

Template explaining the procedure to claim Refund under GST:

By CA Vijaya Bharathi

Refund could be due to the following reason:

1. Refund of duty paid without executing bond/LUT at the time of export. The shipping bill will be considered as Refund application, no need to file a separate application for Refund.
2. Refund of accumulated credit of input tax in case of exports. RFD 01A has to be filed online for this Refund claim. Print of the Refund application has to be submitted manually to the respective Jurisdictional officer. Along with this the following documents should be submitted
 - i. Export Invoices
 - ii. Input and input services invoices
 - iii. Declaration of Unjust enrichment
3. Excess tax paid
4. Payment under wrong head
5. Refund of pre deposit in case appeal
6. Finalisation of provisional assessment
7. Refund of credit accumulation due to inverted duty structure
8. Refund of taxes paid by UN/Embassies

How to claim the Refund

9. Refund application RFD 01A should be used for export of services. This form should be manually filed with the respective Jurisdiction. No online submission is possible.
10. Required Documents which are to be submitted along with the application:
 - a. Statement of invoices
 - b. Declaration of unjust Enrichment
 - c. Bank Reconciliation statement for export of services
 - d. Certificate from a chartered accountant for claim in excess of Rs 5 lakhs
11. The refund application should be processed within 90 days from the date of submission.
12. 80% of the refund would be released provisionally within 7 days from the date of application in case of export of goods and services.
13. **Steps in claiming the Refund:**
 - Log in to the portal**
 - GOTO Services menu**
 - Select Refund**

Select Refund Application

Select one of the following options

i. Refund of Excess Balance in Electronic Cash Ledger

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The portal would give the available balance in the Electronic Cash Ledger in different head, the Refund claim details should be filled as to from which head the Refund is claimed ,SAVE the details and press Proceed Button.

ii. Refund of ITC on Export of Goods & Services without Payment of Integrated Tax

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

iv. Refund on account of ITC accumulated due to Inverted Tax Structure

v. Recipient of Deemed Exports

vi. Refund on account of Supplies to SEZ unit/ SEZ Developer (with payment of tax)

vii. Export of services with payment of tax

Based on the selected option, the details given in the screen shot has to be filled

The system would calculate the refund amount ,we could cross check the same with an Excel sheet working.

After filling the details in the portal , save and then Proceed.

Note: Adjusted Turnover means total turnover excluding exempted supply but includes Zero rated supply.

Don't forget to give the bank account details to where you want the refund amount to get credited.

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