# 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.

Dashboard	Services 🗸	GST La	w 🗸 Searc	ch Taxpayer 👻	Help 🗸
Registration	Ledgers	Returns	Payments	User Services	Refunds
Application for	Refund				My S
Track Applicati	ion Status				

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).

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
 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.

GS <sup>-</sup> 07/	TIN - AJIPA1572EL10	Legal Name - ANGAD JASBIRSINGH ARORA	Trade Name - ANGAD JASBIRSINGH ARORA
Selec	t the Refund type:		0
			<ul> <li>Indicates Mandatory Fields</li> </ul>
	Refund of Excess Balance in Electronic Cas	h Ledger	CREATE
۲	Refund of ITC on Export of Goods & Servio	es without Payment of Integrated Tax	CREATE
Pleas Tax F Financ 201	Se select Tax period for which the applic Period Cial Year • Month • .7-18 • Select	ation is to be filed: *	

#### 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
Central Tax	30.00	₹0.00	70.00	0.00
State/UT Tax	20.00	₹0.00	20.00	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 eligi	ble 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.

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Dashboard	Services 🗸	GST Law	Search Taxpayer 👻	Help 🗸			
Dashboard > Re	funds > Exports	without Paym	ent of Tax				🛛 English
GSTIN - 07AJ	IPA1572EO1X		Legal Name	ANGAD JASE	BIRSINGH ARORA	Trade Name - AutomationsTest	
FY - 2017-18			Month - JULY			Status - Draft	
_							
GST RFD-0	01 A						
Refund of I	TC on Expor	t of Goods	& Services without	Payment	of Integrated Tax		

\* 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		₹200.00		100.00
Central Tax	₹1.000.00	₹200.00	₹2,000,00	100.00
State/UT Tax	(1,000.00	₹200.00	(2,000.00	100.00
CESS		₹200.00		100.00

Amount eligible for Refund (in ₹)	
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	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 liablities at the earliest.

\*

#### Bank Account Number

Select Account Number•

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.

Indicates Mandatory Fields

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Important Messar

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.

Please be informed that once "Proceed" button is clicked, <u>no modification will be allowed</u>.

112233445566778

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.

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### 9. Select the declaration checkbox.

#### 10. Click the **PROCEED** button.

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Dashboard	Services -	GST Law	Search Taxpayer 👻	Help 🗸			
shboard > Re	efunds > Exports wit	thout Payme	nt of Tax				Q E
GSTIN - 07AJ	IPA1572EO1X		Legal Name - A	NGAD JASBIRS	SINGH ARORA	A Trade Name - A	AutomationsTest
FY - 2017-18			Month - JULY			Status - Draft	
GST RFD-0	01 A						
Refund of I	ITC on Export o	f Goods &	Services without	Payment of	Integrated	i Tax	
				Important Moc	6260		<ul> <li>Indicates Mandatory Fie</li> </ul>
Kindly enter	values in statement	3A below fo	r the Tay Period for whi	ch Pefund is be	ing claimed:		
Kindly enter	values in statement In of Refund to be Turnover of z	a claimed (S e claimed (S ero rated su services (1)	r the Tax Period for white Statement 3A) upply of goods and ( ( ) •	ch Refund is be Net input (2)	tax credit (₹)•	Adjusted total turnov (3) (₹)•	rer Refund amount ((1×2)÷3) (₹)
Kindly enter Computatio Integrated Tax	values in statement in of Refund to be Turnover of z	3A below fo claimed (S ero rated si services (1)	r the Tax Period for which Statement 3A) upply of goods and ( () •	Ch Refund is be	tax credit (₹)• ₹200.00	Adjusted total turnov (3) (₹)•	rer Refund amount ((1×2)÷3) (₹) 100.0
Kindly enter Computatio Integrated Tax Central Tax	values in statement n of Refund to be Turnover of z	3A below fo e claimed (S ero rated si services (1) ₹1,000.0	r the Tax Period for white Statement 3A) upply of goods and ((*) •	Net input (2)	tax credit (₹)• ₹200.00 ₹200.00	Adjusted total turnov (3) (₹)• ₹2,000.00	Refund amount ((1×2)÷3) (₹)           100.0           100.0
Kindly enter Computatio Integrated Tax Central Tax State/UT Tax	values in statement of Refund to be Turnover of z	3A below fo claimed (S ero rated s services (1) ₹1,000.0	r the Tax Period for white Statement 3A) upply of goods and ( ( ) •	Net input (2)	tax credit (₹)• ₹200.00 ₹200.00	Adjusted total turnov (3) (₹)• ₹2,000.00	Per         Refund amount ((1×2)÷3) (₹)           100.0           100.0           100.0           100.0
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#### 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

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Select Account Number•	112233445566778	• Not whi aco info the	e: In case you want refund in another preferred bank account ch is not appearing in the drop down list, please add that bank ount by filing amendment of registered (non-core) form. Please b rmed that, the disbursement of refund amount will be credited to mentioned account here.
		Important Messad	e
<ol> <li>Once you fill the details in reproceeding to submit.</li> <li>Please be informed that once</li> <li>The Electronic Credit ledger be available and the saved at a date of form creation, the saved</li> </ol>	evant Tables, Please save the f "Proceed" button is clicked, j alance visible here is your curi ny stage of completion for a m i draft will be purged from the	form to proceed to Su no modification wil rent balance. Iaximum time period GST database.	bmit. Please <u>correct any errors</u> occured during save before L <u>be allowed</u> . of 15 days. If the same is not submitted within 15 days from the
<ol> <li>Once you fill the details in reproceeding to submit.</li> <li>Please be informed that once</li> <li>The Electronic Credit ledger I</li> <li>Application can be saved at a date of form creation, the saved</li> <li>Declaration</li> <li>I, hereby, declare that the services or both and I have not</li> </ol>	evant Tables, Please save the f "Proceed" button is clicked, j alance visible here is your curi ny stage of completion for a m i draft will be purged from the goods exported are not subjec claimed Refund of the integral	form to proceed to Su no modification will rent balance. aximum time period GST database. t to any export duty, red tax paid on such s	Ibmit. Please <u>correct any errors</u> occured during save before <b>I be allowed</b> . of 15 days. If the same is not submitted within 15 days from the I hereby, declare that I have not taken any drawback on goods or supplies.

- 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.

ashboard > Refunds > Submit		Senglish
GSTIN - 23ALYPD6528P1ZD	Legal Name - Gyanendra Prakash Dwivedi	Trade Name - Gyanendra Prakash Dwivedi
FY - 2017-18	Month - JULY	Status - Saved
		<b>c</b>
I/We hereby solemnly affirm and declare that nothing has been concealed therefrom. Authorised Signatory •	the information given herein above is true and correc	t to the best of my/our knowledge and belief and
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.

Goods and Serv	OTP Verification	🛔 Gyanendra Prakash D 🗸
Dashboard Services - GS ashboard > Refunds > Submit GSTIN - 23ALYPD6528P1ZD FY - 2017-18	OTP has been sent to your registered mobile number and e-mail id. Please enter the OTP to Confirm Submission	English - Gyanendra Prakash Dwivedi ved
✔ I/We hereby solemnly affirm nothing has been concealed there Authorised Signatory • Gyanendra Dwivedi	and declare that the information given herein above is true and correct to the best o from. •	of my/our knowledge and belief and
	BACK	TH DSC 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.

Dushbourd	Services -	GST Law 👻	Search Taxpayer 🗸	Help 🗸			
ashboard > R	efunds > Submit						🔾 English
GST RFE message is	0-01A of GSTIN - s sent to your reg	23ALYPD6528P1 jistered Email ID	ZD has been successful and Mobile Number.	ly Submitted. The a	Acknowledgment	: Reference Number is AA2	30717000046P. This
GSTIN - 23	ALYPD6528P1ZD	)	Legal Name -	Gyanendra Prakasł	Dwivedi	Trade Name - Gyaneno	dra Prakash Dwivedi
FY - 2017-	18		Month - JULY			Status - Submitted	
I/We nothing h Authorised	hereby solemnly as been conceale I Signatory •	affirm and decla d therefrom.	are that the information	given herein above	is true and corr	ect to the best of my/our k	nowledge and belief and
✓ I/We nothing h Authorised Gyanen	hereby solemnly as been conceale I Signatory • dra Dwivedi	affirm and decla	are that the information	given herein above	is true and corr	ect to the best of my/our k	nowledge and belief and
I/We nothing h Authorised Gyanen	hereby solemnly as been conceale d Signatory • dra Dwivedi	affirm and decla	are that the information	given herein above	is true and corr	ect to the best of my/our k SUBMIT WITH DSC	nowledge and belief and SUBMIT WITH EVC

ARN receipt is displayed.

ARN_RECEIPT_RFD01_23ALYPD6528P1ZD_EXPWOP_072	017.pdf 1 / 1	¢ ± ⊕ 1
	Refund ARN Receipt         This is an application receipt for Refund application submitted by you at the Common portal:         Application Reference Number (ARN)       : AA230717000046P         You have filed the application successfully and the particulars of the application are given as under:         Date of filing       : 27-10-2017         Time of filing       : 02-04 PM	
	GSTIN/ UIN/ Temporary ID, if available : 23ALYPD652B12D Legal Name : Gyanendra Prakash Dwivedi Trade Name (if applicable) : Gyanendra Prakash Dwivedi Financial Year : 2017 Month/ Quarter : JULY Form No : GST RFD-01A Form Description : Refund Application Reason of Refund : Refund Application Reason of Refund : Refund Application Center Jurisdiction : ALLGARH	
	State Jurisdiction       : Annuppur         Refund Claimed         Head       Integrated       Central Tax       State/UT       CESS       Total         Tax(ITC)       0       2       2       0       4	€

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.

Dashboard	Services 🗸	GST Law	✓ Sear	ch Taxpayer 👻	Help 🗕		
Registration	Ledgers	Returns	Payments	User Services	Refun	is	
Electronic Cas	h Ledger				E	ectronic Credit Ledger	
Electronic Liability Register					U	ilize ITC/Cash	

# The Electronic Credit Ledger is displayed.

Dashboard	Services 🗸	GST Law 👻	Search Taxpayer 👻	Help 🗕	
Dashboard > Le	dger				English
Electronic	Credit Ledger	r -			Gyanendra Prakash Dwivedi 07ALYPD6528P2Z6
Financial Y	'ear	Mont	th	I	TC Balance As On Date : 31-10-2017
2017-2018		Octol	ber	1	0,350.00
1. Electro 2. Provis	onic Credit Ledge ional Credit Bala	er nce : 0.00			