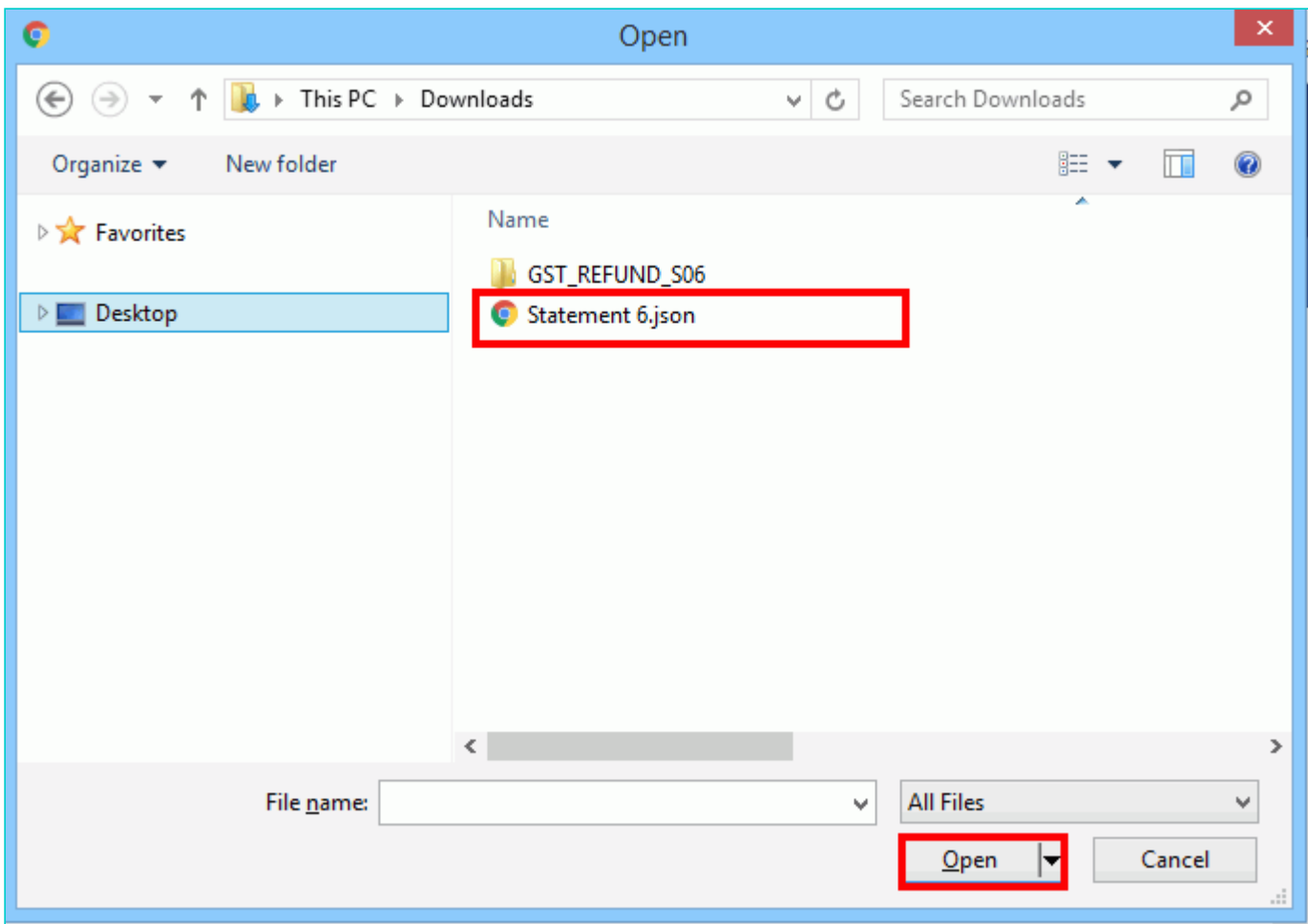
Upload document details of The supplies having change in POS

**CLICK HERE TO UPLOAD**

VALIDATE STATEMENT

PROCEED

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



22.1. 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 > Tax paid on an intra-State supply which is subsequently held to be inter-State supply and vice versa English

### Refunds - Statement 6 Upload

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

Upload document details of The supplies having change in POS

[CLICK HERE TO UPLOAD](#)

Summary of Statement uploaded

Statement ID	Status	Total Documents Uploaded	Unique Documents	Updated Documents
R10HU78576	Uploaded Successfully	2	2 <a href="#">Download Unique Documents</a>	0

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

I hereby declare that I have uploaded the statement of Documents.

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



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

Document Type	Recipient GSTIN / UIN	Name Incase of B2C	Type of Document	Document Number	Date	Value	Taxable Value	Inter Or Intra Transaction	Integrated Tax	Central Tax	State / UT Tax	CESS	Place of Supply	Inter Or Intra Transaction	Integrated Tax	Central Tax	State / UT Tax	CESS	Place of Supply
B2B	12AAAAR0100A1ZA		Debit Note	ABC/18-19/01	1/5/2018	885000	750000	Inter	135000				07 - Delhi	Intra		67500	67500		12 - Arunacha
B2C		Ashish	Credit Note	ABC/18-19/01	5/5/2018	295000	250000	Inter	45000				07 - Delhi	Intra		22500	22500		12 - Arunacha

23. Select the Declaration checkbox.

Dashboard > Refunds > Tax paid on an intra-State supply which is subsequently held to be inter-State supply and vice versa

English

### Refunds - Statement 6 Upload

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

Upload document details of The supplies having change in POS

[CLICK HERE TO UPLOAD](#)

Summary of Statement uploaded

Statement ID	Status	Total Documents Uploaded	Unique Documents	Updated Documents
R10HU78576	Uploaded Successfully	2	2 <a href="#">Download Unique Documents</a>	0

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

I hereby declare that I have uploaded the statement of documents.

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

24. 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

25. Click the **VALIDATE STATEMENT** button.

Dashboard > Refunds > Tax paid on an intra-State supply which is subsequently held to be inter-State supply and vice versa English

### Refunds - Statement 6 Upload

Upload document details of The supplies having change in POS

[CLICK HERE TO UPLOAD](#)

Summary of Statement uploaded

Statement ID	Status	Total Documents Uploaded	Unique Documents	Updated Documents
R10HU78576	Uploaded Successfully	2	2 <a href="#">Download Unique Documents</a>	0

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

I hereby declare that I have uploaded the statement of Documents.

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

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







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

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

26.3 (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.

Dashboard > Refunds > Tax paid on an intra-State supply which is subsequently held to be inter-State supply and vice versa English

### Refunds - Statement 6 Upload

✔ Your statement has been submitted successfully for validation.

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

#### Upload document details of The supplies having change in POS

[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 (₹)
R10HU78576	Validated with Error	2	180000	1 <a href="#">Download Valid Documents</a>	45000	1 <a href="#">Download Invalid Documents</a>	135000

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

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

27. 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 6 Upload

✔ Your statement has been submitted successfully for validation.

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

Upload document details of The supplies having change in POS

[CLICK HERE TO UPLOAD](#)

## Summary of Statement uploaded

Statement ID	Status	Total Documents Uploaded	Value of uploaded Documents (₹)	Valid Documents	Value of Valid Documents (₹)
R10HU78576	Validated Successfully	2	180000	2 <a href="#">Download Valid Documents</a>	180000

**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.

[DELETE STATEMENT](#)

[VALIDATE STATEMENT](#)

[PROCEED](#)

### Refund of Tax paid on an Intra-State Supply which is subsequently held to be Inter-State supply and vice versa

28. In the Table **Refund Amount Claimed**, the amount of refund will get auto populated based on the statement uploaded.

## GST RFD-01

## Tax paid on an intra-State supply which is subsequently held to be inter-State supply and vice versa

Statement 6 \*

[Click to fill details of Tax paid on an intra-State supply which is subsequently held to be inter-State supply and vice versa](#)

\* Indicates Mandatory Fields

[Download Offline Utility](#)

Refund Amount Claimed (in INR)

Integrated Tax (₹) *	Central Tax (₹) *	State/UT Tax (₹) *	Cess (₹) *	Total (₹)
₹1,80,000.00	₹0.00	₹0.00	₹0.00	180,000.00

[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 Refund Amount claimed by the Proper Officer while processing the Refund.

**Note:** 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. 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](#)

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

30. Under section **upload Supporting Documents** (like refund order copy based on which refund is claimed), you can upload supporting documents (if any).

31. Click the **SAVE** button.

Bank Account Number

Select Account Number\* ICICI BANK LIMITED - 3211 ▼

**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 submit.  
2. 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

[Choose File](#) No file chosen

**Note:** Only PDF file format is allowed.  
**Note:** Maximum file size for upload is 5MB each.  
**Note:** 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](#).

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

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

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.

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

33. Form is downloaded in the PDF format.



## GST RFD-01

Tax paid on an intra-State supply which is subsequently held to be inter-State supply and vice versa

### Taxpayer Details

1. GSTIN/UIN	12APIPS0052D1ZF
2. Legal Name	NURUL MOHAMADBHAI SAIYED
3. Trade name	test
4. Type of Taxpayer	Regular

### Refund Amount Claimed (in INR)

Integrated Tax	Central Tax	State/UT Tax	CESS	Total
180000	0	0	0	180000

Bank Account Number : ICICI BANK LIMITED - 321111113

### Supporting Documents :

No Supporting documents found.

34. Click the **SUBMIT** button.

### 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 submit.
- 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](#).

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

BACK

SAVE

PREVIEW

SUBMIT

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

**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 submit.  
2. 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](#).

36. Select the **Declaration** checkbox.

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

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

Dashboard > Refunds > Filed English

GSTIN/UIN : 12APIPS0052D1ZF      Legal Name : NURUL MOHAMADBHAI SAIYED      Trade Name : test

Status : Submitted

---

**Declaration** ✕

I/We NURUL MOHAMADBHAI SAIYED 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 \*

NURUL SAIYED ▼

**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

39. 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 **AA1201190000048** dated **10/01/2019** Please use this ARN to track the status of your application under User Services -> My Applications

GSTIN/UIN : 12APIPS0052D1ZF Legal Name : NURUL MOHAMADBHAI SAIYED Trade Name : test  
Status : Filed

### Declaration

I/We NURUL MOHAMADBHAI SAIYED 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 ^

40. 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):	AA1201190000048
Date of Application:	10/01/2019
Time of Filing of Application:	17:53
GSTIN/ UIN/ Temporary ID:	12APIPS0052D1ZF
Trade Name :	test
Legal Name:	NURUL MOHAMADBHAI SAIYED
Reason of Refund:	Tax paid on an intra-State supply which is subsequently held to be inter-State supply and vice versa
Center Jurisdiction:	RANGE-II
State Jurisdiction:	Aalo (Jurisdictional Office)
Financial Year:	Not Applicable
Month(s)/ Quarter:	Not Applicable

### Amount of Refund Claimed (In INR)

Integrated Tax	Central Tax	State/UT Tax	Cess	Total
180000	0	0	0	180000

*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.*