FORMS

REFUND

FORM-GST-RFD-01

[See rule 89(1)]

Application for Refund

Select: Registered / Casual/ Unregistered/Non-resident taxable person

1. GSTIN/Temporary ID:
2. Legal Name:
3. Trade Name, if any:
4. Address:
5. Tax Period: From <DD/MM/YY> To <DD/MM/YY>
6. Amount of Refund Claimed:

<table>
<thead>
<tr>
<th>Act</th>
<th>Tax</th>
<th>Interest</th>
<th>Penalty</th>
<th>Fees</th>
<th>Others</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Central Tax</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>State /UT Tax</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Integrated Tax</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cess</td>
<td></td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

7. Grounds of Refund Claim: (select from the drop down):

   a. Excess balance in Electronic Cash ledger
   b. Exports of services- With payment of Tax
   c. Exports of goods / services- Without payment of Tax, i.e., ITC accumulated
   d. On account of assessment/provisional assessment/ appeal/ any other order
      i. Select the type of Order:
         Assessment/ Provisional Assessment/ Appeal/ Others
      ii. Mention the following details:
          1. Order No.
          2. Order Date <calendar>
          3. Order Issuing Authority
          4. Payment Reference No. (of the amount to be claimed as refund)
             (If Order is issued within the system, then 2, 3, 4 will be auto populated)
   e. ITC accumulated due to inverted tax structure (clause (ii) of proviso to section 54(3)
f. On account of supplies made to SEZ unit/ SEZ Developer or Recipient of Deemed Exports
   (Select the type of supplier/ recipient)
   1. Supplies to SEZ Unit
   2. Supplies to SEZ Developer
   3. Recipient of Deemed Exports

g. Refund of accumulated ITC on account of supplies made to SEZ unit/ SEZ Developer

h. Tax paid on a supply which is not provided, either wholly or partially, and for which invoice has not been issued

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

j. Excess payment of tax, if any

k. Any other (specify)

8. Details of Bank Account (to be auto populated from RC in case of registered taxpayer)
   a. Bank Account Number : 
   b. Name of the Bank : 
   c. Bank Account Type : 
   d. Name of account holder : 
   e. Address of Bank Branch : 
   f. IFSC : 
   g. MICR : 

9. Whether Self-Declaration filed by Applicant u/s 54(4), if applicable  ☐ Yes ☐ No

DECLARATION

I hereby declare that the goods exported are not subject to any export duty. I also declare that I have not availed any drawback on goods or services or both and that I have not claimed refund of the integrated tax paid on supplies in respect of which refund is claimed.

Signature
Name –
Designation / Status

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.

Signature
Name –
Designation / Status
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.

Signature
Name –
Designation / Status

SELF-DECLARATION

I/We ____________________ (Applicant) having GSTIN/ temporary Id -------, solemnly affirm and certify that in respect of the refund amounting to Rs. ---/ with respect to the tax, interest, or any other amount for the period from---to----, claimed in the refund application, the incidence of such tax and interest has not been passed on to any other person.

(This Declaration is not required to be furnished by applicants, who are claiming refund under clause (a) or clause (b) or clause (c) or clause (d) or clause (f) of sub-section (8) of section 54..)

10. Verification

I/We <Taxpayer Name> 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.

We declare that no refund on this account has been received by us earlier.

Place
Date

Signature of Authorised Signatory

(Name)

Desgnation/ Status
Statement -1  
(Annexure 1)

Refund Type: ITC accumulated due to inverted tax structure [clause (ii) of proviso to section 54(3)]

Part A: Outward Supplies  
(GSTR-1: Table 4 and 5)

<table>
<thead>
<tr>
<th>GSTIN/ UIN</th>
<th>Invoice details</th>
<th>Rate</th>
<th>Taxable value</th>
<th>Amount</th>
<th>Place of Supply (Name of State)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>No.</td>
<td>Date</td>
<td>Value</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
</tr>
<tr>
<td>7</td>
<td>8</td>
<td>9</td>
<td>10</td>
<td>11</td>
<td></td>
</tr>
</tbody>
</table>

Part B: Inward Supplies  
[GSTR 2: Table 3 (Matched Invoices)]

<table>
<thead>
<tr>
<th>GSTIN of supplier</th>
<th>Invoice details</th>
<th>Rate</th>
<th>Taxable value</th>
<th>Amount of Tax</th>
<th>Place of supply (Name of State)</th>
<th>Whether input or input service/ Capital goods (incl. plant and machinery)/ Ineligible for ITC</th>
<th>Amount of ITC available</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>No.</td>
<td>Date</td>
<td>Value</td>
<td>Integrated tax</td>
<td>Central Tax</td>
<td>State/UT Tax</td>
<td>CESS</td>
</tr>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
<td>7</td>
<td>8</td>
</tr>
</tbody>
</table>

Note - The data shall be auto-populated from GSTR-1 and GSTR-2.
Refund Type:

Exports of services with payment of tax

(GSTR-1: Table 6A and Table 9)

1. 

<table>
<thead>
<tr>
<th>GSTIN of recipient</th>
<th>Invoice details</th>
<th>Integrated Tax</th>
<th>BRC/ FIRC Details</th>
<th>Amended Value (Integrated Tax)</th>
<th>Debit Note Integrated Tax</th>
<th>Credit Note Integrated Tax</th>
<th>Net Integrated Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>No.</td>
<td>Date</td>
<td>Value</td>
<td>SAC</td>
<td>Rate</td>
<td>Taxable value</td>
<td>Amt.</td>
<td>No.</td>
</tr>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
<td>7</td>
<td>8</td>
</tr>
</tbody>
</table>

6A. Exports

*BRC/ FIRC details are mandatory— in case of services*

Refund Type:

Export without payment of Tax-Accumulated ITC

(GSTR-1: Table 6A)

<table>
<thead>
<tr>
<th>GSTIN of recipient</th>
<th>Invoice details</th>
<th>Shipping bill/ Bill of export</th>
<th>Integrated Tax</th>
<th>EGM Details</th>
<th>BRC/ FIRC</th>
</tr>
</thead>
<tbody>
<tr>
<td>No.</td>
<td>Date</td>
<td>Value</td>
<td>Goods/Services (G/S)</td>
<td>HSN/ SAC</td>
<td>UQC</td>
</tr>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
</tr>
</tbody>
</table>

6A. Exports

*Note - 1. Shipping Bill and EGM are mandatory; – in case of goods.*

2. *BRC/ FIRC details are mandatory– in case of Services*
Statement 4

Supplies to SEZ/ SEZ developer

Refund Type:

On account of supplies made to SEZ unit/ SEZ Developer

(GSTR- 1: Table 6B and Table 9)

<table>
<thead>
<tr>
<th>GSTIN of recipient</th>
<th>Invoice details</th>
<th>Shipping bill/ Bill of export</th>
<th>Integrated Tax</th>
<th>Amended Value (Integrated Tax)</th>
<th>Debit Note Integrated Tax / Amended (If any)</th>
<th>Credit Note Integrated Tax / Amended (If any)</th>
<th>Net Integrated Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>No.</td>
<td>Date</td>
<td>Value</td>
<td>No.</td>
<td>Date</td>
<td>Rate</td>
<td>Taxable Value</td>
<td>Amt.</td>
</tr>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
<td>7</td>
<td>8</td>
</tr>
</tbody>
</table>

6B: Supplies made to SEZ/ SEZ developer

(GSTR- 5: Table 5 and Table 8)

<table>
<thead>
<tr>
<th>GSTIN/ UIN</th>
<th>Invoice details</th>
<th>Rate</th>
<th>Taxable value</th>
<th>Amount</th>
<th>Place of Supply (Name of State)</th>
<th>Amended Value (Integrated Tax)</th>
<th>Debit Note Integrated Tax / Amended (If any)</th>
<th>Credit Note Integrated Tax / Amended (If any)</th>
<th>Net Integrated Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>No.</td>
<td>Date</td>
<td>Value</td>
<td>Integrated Tax</td>
<td>Central Tax</td>
<td>State/ UT Tax</td>
<td>Cess</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
<td>7</td>
<td>8</td>
<td>9</td>
<td>10</td>
</tr>
</tbody>
</table>

Statement 5

Recipient of Deemed exports etc.

(GSTR-2: Table 3 and Table 6)

<table>
<thead>
<tr>
<th>GSTIN of supplier</th>
<th>Invoice details</th>
<th>Rate</th>
<th>Taxable value</th>
<th>Amount of Tax</th>
<th>Place of supply (Name of State)</th>
<th>Whether input or input service/ Capital goods (incl plant and machinery)/ Ineligible for ITC</th>
<th>Amount of ITC available</th>
<th>Amended Value (ITC)</th>
<th>Debit Note ITC / Amended (If any)</th>
<th>Credit Note ITC / Amended (If any)</th>
<th>Net ITC Integrated Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>No.</td>
<td>Date</td>
<td>Value</td>
<td>Integrated tax</td>
<td>Central Tax</td>
<td>State/ UT Tax</td>
<td>CESS</td>
<td>Integrated Tax</td>
<td>Central Tax</td>
<td>State/ UT Tax</td>
<td>Cess</td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
<td>7</td>
<td>8</td>
<td>9</td>
<td>10</td>
<td>11</td>
<td>12</td>
</tr>
</tbody>
</table>
Statement 6:

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

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

<table>
<thead>
<tr>
<th>Order No:</th>
<th>Order Date:</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>GSTIN/UIN/Name (in case B2C)</th>
<th>Details of invoice covering transaction considered as intra – State / inter-State transaction earlier</th>
<th>Transaction which were held inter State / intra-State supply subsequently</th>
</tr>
</thead>
<tbody>
<tr>
<td>Invoice details No. Date Value</td>
<td>Integrated Tax Amt</td>
<td>Central Tax Amt</td>
</tr>
<tr>
<td>-------------------------------</td>
<td>------------------</td>
<td>----------------</td>
</tr>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
</tr>
</tbody>
</table>

Statement 7:

Refund Type: Excess payment of tax, if any in case of Last Return filed.

Refund on account excess payment of tax

(In case of taxpayer who filed last return GSTR-3 - table 12)

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Tax period</th>
<th>Reference no. of return</th>
<th>Date of filing return</th>
<th>Tax Payable</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Integrated Tax</td>
</tr>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
</tr>
</tbody>
</table>
Annexure-2

Certificate

This is to certify that in respect of the refund amounting to INR << >> -------------- (in words) claimed by M/s --------------- (Applicant’s Name) GSTIN/ Temporary ID------ for the tax period < ---->, the incidence of tax and interest, has not been passed on to any other person. This certificate is based on the examination of the Books of Accounts, and other relevant records and Returns particulars maintained/ furnished by the applicant.

Signature of the Chartered Accountant/ Cost Accountant:

Name:
Membership Number:
Place:
Date:

This Certificate is not required to be furnished by the applicant, claiming refund under clause (a) or clause (b) or clause (c) or clause (d) or clause (f) of sub-section (8) of section 54 of the Act.
FORM-GST-RFD-02
[See Rule 95(2)]
Acknowledgment

Your application for refund is hereby acknowledged against <Application Reference Number>

Acknowledgement Number : 
Date of Acknowledgement : 
GSTIN/ UIN/ Temporary ID, if applicable : 
Applicant’s Name : 
Form No. : 
Form Description : 
Jurisdiction (tick appropriate) : 
Centre State/ Union Territory: 
Filed by : 

<table>
<thead>
<tr>
<th>Refund Application Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tax Period</td>
</tr>
<tr>
<td>Date and Time of Filing</td>
</tr>
<tr>
<td>Reason for Refund</td>
</tr>
</tbody>
</table>

Amount of Refund Claimed:

<table>
<thead>
<tr>
<th></th>
<th>Tax</th>
<th>Interest</th>
<th>Penalty</th>
<th>Fees</th>
<th>Others</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Central Tax</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>State /UT tax</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Integrated Tax</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cess</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Note 1: The status of the application can be viewed by entering ARN through <Refund> Track Application Status” on the GST System Portal.

Note 2: It is a system generated acknowledgement and does not require any signature.
FORM-GST-RFD-03
[See Rule 90(3)]

Deficiency Memo

Reference No. : Date: <DD/MM/YYYY>

To

__________ (GSTIN/ UIN/ Temporary ID)

__________ (Name)

__________ (Address)

Subject: Refund Application Reference No. (ARN) ………..Dated ……..<DD/MM/YYYY>……-Reg.

Sir/Madam,

This has reference to your above mentioned application filed under section 54 of the Act. Upon scrutiny of your application, certain deficiencies have been noticed below:

<table>
<thead>
<tr>
<th>Sr. No</th>
<th>Description( select the reason from the drop down of the Refund application)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>&lt;MULTI SELECT OPTION&gt;</td>
</tr>
<tr>
<td>2.</td>
<td>Other &lt;TEXT BOX&gt; { any other reason other than the reason select from the 'reason master'}</td>
</tr>
</tbody>
</table>

You are advised to file a fresh refund application after rectification of above deficiencies

Date: | Signature (DSC):
Place: | Name of Proper Officer:
| Designation: |
| Office Address: |
Sanction Order No: 
Date: <DD/MM/YYYY>

To
___________ (GSTIN)
___________ (Name)
___________ (Address)

Provisional Refund Order
Refund Application Reference No. (ARN) …………Dated ………<DD/MM/YYYY>……-
Acknowledgement No. …………Dated ………<DD/MM/YYYY>……-

Sir/Madam,

With reference to your above mentioned application for refund, the following amount is sanctioned to you on a provisional basis:

<table>
<thead>
<tr>
<th>Sr. No</th>
<th>Description</th>
<th>Central Tax</th>
<th>State /UT tax</th>
<th>Integrated Tax</th>
<th>Cess</th>
</tr>
</thead>
<tbody>
<tr>
<td>i.</td>
<td>Amount of refund claimed</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ii.</td>
<td>10% of the amount claimed as refund (to be sanctioned later)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>iii.</td>
<td>Balance amount (i-ii)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>iv.</td>
<td>Amount of refund sanctioned</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Bank Details

| v.     | Bank Account No. as per application              |             |               |                |      |
| vi.    | Name of the Bank                                 |             |               |                |      |
| vii.   | Address of the Bank /Branch                      |             |               |                |      |
| viii.  | IFSC                                             |             |               |                |      |
| ix.    | MICR                                             |             |               |                |      |

Date: 
Signature (DSC):
Place:
Name:
Designation:
Office Address: 

FORM-GST-RFD-05
Payment Advice

Payment Advice No: -  

Date: <DD/MM/YYYY>

To <Centre> PAO/ Treasury/ RBI/ Bank

Refund Sanction Order No. ……………

Order Date…….<DD/MM/YYYY>………

GSTIN/ UIN/ Temporary ID < >

Name: < >

Refund Amount (as per Order):

<table>
<thead>
<tr>
<th>Description</th>
<th>Integrated Tax</th>
<th>Central Tax</th>
<th>State/ UT tax</th>
<th>Cess</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>T</td>
<td>I</td>
<td>P</td>
<td>F</td>
</tr>
<tr>
<td>Net Refund amount sanctioned</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest on delayed Refund</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Note – ‘T’ stands Tax; ‘I’ stands for Interest; ‘P’ stands for Penalty; ‘F’ stands for Fee and ‘O’ stands for Others

Details of the Bank

i. Bank Account no as per application

ii. Name of the Bank

iii. Name and Address of the Bank /branch

iv. IFSC

v. MICR

Date: 

Signature (DSC):

Place: 

Name:

Designation:

Office Address:

To

___________ (GSTIN/ UIN/ Temporary ID)

___________ (Name)

___________ (Address)
FORM-GST-RFD-06

[See Rule 92(1), 92(3), 92(4), 92(5) & 96(7)]

Order No.: Date: <DD/MM/YYYY>

To

___________ (GSTIN/ UIN/ Temporary ID)

___________ (Name)

___________ (Address)

Show cause notice No. (If applicable)

Acknowledgement No. ………… Dated ………<DD/MM/YYYY>

Refund Sanction/Rejection Order

Sir/Madam,

This has reference to your above mentioned application for refund filed under section 54 of the Act*/ interest on refund*.

<< reasons, if any, for granting or rejecting refund >>

Upon examination of your application, the amount of refund sanctioned to you, after adjustment of dues (where applicable) is as follows:

*Strike out whichever is not applicable

<table>
<thead>
<tr>
<th>Description</th>
<th>Integrated Tax</th>
<th>Central Tax</th>
<th>State/ UT tax</th>
<th>Cess</th>
</tr>
</thead>
<tbody>
<tr>
<td>T</td>
<td>I</td>
<td>P</td>
<td>F</td>
<td>O</td>
</tr>
<tr>
<td>1. Amount of refund/interest* claimed</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Refund sanctioned on provisional basis (Order No….date) (if applicable)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Refund amount inadmissible &lt;&lt;reason dropdown&gt;&gt;</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>&lt;Multiple reasons to be allowed&gt;</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. Gross amount to be paid (1-2-3)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Amount adjusted against outstanding demand (if any) under the existing law or under the Act. Demand Order No…… date……, Act Period</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
6. Net amount to be paid

Note – ‘T’ stands Tax; ‘I’ stands for Interest; ‘P’ stands for Penalty; ‘F’ stands for Fee and ‘O’ stands for Others

*Strike out whichever is not applicable*

&1. I hereby sanction an amount of INR _________ to M/s ___________having GSTIN ____under sub-section (5) of section 54) of the Act/under section 56 of the Act*

@Strike out whichever is not applicable

(a) *and the amount is to be paid to the bank account specified by him in his application;
(b) the amount is to be adjusted towards recovery of arrears as specified at serial number 5 of the Table above;
(c) an amount of ----rupees is to be adjusted towards recovery of arrears as specified at serial number 5 of the Table above and the remaining amount of ----rupees is to be paid to the bank account specified by him in his application* .

#Strike-out whichever is not applicable.

Or

&2. I hereby credit an amount of INR _________ to Consumer Welfare Fund under sub-section (…) of Section (…) of the Act. .

&3. I hereby reject an amount of INR _________ to M/s ___________having GSTIN ____under sub-section (…) of Section (…) of the Act.

*dStrike-out whichever is not applicable

Date: 
Signature (DSC):
Place: 
Name:
Designation:
Office Address:
ORDER FOR COMPLETE ADJUSTMENT OF SANCTIONED REFUND

**PART-A**

Sir/Madam,

With reference to your refund application as referred above and further furnishing of information/ filing of documents against the amount of refund sanctioned to you has been completely adjusted against outstanding demands as per details below:

<table>
<thead>
<tr>
<th>Refund Calculation</th>
<th>Integrated Tax</th>
<th>Central Tax</th>
<th>State/ UT Tax</th>
<th>Cess</th>
</tr>
</thead>
<tbody>
<tr>
<td>i. Amount of Refund claimed</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ii. Net Refund Sanctioned on Provisional Basis (Order No…date)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
| iii. Refund amount inadmissible rejected  
   <reason dropdown>                                                               |                |             |               |      |
| iv. Refund admissible (i-ii-iii)                                                  |                |             |               |      |
| v. Refund adjusted against outstanding demand (as per order no.) under existing 
  law or under this law.  
  Demand Order No…… date……  
  <Multiple rows may be given>                                                    |                |             |               |      |
| vi. Balance amount of refund                                                      | Nil            | Nil         | Nil           |      |

I hereby, order that the amount of claimed / admissible refund as shown above is completely adjusted against the outstanding demand under this Act / under the existing law. This application stands disposed as per provisions under sub-section (…) of Section (…) of the Act.

OR
Order for withholding the refund

This has reference to your refund application referred to above and information/documents furnished in the matter. The amount of refund sanctioned to you has been withheld due to the following reasons:

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Refund Calculation</th>
<th>Integrated Tax</th>
<th>Central Tax</th>
<th>State/UT Tax</th>
<th>Cess</th>
</tr>
</thead>
<tbody>
<tr>
<td>i.</td>
<td>Amount of Refund Sanctioned</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ii.</td>
<td>Amount of Refund Withheld</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>iii.</td>
<td>Amount of Refund Allowed</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Reasons for withholding of the refund:

<<Text>>

I hereby, order that the amount of claimed/admissible refund as shown above is withheld for the above mentioned reasons. This order is issued as per provisions under sub-section (…) of Section (…) of the Act.

Date: ___________________________  Signature (DSC): ___________________________

Place: ___________________________  Name: ___________________________

Designation: __________________    Office Address: ___________________________
FORM-GST-RFD-08
[See Rule 92(3)]
Notice for rejection of application for refund

SCN No.: Date: <DD/MM/YYYY>

To

___________ (GSTIN/ UIN/ Temporary ID)

___________ (Name)

___________ (Address)

ACKNOWLEDGEMENT No…….

ARN……….. Dated ……..<DD/MM/YYYY>……

This has reference to your above mentioned application for refund, filed under section 54 of the Act. On examination, it appears that refund application is liable to be rejected on account of the following reasons:

<table>
<thead>
<tr>
<th>Sr. No</th>
<th>Description (select the reasons of inadmissibility of refund from the drop down)</th>
<th>Amount Inadmissible</th>
</tr>
</thead>
<tbody>
<tr>
<td>i.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>ii</td>
<td></td>
<td></td>
</tr>
<tr>
<td>iii</td>
<td>Other{ any other reason other than the reasons mentioned in ‘reason master’}</td>
<td></td>
</tr>
</tbody>
</table>

You are hereby called upon to show cause as to why your refund claim, to the extent of the amount specified above, should not be rejected for reasons stated above.

☐ You are hereby directed to furnish a reply to this notice within fifteen days from the date of service of this notice.

☐ You are also directed to appear before the undersigned on DD/MM/YYYY at HH/MM.

If you fail to furnish a reply within the stipulated date or fail to appear for personal hearing on the appointed date and time, the case will be decided ex parte on the basis of available records and on merits.

Date: 

Signature (DSC):

Place: 

Name:

Designation:

Office Address:
**FORM-GST-RFD-09**

*[See Rule 92(3)]*

**Reply to show cause notice**

Date: <DD/MM/YYYY>

<table>
<thead>
<tr>
<th>No.</th>
<th>Description</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Reference No. of Notice</td>
<td>Date of issue</td>
</tr>
<tr>
<td>2.</td>
<td>GSTIN / UIN</td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td>Name of business (Legal)</td>
<td></td>
</tr>
<tr>
<td>4.</td>
<td>Trade name, if any</td>
<td></td>
</tr>
<tr>
<td>5.</td>
<td>Reply to the notice</td>
<td></td>
</tr>
<tr>
<td>6.</td>
<td>List of documents uploaded</td>
<td></td>
</tr>
<tr>
<td>7.</td>
<td>Verification</td>
<td>I __________________________________________ hereby solemnly affirm and declare that the information given hereinafter is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.</td>
</tr>
</tbody>
</table>

Signature of Authorised Signatory

Name

Designation/Status

Place

Date --- DD/MM/YYYY

Place

Signature of Authorised Signatory

(Name)

Designation/ Status
FORM GST RFD-10

[See Rule 95(1)]

Application for Refund by any specialized agency of UN or any Multilateral Financial Institution and Organization, Consulate or Embassy of foreign countries, etc.

1. UIN  
2. Name  
3. Address  
4. Tax Period (Quarter)  
   From <DD/MM/YY>  
   To <DD/MM/YY>  
5. Amount of Refund Claim  
   <INR> <In Words>

<table>
<thead>
<tr>
<th>Type</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Central Tax</td>
<td></td>
</tr>
<tr>
<td>State/UT Tax</td>
<td></td>
</tr>
<tr>
<td>Integrated Tax</td>
<td></td>
</tr>
<tr>
<td>Cess</td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td></td>
</tr>
</tbody>
</table>

6. Details of Bank Account:
   a. Bank Account Number
   b. Bank Account Type
   c. Name of the Bank
   d. Name of the Account Holder/Operator
   e. Address of Bank Branch
   f. IFSC
   g. MICR

7. Reference number and date of furnishing FORM GSTR-11

8. Verification

I _______ as an authorised representative of << Name of Embassy/international organization >> hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

That we are eligible to claim such refund as specified agency of UNO/Multilateral Financial Institution and Organization, Consulate or Embassy of foreign countries/ any other person/ class of persons specified/ notified by the Government.

Date:  
Signature of Authorised Signatory:

Place:  
Name:

Designation / Status
**FORM GST RFD-11**

*See rule ----*

**Furnishing of bond or Letter of Undertaking for export of goods or services**

<table>
<thead>
<tr>
<th>1. GSTIN</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>2. Name</td>
<td></td>
</tr>
</tbody>
</table>

3. Indicate the type of document furnished
   - Bond: [ ]
   - Letter of Undertaking [ ]

4. Details of bond furnished

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Reference no. of the bank guarantee</th>
<th>Date</th>
<th>Amount</th>
<th>Name of bank and branch</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Note – Hard copy of the bank guarantee and bond shall be furnished to the jurisdictional officer.

5. Declaration -
   
   (i) The above-mentioned bank guarantee is submitted to secure the integrated tax payable on export of goods or services.
   
   (ii) I undertake to renew the bank guarantee well before its expiry. In case I/We fail to do so the department will be at liberty to get the payment from the bank against the bank guarantee.
   
   (iii) The department will be at liberty to invoke the bank guarantee provided by us to cover the amount of integrated tax payable in respect of export of goods or services.

   Signature of Authorized Signatory
   
   Name
   Designation / Status -------
   Date ---------

20
Bond for export of goods or services without payment of integrated tax

(See rule 96)

I/We ................. of .................., hereinafter called "obligor(s)", am/are held and firmly bound to the President of India (hereinafter called "the President") in the sum of .................. rupees to be paid to the President for which payment will and truly to be made.

I/We jointly and severally bind myself/ourselves and my/our respective heirs/ executors/ administrators/ legal representatives/ successors and assigns by these presents; Dated this .................. day of ..................;

WHEREAS the above bounden obligor has been permitted from time to time to supply goods or services for export out of India without payment of integrated tax;

and whereas the obligor desires to export goods or services in accordance with the provisions of clause (a) of sub-section (3) of section 16;

AND WHEREAS the Commissioner has required the obligor to furnish bank guarantee for an amount of .................. rupees endorsed in favour of the President and whereas the obligor has furnished such guarantee by depositing with the Commissioner the bank guarantee as afore mentioned;

The condition of this bond is that the obligor and his representative observe all the provisions of the Act in respect of export of goods or services, and rules made thereunder;

AND if the relevant and specific goods or services are duly exported;

AND if all dues of Integrated tax and all other lawful charges, are duly paid to the Government along with interest, if any, within fifteen days of the date of demand thereof being made in writing by the said officer, this obligation shall be void;

OTHERWISE and on breach or failure in the performance of any part of this condition, the same shall be in full force and virtue:

AND the President shall, at his option, be competent to make good all the loss and damages, from the amount of bank guarantee or by endorsing his rights under the above-written bond or both;

I/We further declare that this bond is given under the orders of the Government for the performance of an act in which the public are interested;

IN THE WITNESS THEREOF these presents have been signed the day hereinbefore written by the obligor(s).
Signature(s) of obligor(s).

Date:
Place:

Witnesses
(1) Name and Address Occupation
(2) Name and Address Occupation

Accepted by me this.......................day of .................... (month)..................... (year)
......................................................of ................... (Designation)
for and on behalf of the President of India.".
Letter of Undertaking for export of goods or services without payment of integrated tax

(See rule 96)

To
The President of India (hereinafter called the "President"), acting through the proper officer

I/We .................................. of..........................…………… (address of the registered person) having Goods & Services Tax Identification Number No………………………………………… , hereinafter called "the undertaker(s) including my/our respective heirs, executors/ administrators, legal representatives/successors and assigns by these presents, hereby jointly and severally undertake on this .................... day of .................. to the President

(a) to export the goods or services supplied without payment of integrated tax within time specified in sub-rule (9) of rule 96 ;
(b) to observes all the provisions of the Goods and Services Tax Act and rules made thereunder, in respect of export of goods or services;
(c) pay the integrated tax, thereon in the event of failure to export the goods or services, along with an amount equal to eighteen percent interest per annum on the amount of tax not paid, from the date of invoice till the date of payment.

I/We declare that this undertaking is given under the orders of the proper officer for the performance of enacts in which the public are interested.

IN THE WITNESS THEREOF these presents have been signed the day hereinbefore written by the undertaker(s)

Signature(s) of undertaker(s).
Date :
Place :
Witnesses
(1) Name and Address Occupation
(2) Name and Address Occupation
Date
Place

Accepted by me this.........................day of ....................... (month)...................... (year)

..................................................of  .......................  
(Designation)

for and on behalf of the President of India