

Refund on Account of Supplies made to SEZ Unit/ SEZ Developer (With Payment of Tax)

How can I file for refund on account of supplies made to SEZ unit / SEZ developer (with 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.

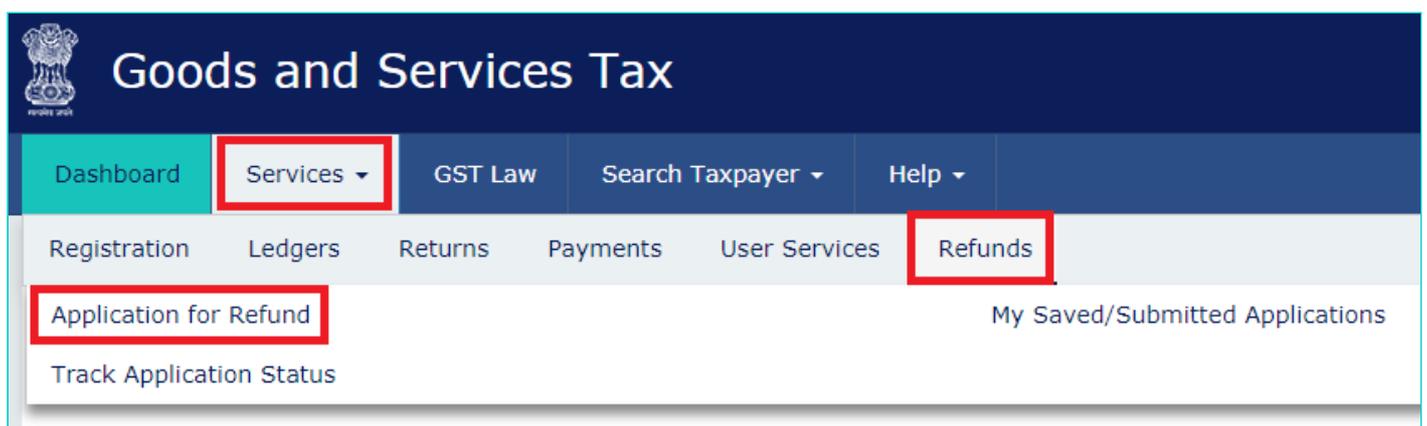
Taxpayers can file for refund on Account of Supplies Made to SEZ Unit / SEZ Developer (with payment of tax) by performing the following steps:

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.



The screenshot shows the GST Portal Dashboard. At the top, there is a dark blue header with the Indian emblem and the text "Goods and Services Tax". Below the header is a navigation bar with buttons for "Dashboard", "Services", "GST Law", "Search Taxpayer", and "Help". The "Dashboard" button is highlighted in teal. Below the navigation bar, the page displays "Dashboard" and "Last logged in on 19/12/2017 17:13". A welcome message reads "Welcome JAI BHARAT GUM & CHEMICALS LTD. to GST Common Portal". A box contains the text "You can navigate to your chosen page through navigation panel given below". At the bottom, there are three buttons: "RETURN DASHBOARD", "CREATE CHALLAN", and "VIEW NOTICE(S) AND ORDER(S)".

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



The screenshot shows the GST Portal Services menu. The "Services" button in the navigation bar is highlighted with a red box. Below it, the "Refunds" option is also highlighted with a red box. Under "Refunds", the "Application for Refund" option is highlighted with a red box. Other options visible include "Registration", "Ledgers", "Returns", "Payments", "User Services", and "Track Application Status". The text "My Saved/Submitted Applications" is visible on the right side of the menu.

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 (with payment of tax)** refund type radio button.
7. Click the corresponding **Create** button.

GSTIN - 26AAACK8926C1ZN	Legal Name - KESARI PRINTERS LIMITED	Trade Name -
----------------------------	---	--------------

Select the Refund type: ↻

• Indicates Mandatory Fields

<input type="radio"/>	Refund of Excess Balance in Electronic Cash Ledger	<input type="button" value="CREATE"/>
<input type="radio"/>	Refund of ITC on Export of Goods & Services without Payment of Integrated Tax	<input type="button" value="CREATE"/>
<input type="radio"/>	On account of supplies made to SEZ unit/ SEZ developer (without payment of tax)	<input type="button" value="CREATE"/>
<input type="radio"/>	Refund on account of ITC accumulated due to Inverted Tax Structure	<input type="button" value="CREATE"/>
<input type="radio"/>	Recipient of Deemed Exports	<input type="button" value="CREATE"/>
<input checked="" type="radio"/>	Refund on account of Supplies to SEZ unit/ SEZ Developer (with payment of tax)	<input style="background-color: #0056b3; color: white;" type="button" value="CREATE"/>
<input type="radio"/>	Export of services with payment of tax	<input type="button" value="CREATE"/>

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

Tax Period

• Please select post-registration month from the Month dropdown.

Financial Year • 2017-18	Month • July
-----------------------------	-----------------

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 (with 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 **Refund Claimed**, you need to enter the amount of IGST / CESS that you want to claim as refund.
- 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 filed for the selected period.

GSTIN - 26AAACK8926C1ZN

Legal Name - KESARI PRINTERS LIMITED

Trade Name -

FY - 2017-18

Month - JULY

Status - Draft

GST RFD-01 A

Supplies made to SEZ unit/ SEZ Developer (with payment of tax)

• Indicates Mandatory Fields

Note: In the below table, the Refund amount claimed (Integrated Tax/ Cess) should not be more than the amount of Integrated Tax/ Cess mentioned in Zero-rated supplies of GSTR-3B item 3.1(b) filed for the period.

Refund Claimed (in ₹)

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

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 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.

BACK

SAVE

PROCEED

8. Enter the amounts in IGST / CESS fields that you want to claim as refund.

GST RFD-01 A

Supplies made to SEZ unit/ SEZ Developer (with payment of tax)

• Indicates Mandatory Fields

Note: In the below table, the Refund amount claimed (Integrated Tax/ Cess) should not be more than the amount of Integrated Tax/ Cess mentioned in Zero-rated supplies of GSTR-3B item 3.1(b) filed for the period.

Refund Claimed (in ₹)

Head	Integrated Tax (₹) •	Central Tax (₹)	State/UT Tax (₹)	CESS (₹) •	Total (₹) •
TAX	₹1,000.00			₹500.00	1,500.00

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

Notes:

- The entered amount is subject to adjustment of recoverable amount.
- It is advised that you discharge your recoverable liabilities at the earliest.

9. 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 mentioned in your registration 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	₹1,000.00			₹500.00	1,500.00

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 *

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** 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 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.

BACK

SAVE

PROCEED

10. 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	₹1,000.00			₹500.00	1,500.00

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 *

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** 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 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.

BACK

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.

11. Check the **Declaration** box.

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 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.

BACK

SAVE

PROCEED

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.

12. Click **Proceed**.

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 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.

BACK

SAVE

PROCEED

13. Check the declaration box.

14. Select an **Authorized Signatory** from the list of registered names in drop-down.

15. 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 authorized 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.



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

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 at registered email and mobile of the Taxpayer by e-mail and SMS.
- 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

Dashboard

Services

GST Law

Search Taxpayer

Help

Dashboard > Refunds > Submit

English

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