**SELF-DECLARATION**

**(In respect of GST-RFD-01A for the month of XXXX 20XX)**

I, ……………, partner of **“……………”** of address…………... having **GSTIN - ………………,** do hereby declare that following provided details are true and correct in respect of application made in Form GST-RFD-01A for the month of XXXX 20XX:

**To calculate Refund amount as per formula given in Rule 89(4) of CGST Rules 2017**

Refund Amount =

( Turnover of Zero Rated Supply of Goods + Turnover of Zero Rated supply of services) **x** Net ITC

Adjusted Total Turnover

**In respect of this, we hereby declare that our firm has:-**

* Turnover of Zero Rated Supply of Goods is **Rs……**
* Turnover of Zero Rated supply of services as per Section 2(112) of CGST Act is **Rs……**
* Turnover of Intra-state Supplies of Goods or Services or Both is **Rs……**
* Turnover of Inter-state Supplies (excluding Zero Rated Supplies) of Goods or Services or Both is **Rs……**
* Turnover of Exempt Supplies (excluding Zero Rated Supplies) of Goods or Services or Both is **Rs……**
* Turnover of supplies in respect of which refund is claimed under subrules (4A) or (4B) or both of Rule 89 is **Rs…….**

**Turnover of Zero-rated supply of goods as per Rule 89(4) of CGST Rules 2017:-**

**Details of Invoices and remittance**

**Hence, turnover of Zero Rated Supply of goods as per Rule 89(4) = Rs ………../-**

**Calculation of Adjusted Total Turnover:**

**Adjusted Total turnover** means the turnover in a State or a Union territory, as defined under clause (112) of section 2, excluding –

1. the value of exempt supplies other than zero-rated supplies and
2. the turnover of supplies in respect of which refund is claimed under subrules (4A) or (4B) or both, if any,

during the relevant period

**Meaning of Turnover as per Section 2(112):**

“turnover in State” or “turnover in Union territory” means the aggregate value of all taxable supplies (excluding the value of inward supplies on which tax is payable by a person on reverse charge basis) and exempt supplies made within a State or Union territory by a taxable person, exports of goods or services or both and inter-State supplies of goods or services or both made from the State or Union territory by the said taxable person but excludes central tax, State tax, Union territory tax, integrated tax and cess;

**By Combined Reading of our declarations and applicable provisions, we hereby submit that :**

* **Adjusted Total Turnover is Rs ………………/-**

**Calculation of Net ITC**

**"Net ITC" means** input tax credit availed on **inputs and input services** during the relevant period other than the input tax credit availed for which refund is claimed under sub-rules (4A) or (4B) or both;

**Input tax Credits availed :**

**Amount in Rs.**

|  |  |  |  |
| --- | --- | --- | --- |
|  | **CGST** | **SGST** | **IGST** |
| Inputs |  |  |  |
| Input Services |  |  |  |
| **Total** |  |  |  |

It is again being declared that we don’t have any turnover in respect of provisions as mentioned in sub rules (4A) or (4B) or both of Rule 89 of CGST Rules 2017. Hence there is no input tax credit availed for which refund is claimed or claimable under sub-rules (4A) or (4B) or both of Rule 89 of CGST Rules 2017.

**By Combined Reading of our declarations and applicable provisions, we hereby submit that :**

* **Net Input tax Credits is :**

**Amount in Rs.**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **CGST** | **SGST** | **IGST** |  |
| Inputs |  |  |  | Annexure –I |
| Input Services |  |  |  | Annexure –II |
| **Total** |  |  |  |  |

**Hence, we are now concluding our calculation of Refund Amount as follows:**

**Amount in Rs.**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Particulars** | **Row Ref** | **CGST** | **SGST** | **IGST** |
| Turnover of Zero Rate Supplies of Goods | A |  |  |  |
| Turnover of Zero Rate Supplies of Services | B |  |  |  |
| Net ITC | C |  |  |  |
| Adjusted Turnover | D |  |  |  |
|  |  |  |  |  |
| **Refund Amount** | **(A + B) x C ÷D** |  |  |  |
| **Refund Amount claimed and is eligible** |  |  |  |  |

I further declare that there is no turnover other than Zero Rated Supplies (as mentioned above) during the said period.

Name………

(Partner)

Date:

Place: