GOODS AND SERVICES RULES, 2017
REFUND FORMS
### List of Forms

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<tr>
<td>11.</td>
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</tr>
</tbody>
</table>
FORM-GST-RFD-01

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 Tax</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>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>

7. Grounds of Refund Claim: (select from the drop down):
   a. Excess balance in Electronic Cash ledger
   b. Exports of goods / 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
      i. Select the type of supplier/ recipient:
1. Supplier to SEZ Unit
2. Supplier to SEZ Developer
3. Recipient of Deemed Exports

- **g.** Tax paid on a supply which is not provided, either wholly or partially, and for which invoice has not been issued
- **h.** Tax paid on an intra-State supply which is subsequently held to be inter-State supply and vice versa
- **i.** Excess payment of tax, if any
- **j.** 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** (Rule…)

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** (Rule…)

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 (Rule...)

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 sub rule<> of the GST Rules<...>.)

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
Signatory
Date
(Name)
Designation/ Status

Note: 1) A separate statement has to be filed under sub-rule (4) of rule 1 of draft Goods and Services Tax refund
Statement 1:
(Note: - All statements are auto populated from the corresponding returns taxpayer have to select the invoices accordingly and fields like egn/ebrc to be filled if the same was not filled in the return)

Statement in case of Application under Rule 1 sub rule 2 (g):

Annexure-1

Statement containing the number and date of invoices under <...> of GST Rules,

For Inward Supplies:

As per GSTR-2 (Table 4):

Tax Period: ......

<table>
<thead>
<tr>
<th>GSTIN/Name of unregistered supplier</th>
<th>Invoice details</th>
<th>Integrated Tax</th>
<th>Central Tax</th>
<th>State Tax/UT Tax</th>
<th>CESS</th>
<th>Col. 17</th>
<th>Col. 18</th>
<th>Col. 19</th>
<th>Col. 20/21/22/23</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>Taxable value</td>
<td>UQC</td>
<td>QTY</td>
<td>Rate (%)</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>24A</td>
<td>24B</td>
<td>8</td>
</tr>
</tbody>
</table>

Col. 17: POS (only if different from the location of recipient)
Col. 18: Indicate if supply attracts reverse charge (Yes / No)
Col. 19: Eligibility of ITC as (inputs/capital goods/input services/ none)
Col. 20/21/22/23: Amount of ITC available
For Outward Supplies:

As per GSTR-1 (Table 5):

Tax Period: ……

<table>
<thead>
<tr>
<th>GSTIN/ UIN</th>
<th>No.</th>
<th>Date</th>
<th>Value</th>
<th>Goods/services (G/S)</th>
<th>HSN/SAC</th>
<th>Taxable Value</th>
<th>UQC</th>
<th>QTY</th>
<th>Integrated Tax</th>
<th>Central Tax</th>
<th>State Tax/ UT Tax</th>
<th>Cess</th>
<th>Col. 16</th>
<th>Col. 17</th>
<th>Col. 18</th>
<th>Col. 19</th>
<th>Col. 20</th>
<th>Col. 21</th>
<th>Col. 22</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
<td>7</td>
<td>23A</td>
<td>23B</td>
<td>8</td>
<td>9</td>
<td>10</td>
<td>11</td>
<td>12</td>
<td>13</td>
<td>14</td>
<td>15</td>
<td>16</td>
<td>17</td>
<td>18</td>
</tr>
</tbody>
</table>

Col. 16: POS (only if different from the location of recipient)

Col. 17: Whether supply made to SEZ / SEZ developer (Yes / No)

Col. 18: Tax option for supplies made to SEZ / SEZ developer (With Integrated Tax/ Without Integrated Tax)

Col. 19: Deemed Exports (Yes/No)

Col. 20: whether supply attracts reverse charge (Yes / No)

Col. 21: Whether tax on this invoice is paid on provisional basis (Yes /No)

Col. 22: GSTIN of e-commerce operator (if applicable)

Place  
Signature of Authorized Signatory  
(Date)  
(Designation/ Status)

-----------------------------------------------------------------------------------------------------

-----------------------------------------------------------------------------------------------
Statement 2:
**Statement in case of Application under Rule 1 sub rule 2 (b) and (c):**

**Exports with payment of Tax:**

<table>
<thead>
<tr>
<th>No.</th>
<th>Date</th>
<th>Value</th>
<th>Goods/ Services (G/S)</th>
<th>HSN/ SAC</th>
<th>UQC</th>
<th>QTY</th>
<th>Taxable value</th>
<th>Port Code</th>
<th>No.</th>
<th>Date</th>
<th>With Integrated Tax</th>
<th>Without Integrated Tax</th>
<th>Rate (%)</th>
<th>Amt.</th>
<th>Ref No.</th>
<th>Date</th>
<th>No.</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>15A</td>
<td>15B</td>
<td>6</td>
<td>7</td>
<td>8</td>
<td>9</td>
<td>10</td>
<td>11</td>
<td>12</td>
<td>13</td>
<td>14</td>
<td>15C</td>
<td>15D</td>
<td>15E</td>
</tr>
<tr>
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<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

(* Shipping Bill and EGM are mandatory; – in case of goods;

BRC/ FIRC details are mandatory– in case of Services)

Place

Date

Signature of Authorized Signatory

(Name)

Designation/ Status

-----------------------------------------------------------------------------------------------------------------------------

---
**Statement 3:**

**Exports without payment of Tax:**

**Tax Period:** ……

<table>
<thead>
<tr>
<th>No.</th>
<th>Date</th>
<th>Value</th>
<th>Goods/Services (G/S)</th>
<th>HSN/SAC</th>
<th>UQC</th>
<th>QTY</th>
<th>Taxable value</th>
<th>Port Code</th>
<th>No.</th>
<th>Date</th>
<th>With Integrated Tax</th>
<th>Without Integrated Tax</th>
<th>Rate (%)</th>
<th>Amt.</th>
<th>Ref No.</th>
<th>Date</th>
<th>No.</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>15A</td>
<td>15B</td>
<td>6</td>
<td>7</td>
<td>8</td>
<td>9</td>
<td>10</td>
<td>11</td>
<td>12</td>
<td>13</td>
<td>14</td>
<td>15C</td>
<td>15D</td>
<td>15E</td>
</tr>
</tbody>
</table>

(* Shipping Bill and EGM – in case of goods are mandatory; BRC/ FIRC details are mandatory – in case of Services*)

Place

Date

Signature of Authorized Signatory (Name)

Designation/ Status

============================================================================================================================================================================
Statement 4:

Statement in case of Application under Rule 1 sub rule 2 (d) and (e):

Refund by the supplier of SEZ/ Developer:

GSTR- 1 Table 5

<table>
<thead>
<tr>
<th>GSTIN/ UIN No.</th>
<th>Date</th>
<th>Value</th>
<th>Goods/ services (G/S)</th>
<th>HSN/ SAC</th>
<th>Taxable Value</th>
<th>UQC</th>
<th>QTY</th>
<th>Integrated Tax</th>
<th>Central Tax</th>
<th>State Tax/ UT Tax</th>
<th>Cess</th>
<th>Col. 16</th>
<th>Col. 17</th>
<th>Col. 18</th>
<th>Col. 19</th>
<th>Col. 20</th>
<th>Col. 21</th>
<th>Col. 22</th>
<th>ARE</th>
<th>Date of Receipt</th>
<th>Payment Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
<td>7</td>
<td>23A</td>
<td>23B</td>
<td>8</td>
<td>9</td>
<td>10</td>
<td>11</td>
<td>12</td>
<td>13</td>
<td>14</td>
<td>15</td>
<td>16</td>
<td>17</td>
<td>18</td>
<td>19</td>
<td>20</td>
</tr>
</tbody>
</table>

Col. 16: POS (only if different from the location of recipient)
Col. 17: Whether supply made to SEZ / SEZ developer (Yes / No)
Col. 18: Tax option for supplies made to SEZ / SEZ developer (With Integrated Tax/ Without Integrated Tax)
Col. 19: Deemed Exports (Yes/No)
Col. 20: whether supply attracts reverse charge (Yes / No)
Col. 21: Whether tax on this invoice is paid on provisional basis (Yes /No)
Col. 22: GSTIN of e-commerce operator (if applicable)
Col. 23 C/D: ARE (Application for Removal of Export)
Col. 23 E: Date of receipt by SEZ/ Developer (as per re warehousing certificate)
Col. 23 F/G: Particulars of Payment Received

(* In case of Goods: ARE and Date of Receipt by SEZ/ Developer are mandatory; 
In case of Services: Particulars of Payment Received is mandatory)
### GSTR 5- Table 6

**Tax Period:** ....

<table>
<thead>
<tr>
<th>Col. 1</th>
<th>Invoice details</th>
<th>Integrated Tax</th>
<th>Central Tax</th>
<th>State Tax/UT Tax</th>
<th>Cess</th>
<th>Col. 16</th>
<th>Col. 17</th>
<th>Col. 18</th>
<th>Col. 19</th>
<th>Col. 20</th>
<th>ARE</th>
<th>Date of Receipt</th>
<th>Payment Details</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>
<td>QTY</td>
<td>Taxable Value</td>
<td>Rate (%)</td>
<td>Amt.</td>
<td>Rate (%)</td>
<td>Amt.</td>
<td>Rate (NA)</td>
<td>Amt.</td>
</tr>
<tr>
<td>1</td>
<td></td>
<td></td>
<td>21A 21B 7 8 9 10 11 12 13 14 15 16 17 18 19 20</td>
<td>21C 21D 21E 21F 21G</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Col. 1: GSTIN / UIN/ Name of the un registered recipient (Supplier to SEZ/ Developer)

Col. 16: POS (only if different from the location of recipient)

Col. 17: Whether supply made to SEZ / SEZ developer (Yes / No)

Col. 18: Tax option for supplies made to SEZ / SEZ developer (With Integrated Tax/ Without Integrated Tax)

Col. 19: Deemed Exports (Yes/No)

Col. 20: Whether tax on this invoice is paid on provisional basis (Yes /No)

Col. 21 C/D: ARE (Application for Removal of Export)

Col. 21 E: Date of receipt by SEZ/ Developer (as per re warehousing certificate)

Col. 21 F/G: Particulars of Payment Received

(* In case of Goods: ARE and Date of Receipt by SEZ/ Developer are mandatory;)

**In case of Services: Particulars of Payment Received is mandatory**

<table>
<thead>
<tr>
<th>Place</th>
<th>Signature of Authorized Signatory</th>
</tr>
</thead>
<tbody>
<tr>
<td>Date</td>
<td>(Name)</td>
</tr>
<tr>
<td></td>
<td>Designation/ Status</td>
</tr>
</tbody>
</table>
Statement 5:
Statement in case of Application under Rule 1 sub rule 2 (d) and (e):

Refund by the EOU/ Recipient of Deemed Exports:

Tax Period: ……

<table>
<thead>
<tr>
<th>GSTIN/ Name of unregistered supplier</th>
<th>Invoice details</th>
<th>State (in case of unregistered supplier)</th>
<th>Integrated Tax</th>
<th>Central Tax</th>
<th>State Tax/ UT Tax</th>
<th>CESS</th>
<th>Col. 17</th>
<th>Col. 18</th>
<th>Col. 19</th>
<th>Col. 20/21/22/23</th>
<th>ARE</th>
<th>Date of Receipt</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>Taxable value</td>
<td>UQC</td>
<td>QTY</td>
<td>Rate (%)</td>
<td>Amt.</td>
<td>Rate (%)</td>
<td>Amt.</td>
<td>Rate (%)</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>24A</td>
<td>24B</td>
<td>8</td>
<td>9</td>
<td>10</td>
<td>11</td>
</tr>
</tbody>
</table>

Col. 17: POS (only if different from the location of recipient)
Col. 18: Indicate if supply attracts reverse charge (Yes / No)
Col. 19: Eligibility of ITC as (inputs/capital goods/input services/ none)
Col. 20/21/22/23: Amount of ITC available
Col. 24 C/D: ARE (Application for Removal of Export)
Col. 24 E: Date of receipt by SEZ/ Developer (as per re warehousing certificate)

(* In case of Goods: ARE and Date of Receipt are mandatory)

Place
Date
Signature of Authorized Signatory

(Name)
Designation/ Status
Statement 6:
**Statement in case of Application filed under Rule 1(2)(j)**

[Refund u/s 77(1) & 77(2) - Tax wrongfully collected and paid]

Order Details (issued in pursuance of Section 77 (1) and (2)): Order No: Order Date:

<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></td>
<td>Invoice details</td>
<td>Integrated Tax</td>
</tr>
<tr>
<td>No.</td>
<td>Date</td>
<td>Value</td>
</tr>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
</tr>
</tbody>
</table>
Statement 7:

Statement in case of application filed under Rule 1(2)(k)

Refund on account excess payment of tax

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Tax period</th>
<th>Reference no. of return</th>
<th>Date of filing return</th>
<th>Excess amount available in Liability Register</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

[See Rule ...]

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.
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 Tax</td>
<td></td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>UT Tax</td>
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<td></td>
</tr>
<tr>
<td>Integrated Tax</td>
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<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 --]

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:
FORM-GST-RFD-04  
[See Rule -]  

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 Tax</th>
<th>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>
<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>
<td></td>
</tr>
<tr>
<td>iii.</td>
<td>Balance amount (i-ii)</td>
<td></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>
<td></td>
</tr>
</tbody>
</table>

Bank Details  

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

Date:  
Signature (DSC):  
Place:  
Name:  
Designation:  
Office Address:
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></th>
<th>Central Tax</th>
<th>State Tax</th>
<th>UT Tax</th>
<th>Integrated Tax</th>
<th>Cess</th>
</tr>
</thead>
<tbody>
<tr>
<td>Net Refund amount sanctioned</td>
<td></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>
<td></td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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 --]

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*. 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>Sr no</th>
<th>Description</th>
<th>Central Tax</th>
<th>State Tax</th>
<th>UT Tax</th>
<th>Integrated Tax</th>
<th>Cess</th>
</tr>
</thead>
<tbody>
<tr>
<td>i.</td>
<td>Amount of refund/interest* claimed</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ii.</td>
<td>Refund sanctioned on provisional basis (Order No….date) (if applicable)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>iii.</td>
<td>Refund amount inadmissible &lt;&lt;reason dropdown&gt;&gt;</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>&lt;Multiple reasons to be allowed&gt;</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>iv.</td>
<td>Gross amount to be paid (1-2-3)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>v.</td>
<td>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>
<td></td>
</tr>
<tr>
<td></td>
<td>&lt;Multiple rows possible- add row to be given&gt;</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>vi.</td>
<td>Net amount to be paid</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

*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.

*Strike-out whichever is not applicable*

Date:                      Signature (DSC):
Place:                    Name:
Name:                      Designation:
Designation:              Office Address:
FORM-GST-RFD-07

[See Rule-----]

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

To

___________ (GSTIN/UIN/Temp.ID No.)

___________ (Name)

___________ (Address)

Acknowledgement No. …………. Dated

………..<DD/MM/YYYY>……..

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 Tax</th>
<th>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>
<td></td>
</tr>
<tr>
<td>ii. Net Refund Sanctioned on Provisional Basis (Order No…date)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>iii. Refund amount inadmissible rejected &lt;&lt;reason dropdown&gt;&gt;</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>iv. Refund admissible (i-ii-iii)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
| v. Refund adjusted against outstanding demand (as per order no.) under existing
demand (as per order no.) 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
**Part-B**

**Order for withholding the refund**

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 withheld against following reasons as per details below:

<table>
<thead>
<tr>
<th>Refund Order No.:</th>
<th>Date of issuance of Order:</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Refund Calculation</strong></td>
<td><strong>Integrated Tax</strong></td>
</tr>
<tr>
<td>i. Amount of Refund Sanctioned</td>
<td></td>
</tr>
<tr>
<td>ii. Amount of Refund With held</td>
<td></td>
</tr>
<tr>
<td>iii. Amount of Refund Allowed</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 mention reason. This order is issued as per provisions under sub-section (...) of Section (...) of the Act.

Date: 
Signature (DSC):

Place: 
Name:
Designation:
Office Address:
Notice for rejection of application for refund

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-----]  

Reply to show cause notice  

Date: <DD/MM/YYYY>  

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></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></td>
</tr>
<tr>
<td></td>
<td>I ______________________________ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Signature of Authorized Signatory</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Name</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Designation/Status</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Place</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Date --- DD/MM/YYYY</td>
<td></td>
</tr>
</tbody>
</table>

Place   Signature of Authorized Signatory  

Date   (Name)  

   Designation/ Status
FORM GST RFD-10

[See Rule-----]

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></th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Central Tax</td>
<td></td>
</tr>
<tr>
<td>State Tax</td>
<td></td>
</tr>
<tr>
<td>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 authorized 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 Authorized Signatory:

Place: Name:

Designation / Status: