

ITC Issues, Challenges, Refund & Reversal in Goods & Services Tax (GST)



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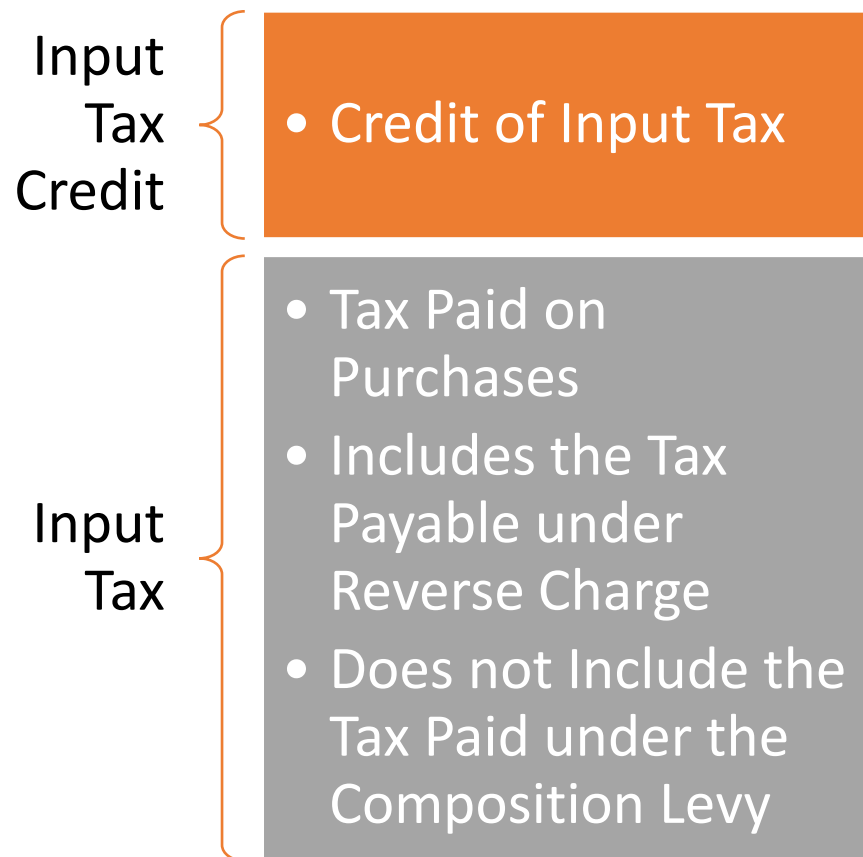
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Important Definitions - ITC



(19) “**capital goods**” means goods, the value of which is capitalized in the books of account of the person claiming the input tax credit and which are used or intended to be used in the course or furtherance of business;

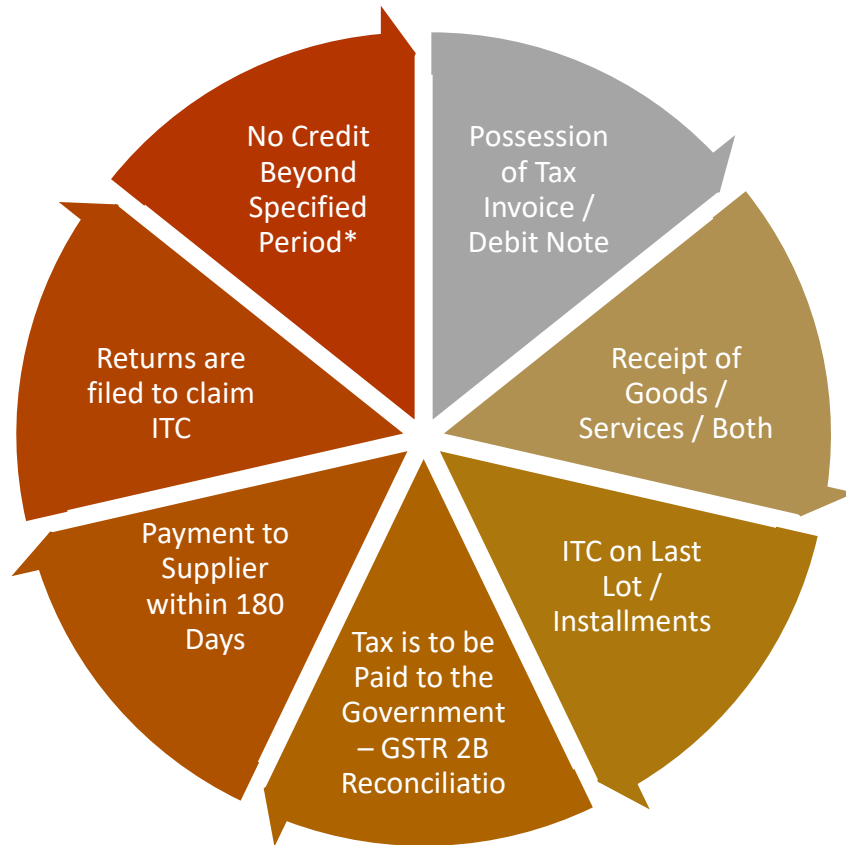
(59) “**input**” means any goods other than capital goods used or intended to be used by a supplier in the course or furtherance of business;

(60) “**input service**” means any service used or intended to be used by a supplier in the course or furtherance of business;

Key Conditions for Availment of ITC

The following conditions stipulated under section 16(2) CGST Act for entitlement of Input Tax Credit by the recipient or buyers are as under:

Section	Condition
16(2)(a)	Tax Invoice or Debit Note or other notified tax paying document in possession of the Recipient
16(2)(aa)	Tax Invoice or Debit Note is appearing in GSTR-2B
16(2)(b)	Goods or services or both for which Tax Invoice issued had been received by the Recipient
16(2)(ba)	Input Tax Credit has not been restricted. Such restrictions may be prescribed according to provisions stated under section 38 CGST (GSTR 2B & GSTR 3B Filing by Supplier)
16(2)(c)	The tax charged in respect to the supply has been actually paid to the Government
16(2)(d)	The recipient has furnished the return



**No Credit Beyond Specified Period i.e. Earlier of:*

- 30th November of Succeeding year
- Date of Filing of Annual Return

Note: 30th November 2021 for F.Y. 2017- 18 to 2020-21 as per proposed amendment in Finance Bill 2024.

Provisos to Section 16(2) in regard to reversal of the availed Input Tax Credit and other items – ***Refer Next Slide***

Key Conditions for Availment of ITC

Provisos to Section 16(2) in regard to reversal of the availed Input Tax Credit

Input Tax Credit availed by the Recipient shall be reversed if the Recipient fails to pay to the supplier the amount towards supply of goods along with tax payable within the period of 180 days from the date of issue of the invoice.

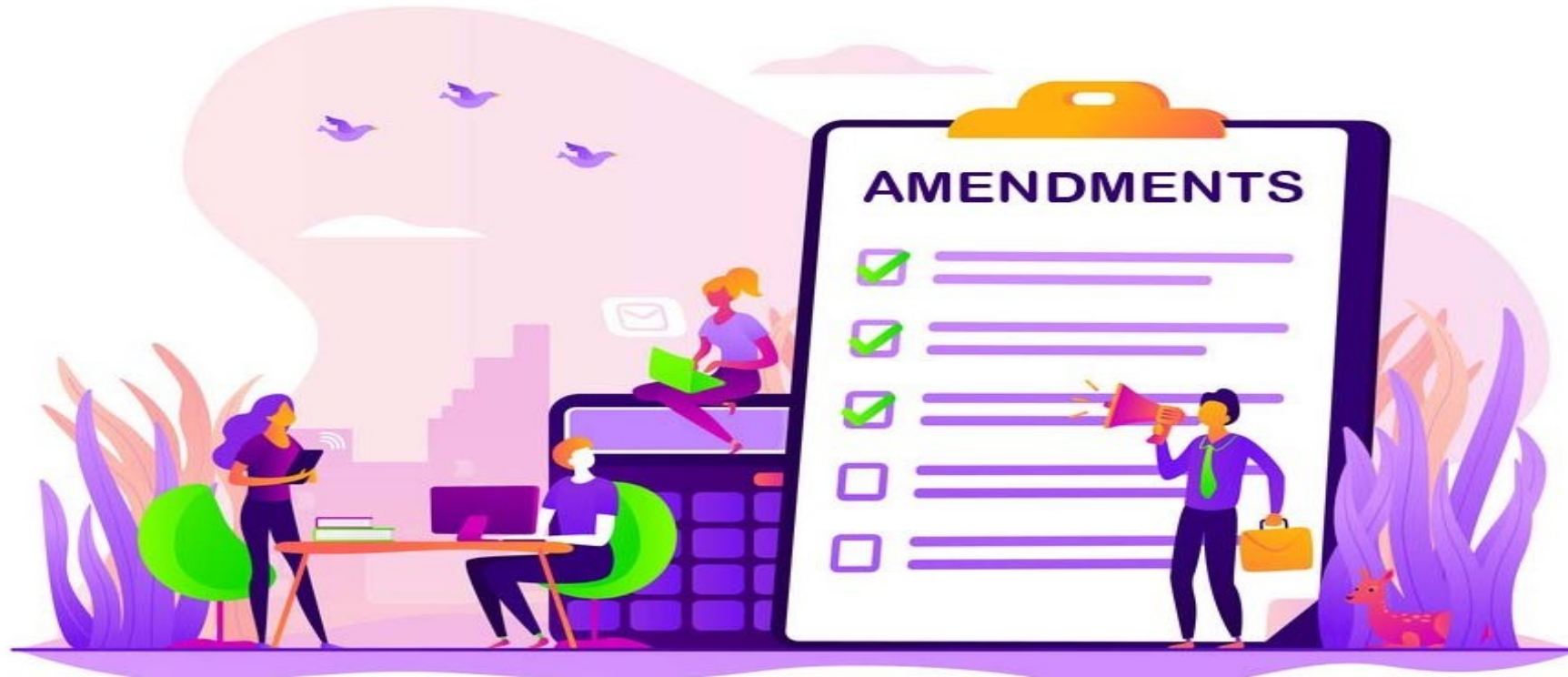
Reversal of Input Tax Credit – Tax Payable not paid by the Supplier

Section 41 (2)	The Input Tax Credit, whereon the tax payable has not been paid by the supplier, shall be reversed along with applicable interest in such manner as may be prescribed
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As per provisions of section 38(2) notified vide notification 18/2022 – Central Tax dated 28-09-2022 effected from 01-10-2022 the auto generated statement (may be GSTR-2B) consisting of two parts shall be provided.

- One Part shall state eligible Input Tax Credit which the Recipient can avail and utilize.
- The Second Part shall provide details of such supplies in respect of which Input Tax Credit cannot be availed by the Recipient wholly or partly as may be prescribed. (*persons or class of persons as may be notified.*)

To know the restricted ITC as per section 16(2)(ba) the recipient shall have to check the second part of the GSTR-2B.



Proposed Amendments in Finance Bill 2024 & 53 GST Council Meeting related to Input Tax Credit (ITC)

The Finance Bill, 2024 has proposed to extend the deadline for claiming input tax credit (ITC) for invoices or debit notes under Section 16(4) of the CGST Act to **November 30, 2021 for F.Y. 2017- 18 to 2020-21 by way of inserting a new sub-section (5) in Section 16 of CGST Act, 2017.**

Particulars	Time Limit
On Invoices or Debit Notes in GSTR-3B for – FY 2017-18, FY 2018-19, FY 2019-20.	ITC claimed up to 30th November, 2021 in case of the financial year mentioned shall be considered as Eligible ITC.

Input Tax Credit (ITC)



Insertion of New Sub-section (5) in Section 16 of CGST Act

In the initial years of GST implementation, registered persons faced difficulties in timely filing their returns, and the non-availability of GSTR-2A led to improper availing of ITC. To address this issue, the **GST Council** earlier proposed extension of the cut-off date for ITC availment for these initial years to **30th November 2021**.

Particulars	Existing Time Limit	Proposed Time Limit
For Invoices or Debit Notes in GSTR-3B for : • FY 2017-18 • FY 2018-19 • FY 2019-20.	Earlier of: • Due date of filing of return for the month of September or • Due date of filing of the Annual Return.	ITC claimed up to 30th November, 2021.

Insertion of New Sub-section (5) in Section 16 of CGST Act

Financial Year	Original Last Date to avail ITC	Extended Date to avail ITC
2017-18	23-04-2019	30th November 2021
2018-19	20-10-2019	
2019-20	24-10-2020	
2020-21	24-10-2021	



Example:

ITC of Financial Year	ITC Availed in GSTR-3B of	Date of filing GSTR-3B	Original Last Date to avail ITC	Extended Date to avail ITC	Extended date benefit for taking ITC u/s 16(4)
2017-18	Apr'19	20-05-2019	23-04-2019	30-11-2021	Available
2017-18	Apr'19	26-10-2019	23-04-2019	30-11-2021	Available
2020-21	Oct'21	25-10-2021	24-10-2021	30-11-2021	Available
2020-21	Oct'21	01-12-2021	24-10-2021	30-11-2021	Not Available

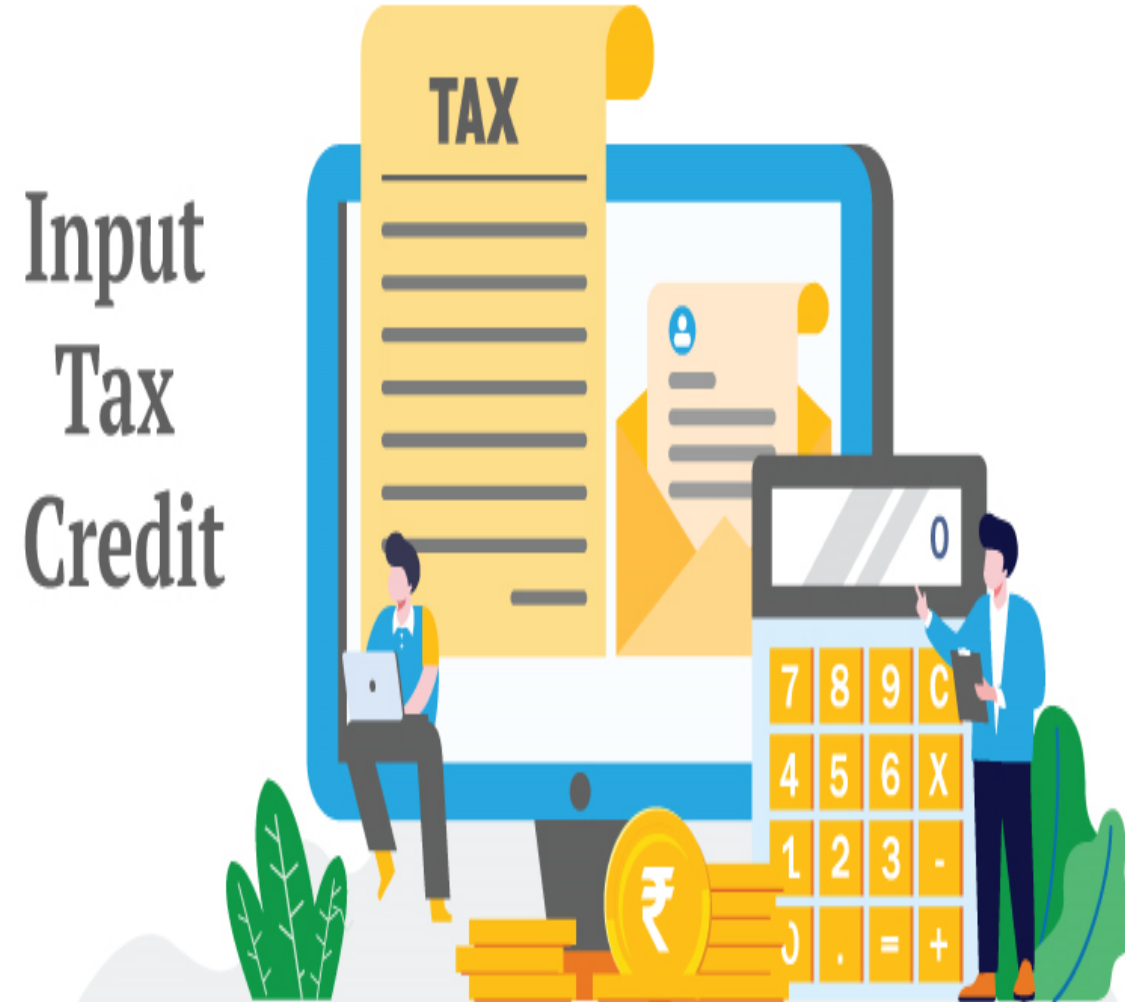
Insertion of New Sub-section (6) in Section 16 of CGST Act

The Finance Bill, 2024 has proposed another retrospective amendment in **Section 16** of the CGST Act, effective **from July 1, 2017**. This amendment has been made by way of insertion of **new sub-section (6) to Section 16 of CGST Act, 2017**.

Time limit to avail ITC where **registration of the recipient is cancelled and subsequently restored** subject to the said return is filed **within thirty days of the date of order of revocation of cancellation of registration** will be extended to:

- 30th November of the subsequent financial year or
- 30 days from the date of order of revocation

whichever is later



Benefit for GSTR-3B filed after Revocation of Cancellation

Example:

- (1) GST registration of an entity was cancelled by the GST Department **on 1st March 2024**.
- (2) Revocation order for this cancellation was received on **31st December 2024**.
- (3) According to Section 16(4), the last date to claim Input Tax Credit (ITC) for the **Financial Year 2023-24 is 30th November 2024**.
- (4) However, as per proposed amendment effective **from 1st July 2017**, the business can now claim ITC up to **30th January 2025**, *provided the returns for that period are filed within 30 days from the order of revocation, i.e., by 30th January 2025*.

Events	Date
Registration Cancelled by Department	01-03-2024
Revocation Order received for Cancellation of GST Registration	31-12-2024
Original Last date to avail ITC u/s 16(4) for FY 2023-24 in the example	30-11-2024
Extended Last date to avail ITC u/s 16(6) for FY 2023-24 in the example	30-01-2025

The Central Board of Indirect Taxes and Customs (CBIC) has issued a circular (**Circular No. 211/5/2024-GST**) addressing **the time limit for availing Input Tax Credit (ITC) under Section 16(4)** of the Central Goods & Services Tax (CGST) Act, 2017.

Key Points of the Circular:

- This clarification is particularly focused on **supplies received from unregistered persons**, where tax is paid under the reverse charge mechanism (RCM).
- The recipient must **issue an invoice as per Section 31(3)(f)** and pay the tax in cash under RCM.
- The financial year relevant for Section 16(4) purposes is **the year in which the recipient issues the invoice**.
- ITC can be availed **until the September or November of the following financial year in which the recipient issues the invoice**, provided the tax is paid and other conditions under Sections 16 and 17 are met.
- If the recipient issues the invoice after the time of supply, **interest on the delayed payment of tax is applicable**.

Substitution of Rule 39:

- **Section 20 of the CGST Act 2017**, as substituted by the Finance Act 2024 (effective from a date yet to be notified), removed provisions related to the mechanism of distribution of common credit by an ISD.
- This mechanism, along with relevant explanations, has now been **inserted into the newly substituted Rule 39 of the CGST Rules, 2017**

Insertion of Sub-Rule (1A):

- Sub-rule (1A) of Rule 39 allows a **registered person with the same PAN and state code** as the Input ISD to issue an invoice or credit/debit note for input services **taxed under the RCM**.
- The ISD will then distribute this ITC to the relevant recipients as per the existing rules.

Issues & Challenges in ITC

Challenge	Details
Credit on Advance Payment	GST on Supply of Services is paid by Supplier in case of Receipt of Advance Payment, while the Input Tax Credit is allowed only on Completion of Supply of Services.
ITC of Unpaid Suppliers to be reversed after 180 days	There are matters like retention clauses in long term contracts or sometimes there are service issues for which part payments are retained by recipient of Goods or Services merely due to commercial reasons. In such case requirement to reverse ITC by Recipient creates accounting and tax issues. Also, all such reversals need to be tracked to avoid leakage / loss of credit by the company. The Government has already got Tax from Supplier and accordingly this denial is in the nature of dual tax collection by the government.
Capital Goods used partly for Taxable & partly for Exempted Supplies	There could be specific Client situations where a Capital Good is being utilised to carry out supplies of taxable and exempt nature, then law warrants pro-rata ITC reversal each month based on actual turnover of taxable and exempt supplies in that month over a term of 5 years from Date of Purchase. Interest on such reversal is also levied, though law has not provided any mechanism to save Interest on such reversals.
ITC must be paid by all Vendors / Suppliers in Chain	Where vendor has not paid tax and assessee is not able to take credit. Similarly, if my immediate supplier paid partly through Cash Ledger and partly from Credit Ledger, and at a later stage it is discovered that the ITC availment by him was not based on proper payment by his supplier or is otherwise denied. In this case if my supplier does not pay the liability of such disallowance, the provisions can consider that my supplier has not paid taxes and accordingly my ITC can be disallowed.

Issues & Challenges in ITC

Challenge	Details
Input of GST of different State	The ITC works in State-wise buckets and even Input Tax Credit of CGST Haryana cannot be offset with CGST Delhi or vice versa. The assessee incur cash flow hardships in business to state-wise buckets. In some states there are heavy ITC Balances, while in other states Tax is to be paid using Cash Ledger.
Business Cycle Issues in GST	There are certain business which seek advance payment before commencement of work, and then subsequently they incur expenses for delivery of such services, which bring Input Tax Credit. The period in which advance was received preceded the period in which ITC arose, and hence entire GST liability had to be discharged through Cash Ledger.
Reconciliation of 2A/2B with 3B	The provisions of Section 16(2)(ba), warrant deposit of tax by Supplier. The recipient of goods or services has a mechanism to verify that the Supply has been declared by supplier in GSTR 2B, while there is no mechanism to check if tax has been deposited by Supplier. Secondly, the supplier can even modify the entry of GSTR 1 subsequently or even issue credit notes which may deny the recipient of rightful Input Tax Credit. This is a big challenge in day-to-day operations of recipients.
Time limit to avail ITC	In case the Supplier files GSTR 1 and GSTR 3B related to supplies subsequent to 12th November of succeeding year, it is not feasible for recipient to avail Input Tax Credit, due to the following reasons:- • The ITC is not appearing in GSTR 2B generated in November • ITC cannot be availed in December.

Issues & Challenges in ITC

Genuine
Buyer



Default by
Supplier

In this Case a Genuine Buyer, shall avail ITC without realizing default by Supplier

Action by Department

- Step 1 – Notice to Supplier for Mismatch in GSTR 1 and GSTR 3B
- Step 2 – Notice to Recipient for Reversal of ITC along with Interest and Penalty

4A, 4B, 6B, 6C - B2B Invoices

✓ 34

3.1 Tax on outward and reverse charge inward supplies

Integrated Tax	Central Tax
₹0.00	₹0.00
State/UT Tax	CESS
₹0.00	₹0.00

GSTR-1: All invoices reported in return

GSTR-3B: No Tax Paid but Return Filed

Issues & Challenges in ITC

Circular 183/15/2022 – dated 27.12.2022 – For Supplies between 1/7/2017 and 30/09/2018

Scenario

Tax Paid by Supplier in GSTR 3B
Failed to File GSTR 1, hence not reflected in GSTR 2A of recipient

Tax Paid by Supplier in GSTR 3B and Filed GSTR 1, but **Failed to report the particular Supply in GSTR 1**, hence not reflected in GSTR 2A of recipient

The GSTIN of Buyer is mentioned on the Invoice (Rule 46 of CGST)
Supplier has **wrongly reported this supply as B2C**. Tax has been paid.

Tax Paid by Supplier in GSTR 3B and Filed GSTR 1, but **has reported a particular supply in GSTR 1 against wrong GSTIN**, hence not reflected in GSTR 2A of recipient

Proper Officer shall seek and verify

1. Tax Invoice / Debit Note
2. Proof of Receipt of Goods and/or Services
3. Proof of Payment to Supplier
4. Applicable reversal under Section 17/18 have been made
5. ITC was availed within prescribed time limit of Section 16(4)
6. If ITC Difference is in excess of Rs. 5 Lacs, a CA/CMA Certificate shall be obtained certifying that the supply was actually made.
7. And if it is below Rs. 5 Lacs, certificate from Supplier.

If the Proper Officer is satisfied based on verification of above, then he may allow this input.



Issues & Challenges in ITC

Key Judgements related to ITC restriction from September 2018 to December 2021

Case Law	Facts of Case	Decision
Bombay High Court Mahalaxmi Cotton Ginning Pressing And Oil Industries, Kolhapur Versus State of Maharashtra & Ors.	MVAT Act: Section 48(5) provides that for the removal of doubt it is hereby declared that, in no case the amount of set off or refund on any purchase of goods shall exceed the amount of tax in respect of the same goods, <u>actually paid</u> , if any, under this Act or any earlier law, into the Government Treasury except to the extent where purchase tax is payable by the Claimant dealer on the purchase of the said goods effected by him.	Article 14 not offended. Section 48(5) constitutionally valid.
Delhi High Court On Quest Merchandising India Pvt. Ltd. Versus Govt.	DVAT Act: Section 9(2)(g) specifies ITC shall not be allowed to the dealers or class of dealers unless the tax paid by the purchasing dealer has <u>actually been deposited</u> by the selling dealer with the Government or has been <u>lawfully adjusted against output tax liability</u> and correctly reflected in the return filed for the respective tax period.	Article 14 cited. Section 9(2)(g) to be read down to exclude a bona-fide purchasing dealer.
Delhi High Court On Arise India Ltd. vs Commissioner of Trade and Taxes, Delhi	The Delhi High Court followed the decision of <i>Hon'ble Punjab and Haryana High Court</i> in the case of <i>Gheru Lal Bal Chand v. State of Haryana</i> and held that ITC cannot be denied to a bonafide purchaser even if the selling dealer has not deposited the tax with the Government.	Held bonafide Credit cannot be denied. <i>SLP Filed before Supreme Court Dismissed</i>

Issues & Challenges in ITC

Period	ITC Availment Status
Before 09-10-2019	No Mandate for Availing ITC based on Invoices reflecting in GSTR 2A
09-10-2019 to 31-12-2019	Notification No 49/2019 – CT Conditions to avail ITC based on Amounts Populated in Form GSTR 2A 20% Credit Buffer
01-01-2020 to 31-12-2020	Notification No 75/2019 – CT – dated 26 th Dec 2019 Credit Buffer reduced to 10% w. e. f. 01-01-2020
01-01-2021 to 31-12-2021	Notification No 94/2020 – CT – dated 22 nd Dec 2020 Credit Buffer reduced to 5% w. e. f. 01-01-2021
01-01-2022 Onwards	Notification No 40/2021 – CT – dated 29 th Dec 2021 100% Matching of GSTR 2B and GSTR 3B mandated w. e. f. 01-01-2022

The Government brought following amendments

Section 16(2)(aa) – Introduced w.e.f. 1st Jan 2022

(aa) the details of the invoice or debit note referred to in clause (a) **has been furnished by the supplier in the statement of outward** supplies and **such details have been communicated** to the recipient of such invoice or debit note **in the manner specified under section 37.**

Amendment in Rule 36(4) – w.e.f. 1st Jan 2022

(4) No input tax credit shall be availed by a registered person in respect of invoices or debit notes the details of which are required to be furnished under sub-section (1) of section 37 unless,-

(a) the details of such invoices or debit notes have been furnished by the supplier in the statement of outward supplies in FORM GSTR-1 or using the invoice furnishing facility; and

(b) the details of input tax credit in respect of such invoices or debit notes have been communicated to the registered person in FORM GSTR-2B under sub-rule (7) of rule 60

Burden on claimant of ITC

SECTION 155. Burden of proof. — Where any person claims that he is eligible for input tax credit under this Act, the burden of proving such claim shall lie on such person.

Ecom Gill Coffee Trading Private Limited- Recent Supreme Court Decision

- Decision of Quest Merchandising distinguished.
- Burden of proving the correctness of credit- upon dealer and cannot get shifted on the revenue.
- Mere production of the invoices or the payment made by cheques not enough
- Dealer to furnish name and address of the selling dealer, details of the vehicle which has delivered the goods, payment of freight charges, acknowledgement of taking delivery of goods, tax invoices and payment particulars etc.
- Genuineness of the transaction and actual physical movement of the goods to be proved

Relevant Points to discuss:

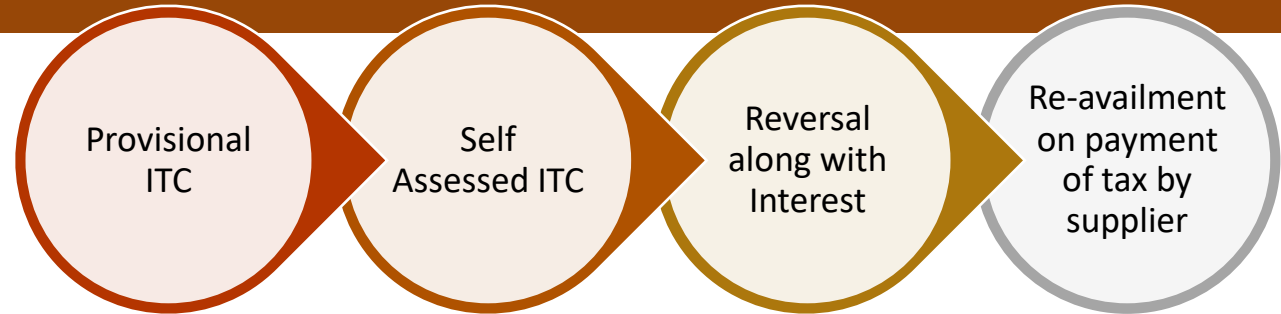
- Applicability of decision in case of services?
- Documents to be submitted for receipt of services?
- Whether support can still be drawn from the case of Quest Merchandising India Pvt. Ltd. Versus Govt.?

In a related Judgement of Madras High Court – Certain Tests laid down by High Court - Tvl Sahyadri Industries Ltd.

- The valid & original purchase invoice, issued by the selling dealer to establish the transfer of title of goods.
- The proof for bank or cash payment of the proceed, made against the consideration to establish the rights on transfer of title of goods.
- Proof of transportation to establish the transfer of possession of goods.

Issues & Challenges in ITC

Section 41- Non-payment of tax by the supplier



Availment of input tax credit

41. (1) Every registered person shall, subject to such conditions and restrictions as may be prescribed, be entitled to avail the credit of eligible input tax, as self-assessed, in his return and such amount shall be credited to his electronic credit ledger.

(2) The credit of input tax availed by a registered person under sub-section (1) in respect of such supplies of goods or services or both, the tax payable whereon has not been paid by the supplier, shall be reversed along with applicable interest, by the said person in such manner as may be prescribed:

Provided that where the said supplier makes payment of the tax payable in respect of the aforesaid supplies, the said registered person may re-avail the amount of credit reversed by him in such manner as may be prescribed.

43rd Council Meeting – 28th May 2021

Sub-section 1: Amendment to do away with the word —claim and bring in the concept of availment; and also, to remove the concept of provisional availment of ITC in this section. The concept of provisional availment was there in GSTR-1/2/3 model.

Sub-section 2: May be removed as the said requirement is already flowing from Section 49.

Budget Memorandum

Section 41 of the CGST Act is being substituted so as to do away with the concept of “claim” of eligible input tax credit on a “provisional” basis and to provide for availment of self-assessed input tax credit subject to such conditions and restrictions as may be prescribed.



Reversal of Input Tax Credit

Specific Conditions - Reversal of ITC

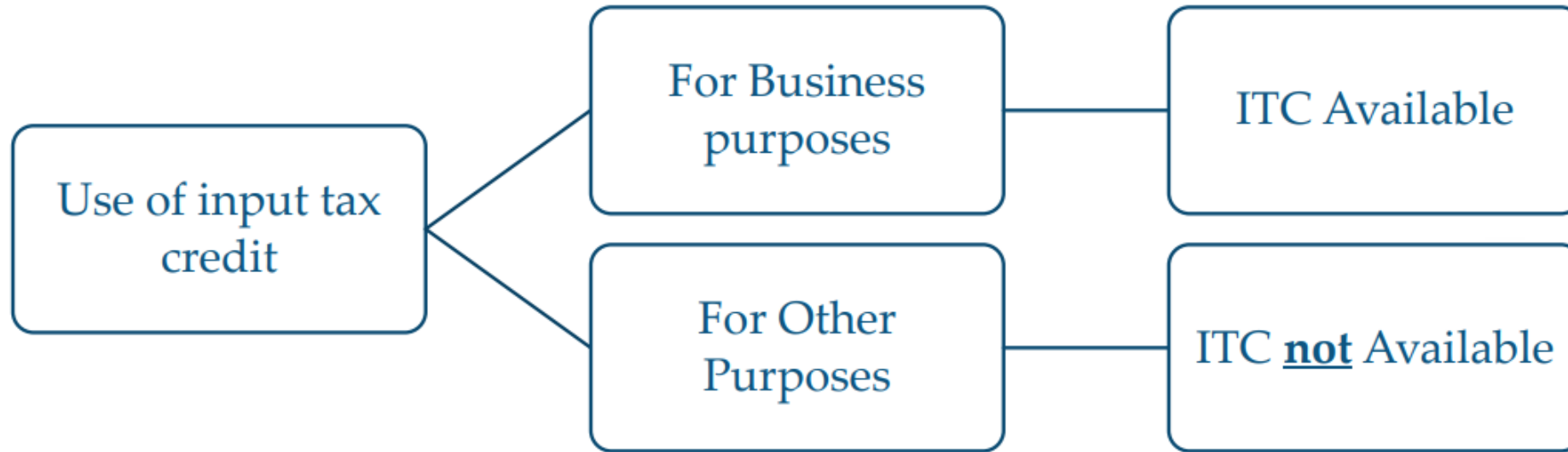
Relevant GST section/ rule	Circumstances	When is ITC reversal required
CGST Rule 37	The recipient fails to pay consideration to the supplier (whether fully or partly) for a particular supply	Within 180 days from the date of issue of the invoice.
CGST Rule 37A	The supplier fails to pay tax through GSTR-3B by 30th September of the following year	On or before 30th November of the following financial year.
CGST Rule 38	Reversal of 50% of ITC by banking and other financial companies under special rules	At the time of filing regular returns.

Specific Conditions - Reversal of ITC

CGST Rule 42	Inputs used to make an exempt supply or for manufacturing supplies some of which were used for non-business or personal purposes	On a periodic basis (monthly/yearly) using a formula given below for common credits
CGST Rule 43	Capital goods used to make an exempt supply or for manufacturing supplies some of which were used for non-business or personal purposes	On a periodic basis (monthly/yearly) using a formula given below for common credits
CGST Rule 44	Cancellation of GST registration or switching to composition scheme	While filing form REG-16 under various situations explained in detail on the cancellation of GST registration or through ITC-03 while opting for composition scheme.
CGST Rule 44A	Reversal of 5/6 th of the ITC taken on gold dores in stock as on 1st July 2017	At the time of supply of either the gold dores bar or the gold/gold jewellery.

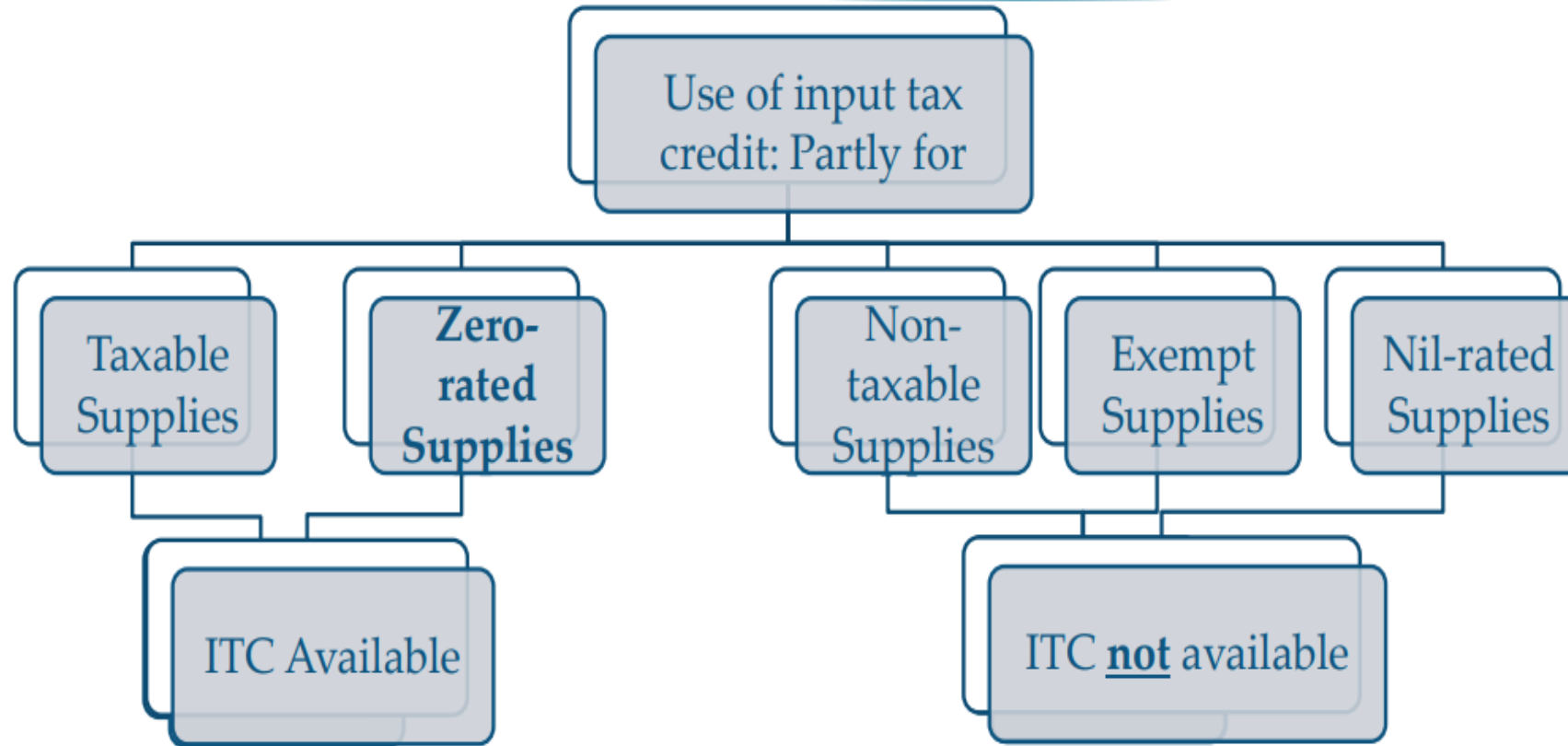
Section 16(3)	Depreciation under the Income Tax Act has been claimed on the GST component of capital goods purchased	Reversal is required at the time of closing books of accounts for that financial year.
CGST Section 17(5)	ITC has been availed on 'blocked credits'	At the time of filing regular returns up to the date of filing annual returns.
CGST Section 17(5)(h)	Inputs used in goods that were lost, destroyed, stolen, etc.	At the time of filing the regular returns in relation to the month in which such loss had occurred.
CGST Section 17(5)(h)	Inputs used in goods that were given out as free samples	At the time of filing the regular returns in relation to the month in which such free samples were given out.

ITC on the basis of use of Inputs



Note: Attribution of ITC to be made as per the manner prescribed in the ITC Rules

Section 17. Apportionment of credit and blocked credits



Note: Attribution of ITC to be made as per the manner prescribed in the ITC Rules

Though the basic conditions for claiming are fulfilled, ITC is required to be reversed in cases where the goods and services are used for **non-business purposes, blocked ITC**, and so on. In such situations, the ITC utilized earlier must be added to the output tax liability to nullify the wrongly claimed credit. Total ITC can be divided into:

Specific Credit: Specific credit refers to the credit that can be directly linked to either a taxable or non-taxable supply or to supplies used for personal purposes.

Common Credit: ITC that cannot be attributed to a specific supply but is used partly for manufacturing and partly for personal consumption is termed common credit.

Rules 42 and 43 apply for the input tax credit claimed when the supply is used partly for business and partly for personal purposes, or partly to effect taxable supplies and exempt supplies. The input tax claimed is required to be reversed and nullified. The rules provide the method for determining the ITC that is to be reversed.

Rule 42 states the method of determining **the reversal ITC for goods and services**, and
Rule 43 offers the method for determining **the ITC input tax credit reversal amount on capital goods**.

Rule 42-ITC Reversal on Inputs and Input Services

The ITC reversal of inputs and input services is done in the following steps:

Step-1: Businesses must first segregate the specific credits that are ineligible for the claim, from the total ITC as follows:

Formulae/ Explanation

- T: Total input tax paid credit on inputs and input services
- T1: Out of 'T', the specific credit attributable to inputs/input services intended to be used for non-business purposes
- T2: Out of 'T', the amount of input tax attributable to inputs/input services intended to be used exclusively for effecting exempt supplies
- T3: Out of 'T', the amount of input tax deemed as 'blocked credits' under section 17(5)

Note: T1, T2, and T3 must be reported in GSTR 3B at a summary level for every tax head

Step-2: Reduce T1, T2 and T3 from the total ITC and derive the common credit as follows:

- C1: ITC credited to electronic credit ledger $T - (T1 + T2 + T3)$
- T4: Specific credit on inputs/input services attributable exclusively for making taxable supplies. This would also include zero-rated supplies like exports and supplies to SEZ.
- C2: Common credit $C1 - T4$

ITC on the inputs that is assumed to have been used partly in making taxable supplies and partly in making exempt supplies or used for a non-business purpose.

Rule 42-ITC Reversal on Inputs and Input Services

Step-3: Compute the amount of ITC to be reversed out of the common credit as follows:

- D1: The ITC attributable towards exempt supplies out of common credit: $(E \div F) \times C2$
- Where:
 - E: Aggregate value of exempt supplies during the tax period
 - F: Total turnover in the State of the registered person during the tax period

Note: For building construction services, $(E \div F)$ will be calculated on a project basis where:

- E stands for aggregate carpet area of exempt construction project or apartments sold after construction is over
- F stands for aggregate carpet area of the apartments in the project

- D2: Deemed to be ITC attributable for non-business purposes out of common credit: 5% of C2
- C3: Remaining eligible ITC out of common credit: $C2 - (D1 + D2)$

Based on the above calculations, D1 and D2 will be the ITC that needs to be reversed.

Rule 43 – ITC Reversal on Capital Goods

The first step is to find out if the ITC falls under the following criteria:

- **A:** The ITC is in relation to capital goods that have been used exclusively for non-business purposes or for making exempt outward supplies. OR
- **B:** The ITC is in relation to capital goods that have been used exclusively for making supplies other than exempt supplies. Note that this would include zero-rated supplies too.

In case the ITC falls under category 'A' above, then credit will not be allowed in respect of the same. In case the ITC falls under category 'B' above, then credit will be allowed and taken to the electronic credit ledger. The useful life of capital goods is taken to be five years from the date of invoice.

This is done so that in case the capital goods were covered in category 'A' or 'B' as mentioned earlier and are now not covered under either category, then the ITC would be called 'common credit' or 'Tc' and 5% would have to be deducted from this common credit for every quarter or part quarter for the time it was covered in the category 'A' or 'B'.

Rule 43 – ITC Reversal on Capital Goods

The useful life of the capital goods has been taken as 5 years, but our filing period relates to the supplies made/received in a particular month, so we will first find the ITC attributable to a month by dividing the credit by 60.

Variable used Formulae / Explanation

Tm: $T_c \div 60$ Amount of ITC attributable to a tax period (a month) on common capital goods during their useful life

Tr: Aggregate Tm of all those capital goods which have useful life remaining at the beginning of the tax period

Te: This is the common credit attributable towards exempted supplies, which is calculated as follows: $(E \div F) \times Tr$

Where:

-E: Aggregate value of exempt supplies made during the tax period

-F: Total turnover in the State of the registered person during the tax period

Note: For building construction services, $(E \div F)$ will be calculated on a project basis where:

-E stands for aggregate carpet area of exempt construction project or apartments sold after construction is over

-F stands for aggregate carpet area of the apartments in the project

Thus, Te calculated above will be the ITC in respect of capital goods that are required to be reserved or added to the output tax liability. Note that the above calculations would slightly differ if the supply is in the nature of services covered under Paragraph 5(b) of Schedule II of the CGST Act.

Rule 44: Reversal of ITC in case of cancellation of GST registration or switches to composition scheme

The aim of this rule is to reverse all the ITC that has been availed by a registered person in the event that he chooses to pay tax under the composition scheme or his registration gets cancelled for any reason.

The calculation is done as follows:

- For inputs held in stock or contained in semi-finished goods and finished goods in stock, the ITC must be reversed is calculated proportionate to corresponding invoices on which credit was taken. Thus ITC will be allowed only up to the time the registered person switches to the composition scheme or on cancellation of registration.
- In the case of capital goods, ITC availed will be based on the useful life (in months) and shall be computed on a pro-rata basis. Thus ITC for the remaining useful life of the asset must be reversed while switching over to the composition scheme or on cancellation of registration.

RULE 37 and RULE 37A- ITC Reversal on Non-Payment Within 180 Days

As per Section 16(2) of the CGST Act, 2017, a registered taxpayer can claim an input tax credit (ITC) on the goods and/or services received from the supplier. This is subject to the condition that the taxpayer has paid for the goods and/or services and the tax payable on them within 180 days of the issue of the invoice. However, in case of non-payment within 180 days, the ITC claim will be reversed per Rule 37 of GST.

If a registered taxpayer has availed ITC on the supply of goods and/or services but has yet to pay for the supply along with tax payable on it within 180 days of the issue of the invoice, the ITC claim will be reversed. This ITC reversal shall be made in the GSTR-3B return filed after the expiry of 180 days of the invoice's issue date. However, this provision does not apply to supplies on which GST is payable on a reverse charge basis.

Furthermore, the taxpayer will be liable to pay interest on the ITC claimed under Section 50 of the CGST Act, 2017. But the method for calculating interest payable on ITC reversal has been covered under Rule 88 of the CGST rules. Rule 88B (3) states that interest on ITC would be payable only after ITC has already been utilised.

Therefore, as per Section 50 and Rule 88, interest on the wrongly availed ITC shall be computed for the period starting from the date of availing of the ITC and ending on the date of its reversal.

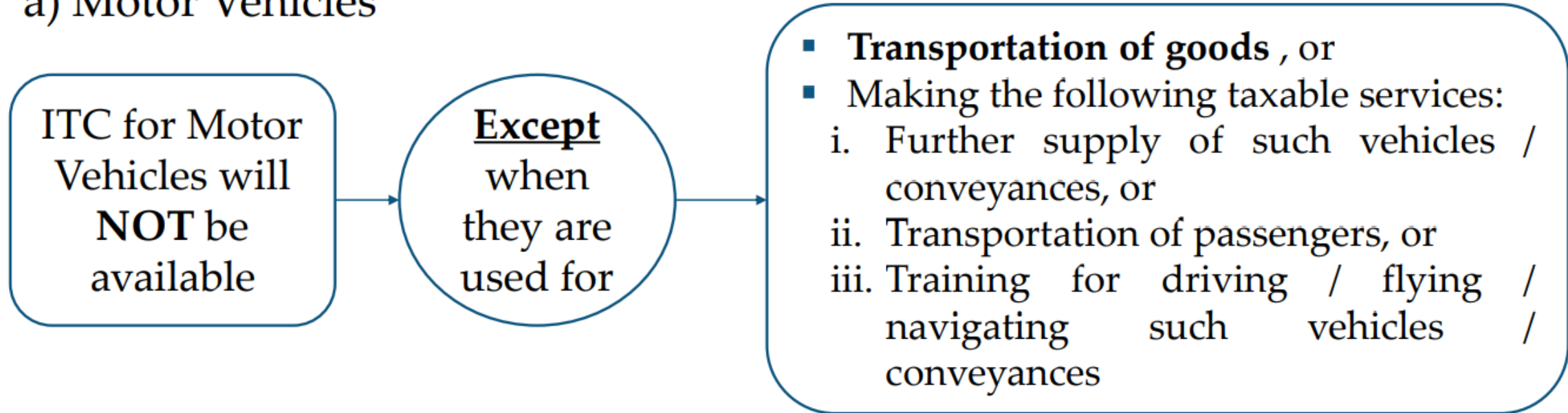
RULE 37 and RULE 37A- ITC Reversal on Non-Payment Within 180 Days

Additionally, suppose the taxpayer subsequently makes the payment for the supply of goods and/or services and the tax payable on them to the supplier. In that case, he can reclaim the ITC that was initially reversed.

Moreover, the re-availing of ITC is not subject to any time limit. Thus, unlike the earlier provision where taxpayers had to mandatorily make tax payments within 180 days of the invoice's issue (per Section 16(4), ITC can be reclaimed whenever the tax is finally paid.

Finally, the amendment also introduced a new rule 37A based on Section 16(2)(c) of the CGST Act, 2017. As per Rule 37A, a buyer will have to reverse the ITC claims on taxes not deposited by their supplier by September 30th, following the year in which this ITC was claimed via the GSTR-3B form. This ITC reversal needs to be filed by November 30th, which follows the end of this financial year. It also states the mechanism for reinstating ITC when the supplier finally pays the taxes.

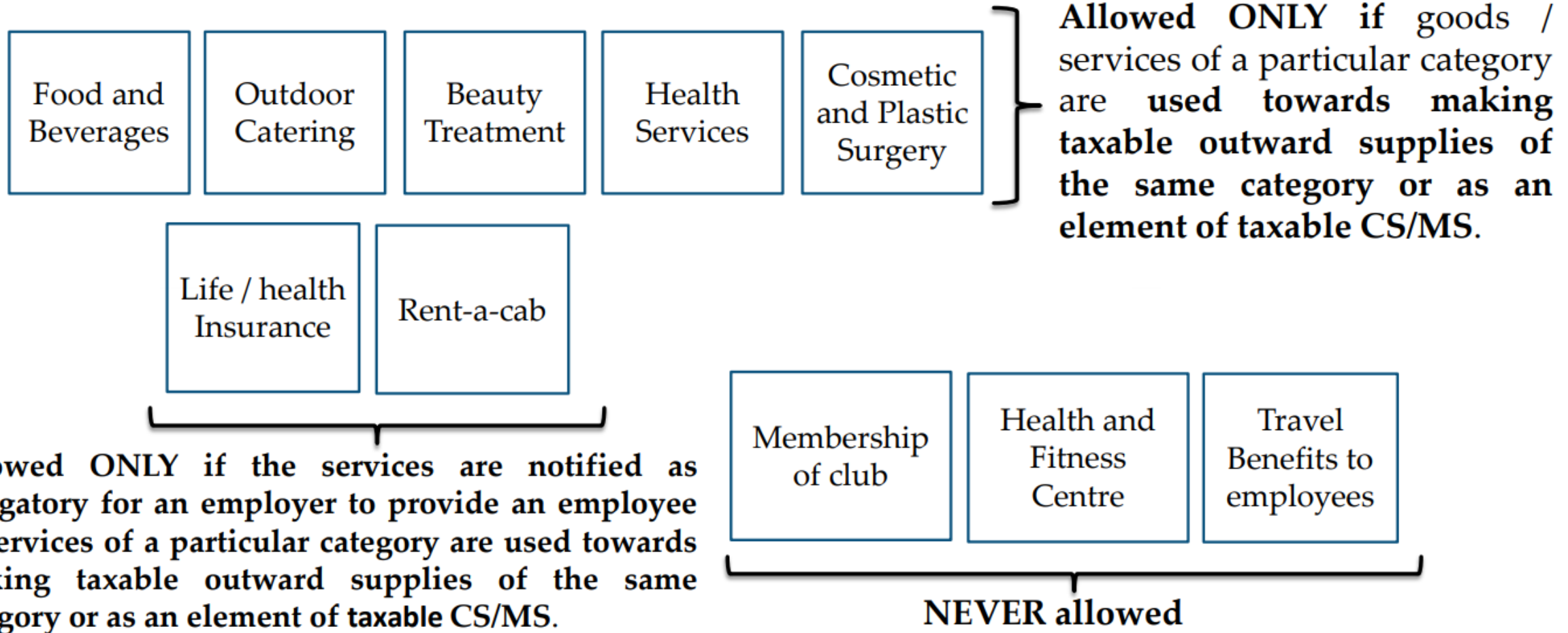
a) Motor Vehicles



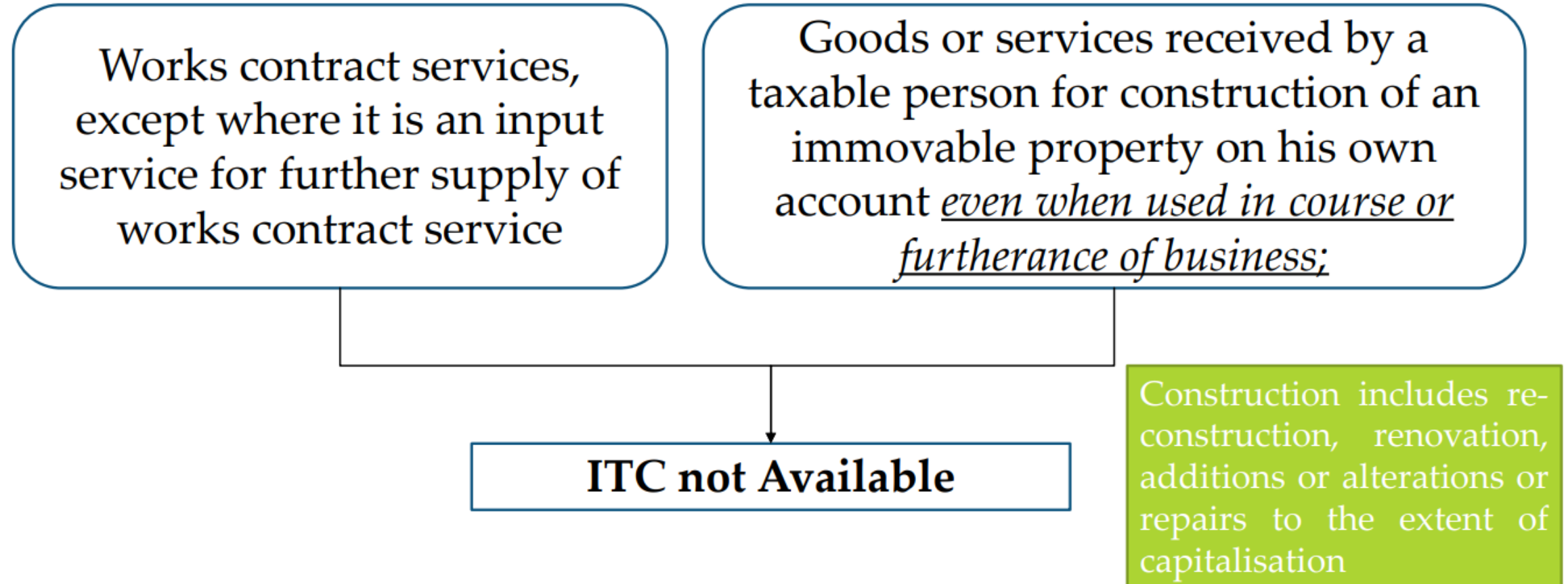
Note: Where any amount has been paid on goods and / or services, in lieu of tax, under composition scheme, no credit on such amount would be allowed.

Restrictions on ITC – Sec 17(5) Blocked credits

b) Supply of goods and services being:



c) Construction of Immovable Property (other than plant and machinery)



Restrictions on ITC – Sec 17(5) Blocked credits

- Taxes on supply of goods or services paid u/s 10 (Composition Scheme)
- Goods or services or both received by a non-resident taxable person except on goods imported by him, shall not be allowed.
- Goods or services or both used for personal consumption .
- Goods lost, stolen, destroyed, written off or disposed of by way of gift or free supplies and
- Any tax paid in accordance with the provisions of sections 74, 129 and 130 i.e. tax paid after detection of fraud or suppression or goods removed in contravention of GST Act. In such cases of the supplier issues tax invoice at a later stage, it should be clearly marked as **‘INPUT TAX CREDIT NOT ADMISSIBLE’**.



Refund of GST

Refund Under GST – A Bird Eye View

Typical refund buckets

Refund on exports, SEZ supplies

Refund under inverted duty structure

Refund of excess balance in electronic cash ledger, excess tax payment, wrong head payment

Refund on account of assessment/appeal/other order; other ground

Key practical issues in claiming refund

Refund of ITC on Export, SEZ

- No refund of unutilized ITC shall be allowed in case where goods are subject to export duty.
- Intermediary
- Partial payment – limitation in claiming refund of same invoice twice
- Mismatch of GSTIN, invoice no, shipping bill in GSTR 1 vs ICEGATE
- Endorsement for inward invoices by specified officer for SEZ
- Aadhaar authentication No refund of unutilized ITC shall be allowed

Refund under inverted duty structure

- Proportionate refund
- Only on inputs; not input services and capital goods
- Nexus of inputs with finished goods– whether directly relating to manufacturing
- Refund in trading model with inverted duty structure

Refund of excess tax; wrong head payment

- Refund of IGST paid on service relating to immovable property received by other GSTIN ?
- Evaluate refund of excess payment vs inter-head transfer (PMT 09)
- Manual submission – online facility not available for excess payment

Refund on the basis of assessment /Appeal/Any other order

- Refund of GST paid under protest on pronouncement of SC judgment (secondment, ocean freight)
- Whether amount paid under protest take color of tax ?
- Refund of pre deposit if matter remanded in favor of assessee

Valid claim

Timeline

Supporting documents

Matching with returns

Aadhar Authentication

Refund of Accumulated ITC

RFD-01 must be filed for the following types of ITC refund claims:

- Accumulated ITC due to exports of goods and services without payment of tax.
- Accumulated ITC due to supplies made to SEZ unit/SEZ developer (without payment of tax).
- ITC accumulated due to inverted tax structure (tax on inputs higher than a tax on outputs).

Refund pre-application form

Refund pre-application is a form that taxpayers must fill out to offer information about their business, Aadhaar number, income tax details, export data, expenditure and investment, and so on. Taxpayers must file this pre-application form for all types of GST refund. This form need not be signed and cannot be edited once submitted. Hence, the user must be careful while entering the details.

Formula for Refund Calculation - Rule 89(4)

In the case of zero-rated supply of goods or services or both without payment of tax, refund of input tax credit shall be granted as per below formula.

Refund Amount = (Turnover of zero-rated supply of goods + Turnover of zero-rated supply of services) x Net ITC ÷ Adjusted Total Turnover

Where,-

- (A) "Refund amount" means the maximum refund that is admissible;
- (B) "Net ITC" means input tax credit availed on inputs and input services during the relevant period;
- (C) "Turnover of zero-rated supply of goods" means the value of zero-rated supply of goods made during the relevant period without payment of tax under bond or letter of undertaking;
- (D) "Turnover of zero-rated supply of services" means the value of zero-rated supply of services made without payment of tax under bond or letter of undertaking.
- (E) "Adjusted Total turnover" means the turnover in a State or a Union territory, excluding the value of exempt supplies other than zero-rated supplies, during the relevant period;
- (F) "Relevant period" means the period for which the claim has been filed.



Proposed Amendments in Finance Bill 2024 to Refund Provisions

Refund restrictions on Zero-Rated Supplies

As per Finance Bill, 2024 provisions of **Section 54 of CGST Act, 2017**, as amended, and **Section 16 of IGST Act, 2017**, as amended are proposed to be amended in order to provide that **No refund of**

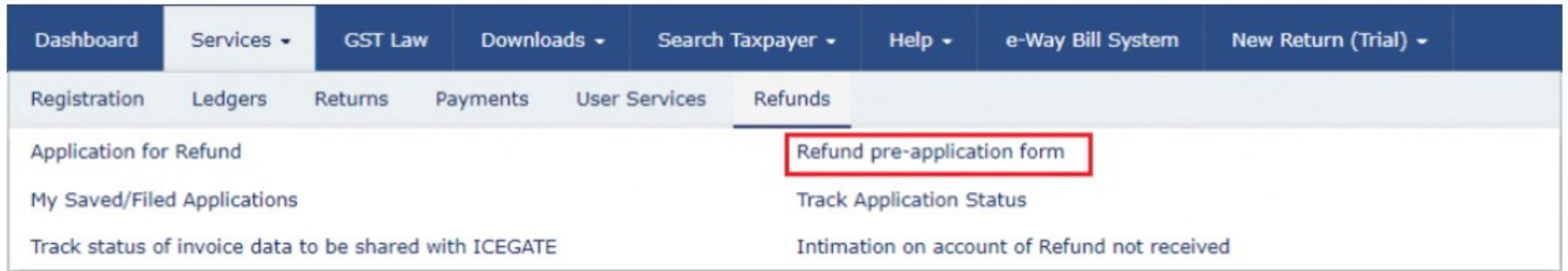
- **Unutilized ITC or**
- **IGST paid**

shall be allowed in cases of zero-rated supply of goods, where **such goods are subjected to export duty**.



Steps to submit a refund pre-application form

Step 1: Log in to the GST portal, go to the 'Services' tab, click on 'Refunds' and select the 'Refund pre-application form' option.



Steps to submit a refund pre-application form

Step 2: On the page displayed called ‘Refund pre-application form’, fill in the details asked, and click on ‘Submit’. A confirmation of submission will be displayed on the screen.
The following details must be reported:

Dashboard

Refund Pre-Application Form

GSTIN- 29DAACD1191F520

Legal Name - Adaequare
New Info Pvt Ltd

Filing Date - 04/02/2020

Nature of Business :

1. Manufacturer

2. Merchant Exporter

3. Service Provider

4. Trader

Date of Issue of IEC (Only for Exporter)

dd/mm/yyyy

Value of Exports made in the Financial
Year 2019-2020 (till date) (Only for
Exporter):

Advance tax paid in Financial Year 2019-
2020 (till date)

AADHAAR Number

Income tax paid in Financial Year 2018-
2019

Capital Expenditure and investment made
in Financial Year 2018-2019

☒ I/We 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 hereby also agree that I/We won't be allowed to modify or resubmit this information once submitted.

SUBMIT

No signature required, on clicking this button form will be submitted, with no option to edit or re-submit

Follow the below steps to file a refund application in RFD-01:

Step 1: Log in to the GST Portal and go to the 'Services' tab, click on 'Refunds' and select the 'Application of refund' option.

Dashboard	Services ▾	GST Law	Downloads ▾	Search Taxpayer ▾	Help and Taxpayer Facilities	e-Invoice	
Registration	Ledgers	Returns	Payments	User Services	Refunds	e-Way Bill System	Track Application Status
Application for Refund				Refund pre-application form			
My Saved/Filed Applications				Track Application Status			
Track status of invoice data to be shared with ICEGATE				Intimation on account of Refund not received			

Steps to file a refund application in RFD-01:

Step 2: Choose a reason for refund or the refund type and click on 'Create refund application' on the next page that appears.

Select the Refund type:



• Indicates Mandatory Fields

☐	Refund of Excess Balance in Electronic Cash Ledger
☐	Refund of ITC on Export of Goods & Services without Payment of Tax
☐	On account of supplies made to SEZ unit/ SEZ developer (without payment of tax)
☐	Refund on account of ITC accumulated due to Inverted Tax Structure
☐	On account of Refund by Recipient of deemed export
☐	Refund on account of Supplies to SEZ unit/ SEZ Developer (with payment of tax)
☐	Export of services with payment of tax
☐	Tax paid on an intra-State supply which is subsequently held to be inter-State supply and vice versa
☐	On account of Refund by Supplier of deemed export
☐	Any other (specify)
☐	Excess payment of tax
☐	On Account of Assessment/Provisional Assessment/Appeal/Any other order

CREATE REFUND APPLICATION

Steps to file a refund application in RFD-01:

Step 3: Select the period for which a refund is to be applied and select 'Yes' or 'No' on the dialogue box- 'If you want to file a nil refund'.

Please select Tax period for which the application is to be filed:

Tax Period

i Please select period starting from registration date or post registration date in period dropdown.

From Period:

To Period:

Jan-2023

Mar-2023

Refund application in GST RFD-01 can be filed for periods relating to different Financial Years in a single refund application.

CREATE REFUND APPLICATION



Information

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

NO

YES

In case of nil refund application, the taxpayer can checkmark the declaration and proceed to file using either DSC or EVC.

Steps to file a refund application in RFD-01:

Step 4: Enter the details on the relevant page that gets displayed, based on the type of refund selected in the previous step.

Type 1: Accumulated ITC due to exports of goods and services without payment of tax

Step A: Download Statement 3 and enter the details of export invoice documents on which refund is claimed.

GST RFD-01

Refund of ITC on Export of Goods & Services 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 3

Click to upload the details of Exports of goods and/ or services

Download Offline Utility

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& CO. Chartered Accountants

Step B: Generate the JSON file and upload it on the GST portal. Validate errors, if any.



Goods and Services Tax

+ Full Screen

+ Exit Full Screen

Validate & Calculate

GSTIN*

7AMWPC3594M1

From Return Period*

(mmyyyy)

072017

To Return Period*

(mmyyyy)

082017

Statement-3 [rule 89(2) (b) & 89(2)(c)]

Create File To Upload

* Indicates Mandatory Fields

* Please use clear from drop down to delete.
Do not hard delete the contents

Refund Type: Export without payment of tax (accumulated ITC)

***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.			EGM Details		BRC/ FIRC			Error
	Type of Document	No.	Date (dd-mm-yyyy)	Value		Port Code	No.	Date (dd-mm-yyyy)	Ref No.	Date (dd-mm-yyyy)	No.	Date (dd-mm-yyyy)	Value	
1	Invoice	ABC/17-18/001	01-07-2017	12500	G	INBHU1	7892	05-07-2017	215239	13-07-2017				
2	Invoice	ABC/17-18/007	09-07-2017	90000	G	INBHU1	256734	12-07-2017	346727	19-07-2017				
3	Debit Note	ABC/17-18/015	27-07-2017	276500	S						CNRB000420812	09-07-2017	90000	
											CNRB000420891	18-07-2017	12500	
											CNRB0004208123	31-07-2017	72300	
4	Credit Note	ABC/17-18/027	03-08-2017	312350	S						ICIC000638191	18-08-2017	162800	
											ICIC000638364	26-08-2017	34560	
5	Debit Note	ABC/17-18/036	09-08-2017	76400	G	INGRD6	98382	18-08-2017	87398	20-08-2017				
6	Debit Note	ABC/17-18/039	16-08-2017	164700	G	INBHU1	62745	23-08-2017	51683	27-08-2017				
7	Credit Note	ABC/17-18/044	23-08-2017	84500	G	INBHU1	87328	26-08-2017	76492	31-08-2017				

Read Me

RFD_STMT03

Steps to file a refund application in RFD-01:

GST RFD-01

Refund of ITC on Export of Goods & Services 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 3 •

[Click to upload the details of Exports of goods and/ or services](#)

[Download Offline Utility](#) 

Steps to file a refund application in RFD-01:

Dashboard > Refunds > Refund of ITC on Export of Goods & Services without Payment of Tax English

Refunds - Statement 3 Upload

In case uploaded data fails validation, an error report will be created on the online portal. Please download
Upload document details of Export of Goods and/or services

[CLICK HERE TO UPLOAD](#)

Summary of Statement uploaded

Statement ID	Status	Total Documents Uploaded	Unique Documents	Updated Documents
R03Dg432110	Uploaded Successfully	7	7 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) JULY 2017 to AUGUST 2017 for which I have filed refund application.

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

Steps to file a refund application in RFD-01:

Step C: In the column, 'Computation of Refund to be claimed Statement-3A [rule 89(4)]', enter aggregate turnover, adjusted total turnover and net input tax credit.

Kindly enter values in statement 3A below for the Tax Period for which Refund is being claimed:

Computation of Refund to be claimed (Statement 3A)

	Turnover of zero rated supply of goods and services (1) (₹) •	Adjusted total turnover (2) (₹) •	Net input tax credit (3) (₹) • 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)	Maximum refund amount to be claimed (4) ((1×3)÷2) (₹)
Integrated Tax	₹11,29,450.00	₹13,79,450.00	₹2,72,000.00	222,705.00
Central Tax				
State/UT Tax				
CESS			₹0.00	0.00
Total	1,129,450.00	1,379,450.00	272,000.00	222,705.00

Steps to file a refund application in RFD-01:

Step D: Validations take place to compute the maximum amount of refund that the taxpayer is eligible for.

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	125,000.00	0.00	₹0.00
Central Tax	101,000.00	101,000.00	₹1,01,000.00
State/UT Tax	101,000.00	101,000.00	₹1,01,000.00
CESS	0.00	0.00	₹0.00
Total	327,000.00	202,000.00	202,000.00

[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 gross amount to be paid from the Refund Amount claimed in the refund application received, by the Refund Processing Officer while processing the Refund.

Steps to file a refund application in RFD-01:

Type 2: Accumulated ITC due to supplies made to SEZ unit/SEZ developer (without payment of tax)

There is a prerequisite that GSTR-1 and GSTR-3B of the selected period must be filed. The steps remain the same as the ones laid down for the Type 1 refund given above. However, the statement will be Statement 5 and a CSV file can be uploaded instead of JSON.

**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						* Indicates Mandatory Fields
From Return Period* (mmyyyy)		042018						Refund Type: On account of supplies made to SEZ unit/ SEZ Developer (without payment of tax)
To Return Period* (mmyyyy)		042018						(Amount in Rs.)

***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* (dd-mm-yyyy)	Value*		No.	Date (dd-mm-yyyy)	
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			

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RFD_STMT05

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Inverted tax structure means the tax rate and amount paid on inputs are higher than the outputs. The steps remain the same as the ones laid down for the Type 3 refund given above. However, the statement will be Statement 1A. Thereafter, enter details such as turnover of inverted rated supply, tax payable, adjusted total turnover and net input tax credit.

Screen

Create File To Upload

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

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

Tax paid on inward supplies

Details of documents of outward supplies issued

Tax paid on outward supplies

Central Tax	State/Union Territory Tax	Type of Outward Supply*	Type of Document*	No*	Date* (dd-mm-yyyy)	Taxable Value*	Integrated Tax	Central Tax	State/Union Territory Tax
11700	11700	B2B	Debit Note	ITS/17-18/001	04-01-2018	344310	17216		
19800	19800	B2B	Invoice/Bill of Entry	ITS/17-18/002	29-01-2018	159440	159		
		B2B	Credit Note	ITS/17-18/003	15-02-2018	312500	15625		
		B2B	Invoice/Bill of Entry	ITS/17-18/004	25-02-2018	275000		24750	24750

Read Me
RFD_STMT01A

Steps to file a refund application in RFD-01:

Step 5: Enter bank account details for the refund, upload the supporting documents and declaration, in refund types that mandate it. Up to 10 supporting documents can be uploaded, with file size limited to 5 MB each.

Bank Account Number

Select Account Number *

Select ▼

Note: In case you seek to change the preference of the bank account which is not appearing in the drop down list, please add bank account by filing non-core amendment of registration form. Disbursement of a refund amount will be credited to the selected account here.

Upload Supporting Documents

Enter Document Description

Choose File 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.

Steps to file a refund application in RFD-01:

Step 6: Preview the application and click on 'Save'. The saved application remains for 15 days for the taxpayer's action. Click on the 'Proceed' button after checking the boxes against undertaking and self-declaration.

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 IGST/CGST/SGST/Cess Act have not been complied with in respect of the amount refunded.

Self-Declaration •

☐ I NURUL MOHAMADBHAI SAIYED having GSTIN/ temporary Id 12APIPS0052D1ZF, solemnly affirm and certify that in respect of the refund amounting to Rs. 0.00-/ with respect to the tax, interest, or any other amount for the Refund period MAY 2018, claimed in the refund application, the incidence of such tax and interest has not been passed on to any other person.

BACK

SAVE

PREVIEW

PROCEED

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 IGST/CGST/SGST/Cess Act have not been complied with in respect of the amount refunded.

Self-Declaration •

☒ I NURUL MOHAMADBHAI SAIYED having GSTIN/ temporary Id 12APIPS0052D1ZF, solemnly affirm and certify that in respect of the refund amounting to Rs. 17,600.00-/ with respect to the tax, interest, or any other amount for the Refund period MAY 2018, claimed in the refund application, the incidence of such tax and interest has not been passed on to any other person.

BACK

SAVE

PREVIEW

PROCEED

Steps to file a refund application in RFD-01:

Step 7: File RFD-01 using EVC or DSC.

Dashboard > Refunds > Filed English

GSTIN/UIN : 12APIPS0052D1ZF	Legal Name : NURUL MOHAMADBHAI SAIYED	Trade Name : test
FY : 2018-19	Month - MAY	Status : Saved

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 

Steps to file a refund application in RFD-01:

Application reference number or ARN gets generated and displayed on the screen. Taxpayers can track using this number. The ARN is also sent to the email address and mobile number.

The screenshot displays the GST Refund Application (RFD-01) portal interface. At the top, a navigation bar includes links for Dashboard, Services, GST Law, Search Taxpayer, Help, and e-Way Bill System. Below this, a breadcrumb trail shows Dashboard > Refunds > Filed. A green message box with a red border states: "Your refund application is successfully filed. ARN is AA120817000326M dated 03/09/2018. Please use this ARN to track the status of your application under User Services -> My Applications." Below the message, a yellow box contains application details: GSTIN/UIN: 12GDDP55083K6Z1, Legal Name: PALSIN SHIRA, Trade Name: Automation1, FY: 2017-2018, Month: JULY-AUGUST, and Status: Filed. A teal "Declaration" section follows, with a text area for the declaration and a dropdown for the Authorized Signatory. At the bottom right, there are buttons for BACK, FILE WITH DSE, and FILE WITH DVT. A red box at the bottom left highlights a PDF download link: ARN_RECEIPT_GST...pdf.

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

Dashboard Refunds Filed English

Your refund application is successfully filed. ARN is AA120817000326M dated 03/09/2018. Please use this ARN to track the status of your application under User Services -> My Applications.

GSTIN/UIN : 12GDDP55083K6Z1 Legal Name : PALSIN SHIRA Trade Name : Automation1
FY : 2017-2018 Month : JULY-AUGUST Status : Filed

Declaration

I/We PALSIN SHIRA 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.

Authorized Signatory

Select

BACK FILE WITH DSE FILE WITH DVT

ARN_RECEIPT_GST...pdf

Steps to file a refund application in RFD-01:

**Submit manually, the hard copy of FORM No.
RFD – 01, ARN along with documentary
evidences to Jurisdictional Proper Officer.**

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):	AA1205180000018
Date of Application:	08/11/2018
Time of Filing of Application:	18:11
GSTIN/ UIN/ Temporary ID:	12APIPS0052D1ZF
Trade Name :	test
Legal Name:	NURUL MOHAMADBHAI SAIYED
Reason of Refund:	Any other (specify)
Center Jurisdiction:	RANGE-II
State Jurisdiction:	Aalo (Jurisdictional Office)
Financial Year:	2018-2019
Month(s)/ Quarter:	MAY

Refund Specification

Refund on account of excess interest paid in Form GSTR-3B

Amount of Refund Claimed (In INR)

Particulars	Tax	Interest	Penalty	Fee	Others	Total
Integrated Tax	0	8000	0	0	0	8000
Central Tax	0	4800	0	0	0	4800
State/UT Tax	0	4800	0	0	0	4800
Cess	0	0	0	0	0	0
Total	0	17600	0	0	0	17600

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.

For this Presentation and Other Presentations & Handbooks by CA. Vaibhav Jain

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