Refund on Account of Supplies made to SEZ Unit/ SEZ Developer (Without Payment of Tax)

How can I file for refund on account of supplies made to SEZ unit / SEZ developer (without payment of tax)?

Filing for refunds is a post-login functionality, which means that the Taxpayer must login to the GST Portal with their valid login credentials before filing a refund application.
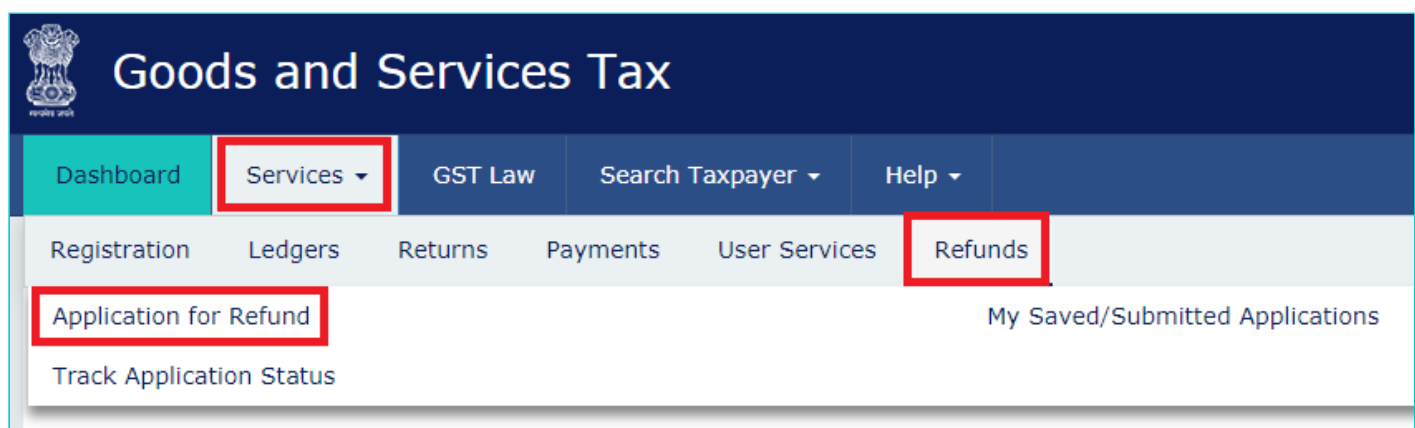
Taxpayers can file for refund on Account of Supplies Made to SEZ Unit / SEZ Developer (without payment of tax) by performing the following steps:

1. Access the GST Portal. The **GST Home** page is displayed.
2. Using your valid credentials, login to the GST Portal.
3. The Taxpayer's Dashboard is displayed.

4. Navigate to the **Services** > **Refunds** > **Application for Refund** option.

5. Select the tax period (year and month) for which the refund application needs to be filed.

6. Select the **Refund on account of Supplies to SEZ unit/ SEZ Developer (without payment of tax)** refund type radio button.

7. Click the corresponding **Create** button.

Notes:

- Form **GST-RFD-01 A** opens, showing the fields relevant to the selected refund type, which is **Refund on account of Supplies to SEZ unit/ SEZ Developer (without payment of tax)** in this case.
- The header area displays the Taxpayer's GSTIN, Legal name of Business, Trade Name, selected tax period, and status of current application.
- In the section **Computation of Refund to be Claimed – Statement 5-A [rule 89(4)]**, you need to enter:
  - **Turnover of zero rated supply of goods and services**, in column-1; This will be the same figure for all the major heads – ITGST, CGST, SGST / UTGST, and CESS
  - **Net ITC**, in column-2
  - **Adjusted total turnover**, in column-3; This is the turnover in a State or a Union Territory as defined under clause (112) of section 2, excluding the value of exempt supplies other than zero-rated supplies during the relevant period, and will be the same figure for all major heads – ITGST, CGST, SGST / UTGST, and CESS.

GST-RFD-01 A

Refund of ITC on account of supplies made to SEZ unit/ SEZ developer (without payment of tax)

• Indicates Mandatory Fields

Important Message
* Please enter the same Turnover of zero rated supply of goods and services (Column 1) under all heads (Integrated, Central, State and Cess).   * Please enter the same Adjusted total turnover (Column 3) under all heads (Integrated, Central, State and Cess). **NOTE** - **"Adjusted Total turnover"** means the turnover in a State or a Union territory, as defined underclause (112) of section 2, excluding the value of exempt supplies other than zero-rated supplies, during the relevant period.

Kindly enter values in Statement 5A below for the tax period for which refund is being claimed:

Computation of Refund to be claimed Statement-5A [rule 89(4)]

	Turnover of zero rated supply of goods and services (1) (₹) •	Net input tax credit (2) (₹)•	Adjusted total turnover (3) (₹)•	Refund amount (4) ((1×2)÷3) (₹)
Integrated Tax		₹0.00		0.00
Central Tax	₹0.00	₹0.00	₹0.00	0.00
State/UT Tax		₹0.00		0.00
CESS		₹0.00		0.00

Amount eligible for Refund (in ₹)

	Values as per Statement 5A (₹)	Balance in Electronic Credit Ledger (₹)	Tax Credit Availed during the period (₹)	Eligible amount (Lowest of all) (₹)
Integrated Tax ITC	0.00	0.00	4,500.00	0.00
Central Tax ITC	0.00	72,354.00	4,625.00	0.00
State Tax/UT Tax ITC	0.00	44,625.00	3,530.00	0.00
CESS ITC	0.00	0.00	1,205.00	0.00

Note: The balance in the Electronic Credit Ledger is only for 'Matched ITC'.

Refund Claimed (in ₹)

Head	Integrated Tax (₹)•	Central Tax (₹) •	State/UT Tax (₹) •	CESS (₹)•	Total (₹)•
TAX	0.00	0.00	0.00	0.00	0.00

Note: The amount claimed is subject to adjustment of the recoverable amount. You are advised to discharge the recoverable liablities at the earliest.

Bank Account Number

Select Account Number•	Select ▼	**Note:** In case you want refund in another preferred bank account which is not appearing in the drop down list, please add that bank account by filing amendment of registered (non-core) form. Please be informed that, the disbursement of refund amount will be credited to the mentioned account here.

8. Enter the **Turnover of Zero Rated Supply of Goods and Services** (column-1), the **Net ITC** (column-2), and the **Adjusted Total Turnover** (column-3).

GST-RFD-01 A

Refund of ITC on account of supplies made to SEZ unit/ SEZ developer (without payment of tax)

Important Message

* Please enter the same Turnover of zero rated supply of goods and services (Column 1) under all heads (Integrated, Central, State and Cess).
* Please enter the same Adjusted total turnover (Column 3) under all heads (Integrated, Central, State and Cess). **NOTE** - **"Adjusted Total turnover"** means the turnover in a State or a Union territory, as defined underclause (112) of section 2, excluding the value of exempt supplies other than zero-rated supplies, during the relevant period.

Kindly enter values in Statement 5A below for the tax period for which refund is being claimed:

Computation of Refund to be claimed Statement-5A [rule 89(4)]

	Turnover of zero rated supply of goods and services (1) (₹) ●	Net input tax credit (2) (₹) ●	Adjusted total turnover (3) (₹) ●	Refund amount (4) ((1×2)÷3) (₹)
Integrated Tax		₹500.00		400.00
Central Tax	₹2,000.00	₹500.00	₹2,500.00	400.00
State/UT Tax		₹500.00		400.00
CESS		₹500.00		400.00

9. The GST Portal will auto-calculate the following:

- The **Refund Amount**, in column-4 (for all the four major heads – IGST, CGST, SGST / UTGST, and CESS) will be auto-calculated basis the formula, where the **Turnover of Zero Rated Supply** as entered in column-1 will be multiplied by the **Net ITC** as entered in column-2, and the product will then be divided by the **Adjusted Total Turnover** as entered in column-3. This formula can also be described as:
  (((Turnover of Zero Rated Supply of Goods and Services) x (Net Input Tax Credit)) ÷ Adjusted Total Turnover)

- The next table **Amount eligible for Refund** establishes the Taxpayer's eligibility of the refund amount. This is taken as the lowest of the following three figures:
  - **Values as per Statement-5A**, which the **Refund Amount** that the system auto-calculated in previous step with the help of given formula
  - **Balance in Electronic Credit Ledger**, for all the four major heads – Current (as on the date of application) IGST, CGST, SGST / UTGST, and CESS
  - **ITC Availed During the Period**, for all the four major heads – IGST, CGST, SGST / UTGST, and CESS pre populated from GSTR 3B Table 4A of the period

- The total refund amount will be credited to the Taxpayer's bank account number, registered with the GST Portal.

Computation of Refund to be claimed Statement-5A [rule 89(4)]

	Turnover of zero rated supply of goods and services (1) (₹) •	Net input tax credit (2) (₹) •	Adjusted total turnover (3) (₹) •	Refund amount (4) ((1×2)÷3) (₹)
Integrated Tax		₹500.00		400.00
Central Tax	₹2,000.00	₹500.00	₹2,500.00	400.00
State/UT Tax		₹500.00		400.00
CESS		₹500.00		400.00

Amount eligible for Refund (in ₹)

	Values as per Statement 5A (₹)	Balance in Electronic Credit Ledger (₹)	Tax Credit Availed during the period (₹)	Eligible amount (Lowest of all) (₹)
Integrated Tax ITC	400.00	0.00	4,500.00	0.00
Central Tax ITC	400.00	72,354.00	4,625.00	400.00
State Tax/UT Tax ITC	400.00	44,625.00	3,530.00	400.00
CESS ITC	400.00	0.00	1,205.00	0.00

Note: The balance in the Electronic Credit Ledger is only for 'Matched ITC'.

Refund Claimed (in ₹)

Head	Integrated Tax (₹) •	Central Tax (₹) •	State/UT Tax (₹) •	CESS (₹) •	Total (₹) •
TAX	0.00	400.00	400.00	0.00	800.00

Note: The amount claimed is subject to adjustment of the recoverable amount. You are advised to discharge the recoverable liablities at the earliest.

10. Select the bank account where you wish to receive the refund.

Notes:

- The Taxpayer must select a bank account from the drop-down list in order to receive refund.
- The bank accounts displayed in the drop-down are those accounts that were provided during GST registration.
- In case you wish to get the refund credited in another bank account that does not appear in the drop-down list, you should first make sure that the said bank account is registered in the GST Portal. If not, then please add that bank account first by filing Amendment of Registration (non-core) form.

Refund Claimed (in ₹)

Head	Integrated Tax (₹) •	Central Tax (₹) •	State/UT Tax (₹) •	CESS (₹) •	Total (₹) •
TAX	0.00	400.00	400.00	0.00	800.00

Note: The amount claimed is subject to adjustment of the recoverable amount. You are advised to discharge the recoverable liablities at the earliest.

Bank Account Number

Select Account Number •   43684368435438438546 ▼

Note: In case you want refund in another preferred bank account which is not appearing in the drop down list, please add that bank account by filing amendment of registered (non-core) form. Please be informed that, the disbursement of refund amount will be credited to the mentioned account here.

Important Message

1. Once you fill the details in relevant Tables, Please save the form to proceed to Submit. Please **correct any errors** occured during save before proceeding to submit.
2. Please be informed that once **"Proceed"** button is clicked, **no modification will be allowed**.
3. The Electronic Credit ledger balance visible here is your current balance.
4. Application can be saved at any stage of completion for a maximum time period of 15 days. If the same is not submitted within 15 days from the date of form creation, the saved draft will be purged from the GST database.

Declaration

☐ I hereby declare that the Special Economic Zone unit /the Special Economic Zone developer has not availed of the input tax credit of the tax paid by the applicant, covered under this refund claim.

SAVE   PROCEED

11. Click **Save** to upload your entered refund details to the GST Portal.

Refund Claimed (in ₹)

Head	Integrated Tax (₹) •	Central Tax (₹) •	State/UT Tax (₹) •	CESS (₹) •	Total (₹) •
TAX	0.00	400.00	400.00	0.00	800.00

Note: The amount claimed is subject to adjustment of the recoverable amount. You are advised to discharge the recoverable liablities at the earliest.

Bank Account Number

Select Account Number •   `43684368435438438546` ▼

Note: In case you want refund in another preferred bank account which is not appearing in the drop down list, please add that bank account by filing amendment of registered (non-core) form. Please be informed that, the disbursement of refund amount will be credited to the mentioned account here.

Important Message

1. Once you fill the details in relevant Tables, Please save the form to proceed to Submit. Please **correct any errors** occured during save before proceeding to submit.
2. Please be informed that once **"Proceed"** button is clicked, **no modification will be allowed**.
3. The Electronic Credit ledger balance visible here is your current balance.
4. Application can be saved at any stage of completion for a maximum time period of 15 days. If the same is not submitted within 15 days from the date of form creation, the saved draft will be purged from the GST database.

Declaration

☐ I hereby declare that the Special Economic Zone unit /the Special Economic Zone developer has not availed of the input tax credit of the tax paid by the applicant, covered under this refund claim.

[SAVE]   [PROCEED]

Notes:

- 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.

12. Check the **Declaration** box.

Note:

- The purpose of this declaration is to certify that the Special Economic Zone unit / the Special Economic Zone developer has not availed ITC of the tax paid by the applicant, which is covered under this refund claim.

13. Click **Proceed**.

14. Check the declaration box.15. Select an **Authorised Signatory** from the list of registered names in drop-down.16. Click either **Submit with DSC** or **Submit with EVC** option:

- **Submit with DSC:** Sign the application using the registered Digital Signature Certificate of the selected authorised signatory.
- **Submit with EVC:** If the EVC option is selected, the system will trigger an OTP to the registered mobile phone number and e-mail address of the authorized signatory. Enter that OTP in the pop-up to sign the application.

| GSTIN - 12GDDPS5160PFZP | Legal Name - GAMSENG N SANGMA | Trade Name - |
| FY - 2017-18 | Month - JULY | Status - Saved |

☑ 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.

Authorised Signatory •

ANGAD ARORA   ▾

BACK   SUBMIT WITH DSC   SUBMIT WITH EVC

Notes:

- The system generates an ARN and displays it in a confirmation message, indicating that the refund application has been successfully filed.
- GST Portal sends the ARN to e-mail and SMS of the registered taxpayer.
- GST Portal also makes a Debit entry in the **Electronic Credit Ledger** for the amount claimed as refund.
- 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.
- 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.
- The disbursement is made once the concerned Tax Official processes the refund application.

Goods and Services Tax   👤 JAI BHARAT GUM & CH ⌄

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✓ GST RFD-01A of GSTIN - 26AAACJ2998M1ZZ has been successfully Submitted. The Acknowledgment Reference Number is **AA260717000327D**. This message is sent to your registered Email ID and Mobile Number.

| GSTIN - 26AAACJ2998M1ZZ | Legal Name - JAI BHARAT GUM & CHEMICALS LTD. | Trade Name - |
| FY - 2017-18 | Month - JULY | Status - Submitted |

☑ 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.

Authorised Signatory •

Amit Singh   ▾

BACK   SUBMIT WITH DSC   SUBMIT WITH EVC

Once Application Reference Number (ARN) is generated, take a print of Application and submit to the Jurisdictional Authority manually along with other relied upon documents as required under RFD-01.

Note: A debit entry shall be made in the Electronic Credit Ledger for the amount claimed as Refund in the Refund Claim Matrix.

Navigate to **Services** > **Ledgers** > **Electronic Credit Ledger**.

The Electronic Credit Ledger is displayed.