Frequently Asked Questions

Compilation of Tweets

On

Refund on Account of Refund by Recipient of Deemed Export and Refund on Account of Supplies Made to SEZ Unit / SEZ Developer (With Payment of Tax)

<< As on March 2018>>
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1. Refund on Account of Refund by Recipient of Deemed Export

i. What are the preconditions for filing a refund application as recipient of deemed exports supplies?

A. The following conditions must be met for being eligible to file form RFD-01A, for refund by recipient of deemed exports:
   1. The Taxpayer is registered with GST Portal and holds an active GSTIN during the refund application period.
   2. Balance in the Electronic Credit Ledger must be greater than or equal to the amount of refund to be claimed, since the same is required to be debited in case of Refund of ITC by recipient of deemed exports.
   3. GSTR-3B must have been filed for the relevant tax period.

ii. Which amounts are eligible for refund as a recipient of deemed export?

A. While filing form RFD-01A (Recipient of deemed exports), Taxpayers need to enter the amount that they want to get as refund. The lowest of the following three categories are eligible for refund:
   1. Balance in Electronic Credit Ledger
   2. ITC availed for the particular tax period
   3. Amount entered by Taxpayer in Refund Claim Matrix.
iii. Can I file multiple refund applications during a single tax period?

Q. Can I file multiple refund applications during a single tax period?

A. Only one Refund application (form RFD-01A) can be filed for each Refund type in a given Return period. For example, a Taxpayer may choose to file the refund against supplies received on account of deemed exports, as well as refund of excess balance in Electronic Cash Ledger, which is not related to any tax period. However, the Taxpayer cannot file two refund applications as recipient of deemed exports during a single tax period.

iv. When / how will the refund form RFD-01A be processed?

Q. When / how will the refund form RFD-01A be processed?

A. Once the ARN is generated on submission of form RFD-01A, the Taxpayer needs to take prints of the filed application and the Refund ARN Receipt generated at the portal, and submit the same along with supporting documents to the jurisdictional authority. The application will be processed and refund will be disbursed manually.
2. Refund on Account of Supplies Made to SEZ Unit / SEZ Developer (With Payment of Tax)

i. What are the preconditions for filing a refund application on account of supplies made to SEZ unit / SEZ developer (with payment of tax)?

Q. What are the preconditions for filing a refund application on account of supplies made to SEZ unit / SEZ developer (with payment of tax)?

A. The following conditions must be met for being eligible to file form RFD-01A to claim refund on account of supplies made to SEZ unit / SEZ developer (with payment of tax):
   1. The taxpayer is registered with GST Portal and holds an active GSTIN during the period for which refund is being applied for.
   2. Form GSTR-1 and a Valid GSTR-3B Return must have been filed for the relevant tax period.
   3. In Table 6B of the GSTR-1 filed for the relevant period, the details of supplies made to SEZ units or SEZ developer should have been mentioned by the taxpayer.
   4. It is to be declared by the refund claimant that the SEZ Unit / Developer has not availed input tax credit of the tax paid, which has been claimed as refund.
   5. It is to be declared by refund claimant that such goods have been admitted in full in the SEZ for authorized operations / services have been received by SEZ for authorized operations.

ii. Which amounts are eligible for refund on account of supplies made to SEZ unit / SEZ developer (with payment of tax)?

Q. Which amounts are eligible for refund on account of supplies made to SEZ unit / SEZ developer (with payment of tax)?

A. The refund amount that you enter in this table should not be more than the amount of IGST / CESS mentioned in Zero-rated supplies of GSTR-3B item 3.1(b), that you have filed for the selected period.
iii. Can I file multiple refund applications for a single tax period?

Q. Can I file multiple refund applications for a single tax period?
A. No, only one Refund application (form RFD-01A) can be filed for each Refund type in a given tax period. For example, a Taxpayer may choose to file the refund on account of supplies made to SEZ unit / SEZ developer (with payment of tax), as well as on account of being a recipient of deemed exports for the single tax period. However, the Taxpayer cannot file two refund applications for supplies made to SEZ unit / SEZ developer (with payment of tax) during a single tax period.

iv. When / how will the refund form RFD-01A be processed?

Q. When / how will the refund form RFD-01A be processed?
A. Once the ARN is generated on submission of form RFD-01A, the Taxpayer need to take printout of the filed application RFD-01A and the Refund ARN Receipt generated at the portal, and submit the same along with supporting documents to the jurisdictional authority manually. The application will be processed and refund will be disbursed manually by the jurisdictional authority.
v. How can I locate my Jurisdictional Authority?

vi. If in the profile section there is no allocation of jurisdiction, what option should I select?
vii. **What is the ‘Save’ feature in refund application?**

A. The refund application must be saved before filing.
   - The system will flash a confirmation message when saving the application for the first time.
   - The system displays a confirmation message upon saving the application.
   - Application can be saved at any stage and can be retrieved using the My Saved / Submitted Applications option under Refunds.
   - Saved applications are stored in the system for 15 days, after which they get automatically deleted.
   - Saving the application activates the Declaration checkbox.

viii. **Where can I track my filed refund application?**

- Filed applications (ARNs) can be downloaded as PDF documents using the My Saved / Submitted Applications option under Refunds.
- Filed applications can be tracked using the Track Application Status option under Refunds.
When I cannot make any changes in the refund application?

A. After clicking on the Proceed button no changes can be made in the refund application.