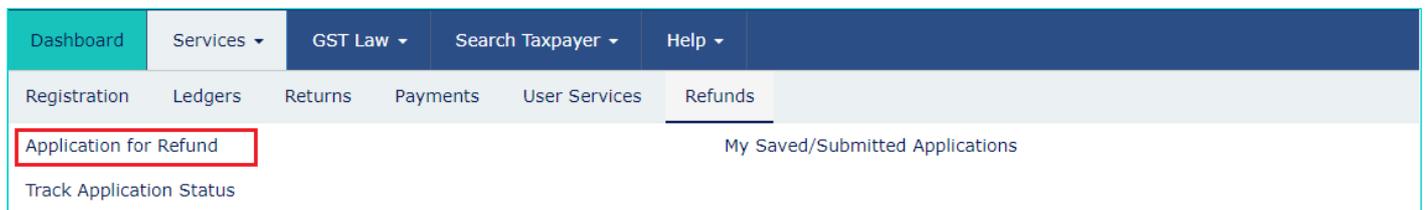


Refund of ITC on Account of Exports Without Payment of Tax

How can I submit the application for refund of ITC on account of Exports without payment of Tax on the GST Portal?

To submit the application for refund of ITC on account of Exports without payment of Tax on the GST Portal, perform the following steps:

1. Access the <https://www.gst.gov.in/> URL. The GST Home page is displayed.
2. Click the **Services > Refunds > Application for Refund** command.



The **Select the refund type** page is displayed. Select the **Refund of ITC on Export of Goods & Services without Payment of Integrated Tax** option.

Note:

1. Please enter the same turnover of zero rated supply of goods and services (Column 1) under all heads (Integrated, Central, State and Cess).
 2. 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 under clause (112) of section 2, excluding the value of exempt supplies other than zero-rated supplies, during the relevant period.

Net Input Tax Credit: Input tax credit availed on inputs and input services during the relevant period

Turnover of zero rated supply of goods: Value of zero-rated supply of goods made during the relevant period without payment of tax under bond or letter of undertaking

Turnover of zero rated supply of services: Value of zero-rated supply of services made without payment of tax under bond or letter of undertaking

3. Click the **CREATE** button. Select the **Financial Year** which application has to be filed from the drop-down list.
4. Select the **Month** for which application has to be filed from the drop-down list.
5. Click the **CREATE** button.

GSTIN - 07AJIPA1572EL10	Legal Name - ANGAD JASBIRSINGH ARORA	Trade Name - ANGAD JASBIRSINGH ARORA
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Select the Refund type: ↻

• Indicates Mandatory Fields

<input type="radio"/>	Refund of Excess Balance in Electronic Cash Ledger	CREATE
<input checked="" type="radio"/>	Refund of ITC on Export of Goods & Services without Payment of Integrated Tax	CREATE

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

Tax Period

Financial Year* Month*

6. In the Table **Computation of refund to be Claimed (Statement 3A)**: -

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

In **Column (1) of Turnover of zero rated supply of goods and services (1)**, enter the turnover of zero rated supply of goods and services under same head i.e. IGST, CGST, SGST enter the same turnover. The said Turn-over of Zero-rated supply may be taken from the column 3.1 (b) of the FORM-GSTR-3B. Presently it is not prepopulated.

In **Column (2) of Net input tax credit**, enter the Net Input Tax credit for Integrated Tax, Central Tax, State/ UT Tax and Cess separately. Do not club this amount. The figures of Net Input Tax Credit (ITC) in column (2) of table above may be taken from the column 4(C) of the FORM-GSTR-3B respectively. Presently it is not prepopulated.

In **Column (3) of Adjusted total turnover**, enter the adjusted total turnover. You need to mention the same turnover under all heads.

Refund amount will be determined by using the formulae given in rule 89(4) of the CGST/SGST/UTGST Rules which is as under:

Refund Amount= (Turn-over of Zero-rated supply of Goods+ Turn-over of Zero-rated supply of services) X Net ITC/Adjusted Total Turn-over.

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, calculated in the following manner, namely:- Zero-rated supply of services is the aggregate of the payments received during the relevant period for zero-rated supply of services and zero-rated supply of services where supply has been completed for which payment had been received in advance in any period prior to the relevant period reduced by advances received for zero-rated supply of services for which the supply of services has not been completed during the relevant period;

(E) "Adjusted Total turnover" means the turnover in a State or a Union territory, as defined under clause (112) of section 2 of CGST Act, 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.

The Refund Amount will be auto-calculated based on formula.

After filling the appropriate figures in the table (3A), the amount of refund will get auto populated in the column (4) of the Second "Amount Eligible for Refund Table".

Amount eligible for Refund				
	Values as per Statement 3A (₹)	Balance in Electronic Credit Ledger (₹)	Tax Credit Availed during the period (₹)	Eligible amount (Lowest of all) (₹)
Integrated Tax	0.00	0.00	0.00	0.00
Central Tax	0.00	75,023.00	0.00	0.00
State/UT Tax	0.00	46,940.00	0.00	0.00
CESS	0.00	0.00	0.00	0.00

The values as computed in the Refund Amount column in previous table is auto-populated in the **Values as per Statement 3A** column.

- In Column "Value of Refund Amount as per Statement 3A" amount is reflected from the column 4 of the 3A table.
- In Column "Balance in Electronic Credit Ledger" amount is reflected from the current ITC ledger (Matched ITC).
- In column "Tax Credit Availed during the Period" amount is reflecting from ITC ledger as the total of ITC availed in that period, for which Refund is being claimed.
- Refund amount is allowable is auto populated in the last Column of "Eligible amount (lowest of all) under corresponding head.

Refund Amount to be claimed' will be lowest from the table column of the below three:

- Formulae value of Refund Amount as per Statement 3A
- ITC Ledger Balance as on date (Matched/Confirmed ITC)
- ITC Availed for the return period mentioned in Refund Application

7. Select the Bank **Account Number** from the drop-down list.

8. Click the **SAVE** button.

Note: To view your saved application, navigate to **Services > Refunds > My Saved/Submitted Application** command. 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, the saved draft will be purged from the GST database.



GSTIN - 07AJIPA1572E01X Legal Name - ANGAD JASBIRSINGH ARORA Trade Name - AutomationsTest
 FY - 2017-18 Month - JULY Status - Draft

GST RFD-01 A

Refund of ITC on Export of Goods & Services without Payment of Integrated 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 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) (₹) *	Net input tax credit (2) (₹) *	Adjusted total turnover (3) (₹) *	Refund amount ((1×2)÷3) (₹)
Integrated Tax	₹1,000.00	₹200.00	₹2,000.00	100.00
Central Tax		₹200.00		100.00
State/UT Tax		₹200.00		100.00
CESS		₹200.00		100.00

Amount eligible for Refund (in ₹)

	Values as per Statement 3A (₹)	Balance in Electronic Credit Ledger (₹)	Tax Credit Availed during the period (₹)	Eligible amount (Lowest of all) (₹)
Integrated Tax	100.00	0.00	100.00	0.00
Central Tax	100.00	4,300.00	3,200.00	100.00
State/UT Tax	100.00	980.00	1,180.00	100.00
CESS	100.00	0.00	0.00	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(ITC)	0.00	100.00	100.00	0.00	200.00

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

Bank Account Number

Select Account Number *

112233445566778

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

- Once you fill the details in relevant Tables, Please save the form to proceed to Submit. Please **correct any errors** occurred during save before proceeding to submit.
- Please be informed that once **"Proceed"** button is clicked, **no modification will be allowed**.
- The Electronic Credit ledger balance visible here is your current balance.
- 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 goods exported are not subject to any export duty, I hereby, declare that I have not taken any drawback on goods or services or both and I have not claimed Refund of the integrated tax paid on such supplies.

SAVE

PROCEED

9. Select the declaration checkbox.

10. Click the **PROCEED** button.

[Skip to Main Content](#)

Goods and Services Tax

ANGAD JASBIRSINGH A

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Dashboard > Refunds > Exports without Payment of Tax English

GSTIN - 07AJIPA1572E01X Legal Name - ANGAD JASBIRSINGH ARORA Trade Name - AutomationsTest

FY - 2017-18 Month - JULY Status - Draft

GST RFD-01 A
Refund of ITC on Export of Goods & Services without Payment of Integrated 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 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) (₹) *	Net input tax credit (2) (₹) *	Adjusted total turnover (3) (₹) *	Refund amount ((1×2)÷3) (₹)
Integrated Tax	₹1,000.00	₹200.00	₹2,000.00	100.00
Central Tax		₹200.00		100.00
State/UT Tax		₹200.00		100.00
CESS		₹200.00		100.00

Amount eligible for Refund (in ₹)

	Values as per Statement 3A (₹)	Balance in Electronic Credit Ledger (₹)	Tax Credit Availed during the period (₹)	Eligible amount (Lowest of all) (₹)
Integrated Tax	100.00	0.00	100.00	0.00
Central Tax	100.00	4,300.00	3,200.00	100.00
State/UT Tax	100.00	980.00	1,180.00	100.00
CESS	100.00	0.00	0.00	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(ITC)	0.00	100.00	100.00	0.00	200.00

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

Bank Account Number

Select Account Number*

112233445566778

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** occurred 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 goods exported are not subject to any export duty, I hereby, declare that I have not taken any drawback on goods or services or both and I have not claimed Refund of the integrated tax paid on such supplies.

BACK

SAVE

PROCEED

11. Select the **Verification** checkbox.

12. In the **Name of Authorized Signatory** drop-down list, select the name of authorized signatory.

13. Click the **SUBMIT WITH DSC** or **SUBMIT WITH EVC** button.

Dashboard > Refunds > Submit English

GSTIN - 23ALYPD6528P1ZD	Legal Name - Gyanendra Prakash Dwivedi	Trade Name - Gyanendra Prakash Dwivedi
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*

Gyanendra Dwivedi

BACK SUBMIT WITH DSC SUBMIT WITH EVC

In Case of DSC:

14. Click the **PROCEED** button.

15. Select the certificate and click the **SIGN** button.

In Case of EVC:

14. Enter the OTP sent to email and mobile number of the Authorized Signatory registered at the GST Portal and click the **VERIFY** button.

The screenshot shows the GST Portal interface. A modal window titled "OTP Verification" is centered on the screen. The modal text reads: "OTP has been sent to your registered mobile number and e-mail id. Please enter the OTP to Confirm Submission". Below the text is a text input field with a red border. At the bottom of the modal are two buttons: "CLOSE" and "VERIFY" (highlighted with a red border). The background shows the "Submit" page with a declaration: "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." Below the declaration is a dropdown menu for "Authorised Signatory" with "Gyanendra Dwivedi" selected. At the bottom of the page are buttons for "BACK", "SUBMIT WITH DSC", and "SUBMIT WITH EVC".

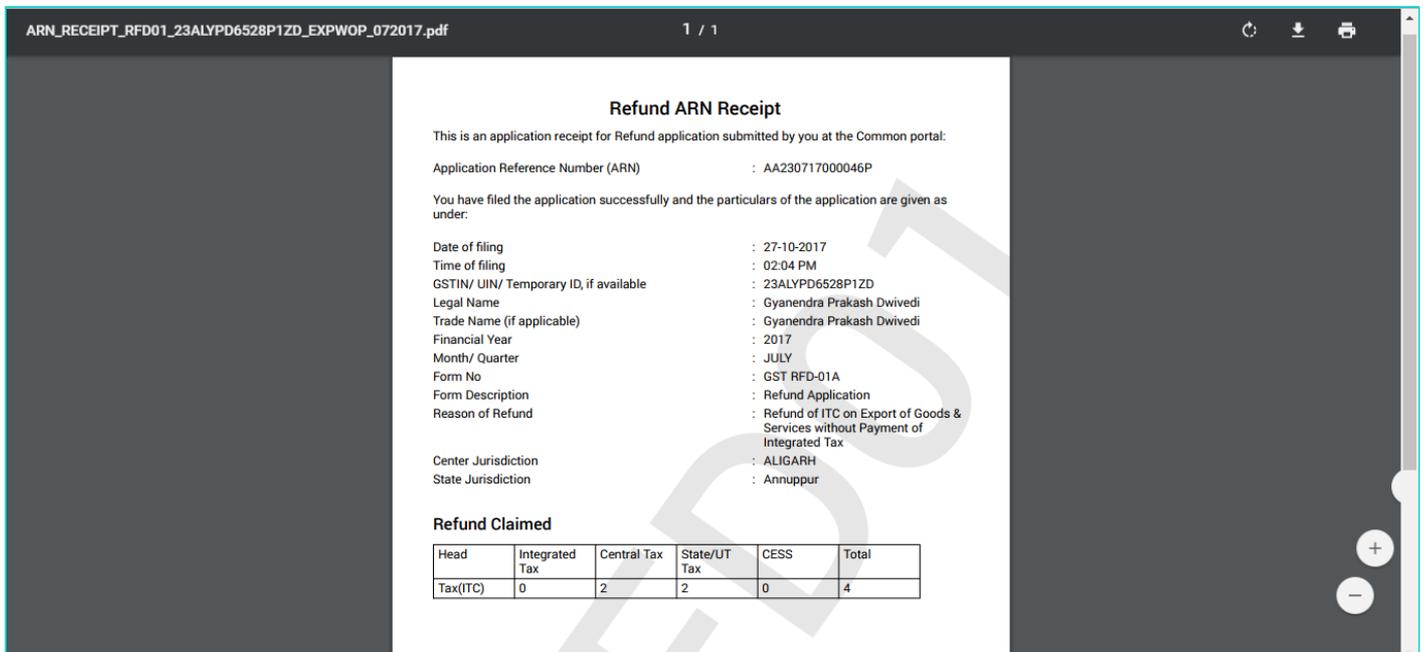
The success message is displayed and status is changed to Submitted. **Application Reference Number (ARN)** receipt is downloaded and also sent on your e-mail address and mobile phone number. Click the PDF to open the receipt.

The screenshot shows the GST Portal interface after successful submission. A green success message states: "GST RFD-01A of GSTIN - 23ALYP6528P1ZD has been successfully Submitted. The Acknowledgment Reference Number is AA230717000046P. This message is sent to your registered Email ID and Mobile Number." Below the message is a table with submission details:

GSTIN - 23ALYP6528P1ZD	Legal Name - Gyanendra Prakash Dwivedi	Trade Name - Gyanendra Prakash Dwivedi
FY - 2017-18	Month - JULY	Status - Submitted

Below the table is a declaration: "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." Below the declaration is a dropdown menu for "Authorised Signatory" with "Gyanendra Dwivedi" selected. At the bottom of the page are buttons for "BACK", "SUBMIT WITH DSC", and "SUBMIT WITH EVC". In the bottom left corner, a PDF receipt titled "ARN_RECEIPT_RFD...pdf" is highlighted with a red border.

ARN receipt is displayed.



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.

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.

